

Performance Audit of the Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2020

This audit is conducted annually in accordance with the requirements of City of San Diego Charter Section 55.2.

Why OCA Did This Study

The City Charter requires that the City Auditor report annually the extent and nature of the Mission Bay and the San Diego Regional Parks Improvement Funds' revenues, expenses, and improvements and compliance with the requirements of Section 55.2. To comply with the Charter and in accordance with the City Auditor's Fiscal Year 2021 Audit Work Plan, we have performed an audit of the Mission Bay and the Regional Parks Improvement Funds' financial activity in fiscal year (FY) 2020.



Mission Bay Park. Source: OCA.

What OCA Found

- All Revenue received in FY2020 was properly recorded.
- All Expenditures charged to the improvement funds were consistent and in compliance with the City Charter.
- Both Improvement Fund oversight committees are being provided the necessary information to carry out their charge and they are meeting regularly in compliance with the City Charter.

Finding 1: The Real Estate Assets Department is not properly staffed. They lost a key employee that manages the Mission Bay Leases in March of 2020. This position was cut from the budget in FY2021. On-site visits have not been completed this past year due to this as well as due to COVID-19. In addition, new State requirements became effective January 1, 2021 that will require additional staff time to manage these leases.

Finding 2: One member of the Mission Bay Improvement Fund Oversight Committee is serving beyond 8 maximum consecutive years in violation of the Municipal Code §26.30 (C) (4).

What OCA Recommends

We make two recommendations to help the City better manage the oversight of leased properties on Mission Bay consistent with Charter Section 55.2 and Municipal Code Section 26.30

Key recommendations include:

- The Real Estate Assets Department should put a plan together to properly manage and monitor the leaseholds located on Mission Bay Boundary lands, and reallocate or acquire additional resources to execute the plan.
- The Office of Boards and Commissions should immediately find a replacement for the committee member that has served over 8 consecutive years or modify the Municipal Code to clearly allow members to serve beyond the 8 maximum consecutive years.

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