
Annual Citywide Risk Assessment and Audit Work Plan

FISCAL YEAR 2023

**Office of the
City Auditor**

City of San Diego





THE CITY OF SAN DIEGO

DATE: July 22, 2022
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2023**

Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2023. This report will be presented at the July 27, 2022 Audit Committee meeting for your review and consideration. The list of 20 proposed audit assignments for FY 2023 includes performance audits regarding various City programs and activities, and other audit projects and activities such as the Fraud, Waste and Abuse Hotline.

The Audit Work Plan was developed by considering the required audits mandated by the City Charter and the San Diego Municipal Code, results of the FY 2023 Citywide Risk Assessment, and input from the City Council, Audit Committee, and other sources. We designed our work plan to address what we considered to be risk areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available.

Respectfully submitted,

Andy Hanau
City Auditor

cc: Honorable Mayor Todd Gloria
Honorable City Councilmembers
Honorable City Attorney Mara Elliott
Jay Goldstone, Chief Operating Officer
Matthew Vespi, Chief Financial Officer
Christiana Gauger, Chief Compliance Officer
Charles Modica, Independent Budget Analyst



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Mission Statement

The mission of the Office of the City Auditor is to advance open and accountable government through accurate, independent, and objective audits and investigations that seek to improve the efficiency, effectiveness, and equity of City government.

Introduction

Government Auditing Standards and the Institute of Internal Auditors' Standards encourage the chief audit executive to establish a risk-based approach to determine the priorities for City Auditor activities. The Office of the City Auditor has completed a fiscal year (FY) 2023 Citywide Risk Assessment to help identify, measure, and prioritize the Office's potential audits based on the level of risk to the City. Each Activity Group's risk score was considered when selecting audits for the City Auditor's FY 2023 Audit Work Plan.

Audit Resources

The FY 2022 budget for the Office of the City Auditor includes 22 staff members at a budgeted cost of \$4.57 million for salaries, fringe benefits, and non-personnel expenses, such as office equipment, training, and supplies. This total also includes \$350,000 for the cost of the City's Annual Comprehensive Financial Report (ACFR) audit that will be conducted by an outside independent audit firm. The City Auditor administers the ACFR audit contract. During FY 2023, the Office will have one City Auditor, one Assistant City Auditor, one Deputy City Auditor, and 17 performance auditors to conduct audits and investigations with an estimated 22,540 audit hours available to perform audits, follow up and report on the status of audit recommendations, and administer the Fraud, Waste and Abuse Hotline. The estimated audit hours available were calculated as follows:

Calculation of Estimated Audit Hours Available for FY 2023

One Full-Time Equivalent (FTE) Auditor:	Hours
Total Annual Hours Available	2,080
Less Hours For:	
Vacation and Sick Leave	(160)
(10) Holidays and (1) Floating Holiday	(88)
(3) Citywide Discretionary Leave Days Granted	(24)
Continuing Professional Education	(40)
Administrative Duties *	(106)
Other Audit Related Activities **	(242)
Total Annual Audit Hours Available per Auditor	1,420
Total staff auditors	X 17
Hours for anticipated vacancies	(1,600)
Total Estimated Audit Hours Available for FY 2023¹	22,540

Note: Audit supervision and administrative hours for executive management (City Auditor, Assistant City Auditor, and Deputy City Auditor), one Executive Assistant, and one Quality Control and Communications Specialist are not included.

* "Administrative Duties" include completion of timecards; leave slips; annual OCA forms; Performance Self-Evaluation forms; organization of office/projects/tasks, etc.; research for training opportunities; administration of recruitment and job interviews; and any time not attributed to a specific project or task assigned by management.

** "Other Audit Related Activities" include tasks such as responding to City Council and other stakeholder requests; preparing for presentations; and attending Audit Committee, City Council, and other stakeholder meetings; stakeholder outreach meetings; R&D for future audit issues; OCA staff meetings, etc. In FY 2022 these hours have also included significant staff time spent working on high-priority OCA improvement initiatives, such as developing, implementing, and maintaining the Recommendation Tracking Dashboard, updating the OCA website, as well as continuing work to update OCA's report format.

Performance Audits and Other Audit Activities

The City Charter requires the Office of the City Auditor to conduct all of its audits under Government Auditing Standards. There are three main types: financial statement audits, attestation engagements, and performance audits.

The City of San Diego hires an outside independent audit firm to perform the City's financial statement audit of the City's Annual Comprehensive Financial Report (ACFR).

The City Auditor conducts performance audits of the City's departments, agencies, and their activities. Under Government Auditing Standards, performance audits provide objective analyses so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability. A performance audit is a dynamic process that includes consideration of applicable standards throughout the course of the audit. Performance audit objectives may vary widely and include assessments of program effectiveness, efficiency, equity, internal controls, compliance with laws and regulations, and prospective analysis. Examples of performance audit objectives may include, but are not limited to:

- Assessing the extent to which legislative, regulatory, and/or organizational goals and objectives are being achieved;
- Analyzing the relative efficiency and effectiveness of a program or activity;
- Evaluating whether the audited entity is following sound procurement practices;
- Assessing the reliability, validity, and/or relevance of performance measures concerning program effectiveness and results, or economy and efficiency;

- Assessing internal controls designed to provide reasonable assurance of achieving effective and efficient operations, and reliable financial and performance reporting; and
- Determining if program activities are in compliance with laws, regulations, contract provisions, grant agreements, and other requirements.

The Office of the City Auditor may also perform some attestation engagements based on agreed-upon procedures, which consists of specific testing procedures performed on a subject matter. An example of an attestation engagement includes our annual Central Stores agreed-upon procedures review, which is currently performed by an outside audit firm and overseen by the Office of the City Auditor.

Additionally, we perform other non-audit services such as investigating complaints received through the City's Fraud Hotline regarding allegations of fraud, waste, and abuse. We perform investigations following the procedures recommended by the Association of Certified Fraud Examiners for allegations of improper financial activity, fraud, waste and/or abuse that appear to be material in nature.

Citywide Risk Assessment – Fiscal Year 2023

Risk assessment is a process of systematically scoring (or rating) the relative impact of a variety of “risk factors.” A risk factor is an observable or measurable indicator of conditions or events that could adversely affect the organization. Risk factors can measure inherent risks (such as a large organizational structure) or organizational vulnerability (such as level of cash and assets easily converted to cash).

The first step in creating the City’s risk assessment model is to define the audit universe. The audit universe is a listing of the City’s significant Auditable Units (all of the City’s potential audits that could be performed). We created a list of City departments and City agencies and their primary Activity Groups as the Auditable Units. To accomplish this, we utilized the City’s FY 2023 May Revise budget data from SAP and the component unit information in the City’s most current financial statements. We have reduced the number of Activity Groups by combining some activities within departments in order to target more areas of risk using our existing resources, address cross-cutting issues which impact multiple units within a department, and create efficiencies in conducting future audits of Activity Groups. However, a department may still be broken out into several Activity Groups as in the example shown in **Exhibit 1**.

Exhibit 1

Sample Department and Activity Groups



The next step in creating the risk assessment model was to identify and rank the major risks associated with each of the City's significant Auditable Units (Activity Groups).

To achieve this, a management questionnaire which measured a variety of "risk factors" was developed, (See Attachment A – Management Questionnaire). City Management completed Management Questionnaires for the associated Activity Groups.

The questionnaire had 10 measurable risk factors as follows:

1. Level of interface with the external public.
2. "Mission critical" nature of Activity Group for the department to achieve its goals and objectives.
3. Support of internal operations is considered critical to achieving the objectives of other departments' missions or goals.
4. Failure to achieve the Activity Group's mission or goals leads to public displeasure or negative media coverage.

5. Level of cash or cash-convertible nature of Activity Group's transactions.
6. Activity Group's tracking and use of activity performance metrics.
7. Regulation effect or impact on operations.
8. Number of budgeted employees (FTE).
9. Level of budgeted annual revenues.
10. Level of budgeted annual expenses.

A Management Questionnaire was completed for each of the City's Auditable Units to determine a risk score of: 0 (low), 3 (medium-low), 5 (medium), 7 (medium-high), or 9 (high) for each of the 10 risk factors listed above. The risk scores were used for risk factors 1 through 7 (listed above), and the risk scores for risk factors 8 through 10 (FTE, Revenue, Expenses) were updated based on the FY 2023 May Revise budget. Audit staff reviewed the results, and based on professional judgment, adjusted scores if needed.

Additionally, weights were assigned to each factor based on relative importance as determined by input from audit staff (See Attachment B – Calculation of Weights Used for Risk Factors).

An increase in risk score was calculated for activities that have not been audited in the prior five fiscal years.

The final step in completing the Citywide Risk Assessment was to calculate the total risk score for each Auditable Unit (list of the potential audits) in order of highest to lowest risk score by tabulating the information gathered from the questionnaires and applying the weights assigned to the risk factors. We then calculated the overall risk score for each Activity Group by stratifying the resulting rating in descending order by tenths, and identifying the top 30 percent (or those ranking 10, 9, or 8) as High Risk. The next 40 percent (ranking 7, 6, 5, or 4) were identified as Medium Risk, and the bottom 30 percent (ranking 3, 2 or 1) were identified as Low Risk (See Attachment C – Citywide Risk Assessment).

Interpreting Risk Assessment Results

The weighted scores for 10 risk factors were tabulated for each significant Departmental Activity Group identified in Attachment C – Citywide Risk Assessment. The risk assessment scores and information gathered during the interviews with key personnel were considered when preparing the FY 2023 Audit Work Plan that follows. If a department or Activity Group has a high risk score, this merely indicates that the services they provide, or the functions they are responsible for, are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, or a high degree of public interest. A high risk score does not mean that an Activity Group is being managed ineffectively or that it is not functioning properly. High risk areas may indicate opportunities to address activities which are mission critical, provide substantial support for other internal City operations, reflect high public need, or consume significant financial resources. The overall results identify the activities with the highest risk factors that may warrant and benefit from additional management action or audit services.

Other Risk and Audit Factors Considered

In addition to the risk assessment model, we periodically interview key City personnel to consider other potential vulnerabilities and risk factors, including the risk of fraud, that could impede the achievement of a department's mission, goals, and objectives. We also considered past audit report findings, reviewed other entities' audit reports, and researched trending municipal issues. In addition, we solicited feedback on areas of interest and/or concern from the City Council, Audit Committee, the Mayor and City management, the Office of the Independent Budget Analyst, and other stakeholders.

Audit Work Plan (July 2022 through June 2023)

In FY 2023, we are proposing a work plan to address areas of critical importance to the City. The following Audit Work Plan includes our scheduled performance audits as well as additional audit activities. Included is the tentative audit objective for each assignment and estimated audit hours.

We will perform an in-depth risk assessment on each activity group selected for audit to ensure our audit objective covers the areas of highest risk for that activity and adjust the audit objective, procedures, and hours accordingly. Performance audit objectives vary widely and may include assessments of program effectiveness and efficiency; equity; internal control; compliance; and transparency. Our estimated audit hours for each audit activity are based on an analysis of average audit hours for our prior year's audits, and our knowledge of the complexity of the Activity Groups selected for audit. The actual hours may vary based on the audit scope determined by the detailed risk assessment for each engagement, as well as the extent and complexity of findings revealed during audit testing.

Additions to Audit Work Plan

Requests to add audits to the Audit Work Plan during the fiscal year will be presented to the Audit Committee with a City Auditor analysis of the impact the proposed audit will have on the other audits on the Work Plan. Audit priority will be given to those requests that pertain to the health and safety of residents and City employees, potential for significant financial or operational impact, issues of equity, or issues of integrity.

Audit Work Plan – Fiscal Year 2023

PERFORMANCE AUDITS FY 2023 – CARRY OVER FROM FY 2022 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Line # ¹	Risk Score	Activity Group Audit	Audit Objectives	FY 2023 Audit Hours	Status as of July 1, 2022
1	3 21 57	774 675 557	San Diego Police Department – Management of Body Worn Cameras	The objectives are to (1) review SDPD’s policies and procedures regarding body camera footage and determine if they are aligned with best practices and local, state, and federal regulations; and (2) to determine whether internal controls are in place to ensure body camera footage is properly collected, maintained, and monitored by appropriate personnel and whether the appropriate audit trail is captured when information is accessed.	140	Report issued July 20, 2022
2	N/A	N/A	Annual Central Stores Inventory Agreed-Upon Procedures Review FY 2022	San Diego Municipal Code Section §22.0501 requires an annual count of inventory in City storerooms and warehouses. The objective of this review is to confirm the valuation of Central Stores inventory.	25	Report Writing
3	N/A	N/A	Annual Mission Bay Fund Audit FY 2021	The Annual Mission Bay Funds Audit is required by the City Charter, Article V, Section 55.2 (e). The objective of this audit is to verify the prior fiscal year collection, allocation, and use of Mission Bay and San Diego Regional Parks Improvement Funds are in compliance with City Charter requirements.	75	Report Writing

¹ Risk Assessment scores and line number information for the carry over audits are from the FY 2022 Risk Assessment.

PERFORMANCE AUDITS FY 2023 – CARRY OVER FROM FY 2022 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Line #¹	Risk Score	Activity Group Audit	Audit Objectives	FY 2023 Audit Hours	Status as of July 1, 2022
4			IT Application Audit of the Fire Department's Emergency Response Management (9-1-1) System	The objective for this audit is to test the effectiveness of the IT general controls and IT security controls of the Fire Department's Emergency Response Management (9-1-1) System. Specifically, (1) Ensure the Vesta Service Level Agreement (SLA) and contractual services are sufficiently defined and monitored to facilitate effective management. (2) Assess AT&T's maintenance and security management of the Vesta System. (3) Evaluate the San Diego Fire-Rescue Department's (SDFD) ability to receive emergency calls during a 911 Public Service Access Point (PSAP) outage and restore services.	300	Report Writing
5	143	379	Get It Done Application and Service Request Management	The objectives are to 1) Determine how efforts such as establishing service level commitments and enhancing customer communications may be used to improve overall satisfaction. 2) Determine whether consolidating customer service portals could improve the City's customer service experience.	600	Fieldwork
6	11	728	San Diego Police Department – Vehicle Towing Process	The objectives are to (1) Evaluate the financial, equity, and public benefit effects of the City's Vehicle Towing program, and how those effects may vary under alternative vehicle towing policy and fee models. (2) Determine the extent to which the City monitors and evaluates contractor performance, in accordance with the City's Contract Compliance Guide, Council Policy 500-03, and the contract.	1,000	Fieldwork
7	2 126	783 419	Homeless Strategies / Housing Commission	The tentative objectives are to determine whether the homeless services provided to the City under contracts are necessary, and aligned with best practices; whether the contracts include adequate performance measures; whether the City verifies contract compliance; whether services provided by different vendors are coordinated effectively; and whether the contracts are awarded through appropriate and effective bidding processes. The audit team is conducting a detailed scoping phase to establish more specific areas of inquiry.	2,000	Planning

PERFORMANCE AUDITS FY 2023 – CARRY OVER FROM FY 2022 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln #¹	Risk Score	Activity Group Audit	Audit Objectives	FY 2023 Audit Hours	Status as of July 1, 2022
8	24 53 108 134	686 601 673 403	Engineering & Capital Projects: Capital Improvement Program (CIP)	The overall objective of this audit is to determine the efficiency and effectiveness of the City's Capital Improvement Program (CIP). The CIP is complex, and there are numerous possible areas of inquiry. The audit team is conducting a detailed scoping phase to establish more specific objectives.	2,200	Planning
9			Fire-Rescue Department – IT Network Security	The tentative objective of this audit is to assess the network security of the Fire-Rescue Department's network.	1,000	Not Started
PERFORMANCE AUDITS FY 2023 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2023 Audit Hours	Status
10	106 120	480 441	Personnel (Citywide) Classified Employee Hiring Process	The tentative objective is to evaluate the efficiency of the City's hiring processes for classified employees, including sworn employees such as Police Officers and Firefighters, as well as civilian employees.	1,800	Not Started

PERFORMANCE AUDITS FY 2023 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2023 Audit Hours	Status
11	37	626	San Diego Housing Commission: Property Acquisition Process	The tentative objective is to evaluate whether SDHC's process for acquiring property incorporates industry best practices to maximize value for the City and minimize downside risk.	1,800	Not Started
12	33	631	Fire-Rescue: Brush Management and Fire Prevention	The tentative objective is to evaluate whether Fire-Rescue's brush management and fire prevention efforts are sufficient to minimize fire risks to life, safety, and property.	1,600	Not Started
13	N/A	N/A	High-Risk Re-Review: Topic 1	Since our inception in 2009, the Office of the City Auditor has conducted more than 269 audits of critical City programs and operations. Given that significant time has passed since our last evaluation of many programs, we propose a re-evaluation of two past audit topics, which we will present to the Audit Committee after a scoping phase. Examples of past audit topics to be considered include pothole repair, tree trimming, graffiti control and abatement, streetlight maintenance, and pedestrian safety.	1,000	Not Started
14	N/A	N/A	High-Risk Re-Review: Topic 2	See line 13 for details.	1,000	Not Started

PERFORMANCE AUDITS FY 2023 – PROPOSED AUDITS						
15	5 11 18 20 25 52 76	764 728 690 686 675 593 537	San Diego Police Department - Overtime	The tentative objective is to determine whether overtime costs are reasonable given SDPD's operational responsibilities, whether there are opportunities to reduce overtime costs, and whether SDPD has sufficient controls in place to ensure that overtime is properly authorized and monitored.	2,100	Not Started
16	12	728	Street Maintenance Efficiency and Equity	The tentative objective is to determine whether street maintenance practices are efficient, effective, and equitable across communities.	1,600	Not Started

ADDITIONAL AUDIT ACTIVITIES FY 2022						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2022 Audit Hours	Status
17	N/A	N/A	Fraud, Waste, and Abuse Hotline	The Office of the City Auditor administers the City's Fraud Hotline to provide individuals a way to confidentially report evidence of fraud, waste, or abuse involving City of San Diego employees or operations. Investigations are performed for all material accusations. We will issue quarterly reports providing an overview of Hotline activities. We may also issue separate, more detailed reports on specific investigations if we deem it to be in the public interest given the findings of the investigation.	2,960	On-going
18	N/A	N/A	Follow-up on Previously Issued Audit Reports	The Office of the City Auditor tracks and follows-up on all audit recommendations to determine if they were properly implemented by City Management. We will issue follow-up reports for the periods ending June 30, 2022, and December 31, 2022. In addition, we will continue to update our recommendation tracking dashboard .	1,000	On-going
19	N/A	N/A	Annual Mission Bay Fund Audit FY 2022	The Annual Mission Bay Funds Audit is required by the City Charter, Article V, Section 55.2 (e). The objective of this audit is to verify the prior fiscal year collection, allocation, and use of Mission Bay Funds are in compliance with City Charter requirements.	320	Not Started
20	N/A	N/A	Annual Central Stores Inventory Agreed-Upon Procedures Review FY 2023	San Diego Municipal Code Section §22.0501 requires an annual count of inventory in City storerooms and warehouses. The objective of this audit is to confirm the valuation of Central Stores inventory.	20	Not Started
Total Planned Audit Hours for FY 2023					22,540	

Next Steps

I will provide the Audit Committee with monthly activity reports describing the status and progress towards completing the audit assignments listed, as well as quarterly fraud hotline statistics reports. The Audit Committee will receive the results of all completed audits in the form of an audit report, and our Office will present audit results at scheduled Audit Committee and City Council meetings upon request.

I look forward to discussing the proposed FY 2023 Audit Work Plan with you, and I sincerely appreciate the Audit Committee's support of the Office of the City Auditor and our mission.

Respectfully submitted,



Andy Hanau
City Auditor

Attachment A

**Office of the City Auditor
Annual Risk Assessment
Management Questionnaire**

1. To what extent does your activity group interface with the external public?

Description / Purpose: *Assess how frequently your activity group works/interacts directly with the public or City residents. Little to no interaction is not a negative indicator, but rather an indicator that your activity group serves internal customers—internal customer interaction is addressed in question 3.*

- a. None
- b. Rarely or infrequently
- c. Monthly to quarterly level of interface
- d. Weekly level of interface
- e. Continual interface with the external public several times daily or more

2. To what extent is your activity group considered to be “mission critical” for the department to achieve its goals and objectives?

Description / Purpose: *Ascertain the significance that your activity group plays in your department's overall mission relative to other activity groups. Little to no contribution is not a negative indicator, but rather an indicator that your activity group may provide services and be focused on other internal customers.*

- a. No contribution towards the department's goals / objectives
- b. Minimal contribution towards attaining the department's goals and objectives
- c. Moderate contribution towards attaining the department's goals and objectives
- d. Significant contribution towards attaining the department's goals and objectives
- e. The success of the department's goals and objectives is fully dependent on this activity group

3. To what extent does your activity group support internal operations or is considered critical to achieving the objectives of other entity's/department's mission/goals?

Description / Purpose: *Determine the level of support and role your department plays in helping other departments achieve their overall mission. This question identifies the interconnectedness that one activity group has with other internal operations.*

- a. No support provided to other operations / departments
- b. Infrequent (i.e., annual) support provided to other operations / departments
- c. Periodic (i.e., monthly) support provided to other operations / departments
- d. Regular (i.e., weekly) support provided to other operations / departments
- e. Ongoing support provided to other operations / departments every day

4. To what extent would failure to achieve your activity group’s mission or goals lead to public displeasure or negative media coverage?

Description / Purpose: *Assess how the activity group’s level of visibility to the public, public interest in the group’s activities, interest of the media, or other public safety related factors would lead to an increased potential loss or embarrassment if the activity group did not perform its critical mission or goals. This could also be called the newspaper test—how much negative press or public disapproval would a failure cause?*

- a. No risk of loss or embarrassment
- b. Low risk of loss or embarrassment
- c. Moderate risk of loss or embarrassment
- d. Significant risk of loss or embarrassment
- e. Very high risk of loss or embarrassment

5. To what extent is there potential loss due to the cash or cash convertible nature of your activity group’s transactions?

Description / Purpose: *Assess the risk associated with cash or cash-convertible assets. Be sure to factor in the amount of cash collected as compared to business transacted by other means (credit card, electronic funds transfer, invoice, journal entry, etc.) , as well as risks associated with the volume, type, and nature of existing assets that are susceptible to theft such as equipment, supplies, and inventories.*

- a. None
- b. Minimal amount of cash transactions or assets are difficult to convert to cash
- c. Moderate amount of cash transactions or assets can be converted to cash with some difficulty
- d. Nature of operations is primarily cash or assets are easily converted to cash
- e. Fully cash or cash equivalent operations

6. To what extent does your activity group track activity performance / metrics?

Description / Purpose: *Determine the extent to which your activity group captures, assesses, and responds to performance measurement data.*

- a. We continuously capture performance metrics on key operations, assess achievement of goals and trends in the information, and adjust operations to improve upon our performance in all key areas.
- b. We track performance information in all key operations, assess and use data to improve operations, but we do not engage this process in a continuous, fluid manner.
- c. We track performance information in all our key operations and may assess data to some extent, but we do not use data to improve performance in all key areas.
- d. We collect some performance information, but the information does not account for all our key operations or we do not assess the data.
- e. We do not track performance measures or metrics.

7. To what extent do regulations affect or have impact on operations?

Description / Purpose: *Assess how government regulations (federal, state, or local) impact your activity group operations and the exposure to sanctions and potential penalties for noncompliance. Please be sure to factor in the complexity, volume, and change in regulations, including ordinances, municipal codes, administrative regulations, MOUs, federal and state laws and regulations, contract conditions, and grant provisions that pertain to your department.*

- a. None
- b. Few regulations and little risk of noncompliance
- c. Risk of either substantial regulations or significant penalties
- d. Complex, voluminous, or frequently changing regulations with significant penalties
- e. Heavily regulated with serious consequences for noncompliance

The information detailed below was obtained from the FY 2021 May Revise Budget and scored accordingly.

8. Total number of budgeted full-time employees (FTEs) for this Activity Group

- a. None
- b. 0 to 10
- c. 11 to 25
- d. 26 to 75
- e. Greater than 75

9. Total annual budgeted revenues for this Activity Group

- a. \$0 to \$500,000
- b. \$500,001 to \$5,000,000
- c. \$5,000,001 to \$10,000,000
- d. \$10,000,001 to \$25,000,000
- e. Greater than \$25,000,000

10. Total annual budgeted expenditures for this Activity Group

- a. \$0 to \$1,000,000
- b. \$1,000,001 to \$10,000,000
- c. \$10,000,001 to \$25,000,000
- d. \$25,000,001 to \$40,000,000
- e. Greater than \$40,000,000

CITY OF SAN DIEGO
Citywide Risk Assessment FY2020
Calculation of Weights Used for Risk Factors (Based on City Auditor Staff Input)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				
COMPARATIVE RISK FACTORS	Interface with the external public.	"Mission critical" nature of activity group for the department to achieve its goals and objectives.	Support of internal operations is considered critical to achieving the objectives of other entity's/department's mission/goals.	Failure to achieve the activity group's mission or goals leads to public displeasure or negative media coverage.	Potential loss due to the cash or cash convertible nature of your activity group's transactions.	Activity group's tracking of activity performance / metrics.	Regulations affect or impact on operations.	Number of Budgeted Employees (FTE).	Budgeted Annual Revenues.	Budgeted Annual Expenses.	Total	Percent	Weight	Maximum Possible Score [1]
1. Interface with the external public.		3	3	5	4	4	6	5	2	0	32	6.49%	6	54
2. "Mission critical" nature of activity group for the department to achieve its goals and objectives.	8		8	9	7	6	8	7	5	4	62	12.58%	13	117
3. Support of internal operations is considered critical to achieving the objectives of other entity's/department's mission/goals.	8	3		8	6	7	9	8	4	2	55	11.16%	11	99
4. Failure to achieve the activity group's mission or goals leads to public displeasure or negative media coverage.	6	2	3		6	6	6	6	1	0	36	7.30%	7	63
5. Potential loss due to the cash or cash convertible nature of your activity group's transactions.	7	4	5	5		5	7	6	2	2	43	8.72%	9	81
6. Activity group's tracking of activity performance / metrics.	7	5	4	5	6		8	4	1	0	40	8.11%	8	72
7. Regulations affect or impact on operations.	5	3	2	5	4	3		5	2	0	29	5.88%	6	54
8. Number of Budgeted Employees (FTE).	6	4	3	5	5	7	6		2	0	38	7.71%	8	72
9. Budgeted Annual Revenues.	9	6	7	10	9	10	9	9		2	71	14.40%	14	126
10. Budgeted Annual Expenses.	11	7	9	11	9	11	11	9	9		87	17.65%	18	162
Total	67	37	44	63	56	59	70	59	28	10	493	100.0%	100	900

Notes:

Eleven staff members in the Office of the City Auditor were asked to record if they felt the factors listed on the left of this schedule has a greater level of inherent risk when compared to the factor listed on top of the schedule. The numbers above represent the results of this survey and will be used to calculate the weighted risk factors in the Citywide Risk Assessment.

e.g. The items highlighted above show that 11 people felt that the Budgeted Annual Expenses has greater inherent risk to a department's interface with the external public, and 7 people felt that the Budgeted Annual Expenses has greater inherent risk than "mission critical" activities for a department to achieve their goals and objectives.

[1] City management was asked to answer a questionnaire for each of their Activity Groups, which had risk scores of 0, 3, 5, 7, 9, (with 0 as low risk and 9 as highest risk) for each of the 10 risk factors listed above (See Citywide Risk Assessment Questionnaire). The highest score that a single risk factor can be given is 9 multiplied by its weighted factor. Overall the highest risk score that an Auditable Unit can achieve is 900, as shown in the left hand column above.

City of San Diego
Citywide Risk Assessment FY 2023

Attachment C

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths
			8	7	126	7	98	9	54	7	91	9	99	9	63	5	45	3	24	9	54					
			FTEs	Exp	Rev	Exp	MC	InOp	Pub	Csh	Met	Regs	6													
1	Environmental Services	Disposal & Environmental Protection	9	72	7	126	7	98	9	54	7	91	9	99	9	63	5	45	3	24	9	54	726	182	908	10
2	Public Utilities	Water Production	9	72	9	162	3	42	9	54	9	117	7	77	9	63	3	27	3	24	9	54	692	173	865	10
3	Facilities Services		9	72	7	126	3	42	3	18	9	117	9	99	7	49	5	45	5	40	5	30	638	160	798	10
4	Parks & Recreation	Developed Regional Parks	9	72	9	162	9	126	9	54	7	91	7	77	9	63	5	45	7	56	5	30	776		776	10
5	Police	Police Operations	9	72	9	162	7	98	9	54	9	117	9	99	9	63	5	45	0	0	9	54	764		764	10
6	City Attorney	Civil Advisory	7	56	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	602	151	753	10
7	City Attorney	Civil Litigation	7	56	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	602	151	753	10
8	Stormwater		9	72	9	162	7	98	9	54	9	117	7	77	9	63	3	27	3	24	9	54	748		748	10
9	Parks & Recreation	Golf Operations	9	72	5	90	7	98	9	54	5	65	5	55	7	49	7	63	3	24	3	18	588	147	735	10
10	Parks & Recreation	Open Space	7	56	9	162	9	126	9	54	7	91	5	55	9	63	3	27	5	40	9	54	728		728	10
11	Police	Traffic, Youth & Event Services	9	72	9	162	9	126	9	54	7	91	7	77	7	49	3	27	5	40	5	30	728		728	10
12	Transportation	Street	9	72	9	162	9	126	9	54	9	117	7	77	9	63	3	27	0	0	5	30	728		728	10
13	City Treasurer	Business Tax	3	24	3	54	9	126	9	54	7	91	9	99	5	35	5	45	0	0	9	54	582	146	728	10
14	Fire-Rescue	Emergency Operations	9	72	9	162	9	126	9	54	9	117	7	77	7	49	3	27	0	0	7	42	726		726	10
15	City Attorney	Criminal Litigation	9	72	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	576	144	720	10
16	Redevelopment Agency		0	0	9	162	9	126	5	30	7	91	7	77	5	35	0	0	3	24	5	30	575	144	719	9
17	Transportation	Admin & Right-of-Way Management	5	40	9	162	9	126	9	54	9	117	7	77	9	63	3	27	3	24	3	18	708		708	9
18	Police	Patrol Operations Division	9	72	9	162	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	690		690	9
19	General Services	Fleet Maintenance	9	72	9	162	9	126	0	0	7	91	9	99	7	49	5	45	0	0	7	42	686		686	9
20	Police	Centralized Investigations Division	9	72	9	162	5	70	9	54	9	117	5	55	9	63	3	27	3	24	7	42	686		686	9
21	San Diego Convention Center Corporation		9	72	9	162	9	126	9	54	3	39	0	0	7	49	3	27	0	0	3	18	547	137	684	9
22	Environmental Services	Collection Services	9	72	9	162	9	126	9	54	9	117	3	33	7	49	3	27	0	0	7	42	682		682	9
23	City Attorney	Management/Administration	5	40	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	544	136	680	9
24	Engineering & Capital Projects	Business Operations & Fiscal Services	7	56	7	126	9	126	9	54	9	117	3	33	9	63	3	27	3	24	9	54	680		680	9
25	Police	Support Operations	9	72	9	162	3	42	9	54	9	117	9	99	9	63	0	0	3	24	7	42	675		675	9
26	Public Utilities	Public Utilities	3	24	9	162	9	126	7	42	7	91	7	77	7	49	5	45	0	0	9	54	670		670	9
27	Public Utilities	Water Distribution	9	72	9	162	0	0	9	54	9	117	9	99	9	63	3	27	3	24	7	42	660		660	9
28	Parks & Recreation	Community Parks II	9	72	9	162	3	42	9	54	7	91	5	55	7	49	5	45	7	56	5	30	656		656	9
29	Department of Information Technology	Department of Information Technology	3	24	9	162	9	126	3	18	9	117	9	99	5	35	3	27	0	0	5	30	638		638	9
30	Environmental Services	Waste Reduction	9	72	7	126	5	70	9	54	9	117	5	55	7	49	3	27	3	24	7	42	636		636	9
31	City Attorney	Community Justice	5	40	3	54	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	508	127	635	8
32	Public Utilities	WWTD	9	72	9	162	0	0	7	42	9	117	5	55	9	63	5	45	3	24	9	54	634		634	8
33	Fire-Rescue	Community Risk Reduction	5	40	5	90	5	70	9	54	7	91	5	55	9	63	0	0	0	0	7	42	505	126	631	5
34	City Clerk	Legislative Services	3	24	3	54	0	0	7	42	9	117	9	99	9	63	3	27	3	24	9	54	504	126	630	8
35	Fire-Rescue	Lifeguard Services	9	72	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	5	30	630		630	8
36	General Services	Vehicle Acquisition	0	0	9	162	9	126	0	0	7	91	9	99	7	49	5	45	5	40	3	18	630		630	8
37	Emergency Medical Services		3	24	5	90	7	98	9	54	7	91	5	55	7	49	0	0	0	0	7	42	503	126	629	8
38	San Diego Housing Commission		9	72	9	162	9	126	9	54	5	65	5	55	5	35	3	27	0	0	5	30	626		626	10
39	Public Utilities	Pure Water Program Management	3	24	5	90	0	0	7	42	7	91	9	99	7	49	3	27	3	24	9	54	500	125	625	8
40	Public Utilities	Water Meter Services	9	72	7	126	0	0	9	54	9	117	9	99	9	63	3	27	3	24	7	42	624		624	8
41	Public Utilities	EMTS	9	72	9	162	0	0	9	54	9	117	7	77	9	63	0	0	3	24	9	54	623		623	8
42	City Clerk	Administration	0	0	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	492	123	615	8
43	Office of the Mayor		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123	615	8
44	Parks & Recreation	Community Parks I	9	72	7	126	3	42	9	54	7	91	5	55	7	49	5	45	7	56	3	18	608		608	8

Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2023

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt																		Risk		Adjusted Risk Score	Rank 10ths									
			FTEs			Exp			Rev			Exp			MC			InOp			Pub				Csh			Met			Score	Adjustments	
			8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6												
45	Engineering & Capital Projects	Construction Management & Field Engineer	9	72	7	126	3	42	9	54	9	117	5	55	9	63	0	0	3	24	9	54	607		607	8							
46	Fire-Rescue	Communications	7	56	5	90	5	70	9	54	9	117	9	99	9	63	3	27	0	0	5	30	606		606	8							
47	Engineering & Capital Projects	Program & Project Development	9	72	7	126	3	42	9	54	9	117	3	33	5	35	9	81	3	24	9	54	602		602	8							
48	PETCO Park		0	0	5	90	7	98	5	30	7	91	7	77	3	21	0	0	7	56	3	18	481	120	601	8							
49	Public Utilities	Pure Water Operations	5	40	3	54	0	0	7	42	7	91	9	99	7	49	3	27	3	24	9	54	480	120	600	7							
50	Real Estate & Airport Management		5	40	3	54	9	126	7	42	9	117	9	99	5	35	3	27	3	24	5	30	594		594	7							
51	Department of Information Technology	Enterprise Resource Planning	5	40	7	126	9	126	3	18	7	91	9	99	9	63	0	0	0	5	30	593		593	7								
52	Police	Neighborhood Policing	7	56	7	126	0	0	9	54	9	117	9	99	9	63	0	0	3	24	9	54	593		593	7							
53	Development Services	Cannabis Permit Bureau	0	0	0	0	0	0	9	54	9	117	7	77	7	49	5	45	9	72	9	54	468	117	585	7							
54	Sustainability & Mobility		5	40	5	90	7	98	7	42	9	117	5	55	7	49	3	27	3	24	7	42	584		584	7							
55	City Clerk	Records Management	3	24	3	54	0	0	5	30	9	117	9	99	9	63	0	0	3	24	9	54	465	116	581	7							
56	Ethics Commission		0	0	3	54	3	42	9	54	9	117	3	33	9	63	0	0	7	56	7	42	461	115	576	7							
57	Public Facilities Planning		3	24	3	54	7	98	9	54	9	117	9	99	7	49	3	27	3	24	5	30	576		576	7							
58	Parks & Recreation	Environmental Growth 2/3	0	0	5	90	7	98	9	54	7	91	5	55	9	63	3	27	5	40	9	54	572		572	7							
59	Engineering & Capital Projects	Transportation & Utility Engineering	9	72	5	90	3	42	9	54	9	117	5	55	9	63	0	0	3	24	9	54	571		571	7							
60	Public Utilities	Customer Support Service	9	72	5	90	0	0	9	54	9	117	9	99	9	63	5	45	0	5	30	570		570	7								
61	Citywide Other/Special Funds		0	0	9	162	9	126	3	18	9	117	5	55	5	35	0	0	3	24	5	30	567		567	9							
62	Department of Information Technology	Information Technology	5	40	3	54	5	70	9	54	7	91	9	99	9	63	0	0	5	40	9	54	565		565	7							
63	Development Services	Project Submittal & Management	9	72	5	90	0	0	9	54	7	91	9	99	9	63	3	27	3	24	7	42	562		562	7							
64	Development Services	Building & Safety	9	72	7	126	0	0	9	54	9	117	7	77	7	49	0	0	3	24	7	42	561		561	7							
65	Public Utilities	EPM	9	72	7	126	0	0	7	42	7	91	9	99	7	49	3	27	3	24	5	30	560		560	7							
66	Transportation	Traffic Engineering	5	40	5	90	5	70	9	54	9	117	5	55	9	63	3	27	3	24	3	18	558		558	6							
67	Development Services	Business Operations Support Services	5	40	5	90	9	126	9	54	9	117	0	0	7	49	3	27	3	24	5	30	557		557	6							
68	Fire-Rescue	Administrative Operations	5	40	3	54	3	42	9	54	7	91	9	99	9	63	3	27	7	56	5	30	556		556	6							
69	Planning		5	40	5	90	5	70	9	54	9	117	5	55	9	63	0	0	3	24	7	42	555		555	6							
70	Special Promotional Programs	Support to Other Funds	0	0	9	162	0	0	0	0	7	91	5	55	7	49	0	0	7	56	5	30	443	111	554	6							
71	Library	Central Library	9	72	5	90	3	42	9	54	9	117	5	55	7	49	3	27	3	24	3	18	548		548	6							
72	City Clerk	Elections & Information Services	0	0	0	0	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	438	110	548	6							
73	Public Utilities	Wastewater Collection	9	72	9	162	0	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	547		547	6							
74	Library	Branch Libraries	9	72	7	126	0	0	9	54	9	117	5	55	7	49	3	27	3	24	3	18	542		542	6							
75	Office of the IBA		3	24	3	54	0	0	7	42	9	117	7	77	7	49	3	27	3	24	3	18	432	108	540	6							
76	Police	Training/Employee Development	9	72	9	162	0	0	5	30	9	117	7	77	7	49	0	0	0	5	30	537		537	6								
77	Commission on Police Practices		3	24	3	54	0	0	7	42	5	65	5	55	9	63	0	0	9	72	9	54	429	107	536	6							
78	City Retirement System		5	40	3	54	0	0	5	30	9	117	5	55	7	49	3	27	3	24	5	30	426	107	533	6							
79	City Treasurer	Parking Meter Operations	3	24	3	54	5	70	9	54	5	65	3	33	9	63	5	45	0	0	3	18	426	107	533	6							
80	Department of Information Technology	Wireless Technology Services	5	40	5	90	7	98	3	18	3	39	9	99	9	63	3	27	0	0	9	54	528		528	6							
81	Department of Information Technology	Citywide IT Fixed Expenses	0	0	7	126	9	126	0	0	0	0	7	77	3	21	0	0	9	72	0	0	422	106	528	6							
82	Risk Management	Department Management	3	24	3	54	7	98	3	18	9	117	5	55	5	35	0	0	0	3	18	419	105	524	5								
83	Purchasing & Contracting	Central Stores	3	24	3	54	5	70	9	54	7	91	9	99	7	49	7	63	0	0	3	18	522		522	5							
84	Development Services	Code Enforcement	7	56	5	90	3	42	9	54	9	117	5	55	7	49	0	0	3	24	5	30	517		517	5							
85	Compliance		5	40	3	54	3	42	7	42	7	91	5	55	5	35	0	0	3	24	5	30	413	103	516	5							
86	Engineering & Capital Projects	Architectural Engineering & Parks	7	56	5	90	0	0	9	54	9	117	5	55	9	63	0	0	3	24	9	54	513		513	5							
87	Purchasing & Contracting	Purchasing & Contracting	5	40	3	54	3	42	9	54	7	91	9	99	7	49	3	27	3	24	5	30	510		510	5							
88	Development Services	Land Development Review	7	56	5	90	0	0	9	54	9	117	7	77	7	49	0	0	3	24	7	42	509		509	5							
89	Parks & Recreation	Environmental Growth 1/3	0	0	3	54	5	70	9	54	7	91	5	55	9	63	3	27	5	40	9	54	508		508	5							
90	Cultural Affairs		0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	5	30	405	101	506	5							
91	Special Events & Filming		0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	5	30	405	101	506	5							
92	City Treasurer	City Treas and Suppt	3	24	3	54	0	0	7	42	7	91	7	77	5	35	3	27	3	24	5	30	404	101	505	5							
93	Purchasing & Contracting	Publishing Services	0	0	3	54	3	42	0	0	7	91	9	99	5	35	3	27	3	24	5	30	402	101	503	5							

Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2023

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk Score		Adjusted Risk Score		Rank 10ths
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6		Adjustments			
94	Development Services	Engineering	9	72	5	90	0	0	9	54	9	117	9	99	5	35	0	0	0	5	30	497		497	5		
95	General Services	Fleet Administration	5	40	5	90	7	98	0	0	7	91	9	99	3	21	0	0	5	40	3	18	497		497	5	
96	Development Services	Wireless Permitting	5	40	3	54	0	0	9	54	7	91	9	99	9	63	3	27	3	24	7	42	494		494	5	
97	Parks & Recreation	Administrative Services	5	40	3	54	3	42	9	54	7	91	5	55	7	49	3	27	5	40	7	42	494		494	4	
98	Public Utilities	Finance & Budget	5	40	5	90	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	494		494	4	
99	Public Utilities	Innovation & Technology	5	40	5	90	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	494		494	4	
100	Environmental Services	Environmental Services	5	40	5	90	3	42	9	54	5	65	9	99	7	49	0	0	3	24	5	30	493		493	4	
101	Engineering & Capital Projects	Capital Asset Management	7	56	5	90	0	0	5	30	9	117	5	55	9	63	0	0	3	24	9	54	489		489	4	
102	Office of the Chief Operating Officer		3	24	3	54	0	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	391	98	489	4	
103	City Treasurer	Parking Administration	3	24	3	54	0	0	9	54	5	65	5	55	9	63	5	45	0	0	5	30	390	98	488	4	
104	Human Resources		5	40	3	54	3	42	3	18	9	117	9	99	9	63	0	0	0	9	54	487		487	4		
105	Office of Emergency Services		3	24	3	54	3	42	3	18	5	65	5	55	7	49	3	27	3	24	5	30	388	97	485	4	
106	Personnel	Recruiting & Exam Management	5	40	3	54	0	0	9	54	9	117	9	99	5	35	3	27	3	24	5	30	480		480	4	
107	City Attorney	Family Justice Center	3	24	3	54	0	0	9	54	7	91	5	55	9	63	0	0	3	24	3	18	383	96	479	4	
108	Public Utilities	Employee Services & Quality Assurance	9	72	5	90	0	0	7	42	7	91	7	77	7	49	3	27	0	0	5	30	478		478	4	
109	Risk Management	Workers' Compensation	5	40	3	54	0	0	0	0	9	117	7	77	5	35	3	27	0	0	5	30	380	95	475	4	
110	Debt Management		3	24	3	54	3	42	5	30	9	117	7	77	7	49	3	27	3	24	5	30	474		474	4	
111	City Treasurer	Investments	0	0	3	54	0	0	5	30	7	91	9	99	9	63	0	0	0	7	42	379	95	474	4		
112	Department of Finance	Department of Finance	0	0	3	54	3	42	5	30	9	117	9	99	9	63	0	0	3	24	7	42	471		471	4	
113	City Treasurer	Delinquent Accounts	5	40	3	54	3	42	9	54	7	91	9	99	3	21	5	45	0	0	3	18	464		464	3	
114	Economic Development	Community Development	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	7	42	457		457	3	
115	Economic Development	Economic Development	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	7	42	457		457	3	
116	City Treasurer	Treasury Accounting	3	24	3	54	0	0	7	42	7	91	9	99	5	35	0	0	0	3	18	363	91	454	3		
117	Special Promotional Programs	Discretionary Funding	0	0	5	90	0	0	0	0	7	91	5	55	7	49	0	0	7	56	3	18	359	90	449	3	
118	Department of Finance	External Financial Reporting	5	40	3	54	0	0	5	30	9	117	7	77	9	63	0	0	3	24	7	42	447		447	3	
119	Department of Finance	Internal Financial Reporting	5	40	3	54	0	0	5	30	9	117	9	99	7	49	0	0	3	24	5	30	443		443	3	
120	Personnel	Classification & Liaison	5	40	3	54	0	0	7	42	9	117	9	99	5	35	0	0	3	24	5	30	441		441	3	
121	Risk Management	Employee Benefits	3	24	3	54	0	0	0	0	9	117	7	77	3	21	3	27	0	0	5	30	350	88	438	3	
122	Economic Development	Business Expansion, Attraction & Retention	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	3	18	433		433	3	
123	Office of Race & Equity		0	0	3	54	0	0	3	18	5	65	5	55	7	49	0	0	9	72	5	30	343	86	429	3	
124	Special Promotional Programs	Arts, Culture, & Community Festivals	0	0	5	90	0	0	3	18	3	39	5	55	7	49	0	0	9	72	3	18	341	85	426	3	
125	Purchasing & Contracting	Equal Opportunity Contracting	3	24	3	54	0	0	9	54	7	91	9	99	7	49	0	0	3	24	5	30	425		425	3	
126	Department of Finance	Financial Planning & CIP	5	40	3	54	0	0	5	30	9	117	7	77	7	49	0	0	3	24	5	30	421		421	3	
127	Engineering & Capital Projects	Engineering & Capital Projects	0	0	0	0	5	70	7	42	9	117	7	77	7	49	0	0	3	24	7	42	421		421	3	
128	Risk Management	Public Liability & Loss Recovery	3	24	3	54	0	0	9	54	9	117	7	77	7	49	3	27	0	0	3	18	420		420	3	
129	City Treasurer	Parking Meter Transfers	0	0	3	54	0	0	3	18	5	65	7	77	7	49	3	27	3	24	3	18	332	83	415	2	
130	Development Services	Information Technology	3	24	5	90	0	0	9	54	9	117	0	0	7	49	3	27	3	24	5	30	415		415	2	
131	Fire-Rescue	Emergency Medical Services-Fire	0	0	0	0	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	414		414	2	
132	Fire-Rescue	Logistics	3	24	3	54	0	0	7	42	7	91	5	55	7	49	0	0	7	56	7	42	413		413	2	
133	Personnel	Personnel Management	3	24	3	54	0	0	5	30	9	117	9	99	5	35	0	0	3	24	5	30	413		413	2	
134	Government Affairs		0	0	3	54	0	0	3	18	9	117	7	77	3	21	0	0	3	24	3	18	329	82	411	2	
135	Concourse & Parking Garage		0	0	3	54	3	42	5	30	5	65	3	33	5	35	3	27	3	24	3	18	328	82	410	2	
136	Fire-Rescue	Fire-Rescue	0	0	3	54	0	0	9	54	9	117	7	77	9	63	0	0	0	7	42	407		407	2		
137	Library	Library Administration	5	40	3	54	0	0	7	42	9	117	5	55	7	49	3	27	0	0	3	18	402		402	2	
138	Fire-Rescue	Special Operations	5	40	5	90	0	0	7	42	7	91	3	33	9	63	0	0	0	7	42	401		401	2		
139	Economic Development	BID & Commercial MAD	0	0	3	54	3	42	7	42	5	65	3	33	9	63	3	27	7	56	3	18	400		400	2	
140	Stadium Operations		0	0	0	0	0	0	9	54	5	65	7	77	5	35	3	27	3	24	5	30	312	78	390	2	
141	Parks & Recreation	Los Penasquitos Reserve	0	0	0	0	0	0	9	54	7	91	5	55	9	63	3	27	5	40	9	54	384		384	2	
142	Major Revenues		0	0	0	0	9	126	3	18	7	91	5	55	9	63	0	0	0	5	30	383		383	2		

Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2023

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt ExP		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths
			FTEs	8	Exp	18	Rev	14	ExpP	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6				
143	Communications		5	40	3	54	0	0	9	54	7	91	5	55	5	35	3	27	3	24	0	0	380		380	2
144	Performance & Analytics		3	24	3	54	0	0	3	18	7	91	7	77	3	21	0	0	0	0	3	18	303	76	379	2
145	Homelessness Strategies & Solutions		3	24	5	90	0	0	5	30	5	65	7	77	7	49	0	0	0	0	7	42	377		377	1
146	Department of Information Technology	Enterprise IT Sourcing Operations	0	0	3	54	0	0	3	18	7	91	9	99	7	49	3	27	0	0	5	30	368		368	1
147	Engineering & Capital Projects	Contracting	0	0	0	0	5	70	3	18	9	117	5	55	7	49	0	0	0	0	9	54	363		363	1
148	Risk Management	Safety & Environmental	0	0	0	0	0	0	3	18	9	117	9	99	3	21	0	0	0	0	5	30	285	71	356	1
149	Citywide Program Expenditures		0	0	9	162	0	0	0	0	5	65	5	55	0	0	0	0	7	56	3	18	356		356	1
150	Development Services	Administration & Support Services	0	0	3	54	0	0	9	54	9	117	0	0	7	49	3	27	3	24	5	30	355		355	1
151	Department of Information Technology	IT Contract Management	0	0	3	54	3	42	3	18	7	91	7	77	5	35	0	0	0	0	5	30	347		347	1
152	City Treasurer	Revenue Audit	3	24	3	54	0	0	7	42	5	65	3	33	5	35	0	0	0	0	3	18	271	68	339	1
153	Special Promotional Programs	Economic Development	0	0	3	54	0	0	0	0	3	39	3	33	7	49	0	0	9	72	3	18	265	66	331	1
154	Office of Boards & Commissions		0	0	0	0	0	0	9	54	9	117	7	77	3	21	0	0	3	24	5	30	323		323	1
155	Development Services	Urban Planning Support	0	0	0	0	0	0	9	54	9	117	0	0	7	49	3	27	3	24	5	30	301		301	1
156	Airports		3	24	3	54	5	70	5	30	3	39	0	0	3	21	3	27	0	0	5	30	295		295	1
157	City Treasurer	Short Term Residential Occupancy	0	0	0	0	5	70	7	42	5	65	3	33	5	35	0	0	0	0	3	18	263		263	1
158	City Treasurer	Minimum Wage	0	0	0	0	0	0	9	54	3	39	0	0	7	49	0	0	3	24	5	30	196	49	245	1
159	City Treasurer	Community Parking Districts Admin	0	0	0	0	0	0	3	18	3	39	7	77	5	35	0	0	3	24	3	18	211		211	1
160	Parks & Recreation	Parks & Recreation	0	0	0	0	0	0	0	0	3	39	3	33	0	0	3	27	0	0	3	18	117	29	146	1
161	Purchasing & Contracting	Purchasing & Contracting Mgmt	0	0	0	0	0	0	0	0	3	39	3	33	0	0	3	27	0	0	3	18	117		117	1

Note: Individual City Council Offices, Council Administration, or CPPS were not surveyed. The Office of the City Auditor will survey all department/activity group for FY24 Risk Assessment which will include City Council, Council Administration, and CPPS

Footnotes:

- [1] FTE - Risk score associated with the number of budgeted full time employees (FTE). See Exhibit A - Management Questionnaire, question number 8.
- [2] Wt FTE - A weight (wt) of 8 was multiplied by the FTE risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 8.
- [3] Exp - Risk score associated with the amount of budgeted expenditures (Exp). See Exhibit A - Management Questionnaire, question number 10.
- [4] Wt Exp - A weight (wt) of 18 was multiplied by the Exp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 10.
- [5] Rev - Risk score associated with the amount of budgeted revenue (Rev). See Exhibit A - Management Questionnaire, question number 9.
- [6] Wt Rev - A weight (wt) of 14 was multiplied by the Rev risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 9.
- [7] ExP - Risk score associated with Interface with the external public (ExP). See Exhibit A - Management Questionnaire, question number 1.
- [8] Wt ExP - A weight (wt) of 6 was multiplied by the ExP risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 1.
- [9] MC - Risk score associated with the "Mission Critical" activities (MC). See Exhibit A - Management Questionnaire, question number 2.
- [10] Wt MC - A weight (wt) of 13 was multiplied by the MC risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 2.
- [11] InOp - Risk score associated with the Internal Operations (InOp). See Exhibit A - Management Questionnaire, question number 3.
- [12] Wt InOp - A weight (wt) of 11 was multiplied by the InOp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 3.
- [13] Pub - Risk score associated with public (Pub) exposure and interest. See Exhibit A - Management Questionnaire, question number 4.
- [14] Wt Pub - A weight (wt) of 7 was multiplied by the Pub risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 4.
- [15] Csh - Risk score associated with Cash or cash convertible (Csh). See Exhibit A - Management Questionnaire, question number 5.
- [16] Wt Csh - A weight (wt) of 9 was multiplied by the Csh risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 5.
- [17] Met - Risk score associated with Performance/Metrics (Met). See Exhibit A - Management Questionnaire, question number 6.
- [18] Wt Met - A weight (wt) of 8 was multiplied by the Met risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 6.
- [19] Regs - Risk score associated with compliance with laws and regulations (Regs). See Exhibit A - Management Questionnaire, question number 7.
- [20] Wt Regs - A weight (wt) of 6 was multiplied by the Regs risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 7.
- [21] Risk Score - This is the total risk score calculated by adding together all of the nine weighted risk scores.
- [22] Adjustment for areas never being audited or not audited within the last 5 years.
- [23] Adjusted Risk Score - This is the total adjusted risk score calculated adjusting [21] as appropriate.
- [24] Rank 10ths - The activity groups were divided into tenths. Rank 10, 9, 8 (High Risk) 7, 6, 5, 4 (Medium Risk) 3, 2, 1 (Low Risk).