City of Madison
Community Development Division

INTERNAL AUDIT REPORT

Table of Contents

EXECUTIVE SUMMARY

BACKGROUND

This audit was initiated based on recommendations outlined in the comprehensive risk assessment conducted by Baker Tilly LLC for the City of Madison. The assessment formed part of the 2023 approved plan, which was subsequently moved into 2024. The audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS), ensuring a systematic and objective evaluation of the program's operations. Completion of the audit was delayed due to multiple administrative changes within the Community Development Division (CDD), which impacted on the availability of key personnel and relevant documentation during the review period.

The City of Madison's CDD works in partnership with residents, neighborhoods, and other community stakeholders to overcome systematic barriers to opportunity. Through this collaborative approach, CDD seeks to foster a vibrant, inclusive community characterized by shared prosperity, equitable access to resources, and the overall well-being of all residents. The Division's efforts are guided by a commitment to equity, community engagement, and sustainable development.

The City of Madison CDD manages and administers over 190 programs designed to strengthen and support the community. These programs span a wide range of service areas, including: the development and preservation of affordable housing, promotion of economic development & employment opportunities, investment in strong and healthy neighborhoods, and provision of essential community support services. Through these initiatives, CDD plays a central role in advancing equity, stability, and opportunity for all Madison residents.

The agency fulfills its mission by implementing strategies that help to expand their access to affordable housing, enhance economic opportunities, and promote the development of healthy, thriving neighborhoods. It also works to increase access to high-quality childcare for all children, supports programming aimed at improving the quality of life for children and families, and advances initiatives that promote the well-being and successful aging of Madison's older adult population.

In 2023, the Division operated with an adopted budget of $59.1 million, marking a 234% increase from the 2022 budget of $25.2 million. This substantial growth primarily reflects the large amount of pandemic-related federal aid for community services and emergency housing assistance to address affordable housing challenges, promoting community well-being, and advancing economic opportunity for all residents.

Budget Allocation by Service Area:

Affordable Housing: $44.5 million
Supports development, preservation, and access to affordable housing.

Community Support Services: $8.2 million
Funds programs aimed at improving the well-being of children, families, and vulnerable populations.

Economic Development & Employment Opportunities: $3 million
Invests in workforce development, job access, and small business support.

Strong & Healthy Neighborhoods: $2.1 million
Promotes neighborhood vitality, resident engagement, and safety.

Program Administration: $1.1 million
Covers operational costs associated with administering and managing CDD programs.

The more than doubling the budget from 2022 to 2023 is largely driven by:
- A strategic investment in long-term affordable housing solutions
- Increased federal and local funding opportunities
- Expanded programming to meet growing community needs
- Administrative adjustments to better support program delivery and evaluation

OBJECTIVES

This engagement aims to assure management that records are reliable, activities are effective, programs are conducted as approved by the Common Council, and actions follow laws and regulations.

The key objectives of the audit were to evaluate the effectiveness of operations in the following areas:
- Grants utilization and management
- Contract management process
- Reimbursement of expenses and claims
- Recognition, recording, and reporting of City funds
- Compliance with all relevant federal, state and local laws and regulations
- HUD environmental reviews
- IT data protection
- Community Development applications access provisioning and termination
- Mortgage application process
- Community Development programs performance and management
- General review of the Community Development's internal control system

SCOPE

The scope of the audit encompasses the operational and administrative activities under the responsibility of the CDD for the period of January 1 through December 31, 2023.

FINDINGS

Reference	Finding	Risk Rating
F1	P-Cards and invoice transactions included charges for state sales and withholding taxes	Moderate
F2	Delay with submission of grants quarterly reports	Moderate
F3	Award of grants to non-eligible subrecipients	Moderate
F4	Need to improve on SOPs and work Instruction Review and Updates	Low

RECOMMENDATIONS

- The CDD management should ensure they provide regular training and guidance to all P-Card users and approving managers regarding the City's tax-exempt status, including when and how to present exemption documentation to vendors at the time of purchase.
- Management should ensure the review process for P-Card transactions and other payments by the City by requiring approvers to verify that no sales or withholding taxes were charged, or that appropriate justification is provided when taxes are unavoidable.
- Management should establish protocols that ensure subrecipient agencies are fully operational and equipped to meet all deadlines and requirements outlined in their grant agreements. This may include early planning and additional support to resolve any programmatic or administrative issues before they impact timely reporting.

- Management should develop a more comprehensive onboarding and training program for subrecipients, particularly for those with complex eligibility requirements or program structures. This program should cover expectations for timely reporting, the importance of meeting deadlines, and the process for submitting accurate reports.
- Management should implement a more robust process to ensure that subrecipient agencies are fully aware of and consistently meet all eligibility requirements outlined in the grant agreements.
- Management should implement a pre-approval process where subrecipients' clients are screened and verified for eligibility before any funds are allocated to them. This could include submitting client documentation for review to Community Development or an appointed oversight body before payments are made.
- Management should establish and implement a formal process to periodically review, update, and document all SOPs and work instructions. At a minimum, procedures should be reviewed annually, or sooner if there are significant policy, system, or regulatory changes.

Note: See findings and recommendations beginning on page 19 for more detail.

(This Section Was Intentionally Left Blank)

INTRODUCTION

Pursuant to the City of Madison Code of Ordinance Chapter 4.02 (3) and recommendations included in the risk assessment completed by Baker Tilly LLC, the Internal Audit Unit has conducted an internal review of the City of Madison CDD. The audit was conducted in accordance with the GAGAS. These standards require Internal Audit to plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives.

The completion of the audit was delayed due to multiple administrative changes within the CDD, which impacted on the timely availability of key personnel and relevant documentation during the review period.

The control and procedural deficiencies considered to be significant are also disclosed herein. This report does not disclose any perceived weaknesses or findings from external agencies.

BACKGROUND

The City of Madison CDD collaborates with residents, neighborhoods, and other community stakeholders to overcome barriers to the opportunity to support a vibrant community, shared prosperity, and resident and community wellbeing.

The City of Madison CDD oversees and administers more than 190 programs that support the community through a variety of services, including: Affordable Housing, Economic Development & Employment Opportunities, Strong & Healthy Neighborhoods, and Community Support Services.

CDD services include the following:

- **Affordable Housing Services**
  The Affordable Housing program is responsible for administering a range of initiatives aimed at increasing access to safe, stable, and affordable housing throughout the City of Madison. Key activities include:

  o **Financing Development and Rehabilitation**
    Providing loans to support the construction of new rental and owner-occupied housing, as well as the rehabilitation of existing housing stock.

  o **Homebuyer Assistance and Education**
    Offering down payment assistance, first-time homebuyer programs, and homebuyer education to expand homeownership opportunities.

  o **Tenant and Supportive Services**
    Delivering services that support tenants, individuals experiencing homelessness, and populations with special needs, including housing counseling and stabilization programs.

  o **Fair Housing Oversight**
    Monitoring and promoting compliance with fair housing laws to ensure equal access to housing opportunities for all residents.

These efforts collectively aim to address housing insecurity, promote neighborhood stability, and foster inclusive, thriving communities.

- **Community Support Services**
  The Community Support Services program is responsible for strengthening Madison's network of community-based service providers to improve residents' access to essential resources and opportunities. By investing in

these partnerships, the City aims to enhance individual and family well-being, promote equity, and help residents realize their full potential.

This service area includes several key program components:

- o **Child Care Services and Support**
  Supports the availability and affordability of quality early childhood care and education through provider assistance, subsidies, and system-level coordination.

- o **Child and Youth Programming**
  Funds and facilitates out-of-school time programs, mentorship, enrichment opportunities, and other initiatives that support positive development for children and youth.

- o **Madison Senior Center and Older Adult Services**
  Operates the Madison Senior Center and delivers a variety of programs and services that promote health, engagement, and successful aging for the city's older adults.

- o **Crisis Intervention and Prevention Services**
  Provides funding for agencies offering emergency support, mental health assistance, violence prevention, and housing stabilization services to individuals and families in crisis.

- o **Community Engagement Activities**
  Encourages civic participation, resident leadership development, and inclusive decision-making processes to ensure that community voices are reflected in policy and service design.

Together, these program areas work to create a more connected, resilient, and supportive community for all Madison residents.

- • **Economic Development & Employment Opportunities**
  The Economic Development and Employment Opportunities program supports a more inclusive and resilient local economy by promoting entrepreneurship, small business growth, and workforce development—particularly for individuals facing systemic barriers to economic participation. This program is coordinated in partnership with the City's Economic Development Division, whose mission is to support Madison's residents, businesses, and property owners, while responsibly managing the City's real estate assets and transactions.

Key responsibilities include:

- o **Small Business and Entrepreneur Support**
  Providing loans, technical assistance, and other resources to help small businesses and entrepreneurs—especially those from historically underrepresented communities—start, sustain, and grow their enterprises.

- o **Workforce Development and Job Readiness**
  Partnering with local organizations to deliver job training, skill development, and employment services for youth and adults. These efforts prioritize individuals facing challenges such as limited work experience, language barriers, or past involvement with the justice system.

- o **Career Pathways and Economic Mobility**
  Supporting programs that connect residents to career pathways in high-demand industries, with a focus on long-term economic mobility and family-supporting wages.

Through these initiatives, the City aims to foster equitable economic opportunity and strengthen the capacity of all residents to participate in and benefit from Madison's economic growth.

- **Strong Healthy Neighborhoods**
  The Strong & Healthy Neighborhoods program focuses on building vibrant, resilient communities by investing in the physical and social infrastructure that supports neighborhood well-being. This service area is designed to enhance the quality of life for residents through targeted improvements and community-driven planning.

Key responsibilities include:

- o **Strategic Capital Investments**
  Supporting the development, renovation, and ongoing operations of neighborhood centers and other community-serving facilities that provide educational, recreational, and social services.

- o **Neighborhood Planning and Revitalization**
  Assisting in community-based planning efforts, including revitalization initiatives that address neighborhood priorities, support inclusive development, and promote equitable access to resources and amenities.

- o **Community Engagement and Capacity Building**
  Encouraging resident participation in neighborhood decision-making and investing in initiatives that strengthen local leadership, social cohesion, and place-based identity.

Through these efforts, the City aims to foster safe, connected, and thriving neighborhoods where all residents can succeed and feel a strong sense of belonging.

The Community Development Block Grant (CDBG) Committee serves as the primary policymaking and advisory body for the City of Madison's CDD. Comprising 11 appointed members, the Committee plays a critical role in shaping the direction of the City's CDBG Program.

Key responsibilities include:

- **Policy and Program Oversight**
  Recommending policies, goals, and objectives related to the use of CDBG funds to the Madison Common Council for formal approval.

- **Collaborative Planning**
  Working in partnership with a wide range of stakeholders, including residents, nonprofit organizations, developers, businesses, educational institutions, funding partners, and other governmental agencies—to ensure that program priorities reflect community needs and promote equitable development.

- **Meeting Protocol**
  The Committee meets regularly to discuss and evaluate funding strategies and program performance. If a quorum is not established at a scheduled meeting, the session is rescheduled to a mutually agreed-upon date within the same month to ensure timely decision-making.

Through its work, the CDBG Committee helps guide investments that strengthen neighborhoods, expand economic opportunities, and improve quality of life for Madison residents—particularly those with low and moderate incomes.

Please see the 2023 Organizational Chart in Appendix (Page 30).

With over 190 active programs serving Madison residents, CDD plays a critical role in fostering a vibrant, inclusive, and resilient city. As Madison continues to experience rapid growth and transformation, the Division's programs are essential in helping residents navigate the challenges that come with such dynamic change—whether related to housing affordability, economic opportunity, or neighborhood vitality.

CDD's budget includes multiple funding sources, including the General Fund, Community Development Block Grant (CDBG) fund, and other grants. Funding is allocated across the following core service areas: Affordable Housing, Economic Development & Employment Opportunities, Strong & Healthy Neighborhoods, and Community Support Services.

In 2023, the Community Development Division (CDD) had a total adopted operating budget of $59.1 million. This included a significant infusion of $31.2 million in one-time federal funding to support ongoing pandemic response and recovery efforts.
The Affordable Housing service area saw the largest budgetary increase in 2023, driven by the acceptance of $30.9 million in **one-time federal grant funding** through the Emergency Rental Assistance 2 (ERA2) Program. These funds supported:
- Direct rental assistance
- Housing stability services
- Related program administration costs

In addition to federal funding, the 2023 budget also included:
- $9.1 million in Community Development Block Grant (CDBG) funds
- $18.9 million in General Fund support

The General Fund, primarily supported by the City of Madison's property tax levy, finances the Division's ongoing programs and services across all core service areas.

Compared to the $19.1 million in operational funding in 2018, the increase highlights an unprecedented influx of one-time funding for pandemic response and recovery, as well as the continuation of CDD's core services and its strategic investment in community infrastructure and support systems.
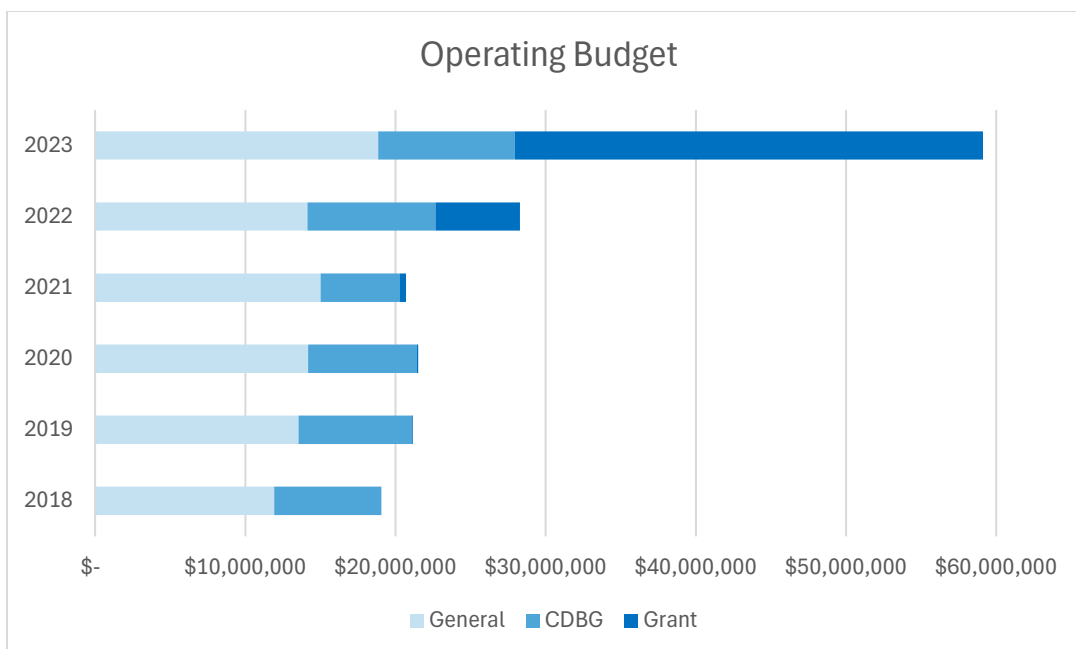
Separate from the operating budget, the City of Madison's Capital Improvement Plan (CIP) outlines investments that provide long-term enhancements to the City's infrastructure, assets, and services. Within the CIP framework:

- A capital project refers to a large-scale, time-limited initiative with a clearly defined start and end date.
- A capital program refers to ongoing, large-scale work that continues over multiple years.

CDD capital program in 2023 includes Affordable Housing-Consumer Lending, Affordable Housing-Development Projects, Permanent Men's Shelter, Reserve Fund to Maintain Temporary Shelter Facilities, and Senior Center Building Improvements. The Capital Budget allocates funding for the first year of the CIP, supporting both capital projects and programs.

In 2023, the CDD had $24.3 million dedicated to the CIP, supporting five major initiatives:
1. Consumer Lending for Affordable Housing
2. Affordable Housing Development Projects
3. Permanent Men's Shelter
4. Reserve Fund to Maintain Temporary Shelter Facilities
5. Senior Center Building Improvements

The work of the CDD is strategically aligned with the goals outlined in the "2018 Imagine Madison Comprehensive Plan"[1], particularly within the focus areas of Neighborhoods and Housing and Economy and Opportunity. These guiding strategies help shape the Division's priorities and ensure that its programs and investments support a more equitable, sustainable, and prosperous Madison.

Key strategies include:

Neighborhoods and Housing
- Support the development of a wider mix of housing types, sizes, and costs throughout the city
- Increase the amount of available housing
- Integrate lower-priced housing, including subsidized housing, into complete neighborhoods
- Provide housing options with health and social services for residents who need it most, including residents experiencing homelessness
- Support the rehabilitation of existing housing stock, particularly for first-time homebuyers and people living with lower incomes

Economy and Opportunity
- Close the educational opportunity gap
- Removing barriers to achieving economic stability
- Support small businesses and cultivate entrepreneurship, especially businesses owned by underrepresented groups
- City government should lead and encourage other employers to develop a diverse workforce best able to serve an increasingly diverse population

These strategies serve as a framework for aligning the Division's programs, policies, and partnerships with the broader vision of a more inclusive, equitable, and sustainable Madison.

The Imagine Madison Comprehensive Plan, adopted by the Madison Common Council in 2018, serves as the City's official long-term roadmap for growth, development, and community well-being. Developed over an 18-month period, the Plan was shaped through an inclusive and extensive community engagement initiative known as

---

[1] https://plans.cityofmadison.com/interactive-comprehensive-plan

Imagine Madison, which involved more than 15,000 interactions with residents. This outreach effort utilized a broad array of methods to ensure that the voices of individuals across all neighborhoods and demographic groups were heard and reflected in the final Plan.

The Comprehensive Plan is centered on managing and accommodating Madison's projected growth while maintaining a high quality of life for current and future residents. When the Plan was adopted, it anticipated a steady population increase; however, recent trends have shown that Madison's growth has outpaced earlier projections. Updated estimates now indicate that the City will grow by approximately 115,000 residents between 2020 and 2050, a significant increase that underscores the importance of strategic planning and investment.

To support the goals outlined in the Comprehensive Plan, the City of Madison's CDD annually solicits proposals through a competitive bidding process for a variety of community programs. These programs are designed to advance the City's strategic priorities, such as affordable housing, economic development, youth engagement, and neighborhood vitality. Most contracts awarded through this process have durations ranging from three to five years, depending on the nature and scope of the program.

In 2023, the following contracts were made available for bidding:
- 2023 Affordable Housing Fund-Tax Credits
- 2023 Early Childhood Funding
- 2023 School-Age Child and Youth Development
- 2023 Summer Youth Violence Prevention
- Youth Centered Housing Development: 1202 S. Park Street

2023 Affordable Housing Fund-Tax Credits
The 2023 Affordable Housing Fund-Tax Credits contract provides gap financing to support development proposals submitted by qualified development teams pursuing Low-Income Housing Tax Credits (LIHTC) through the Wisconsin Housing and Economic Development Authority (WHEDA). This funding is designed to strengthen the viability of affordable housing projects by bridging the financial gap between total development costs and other available funding sources.

The primary objectives of this funding opportunity are to:
1. **Increase the Supply of Affordable Rental Housing**
   Support the development of new, high-quality rental housing that is both safe and affordable, with a strong emphasis on creating units accessible to households earning at or below 30% of the area median income (AMI). Projects must demonstrate a commitment to long-term affordability and environmental and financial sustainability.
2. **Preserving Existing Affordable Housing**
   Protect and extend the life of existing income- and rent-restricted rental housing by providing resources for rehabilitation, recapitalization, or refinancing. Preservation efforts are critical to maintaining Madison's existing affordable housing stock and preventing displacement.
3. **Rehabilitate Existing Rental Properties to Ensure Long-Term Affordability**
   Fund the acquisition and rehabilitation of aging or underutilized rental properties with the goal of converting them into permanently affordable housing. Projects should improve the quality and safety of the housing while ensuring long-term affordability through mechanisms such as deed restrictions or affordability covenants.

This initiative aligns with the City of Madison's Comprehensive Plan goals to expand housing opportunities, promote equity, and support neighborhood stability through sustainable development strategies.

2023 Early Childhood Funding
The 2023 Early Childhood Funding contract supports organizations that deliver early childhood programs and services within the City of Madison. This funding is intended to enhance the well-being and development of young children—specifically those from birth to five years of age—by improving access to high-quality, inclusive, and culturally responsive early childhood experiences.

Funded programs should focus on supporting children's cognitive, emotional, social, and physical development during these critical early years. Services may include, but are not limited to:
- Early learning and school readiness programs
- Family engagement and parenting support
- Developmental screenings and referrals
- Access to health and wellness services
- Culturally relevant programming for diverse populations

Priority will be given to organizations that demonstrate a commitment to serving low-income families, reducing disparities in early childhood outcomes, and fostering long-term success for children and their families.

This initiative aligns with the City's broader goals of promoting equity, school readiness, and lifelong learning opportunities for all children in Madison.

2023 School-Age Child and Youth Development
The 2023 School-Age Child and Youth Development contract supports qualified organizations in delivering essential services for school-age children and youth in the City of Madison. This funding aims to promote educational equity, positive youth development, and long-term success by investing in high-quality, accessible programming outside of regular school hours.

Funded programs must address one or both of the following service areas:
1. **Elementary School-Age Care**
   Provide affordable, stable, and high-quality neighborhood-based care for elementary-aged children, with a focus on serving low-income families, children of color, and children experiencing homelessness. Programs should create safe, supportive environments that foster academic, social, and emotional development during out-of-school time.
2. **Out-of-School Time Programs for Middle and High School Youth**
   Offer enrichment programs that complement in-school learning and promote positive development for middle and high school-age youth. Services should prioritize low-income youth and youth of color and may include academic support, mentoring, career exploration, leadership development, and recreational activities.

2023 Summer Youth Violence Prevention
The 2023 Summer Youth Violence Prevention contract utilizes federal funding awarded to the City of Madison through the State and Local Fiscal Recovery Funds component of the American Rescue Plan Act. These funds are designated to support summer programming focused on preventing youth violence, with an emphasis on serving communities and populations most impacted by systemic inequities and at elevated risk of involvement in the juvenile justice system.

Programs funded under this initiative are expected to incorporate one or more of the following recommended strategies:
1. **Strengthening Neighborhood Centers**
   Enhance the capacity of neighborhood centers to serve as hubs for youth engagement and family support, particularly in under-resourced areas. Centers should offer safe, welcoming spaces that promote positive youth development and community connection.

2. **Empowering Youth as Violence Prevention Advocates**
   Provide spaces, mentorship, and resources that empower young people to take active roles in violence prevention. Programs should support youth in developing leadership skills and using their voices to challenge and transform behaviors and narratives that contribute to violence in their communities.

3. **Support Youth Leadership through Community Events**
   Promote youth engagement and neighborhood leadership through participation in initiatives like **Parks Alive,** which bring residents together through culturally relevant, family-friendly activities that build community cohesion and resilience.

4. **Expand Prevention Programs for Sexual and Teen Dating Violence**
   Develop or enhance evidence-based programming aimed at preventing sexual violence and teen dating violence, with special attention to inclusivity and the unique needs of **LGBTQIA+ youth**. Programs should foster healthy relationships, consent education, and trauma-informed practices.

5. **Increase Employment and Workforce Development Opportunities**
   Create or expand job training, employment, and career exploration opportunities for youth and young adults aged **14 to 26** who are at high risk of justice system involvement. Programs should focus on building skills, confidence, and pathways to economic stability.

This funding opportunity aligns with the City of Madison's broader goals of advancing racial equity, preventing violence through community-centered strategies, and ensuring all youth can thrive in safe, supportive environments.

Youth Centered Housing Development: 1202 S. Park Street
This contract supports the development of a youth-focused affordable housing project located at 1202 S. Park Street in Madison. Through this opportunity, the City seeks to partner with qualified developer(s) by providing access to the project site and/or gap financing to support the successful delivery of a housing development that meets the following key objectives:

1. **Expand the Supply of Affordable Rental Housing**
   Increase the availability of safe, high-quality, and affordable rental units, with a particular focus on serving households earning at or below 30% of the area median income (AMI). The development must incorporate long-term affordability mechanisms and promote environmental and financial sustainability.

2. **Support Youth Transitioning from Foster Care**
   Reserve a designated number of units specifically for youth ages 18-24 who are exiting the foster care system. These units should provide stable housing options designed to meet the unique needs of this population and reduce the risk of homelessness.

3. **Integrate Supportive Services for Youth Residents**
   Ensure the availability of on-site or closely coordinated supportive services tailored to help youth residents successfully transition to independent living. Services may include case management, life skills training, mental health support, education and employment assistance, and connections to community resources.

This initiative reflects the City of Madison's commitment to addressing housing instability among vulnerable youth populations and creating inclusive, supportive communities. The project is expected to serve as a model for youth-centered housing development that bridges the gap between foster care and stable, independent adulthood.

An example of the CDD's diverse portfolio of programs is **Madison Out-of-School Time (MOST)** - a collaborative initiative that provides high-quality, accessible programming for Madison-area youth during before- and after-school hours, as well as summer and holiday breaks. MOST aims to support academic success, personal growth, and positive youth development by connecting families to enriching opportunities across the community.

On August 30, 2023, MOST held a recognition ceremony at the Madison Arts Youth Center to honor individuals who have made exceptional contributions to supporting youth through out-of-school time programming. Ten outstanding staff members were celebrated for their dedication and impact, having been nominated by their peers and selected by a panel of local high school students—reflecting the program's commitment to youth voice and leadership.

In addition, two individuals were honored as "Legends of Out-of-School Time" in recognition of their longstanding service and transformative contributions to the field. Their work exemplifies the spirit and mission of MOST: to ensure that every young person in Madison has access to safe, supportive, and inspiring spaces outside of the traditional classroom.

(This Section Was Intentionally Left Blank)

SCOPE

The City of Madison CDD's audit covers all Division activities conducted during the period of January 1 through December 31, 2023.

AUDIT OBJECTIVES AND METHODOLOGY

This audit engagement is intended to provide assurance to management that the activities under review are being conducted effectively, are aligned with the programs as approved by the Common Council, and are in compliance with City of Madison policies, established procedures, and all applicable laws and regulations.

The key objectives of the audit were to evaluate the effectiveness of operations in the following areas:
1. Grants utilization and management
2. Contract management process
3. Reimbursement of expenses and claims
4. Recognition, recording, and reporting of City funds
5. Compliance with all relevant federal, state and local laws and regulations
6. HUD environmental reviews
7. IT data protection
8. CDD applications access provisioning and termination
9. Mortgage application process
10. CDD programs performance and management
11. General review of the CDD's internal control system

The Internal Audit conducted interviews with stakeholders and relevant third-party vendors, as well as reviews of requested documents to determine if:
1. The CDD has controls in place to ensure compliance with grant agreement terms, conditions, and key provisions:
    a. Reviewed the grant agreements to ensure that they included key provisions, like allowable costs, match requirements, reporting deadlines.
    b. Supporting documents (e.g., invoices, contracts, payroll records) were obtained to ensure that the costs incurred are valid and permissible.
    c. Samples were tested to verify that CDD contributes the required amount of non-federal funds to their projects and that the matching contributions are appropriately documented and allowable under the grant terms.
    d. Samples were reviewed to verify that matching funds come from allowable sources and meet the required percentage or amount.
    e. Samples were reviewed to confirm that performance reports are included, reviewed, and determine whether metrics are being met by comparing actual performance results with the targets specified in the grant agreement.
    f. Samples were tested to Verify that all required reporting is completed in a timely manner.

2. The CDD has controls in place to prevent and detect the award of contracts without compliance with the City's procurement policies or paying for uncompleted/unsupervised contracts:
    a. Collected and reviewed all contracts awarded (related to the CDD) for the review period.
    b. Samples were selected and analyzed to verify that the vendor selection process was fair, open, and followed predetermined criteria (avoiding any indication of bias or favoritism).

    c. Verified the existence of a contractual agreement issued by the CDD and signed by personnel with job functionality to authorize or approve contracts. Ensuring that the contractual agreement clearly states the contract details and the parties' responsibilities.

    d. Selected sample documentation (approval forms, contract performance review checklist, and other contract execution correspondence) were reviewed to ensure proper supervision and execution.

    e. Evaluated the approval workflows for contract execution and payment, i.e., ensuring that executed contracts were signed off by responsible personnel with appropriate authority before payment.

3. The CDD adheres to the City's policies and procedures for the reimbursement and timely reconciliation of P-card expenses:
    a. The P-cards report for the review period was downloaded from Munis and assessed.
    b. Samples were reviewed to verify that the P-card transactions were accurately recorded, categorized, and matched with receipts or invoices.
    c. Samples were reviewed to verify that the appropriate personnel had approved P-card reimbursement.
    d. Samples were reviewed to ensure that P-card reconciliation was done on time.

4. The CDD has controls in place to prevent and detect unauthorized claims of reimbursements or expenses:
    a. Expenses/Reimbursements paid during the review period were downloaded from Munis and assessed for completeness.
    b. Samples were selected and analyzed to confirm that each reimbursement was supported with sufficient documentation and was duly approved by authorized personnel.
    c. Samples were analyzed for red flags or indicators of potential fraud in requesting claims reimbursement.
    d. Samples were analyzed to verify the accuracy and authenticity of supporting documentation (receipts and invoices).

5. The CDD has controls in place to ensure that compliance with all relevant local, State, and Federal laws and regulations:
    a. Requested and reviewed all relevant local, State, and Federal laws and regulations.
    b. Requested and reviewed the monitoring programs in place to ensure effectiveness.
    c. Reviewed support to verify that monitoring is conducted as required by regulations.

6. The CDD has controls in place to ensure that all HUD environmental reviews are completed as required:
    a. Requested and reviewed all HUD environmental reviews completed for the period under review.
    b. Samples were selected and analyzed to confirm that the level of review is properly categorized, it contains all 16 compliance factors, and if needed the publication to release funds process was followed.
    c. Samples were reviewed to verify whether environmental reviews were completed prior to project initiation.
    d. Samples were reviewed to verify that funds were not released until the HUD review process was completed.

7. The CDD has controls in place to ensure IT security and protection against breach of data:
    a. Requested all IT third party vendor's agreements related to CDD software for the period under review and selected a sample to review.
    b. Reviewed the vendor's agreements to ensure that responsibilities for data protection, breach notification, and incident response are clearly defined.
    c. Reviewed support to ensure that third-party vendors are subject to regular security due diligence, including reviews of their security policies, audits, and certifications (e.g., SOC 2, ISO 27001).

8. The CDD has sufficient safeguards in place to monitor application access (provisioning) and termination, thereby ensuring data protection and access security (including data storage) -
    a. Requested all users to the CDD applications for the review period and selected a sample from the user's list.
    b. Reviewed the selected samples to confirm their access to each application is within their job function.
    c. Reviewed to ensure that their managers approved all application access for the provisioning.
    d. Reviewed all existing access to check for employees who are no longer in the CDD's services or whose job function does not require access to the applications.

9. The CDD has controls in place to ensure that decisions on mortgage applications are made according to specified criteria in underwriting guidelines:
    a. Requested all mortgage application reviews completed for the period under review and selected a sample of both approved and denied applications.
    b. Reviewed the selected samples to verify that they follow underwriting guidelines, checklists were properly completed, and final decisions received proper sign-off/review.
    c. Tested whether similar applicants, in terms of creditworthiness and financial standing, received the same treatment regardless of protected characteristics (e.g., race, gender, etc.)
    d. Reviewed supporting documentation for each sampled application (credit scores, income verification, etc.) to ensure decisions are based on objective factors.
    e. Verified that the decision-making process does not allow for unauthorized discretion or deviation from the established underwriting guidelines.
    f. For denied applications, also verified that denied applicants were notified in a timely manner.

10. The CDD has controls in place to ensure that followed program plans followed as designed and that changes to the program plan are documented and approved through formal change management processes:
    a. Requested a list of all new programs for the period under review and selected a sample to be tested.
    b. Verified that program milestones are tracked and that regular status reports are created and communicated to stakeholders.
    c. Ensured that program timelines align with the availability of resources and determined whether there are resource constraints/program challenges that might cause delays.
    d. Testing that the division has documented mitigation plans to address delays and ensure the program stays on track.
    e. Analyzed the causes and cost overruns and delays.

11. The CDD has a sufficient internal control system in place around its operations – Segregation of duties:
    a. Assignments of roles and responsibilities to individuals were evaluated to prevent the concentration of approval authority.
    b. Analyzed access controls to systems, databases, and applications to ensure access rights were appropriately restricted based on job roles and responsibilities.
    c. Samples of transactions or processes were tested to verify that the principle of segregation of duties exists within the CDD's operations.

FINDINGS RISK RATING

Finding Risk Rating

Audit findings identified in this report were assigned a risk rating based on the potential impact and likelihood of occurrence. Risk likelihood is the probability that the risk will materialize if no action is taken. Risk impact is the degree of expected loss resulting from a materialized risk. The finding risk matrix below reflects the potential risk related to each finding identified in this report.

High Impact + High Likelihood

High	Sufficient policies and procedures, preventative, detective, and mitigating controls do not exist; reputation or financial status is at risk when the business unit is not in compliance with established policies, laws, and regulations.

High Impact + Low Likelihood or Low Impact + High Likelihood

Moderate	Policies and procedures exist, but adherence is inconsistent. Preventative and detective controls do not exist, but some level of mitigating controls exists within the business unit. Compliance with laws and regulations is inconsistent.

Low Impact + Low Likelihood

Low	Policies and procedures exist but were not adhered to on an exceptional basis. Preventative controls do not exist, but detective and mitigating controls exist. The possibility of inappropriate activity is remote.

(This Section Was Intentionally Left Blank)

FINDINGS RISK MATRIX

The Findings Risk Matrix rates the potential impact and likelihood of risk associated with each identified audit finding. Impact and likelihood are rated on a scale of one to five for each finding and then plotted on the matrix. Green areas represent a relatively low risk, while red areas represent a relatively high risk.
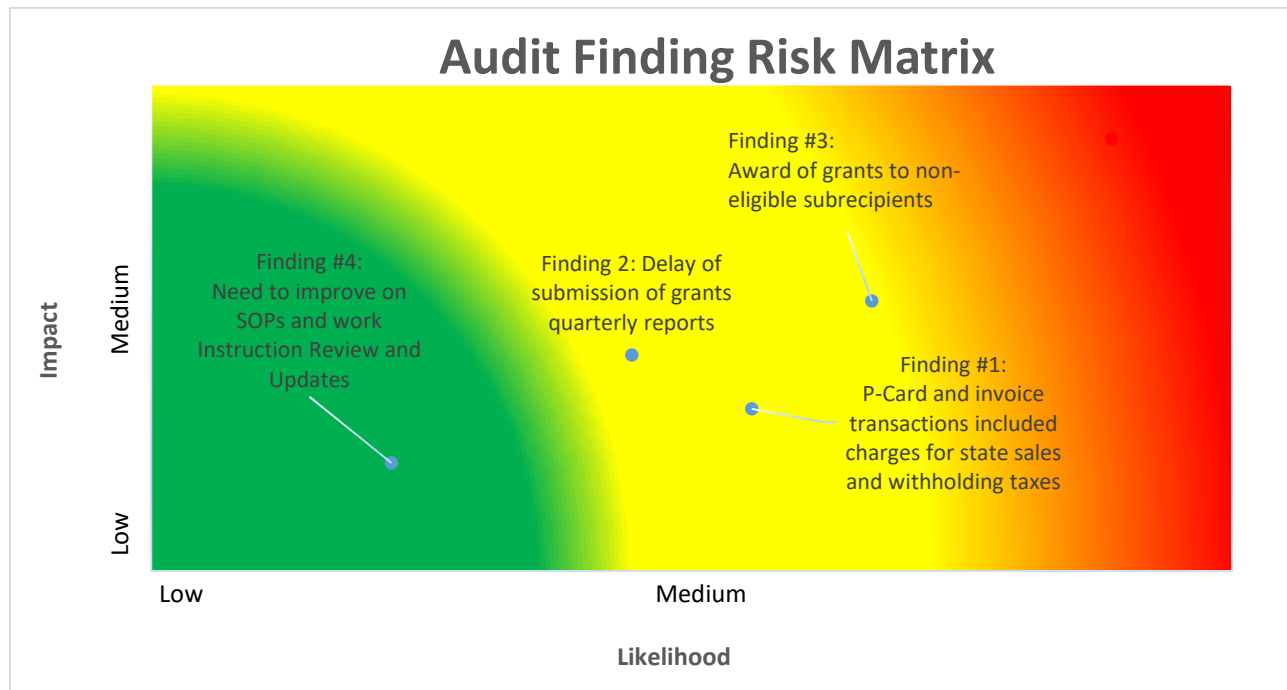
The following section contains a detailed listing of each audit finding, applicable internal audit recommendations, and audit observations.

(This Section Was Intentionally Left Blank)

FINDINGS AND RECOMMENDATIONS

Reference 1: P-Card and invoice transactions included charges for state sales and withholding taxes

Finding

Our review of the CDD's protocol for ensuring compliance with the City of Madison's policies and procedures regarding the reimbursement and timely reconciliation of P-Card (Purchasing Card) expenses and invoices found the following:

- P-Card expenses and invoices are properly reviewed and approved;
- Receipts and supporting documentation are consistently attached;
- Expenses are accurately categorized in accordance with City guidelines;
- P-Card and invoice charge amounts match the corresponding receipt totals; and
- P-Cards and invoices are reconciled in a timely manner.

However, we noted that 4 out of the 25 sampled P-Card transactions and 1 out of the 25 invoice transactions were subjected to Wisconsin state sales taxes, which are generally exempt for municipal purchases. This indicates a need for continued staff training or additional review controls to ensure tax exemptions are consistently applied.

Criteria

According to WI Statute Section 77.54(99), and the City P-Card Policy, City's transactions are tax-exempt, and P-Card users are required to provide the appropriate tax-exempt code at the time of purchase to ensure that sales taxes are not applied.

Recommendation

- The CDD management should reinforce the City's policy regarding tax exemptions by providing training to all staff involved in the payment of expenses (P-Cards expenses/invoices) to ensure they are aware of and adhere to the correct procedures for avoiding the application of sales taxes.

- Approvers should conduct a thorough review of all P-Card and invoice transactions prior to approval to ensure compliance with the City's tax-exempt status. This includes verifying that purchases are not subject to sales or withholding taxes, and that the appropriate documentation—such as itemized receipts and proof of tax exemption—is attached and accurate.

To improve the P-Card and invoice payments process within the CDD, internal audit has identified the following as potential measures that could be adopted:

1. **Strengthen Internal Review and Pre-Approval Controls:** Management should implement a mandatory pre-purchase review for high-dollar or frequent purchases using a simple checklist or workflow to ensure:
   a. Tax exemption is documented and used
   b. Supporting documentation is collected before purchase
   c. Purchases are aligned with the program budget and purpose
2. **Conduct Spot Audits or Quarterly Compliance Reviews:** Management should establish quarterly internal spot audits of randomly selected P-Card and invoice transactions to:
   a. Verify tax exemption compliance
   b. Ensure documentation is complete and policy-aligned
3. **Maintain an Updated List of Tax-Exempt Vendors:** The City's Procurement unit should create and distribute across all agencies, a centralized, approved vendor list that includes:
   a. Vendors who honor the City's tax-exempt status
   b. Vendor-specific notes (e.g., how to submit exemption forms or apply codes)

Providing such information would help procuring staff to avoid vendors that routinely apply sales tax, thereby reducing the need for reimbursements or corrections.

Management Response

CDD acknowledges the need for improved compliance with the City's tax-exempt status policies. We will provide mandatory refresher training to all P-Card users and their approving managers to ensure they understand when and how to present exemption documentation to vendors. Additionally, approvers will be required to confirm that sales and withholding taxes have not been charged, or that valid justification is documented when taxes are unavoidable. These changes will be incorporated into the updated P-Card policy in CDD's Administration Handbook.

Implementation Date
September 1, 2025

Risk Rating
Moderate

(This Section Was Intentionally Left Blank)

Reference 2: Delay with submission of grant quarterly reports

Finding

During our review of the Grant Management process, we identified that one out of two sampled grants had late reporting. According to the terms outlined in the grant agreement, reports must be submitted within 15 days after the end of each quarter. However, the submission dates for the first three quarters' reports were found to be outside of this required 15-day window. This delay was primarily caused by issues in getting the subrecipient, YWCA, fully operational and resolving client eligibility requirements for participants in the EG-funded portion of the Yweb program.

The incident reported above was identified and rectified by the CDD management prior to this audit.

Criteria

Reports must be submitted within 15 calendar days after the end of each quarter as stipulated in the grant agreement.

Recommendation

To ensure timely and accurate reporting in the future, we recommend that Community Development management should implement a more structured process to support subrecipient agencies, particularly during the onboarding phase, to ensure they are fully prepared and operational well before the grant agreement deadlines. Specifically, the process should include:

- **Early Planning and Coordination:** Scheduling a regular check-in with subrecipients to address potential challenges related to program setup, eligibility determinations, and documentation requirements.
- **Support for Subrecipients:** Providing additional guidance or training to ensure subrecipients have a clear understanding of reporting deadlines and requirements.
- **Clear Milestones and Deadlines:** Establishing internal milestones for subrecipients to meet prior to the reporting deadline, allowing sufficient time to resolve any outstanding issues.
- **Contingency Planning:** Developing contingency plans to quickly address delays in subrecipient operations or clarification of client eligibility to prevent reporting delays.

In addition to the recommendation above, internal audit has identified the following as protocols that can be adopted to assist in the process improvement:

1. **Subrecipient Onboarding and Training:** CDD management should develop a more comprehensive onboarding and training program for subrecipients, particularly for those with complex eligibility requirements or program structures. This program should cover expectations for timely reporting, the importance of meeting deadlines, and the process for submitting accurate reports.
2. **Automated Reporting Reminders and Alerts:** CDD management should implement an automated notification system to send reminders to both the subrecipients and internal staff at key points before the reporting deadline (e.g., 30 days, 15 days, 5 days before the due date).
3. **Strengthening Documentation and Reporting Systems:** The management should review and potentially upgrade reporting systems to streamline the process for subrecipients and staff. This could include creating standardized reporting templates, implementing online submission portals, or integrating a document management system to ensure proper documentation is attached and tracked.
4. **Performance Metrics and Accountability:** The management should implement performance metrics related to reporting timelines and hold subrecipients accountable through contractual clauses that include specific consequences for late reporting (e.g., reduced funding or corrective action plans).

These additional suggestions would help to improve not only the timeliness of reporting but also the overall efficiency and accountability of the grant management process. By adopting a combination of these strategies, CDD management can help subrecipients meet requirements more effectively, reducing the risk of delays and enhancing the quality of program delivery.

Management Response

CDD recognizes the importance of timely grant reporting. To mitigate the potential for future delays, we will implement a reporting calendar with each grant agreement and funding source with clear internal deadlines and assign dedicated staff to monitor progress. CDD will improve the subrecipient support protocol that includes proactive outreach, early issue identification, and enhanced training on reporting expectations.

Implementation Date
December 31, 2025

Risk Rating
Moderate

(This Section Was Intentionally Left Blank)

Reference 3: Grants awarded to non-eligible subrecipients

Finding

Our review of the Grant Management process revealed that for one out of two sampled grants, a client who did not meet the HUD-defined "homeless" eligibility requirements was awarded the grant. Specifically, a review conducted by DEHCR revealed that YWCA had not fulfilled its vetting responsibilities when screening clients for the program.

As a result, the agency inadvertently paid clients who were found not to meet the required eligibility criteria. In response, YWCA repaid the City a sum of $11,356 for EG grant funds that had been reimbursed for ineligible expenses. Subsequently, the City repaid the WI DEHCR the same $11,356 that had been disbursed by the State for these ineligible expenditures.

Criteria

All subrecipients' clients are expected to meet the HUD-defined eligibility criteria (e.g., "homeless") before any grant funds are paid out.

All subrecipients' clients must be vetted for eligibility before receiving any services or funds. The client eligibility determination must be documented and available for review prior to payment.

Recommendation

To prevent similar issues from occurring in the future, we recommend that CDD management should implement a more robust process to ensure that subrecipient agencies are fully aware of and consistently meet all eligibility requirements outlined in the grant agreements before grants were awarded. This should be included in the bid to avoid the City being exposed to potential compliance risks associated with awarding grants to non-eligible subrecipients.

Management should implement a pre-approval process where subrecipients' clients are screened and verified for eligibility before any funds are allocated to them. This could include submitting client documentation for review to Community Development or an appointed oversight body before payments are made.

In addition, the internal audit has identified the following as some of the additional process improvement that could be included in the award of grants to subrecipients:

1. **Training and Guidance for Subrecipients:** CDD management should provide clear, comprehensive training on eligibility requirements, including specific criteria such as the HUD-defined "homeless" status, to ensure subrecipient staff understand their vetting responsibilities.
2. **Regular Monitoring and Documentation Reviews:** CDD management should implement a structured review process to periodically verify that subrecipient agencies are correctly vetting clients and adhering to eligibility standards before payments are made.
3. **Clear Communication of Requirements:** CDD management should ensure that all subrecipient agencies receive written documentation outlining the eligibility criteria and any updates or changes to these requirements to reinforce their importance.
4. **Corrective Action for Non-Compliance:** CDD management should establish a procedure for corrective actions if an agency fails to meet eligibility requirements, including repayment processes and future compliance checks like was done in the YWCA instance.

By adopting these measures, Community Development can enhance oversight of subrecipient activities, reduce the risk of ineligible payments, and ensure compliance with all grant terms.

Management Response

CDD is committed to ensuring all subrecipients meet eligibility requirements. We will enhance our onboarding process to include a comprehensive training program covering grant compliance, eligibility standards, and documentation procedures. When a Request for Proposals (RFP) process is not utilized, a pre-approval eligibility screening process will be established to ensure eligibility will be verified before any funds are disbursed. In addition, CDD will improve the subrecipient support protocol that includes proactive outreach, early issue identification, and training to ensure all contract regulations are adhered to.

Implementation Date
December 31, 2025

Risk Rating
Moderate

(This Section Was Intentionally Left Blank)

Reference 4: Need to improve SOPs and work Instruction Review and Updates

Finding

During our review of the CDD's internal processes, we noted that several Standard Operating Procedures (SOPs) and work instructions were either more than a year old or lacked a documented date of the last review or update. Outdated or undated procedures can lead to inconsistencies in operations, employee confusion, and noncompliance with current policies, regulations, or funding requirements.

Maintaining current and well-documented procedures supports operational consistency, enhances staff training and accountability, and helps ensure compliance with City policies, grant requirements, and audit expectations. A formal review cycle also fosters continuous improvement and responsiveness towards changes in the Division's work environment.

Criteria

All SOPs and work instructions should be reviewed, updated, and approved at least annually or whenever there are significant changes to applicable policies, regulations, systems, or operations.

Recommendation

To promote operational consistency, staff accountability, compliance with policy and legal requirements, we recommend that Community Development establish and implement a formal process to periodically review, update, and document all SOPs and work instructions. At a minimum, procedures should be reviewed annually, or sooner if there are significant policy, system, or regulatory changes. Each SOP or work instruction should clearly indicate the date of the last review, the responsible party, and the next scheduled review date.

The Internal audit has identified the following as some of the protocols to follow to improve the process of documentation, updates and review of the CDD operating procedures:

1. **Assign Ownership and Accountability**: Management should designate a responsible staff member or team (e.g., a compliance officer or process coordinator) to own the SOP review process, maintain a master log, and ensure that SOPs are reviewed and updated according to the established schedule.

   Assigning ownership improves accountability and ensures that the process does not become ad hoc or overlooked due to competing priorities.

2. **Include Version Control and Revision History**: Management should ensure all SOPs and work instructions include a version number, revision date, and a summary of changes made. Include a sign-off section for the preparer and reviewer/approver.

   A clear revision history enhances document traceability and ensures users are aware of the most up-to-date practices and why changes were made.

3. **Incorporate SOP Review into Staff Onboarding and Training**: Management should integrate a review of relevant SOPs and work instructions into the onboarding process for new employees and include them in annual refresher training for current staff.

   This ensures that all employees understand the correct procedures and reduces the risk of outdated practices being followed.

4. **Establish a Change Management Protocol**: Management should develop a change management process that triggers a review and update of applicable SOPs whenever there are:
   a. System changes (e.g., Munis updates)
   b. Policy revisions

    c.   Regulatory changes (e.g., HUD guidance)

    d.   Internal audit findings

Proactively adapting SOPs to changes helps ensure they remain aligned with current operations and external requirements.

Management Response

CDD confirms the need for routine updates to SOPs and work instructions. CDD will implement a formalized annual review schedule and establish a tracking system to ensure all procedures are revised following major regulatory or operational changes. The initial review cycle will commence in July 2025.

Implementation Date
September 1, 2025

Risk Rating
Low

(This Section Was Intentionally Left Blank)

OBSERVATIONS AND DISCUSSION ITEMS

This section is designed to identify areas requiring management's (auditee's) attention that have not risen to the level of an audit finding; the observation owner is a different business unit, department, agency, or external party than the auditee. The Internal Audit Unit recommends that CDD management consider enhancing its internal control processes in the areas of responsibility to avoid potential audit findings in the future associated with the specific internal control objectives outlined below:

1. **Delay in the P-Card Approval**
    Our review of the P-Card reimbursement and reconciliation process revealed that five transactions out of the 25 selected samples were approved later than the 30-day requirement. Further inquiries by Internal Audit (IA) indicated that the P-Card expenses approval was delayed because vendors did not submit necessary supporting documentation on time, thereby making it difficult to complete the approval process in the Munis application.

    To ensure timely approval and processing of P-Card transactions moving forward, we recommend that P-Card approvers work closely with employees to ensure that all required supporting documentation is attached to the P-Card statement for each month's transactions, thereby preventing delays in the approval process.

2. **Project Funded Prior to HUD Environmental Review Completion**
    During our review of the HUD Environmental Review process, we identified that one out of 10 sampled HUD Environmental Reviews had funding allocated for the project prior to the completion of the required environmental review. According to HUD guidelines, funding should not be provided until the environmental review is fully completed to ensure compliance with federal regulations.

    Once this issue was identified, Community Development took immediate corrective action, ensuring that no work commenced until after the review was fully completed and the project's obligation date had passed. As the error was promptly discovered and rectified by Community Development, this is noted as an observation rather than a formal finding.

    To prevent the recurrence of this issue, we recommend that Community Development implement additional checks in the approval process to ensure that all environmental reviews are completed and fully documented before funding is approved. These additional controls will help safeguard compliance with HUD regulations and ensure that all future projects proceed in alignment with federal requirements.

3. **Expense Reimbursement Invoice Without an Invoice Number**
    We observed during our review of the Expense Reimbursement process that 1 out of 25 sampled expense reimbursements included an invoice in the Munis system that does not have an invoice number. An invoice number is a critical component of supporting documentation, as it enables proper tracking, reconciliation, and audit trail of financial transactions. The absence of this key detail suggests the transaction was approved without complete documentation, which is not consistent with the City's internal controls and documentation standards.

    We recommend that the CDD implement a formal process to ensure that no expense reimbursement transactions are approved without all required supporting documentation, including a valid invoice number. This may include developing a standardized checklist for approvers to verify the completeness of documentation prior to approval or configuring Munis to flag or restrict approvals where required fields (such as invoice numbers) are missing.

CONCLUSION

Opportunities were identified to improve the effectiveness and efficiency of the City of Madison CDD operations. These opportunities include improving their process to ensure the State's and withholding taxes are not deducted from the City's expenses or purchases, quarterly grants reports are submitted on time as required in the grants agreements, grants are awarded exclusively to eligible subrecipients, that the SOPs and work instructions are reviewed, updated to reflect significant changes in the process, and approved annually, supporting documentation for P-card transactions is submitted promptly to facilitate timely expense approvals, and all documentation used to support expense approvals is pre-numbered, in line with established best practices.

The City of Madison Finance Department, Internal Audit Unit, extends its appreciation to the staff of the CDD and all individuals who contributed to the completion of this audit. We are grateful for the courtesy extended, and the cooperation demonstrated throughout the engagement, particularly considering the challenges encountered during the audit process.

(This Section Was Intentionally Left Blank)

ACKNOWLEDGEMENT

The CDD Audit

Compiled by | Brandon Reinders, Internal Auditor
            | Kolawole Akintola, Internal Audit and Grant Manager

Reviewed by | David Schmiedicke, Finance Director

Signing below certifies that you have received, read, and acknowledge the audit report prepared above.

David Schmiedicke   05/29/2025
_____   _____
David Schmiedicke, Finance Director   Date

James O'Keefe   5/23/25
_____   _____
James O'Keefe, Director   Date
City of Madison CDD

APPENDIX

2023 Community Development Division Organizational Chart

COMMUNITY DEVELOPMENT DIVISION

- **KATY PETERSHACK** — Policy & Data Initiatives Coordinator
- **JIM O'KEEFE** — Director
- **HARDY GARRISON** — Systems & Finance Administrator

LINETTE RHODES — CDBG Unit Supervisor

AREAS OF FOCUS
Affordable Housing, Homeless Services, Neighborhood Assets, Small Business Assistance

- Benjamin Doing — Program Assistant
- Maria Davila-Martinez — CDS-Owner Occupied Housing and Small Scale Development
- Matt Frater — CDS-Multi-family Development/ Housing Policy
- Terri Goldbin — Housing Rehab Specialist/ Owner Occupied Housing
- Anne Kenny — CD Tech-Environmental Review, Rental Compliance, Data Coordination
- Torrie Kopp Mueller — CDS-Continuum of Care Coordinator
- Sarah Lim — CDS-Homeless Services
- Kazoua Lor — CD Tech-Asset Managment, Rental Compliance
- Julie Spears — CDS-Multi-family Development/ Housing Policy
- John Vogt — CDS-Multi-family Development/ Housing Policy
- Chelsea Volden-Stammen — CDS-Rehab and Small Scale Development
- Vacant — CDS-Neighborhood Assets
- Meshan Adams — CDS-Homeless Services
- Sheree Rice — Program Asst-ERA
- Vacant — Bilingual Admin Clerk-ERA
- Vacant — Bilingual Admin Clerk-ERA

MONTY MARSH — Child Care Unit Supervisor

AREAS OF FOCUS
Child Care Accreditation, Child Care Tuition Assistance

- Becky Schesny — Program Assistant
- Deb Diaz — Child Care Specialist
- Becca Gray — Child Care Specialist
- Terri Strong — Child Care Specialist
- Lisa Strub — Child Care Specialist
- Angela Tortorice — Child Care Specialist
- Elisa Martinez — Child Care Specialist
- Rommel Tijerino — Child Care Assistance Coordinator
- Amy Alt — Infant & Early Childhood Mental Health Consultant

YOLANDA SHELTON-MORRIS — Community Resources Unit Supervisor

AREAS OF FOCUS
Youth Programming, Crisis Intervention & Prevention, Youth & Adult Employment, Neighborhood Center Support, Older Adult Services

- Jennifer Stoiber — CD Technician
- Nathan Beck — MOST Coordinator
- Mary O'Donnell — CDS-Youth Services
- Hugh Wing — CDS-Youth & Adult Employment
- Nancy Saiz — CDS-Crisis Intervention and Prevention
- Garrett Tusler — CDS-Neighborhood & Community Engagement
- Dominic Davis — CDS-Neighborhood & Community Engagement
- Caleb Odorfer — CDS-Crime Reduction

AREAS OF FOCUS
Madison Senior Center Facility and Programming

- Karen Cator — Administrative Services Coordinator
- Laura Hunt — Older Adult Program & Outreach Coordinator
- John Weichelt — Volunteer & Resource Coordinator
- Vacant — Outreach & Marketing Specialist
- Gary Flesher — Facility Operations Assistant
- Richard Butler — Custodian
- Kelly Bender — Attendant
- Tom Wilczewski — Attendant
- Kate Kruger — Special Worker
- Suzanne Smith — Clerk Typist