

City of San Diego

ANNUAL AUDIT WORK PLAN

FISCAL YEAR 2009

July 2008

**Office of the City Auditor
Eduardo Luna, CIA, CGFM, City Auditor**

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THE CITY OF SAN DIEGO

DATE: July 18, 2008

TO: Honorable Members of the Audit Committee

FROM: Eduardo Luna, City Auditor

SUBJECT: **Annual Audit Work Plan - Fiscal Year 2009**

Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2009. This report will be presented to the Audit Committee at its next available meeting for review and approval. The list of proposed audit assignments for Fiscal Year 2009 includes seventeen performance audits regarding various City departmental activity groups and five other audit projects and activities.

The Audit Work Plan was developed by considering the required audits mandated by the City Charter and the San Diego Municipal Code as well as the results of the Citywide Risk Assessment. We designed our work plan to address what we considered to be the highest priority areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available.

cc: Honorable Mayor Jerry Sanders
Honorable City Councilmembers
Jay M. Goldstone, Chief Operating Officer
Michael Aguirre, City Attorney
Andrea Tevlin, Independent Budget Analyst
Stan Keller, SEC Consultant



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MISSION STATEMENT

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

INTRODUCTION

Generally Accepted Government Auditing Standards and the Institute of Internal Auditors' Standards require the chief audit executive to establish a risk-based approach to determine the priorities for internal audit activities. The Auditor's Office completed the first annual Citywide Risk Assessment in January 2008 as a means to help identify, measure, and prioritize the City's potential audits based on the level of risk to the City. The results of the Risk Assessment were utilized in preparing this Fiscal Year 2009 Audit Work Plan. During Fiscal Year 2009, the second annual Citywide Risk Assessment will be conducted and used as the basis for the City Auditor's Fiscal Year 2010 Audit Work Plan.

CITYWIDE RISK ASSESSMENT

The following is an overview of the Citywide Risk Assessment completed in January 2008. A complete copy of the Citywide Risk Assessment can be found on the City Auditor's website at <http://www.sandiego.gov/auditor/pdf/fy08raawplan.pdf>. The risk assessment was developed by using the Institute of Internal Auditors' recommended procedures as well as risk assessment models used by other government entities. We defined the audit universe (all of the City's potential audits that could be performed) by listing all of the City's significant Departments and City Agencies and their primary Activity Groups as the Auditable Units. To accomplish this we utilized budget data and the component unit information in the City's financial statements. We then ranked the major risks associated with each of the City's significant Auditable Units (Activity Groups) by using a management questionnaire with a variety of "risk factors." The questionnaire had nine measurable risk factors as follows:

- Number of budgeted full time employees (FTEs)
- Budgeted expenditures
- Budgeted revenue
- Annual value of other citywide transactions the group is responsible for in addition to their budgeted expenditures and revenue (e.g. Payroll Section reviews citywide payroll payments of approx \$650 million annually)
- Liquidity and negotiability of assets (Level of cash and assets easily converted to cash handled by the department)
- Complexity of transactions
- Compliance with laws and regulations (Level of potential loss due to regulatory sanctions or penalties)

- Public exposure and interest
- Quality of internal controls

A questionnaire was completed by management 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 nine risk factors listed above. Audit staff reviewed the questionnaires, and adjusted some scores based on professional judgment. Also, weights were assigned to each factor based on relative importance as determined by input from Audit staff. The final step in completing the Citywide Risk Assessment was to calculate the total risk score for each Auditable Unit in order of highest risk score to the lowest by tabulating the information gathered from the questionnaires and applying the weights assigned to the risk factors. We 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, 4) were identified as Medium Risk, and the bottom 30 percent (score of 3, 2 or 1) or risk scores were ranked as Low Risk.

INTERPRETING THE RISK ASSESSMENT RESULTS

The weighted scores for nine risk factors were tabulated for each significant Departmental Activity Group identified in the attached Citywide Risk Assessment. The Departments and Activity Groups with a high risk score 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, management's assessment of the control environment, or a high degree of public interest. A high risk score merely indicates that if something were to go wrong within that Activity Group, it could have a greater impact to the City than a lower risk Activity Group. A high risk score does not mean that an activity is being managed ineffectively nor does it indicate whether adequate internal controls are in place and functioning as intended. The overall results identify the activities with the highest risk factors that may warrant and benefit from additional management action or audit services.

AUDIT RESOURCES

The Fiscal Year 2009 approved budget for the Office of the City Auditor includes eleven staff members at a budgeted cost of \$1,670,890 for salaries, fringe benefits, and non-personnel expenses such as office equipment, training and supplies. The City Auditor's budget is located at <http://www.sandiego.gov/budget/proposed/pdf/vol2/44v2cityaud.pdf> on the City's website. For Fiscal Year 2009, the Office of the City Auditor will have

eight Principal Auditors¹ with an estimated 11,470 audit hours available to perform audits. The estimated audit hours available were calculated as follows:

Calculation of Estimated Audit Hours Available for Fiscal Year 2009		
<u>One full time equivalent (FTE) Principal Auditor:</u>		<u>Hours</u>
40 hours a week x 52 weeks a year = total annual hours available		2,080
Less: 10 days x 8 hours a day for vacation		-80
Less: 5 days x 8 hours for sick leave		-40
Less: 10 days x 8 hours for holidays		-80
Less: Estimated hours for training		-60
Less: Estimated hours spent on staff meetings and other administrative tasks		-240
Total annual audit hours available per Principal Auditor		<u>1,580</u>
<u>Principal Auditors</u>		<u>Audit Hours</u>
1	Employed and auditing at the beginning of the fiscal year	1,580
2	Employed and auditing at the beginning of the fiscal year	1,580
3	Employed and auditing at the beginning of the fiscal year	1,580
4	Hired and auditing by the beginning of August 2008	1,450
5	Hired and auditing by the beginning of September 2008	1,320
6	Hired and auditing by the beginning of September 2008	1,320
7	Hired and auditing by the beginning of September 2008	1,320
8	Hired and auditing by the beginning of September 2008	1,320
Total Estimated Audit Hours Available for Fiscal Year 2009		<u>11,470</u>
<u>Note:</u>		
Audit supervision and administrative hours for the City Auditor, Audit Manager and Audit Analyst are not included.		

PERFORMANCE AUDITS AND OTHER AUDIT ACTIVITIES

As required by the June 3, 2008 voter approved Proposition C, the Office of the City Auditor will follow Generally Accepted Government Auditing Standards (GAGAS) for all audits performed. There are three main types of GAGAS audits and attestation engagements². They are financial audits, performance audits and attestation engagements. The City of San Diego hires an outside independent audit firm to perform the City's financial statement audit of the City's Comprehensive Annual Financial Report (CAFR), and the City Auditor will focus primarily on performance audits of the City's departments, agencies and their activities. Per GAGAS, performance audits provide

¹ The classification of Principal Auditor was not approved by the Civil Service Commission until after the City Auditor's budget was prepared for Fiscal Year 2009. The Principal Accountant classification was used for the City Auditor's Fiscal Year 2009 budget. For Fiscal Year 2009, nine Principal Accountant (Principal Auditor) positions were budgeted at an average cost of \$96, 212 per employee including the Audit Manager.

² Government Auditing Standards July 2007 Revision beginning on page 12.

objective analysis 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, economy and efficiency, 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 or organizational goals and objectives are being achieved;
- analyzing the relative cost-effectiveness of a program or activity;
- evaluating whether the audited entity is following sound procurement practices;
- assessing the reliability, validity, or relevance of performance measures concerning program effectiveness and results, or economy and efficiency;
- assessing the reliability, validity, or relevance of financial information related to the performance of a program;
- assessing internal controls designed to provide reasonable assurance of achieving effective and efficient operations, and reliable financial and performance reporting;
- determining if program activities are in compliance with laws, regulations, contract provisions, grant agreements and other requirements.

The Office of the City Auditor will also perform some attestation engagements based on agreed-upon procedures, which consists of specific testing procedures performed on a subject matter.

Additionally, we will perform other non-audit services such as investigating complaints received from the City's Fraud Hotline regarding allegations of fraud, waste and abuse. We will perform investigations following the procedures recommended by the Association of Certified Fraud Examiners for any allegations of improper financial activity and fraud, waste and/or abuse that appear to be material in nature. For any material internal control weaknesses that are identified during the investigation of hotline complaints, an audit will be performed in compliance with GAGAS to determine the extent of the internal control weaknesses identified and to issue an audit report with appropriate recommendations to correct the deficiencies found.

AUDIT WORK PLAN (July 2008 through June 2009)

The Audit Work Plan for Fiscal Year 2009 was developed by considering the required audits mandated by the City Charter and the San Diego Municipal Code as well as the results of the Citywide Risk Assessment. We designed our work plan to address what we considered to be the highest priority areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available. The following Audit Work Plan includes our scheduled Performance Audits as well as our Other Audit Activities. Included is the proposed audit objective for each assignment and estimated audit hours. However, 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 group and adjust the audit objective, procedures, and hours accordingly. Our estimated audit hours are based on our knowledge of the complexity of the activity groups selected for audit.

PERFORMANCE AUDITS

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Proposed Audit Objectives	FY09 Audit Hours	Status
1	7	613	Enterprise Resource Planning System (One SD Project) Implementation Review	The objective of this audit is to: (a) determine if the City's key financial activities are being adequately reviewed and documented prior to the new system implementation to ensure key financial processes are properly addressed by the new system and (b) determine if the system was adequately tested prior to implementation. Approximately 170 audit hours has been used in FY08 and an estimated 1,760 hours will be needed to complete the audit in FY09.	1,760	In-Process
2	58	517	City Library Fee Collection Process Audit	The objective of this audit is to determine if the fees collected by the libraries are being properly collected and accurately reported by the City. We have used approximately 154 audit hours in FY08, and we estimate an additional 160 hours will be needed to complete the audit in FY09.	160	In-Process
3	72	502	Audit of Internal Control Weakness Remediation - Comptroller's CAFR Preparation and Kroll Remediation	The objective of this audit is to test and verify management's remediation efforts to correct internal control weaknesses identified in the Kroll Report, external auditors' reports and the Internal Auditor's reports. We have used approximately 1,600 audit hours in FY08, and we estimate an additional 840 hours will be needed in FY09 to complete the testing of weaknesses reported as remediated by management as of December 31, 2007.	840	In-Process

PERFORMANCE AUDITS

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Proposed Audit Objectives	FY09 Audit Hours	Status
4	181	403	Annual Central Stores Inventory Audit FY08	The San Diego Municipal Code Section §22.0501 requires an annual audit of inventory in the City storerooms and warehouses. The objective of this audit is to confirm the valuation of Central Stores inventory and to evaluate the storerooms internal controls to safeguard inventory. We have used approximately 80 audit hours, and we estimate an additional 160 hours will be needed to complete it in FY09.	160	In-Process
5	1	675	Real Estate Assets-Qualcomm Stadium Administration Audit	The objective of this audit is to determine if the revenue generated by Qualcomm Stadium is being properly collected and accurately reported by the City.	440	Not Started
6	2	644	City Treasurer - Investment Activities Audit	The objective of this audit is to determine if investments are being properly handled, accounted for and accurately reported in the City's financial statements.	600	Not Started
7	16	576	City Treasurer - Delinquent Account Collections Audit	The objective of this audit is to determine if overdue accounts payable to the City are being properly noticed, collected, accounted for, and accurately reported in the City's financial statements.	800	Not Started
8	19	574	Purchasing and Contracting – Requisition, Purchase Order, and Contract Management	The objective of this audit is to determine if Purchasing and Contracting has sound procurement procedures in place, and to evaluate the efficiency and effectiveness of the department's procedures.	800	Not Started

PERFORMANCE AUDITS

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Proposed Audit Objectives	FY09 Audit Hours	Status
9	22	568	City Attorney's Office – Criminal Division Proposition 64 Funds Audit	The objective of this audit is to determine if Proposition 64 funds are being properly budgeted and used solely for the enforcement of consumer protection laws.	200	Not Started
10	23	564	Park and Recreation - Recreation Facilities Operations Audit	The objective of this audit is to determine if Park and Recreation's Recreation facilities are properly collecting and accounting for fees.	480	Not Started
11	25	564	Risk Management - Public Liability and Loss Recovery Audit	The objective of this audit is to determine if public liability and loss recovery is being properly handled, accounted for and accurately reported in the City's financial statements.	800	Not Started
12	57	517	Centre City Development Corporation Audit	The objective of this audit is to determine if CCDC has sound budgeting and procurement practices and procedures.	800	Not Started
13	93	468	City Treasurer - Parking Meter Operations Audit	The objective of our audit is to determine if the collections for parking meters is being properly accounted for and efficiently and effectively handled.	600	Not Started
14	123	443	General Services - Streets Division Roadways Audit	The objective of our audit is to determine if the City streets are being efficiently and effectively maintained by the City.	800	Not Started

PERFORMANCE AUDITS

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Proposed Audit Objectives	FY09 Audit Hours	Status
15	130	441	Purchasing and Contracting - Equal Opportunity Contracting and Labor Compliance Audit	The objective of our audit is to determine the efficiency and effectiveness of the City's equal opportunity contracting and labor compliance.	400	Not Started
16	181	403	Annual Central Stores Inventory Audit FY09	The San Diego Municipal Code Section §22.0501 requires an annual audit of inventory in the City storerooms and warehouses. The objective of this audit is to confirm the valuation of Central Stores inventory and to evaluate the storerooms' internal controls to safeguard inventory. We will begin this audit in the last month of the fiscal year (June) and we estimate 80 audit hours will be used in FY09 and we will need approximately 160 hours in FY10 to complete it. (See the "Annual Central Stores Audit FY08" in this schedule above.)	80	Not Started
17	N/A	N/A	Close-out Audits	Close-out audits are required by City Charter, Article VII, Section 111 when City Officials leaves office. The primary audit objective is to verify that there are no outstanding debts owed by the City Official to the City, and to ensure that access to critical information and processes has been revoked. Each Close-out audit takes approximately 24 hours to complete and we anticipate approximately 10 audits will be necessary.	240	Not Started

OTHER AUDIT ACTIVITIES						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Proposed Audit Objectives	FY09 Audit Hours	Status
18	N/A	N/A	Review of the Mathematical Accuracy of the Water Department's Proposed Water Rate Increase Calculations	This is an agreed-upon procedures review for the Water Department and is related to the proposed increase in water rates for San Diego rate payers, pursuant to San Diego County Water Authority rate increases effective January 1, 2009. We verified the mathematical accuracy of the proposed rate increases calculated by the Water Department. We used approximately 8 hours in FY08, and approximately 40 hours was needed to complete it in FY09.	40	Completed 07/11/08
19	N/A	N/A	Fraud, Waste and Abuse Hotline	The Office of the City Auditor is now responsible for the City's Fraud, Waste and Abuse Hotline, effective July 2008. Investigations are performed for all accusations of material fraudulent activity or waste or abuse.	600	On-going
20	N/A	N/A	Disclosure Practices Working Group (DPWG)	The City Auditor's Office has been asked to participate in DPWG meetings as an Ex-Oficio member. This will require a staff member to prepare for and attend various DPWG meetings to provide input on disclosure issues.	350	On-going
21	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 made to determine if they were properly implemented by City management.	120	On-going
22	N/A	N/A	Review of the Cost Proposal Submitted Under the Management Competition Program	This is an agreed-upon procedures review of the accuracy of the final cost proposal submitted for Refuse Collection under the Management Competition Program.	400	Not Started
Total Planned Audit Hours for Fiscal Year 2009					11,470	

NEXT STEPS

As audit work proceeds, I will provide the Audit Committee with monthly activity reports describing the status and progress towards completing the audit assignments. As part of our normal audit process, I will notify you when we start each audit to determine if the Audit Committee has any special interest or concerns that we can address during our audit. This is intended to ensure that our audits are as responsive as possible to the needs of those in charge of governance for the City of San Diego. Any subsequent requests for audit services that I receive will be forwarded to the Audit Committee to discuss priorities and the delays that will occur for the audits on the approved Annual Audit Work Plan by accepting any additional audit assignments.

A handwritten signature in cursive script that reads "Eduardo Luna". The signature is written in black ink and is positioned above a horizontal line.

Eduardo Luna
City Auditor

ATTACHMENT C

CITY OF SAN DIEGO
CITYWIDE RISK ASSESSMENT FY2008

See Footnotes for explanation of columns-->

Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	[1] FTEs	[2] Wt FTEs	[3] Exp	[4] Wt Exp	[5] Rev	[6] Wt Rev	[7] O Tr	[8] Wt O Tr	[9] Liq	[10] Wt Liq	[11] Cmplx	[12] Wt Cmplx	[13] Regs	[14] Wt Regs	[15] Pub	[16] Wt Pub	[17] IC	[18] Wt IC	[19] Risk Score	[20] Rank 10ths
1	Real Estate Assets - QUALCOMM Stadium	Administration	5	15	7	91	9	72	0	0	7	126	9	72	9	108	9	72	7	119	675	10
2	City Treasurer	Investments Activities	3	9	5	65	5	40	9	117	7	126	9	72	9	108	7	56	3	51	644	10
3	Real Estate Assets - QUALCOMM Stadium	Chargers	5	15	5	65	7	56	0	0	7	126	9	72	9	108	9	72	7	119	633	10
4	City Auditor and Comptroller	BTA O&M and Reporting	5	15	5	65	7	56	9	117	5	90	7	56	7	84	7	56	5	85	624	10
5	Real Estate Assets - QUALCOMM Stadium	Aztecs	5	15	5	65	5	40	0	0	7	126	9	72	9	108	9	72	7	119	617	10
6	City Attorney	Civil Division	9	27	7	91	7	56	9	117	3	54	5	40	9	108	9	72	3	51	616	10
7	ERP	ERP	0	0	7	91	5	40	7	91	3	54	9	72	9	108	9	72	5	85	613	10
8	Real Estate Assets - QUALCOMM Stadium	Parking Lot Events	5	15	3	39	7	56	0	0	7	126	9	72	9	108	9	72	7	119	607	10
9	Real Estate Assets - QUALCOMM Stadium	Maintenance	5	15	7	91	3	24	0	0	7	126	5	40	9	108	9	72	7	119	595	10
10	Police Department	Fiscal Services	7	21	9	117	7	56	9	117	3	54	9	72	7	84	9	72	0	0	593	10
11	Real Estate Assets - QUALCOMM Stadium	College Bowl Games	5	15	3	39	5	40	0	0	7	126	9	72	9	108	9	72	7	119	591	10
12	Real Estate Assets - QUALCOMM Stadium	Motorsports Events	5	15	3	39	5	40	0	0	7	126	9	72	9	108	9	72	7	119	591	10
13	Real Estate Assets - QUALCOMM Stadium	Stadium Special Events	5	15	3	39	5	40	0	0	7	126	9	72	9	108	9	72	7	119	591	10
14	Eng & Cap Proj - Utilities Undergrounding Program	Utilities Undergrounding Program	5	15	9	117	9	72	5	65	7	126	9	72	5	60	7	56	0	0	583	10
15	Risk Management	Workers' Compensation	7	21	5	65	7	56	7	91	5	90	7	56	9	108	5	40	3	51	578	10
16	City Treasurer	Delinquent Acct Collections	7	21	5	65	7	56	9	117	7	126	5	40	5	60	5	40	3	51	576	10
17	Development Services Enterprise	Project Submittal and Support	7	21	5	65	7	56	7	91	3	54	7	56	9	108	9	72	3	51	574	10
18	Park & Rec - Community Parks I	Community Parks	9	27	7	91	5	40	5	65	7	126	5	40	5	60	5	40	5	85	574	10
19	Purchasing & Contracting	Requisition, P.O., and Contract Mgmt	5	15	5	65	3	24	7	91	5	90	5	40	9	108	7	56	5	85	574	10
20	Eng & Cap Proj - Proj. Implementation & Tech Serv	Project Implementation and Tech Serv	9	27	7	91	9	72	9	117	5	90	5	40	5	60	3	24	3	51	572	10
21	Real Estate Assets - PETCO PARK	Sports Center-Project	0	0	7	91	7	56	9	117	3	54	9	72	9	108	9	72	0	0	570	10
22	City Attorney	Criminal Division	9	27	7	91	5	40	9	117	3	54	5	40	9	108	5	40	3	51	568	10
23	Park & Rec - Community Parks II	Recreation Facilities Operation	9	27	5	65	7	56	5	65	7	126	5	40	5	60	5	40	5	85	564	10
24	Park & Rec - Community Parks II	Recreational/Social/Cultural Program	9	27	5	65	5	40	5	65	7	126	7	56	5	60	5	40	5	85	564	10
25	Risk Management	Public Liability & Loss Recrvy	5	15	5	65	7	56	9	117	3	54	7	56	5	60	7	56	5	85	564	10
26	Maintenance Assess Districts	Maintenance Assess Districts	5	15	9	117	9	72	0	0	3	54	9	72	9	108	5	40	5	85	563	10
27	City Retirement System	Finance and Admin	5	15	5	65	0	0	9	117	7	126	9	72	5	60	7	56	3	51	562	10
28	Park & Rec - Community Parks II	Senior & Therapeutic Programs	5	15	5	65	5	40	5	65	7	126	5	40	7	84	5	40	5	85	560	10
29	City Auditor and Comptroller	Indebtedness	5	15	5	65	3	24	9	117	3	54	7	56	7	84	7	56	5	85	556	10
30	City Auditor and Comptroller	Grant/O&M	5	15	5	65	3	24	9	117	3	54	9	72	7	84	9	72	3	51	554	10
31	Real Estate Assets - QUALCOMM Stadium	Chargers Practice Facility	5	15	3	39	0	0	0	0	7	126	9	72	9	108	9	72	7	119	551	10
32	City Retirement System	Investments	3	9	7	91	0	0	9	117	7	126	9	72	5	60	9	72	0	0	547	10
33	Real Estate Assets	Asset Management & Marketing	5	15	5	65	7	56	9	117	3	54	7	56	5	60	9	72	3	51	546	10
34	Water Department	Lakes & Recreation/Reservoir Mgmt	5	15	5	65	7	56	5	65	9	162	3	24	3	36	9	72	3	51	546	10
35	Water Department	Business Operations Section	9	27	7	91	0	0	9	117	3	54	9	72	5	60	9	72	3	51	544	10
36	Real Estate Assets - PETCO PARK	Operations and Maintenance	3	9	3	39	9	72	9	117	3	54	9	72	9	108	9	72	0	0	543	10
37	Water Department	Plant Operations	7	21	7	91	0	0	0	0	7	126	5	40	9	108	9	72	5	85	543	10
38	City Agency	San Diego Data Processing Corp	9	27	9	117	9	72	9	117	3	54	5	40	3	36	3	24	3	51	538	10
39	Debt Management Department	Gen Fund Fin & Admin	5	15	5	65	5	40	9	117	3	54	7	56	7	84	7	56	3	51	538	10
40	Debt Management Department	Special Dist Fin & Admin	5	15	5	65	5	40	9	117	3	54	7	56	7	84	7	56	3	51	538	10
41	Envir Services - Refuse Disposal	Fee Collection	5	15	5	65	3	24	9	117	7	126	5	40	5	60	5	40	3	51	538	10
42	General Services - Equipment - Operations	Acquisition, Fitting and Disposal	5	15	5	65	3	24	9	117	7	126	5	40	5	60	5	40	3	51	538	10
43	Citywide Revenues	Major General Fund Revenues	0	0	0	0	9	72	0	0	9	162	9	72	9	108	9	72	3	51	537	10
44	Real Estate Assets - PETCO PARK	Ballpark Facility	0	0	3	39	9	72	9	117	3	54	9	72	9	108	9	72	0	0	534	10
45	Envir Services - Refuse Disposal	Miramar Landfill Operations	7	21	7	91	9	72	0	0	7	126	7	56	5	60	7	56	3	51	533	10
46	City Agency	Redevelopment Agency	7	21	9	117	0	0	9	117	3	54	7	56	5	60	7	56	3	51	532	10
47	General Services - Storm Water Pollution Prevnt	Watershed Coordination	3	9	7	91	0	0	7	91	3	54	7	56	9	108	9	72	3	51	532	9
48	Office of the CIO-Information Technology	Management & Support	3	9	5	65	5	40	9	117	3	54	9	72	7	84	5	40	3	51	532	9
49	City Treasurer	General Accounting	5	15	5	65	3	24	9	117	7	126	7	56	3	36	5	40	3	51	530	9
50	Risk Management	Employee Benefits	5	15	5	65	7	56	9	117	3	54	7	56	5	60	7	56	3	51	530	9
51	Water Department	Water Laboratory	7	21	7	91	3	24	3	39	5	90	5	40	7	84	7	56	5	85	530	9
52	Office of Homeland Security	Administration and Finance	5	15	5	65	5	40	7	91	3	54	9	72	7	84	7	56	3	51	528	9
53	Park & Rec - Golf Course Enterprise Fund	Torrey Pines Golf Course	7	21	7	91	9	72	0	0	7	126	5	40	3	36	7	56	5	85	527	9
54	City Auditor and Comptroller	Payroll	5	15	5	65	0	0	9	117	7	126	5	40	7	84	3	24	3	51	522	9
55	Purchasing & Contracting	Public Works Contracting	5	15	3	39	5	40	9	117	3	54	5	40	9	108	7	56	3	51	520	9

**CITY OF SAN DIEGO
CITYWIDE RISK ASSESSMENT FY2008**

See Footnotes for explanation of columns-->

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]			
Ln # DEPARTMENT TITLE	ACTIVITY GROUP	Wt		Wt		Wt		Wt		Wt		Wt		Wt		Wt		Risk Score	Rank			
		FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8			IC	17	10ths
56	City Treasurer	Parking Administration	5	15	5	65	5	40	5	65	7	126	5	40	5	60	7	56	3	51	518	9
57	City Agency	Centre City Development Corp	9	27	9	117	9	72	0	0	3	54	7	56	7	84	7	56	3	51	517	9
58	Library	Branch Libraries	9	27	7	91	7	56	0	0	7	126	5	40	3	36	7	56	5	85	517	9
59	San Diego Fire-Rescue	Emergency Services	9	27	9	117	7	56	0	0	3	54	7	56	7	84	9	72	3	51	517	9
60	City Auditor and Comptroller	RDA and Other Enterprise	3	9	3	39	5	40	9	117	3	54	7	56	5	60	7	56	5	85	516	9
61	Water Department	System Operations	9	27	7	91	3	24	3	39	7	126	3	24	5	60	5	40	5	85	516	9
62	City Planning and Community Investment	Facilities Financing	5	15	5	65	7	56	9	117	3	54	7	56	5	60	5	40	3	51	514	9
63	Development Services Enterprise	Engineer Plan Check	5	15	5	65	0	0	7	91	3	54	7	56	9	108	9	72	3	51	512	9
64	General Services - Storm Water Pollution Prevnt	Receiving Water Monitoring	5	15	7	91	0	0	5	65	3	54	7	56	9	108	9	72	3	51	512	9
65	Water Department	Water Construction	9	27	7	91	5	40	0	0	7	126	3	24	5	60	7	56	5	85	509	9
66	Purchasing & Contracting - Equal Opp Contrctng	Business Opportunity Center	3	9	5	65	3	24	9	117	3	54	3	24	9	108	7	56	3	51	508	9
67	City Auditor and Comptroller	CAP/Debt	5	15	3	39	5	40	9	117	3	54	7	56	5	60	5	40	5	85	506	9
68	Debt Management Department	Ent Fund Fin & Admin	3	9	3	39	5	40	9	117	3	54	7	56	7	84	7	56	3	51	506	9
69	City Agency	San Diego Housing Commission	9	27	9	117	9	72	3	39	3	54	7	56	7	84	7	56	0	0	505	9
70	Eng & Cap Proj - Field Engineering	Construction Inspection	7	21	7	91	7	56	7	91	3	54	5	40	5	60	5	40	3	51	504	9
71	Metro Wastewater - MWWd	Admin. Services - Administration	3	9	5	65	9	72	0	0	3	54	9	72	9	108	9	72	3	51	503	9
72	City Auditor and Comptroller	CAFR/Fin Reporting	3	9	3	39	0	0	9	117	0	0	9	72	9	108	9	72	5	85	502	9
73	City Clerk	Elections & Information Management	5	15	5	65	3	24	3	39	3	54	9	72	9	108	9	72	3	51	500	9
74	City Planning and Community Investment	Economic Development Activity Group	5	15	7	91	7	56	9	117	3	54	5	40	3	36	5	40	3	51	500	9
75	Eng & Cap Proj - E&CP Wtr/Wastewtr Field Eng	Wastewater-Facilities Const Insp	5	15	5	65	7	56	9	117	3	54	5	40	5	60	5	40	3	51	498	9
76	Eng & Cap Proj - E&CP Wtr/Wastewtr Field Eng	Water-Facilities Const Insp	5	15	5	65	7	56	9	117	3	54	5	40	5	60	5	40	3	51	498	9
77	Risk Management	Administration	5	15	5	65	5	40	9	117	3	54	7	56	5	60	5	40	3	51	498	9
78	City Planning and Community Investment	Community Planning	5	15	5	65	5	40	5	65	3	54	7	56	5	60	7	56	5	85	496	9
79	City Treasurer	Business & Rent Taxes/TOT	5	15	5	65	9	72	5	65	7	126	7	56	3	36	7	56	0	0	491	9
80	City Treasurer	Consolidated Pymt Processing	5	15	5	65	0	0	9	117	7	126	5	40	3	36	5	40	3	51	490	9
81	Office of Homeland Security	Plans and Training	5	15	5	65	0	0	7	91	3	54	9	72	7	84	7	56	3	51	488	9
82	Park & Rec - Community Parks II	Park & Building Maintenance	9	27	7	91	3	24	5	65	5	90	5	40	5	60	5	40	3	51	488	9
83	Park & Rec - Developed Regional Parks	Administration	3	9	5	65	0	0	9	117	5	90	7	56	5	60	5	40	3	51	488	9
84	San Diego Fire-Rescue	Support Services	5	15	7	91	3	24	7	91	5	90	3	24	5	60	5	40	3	51	486	9
85	Water Department	Capital Improvement Projects	5	15	9	117	0	0	0	0	5	90	7	56	7	84	9	72	3	51	485	9
86	San Diego Fire-Rescue - Emer. Med. Serv. Fund	Emergency Medical Services	7	21	7	91	7	56	3	39	3	54	5	40	5	60	9	72	3	51	484	9
87	Envir Services - Collection Services	Refuse Collection	9	27	9	117	0	0	3	39	5	90	3	24	5	60	9	72	3	51	480	9
88	City Attorney	Management	7	21	7	91	5	40	0	0	3	54	5	40	9	108	9	72	3	51	477	9
89	Metro Wastewater - MWWd	Wastewater Treatment & Disposal - Admin	5	15	5	65	7	56	0	0	3	54	7	56	9	108	9	72	3	51	477	9
90	Metro Wastewater - MWWd	WWTD - Point Loma Treatment Plant	9	27	7	91	0	0	0	0	3	54	9	72	9	108	9	72	3	51	475	9
91	Spec Promo Prog - Capital Improvements	Cap. Improv., Safety & Maint. of Visitor Facilities	0	0	9	117	9	72	0	0	3	54	7	56	7	84	5	40	3	51	474	9
92	City Planning and Community Investment	Community Services	5	15	5	65	5	40	5	65	0	0	9	72	9	108	7	56	3	51	472	9
93	City Treasurer	Parking Meter Operations	5	15	5	65	7	56	3	39	7	126	5	40	3	36	5	40	3	51	468	8
94	Purchasing & Contracting - Central Stores	Stores Accounting	3	9	7	91	9	72	3	39	5	90	5	40	3	36	5	40	3	51	468	8
95	Library	Central Library	9	27	7	91	5	40	0	0	7	126	5	40	3	36	7	56	3	51	467	8
96	TransNet	TransNet half-cent Sales Tax	0	0	9	117	9	72	0	0	3	54	7	56	5	60	7	56	3	51	466	8
97	Water Department	Safety Program	5	15	5	65	0	0	3	39	5	90	5	40	9	108	3	24	5	85	466	8
98	City Agency	Southern Economic Development Corp	5	15	9	117	0	0	0	0	3	54	9	72	7	84	9	72	3	51	465	8
99	Library	Development Program	3	9	5	65	0	0	5	65	7	126	5	40	3	36	9	72	3	51	464	8
100	Park & Rec - Open Space Division	Administration	5	15	5	65	5	40	7	91	3	54	3	24	7	84	5	40	3	51	464	8
101	Public Safety	Emergency Medical Services	3	9	5	65	3	24	5	65	3	54	5	40	7	84	9	72	3	51	464	8
102	Water Department	Water System Engineering	7	21	5	65	3	24	9	117	3	54	7	56	3	36	5	40	3	51	464	8
103	Metro Wastewater - MWWd	WWTD - North City Water Reclamation Plant	5	15	7	91	0	0	0	0	3	54	9	72	9	108	9	72	3	51	463	8
104	Metro Wastewater - MWWd	WWTD - South Bay Water Reclamation Plant	5	15	7	91	0	0	0	0	3	54	9	72	9	108	9	72	3	51	463	8
105	Water Department	Human Resources	7	21	3	39	0	0	9	117	3	54	5	40	7	84	7	56	3	51	462	8
106	City Clerk	Legislative Services	5	15	5	65	3	24	0	0	3	54	9	72	9	108	9	72	3	51	461	8
107	Purchasing & Contracting	Purchasing & Contracting Admin	3	9	3	39	0	0	9	117	3	54	3	24	9	108	7	56	3	51	458	8
108	Real Estate Assets	Management	5	15	5	65	0	0	9	117	3	54	7	56	5	60	5	40	3	51	458	8
109	General Services - Equipment - Operations	Repair and Maintenance	9	27	9	117	7	56	0	0	5	90	3	24	3	36	7	56	3	51	457	8

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	[1] FTEs	[2] Wt FTEs	[3] Exp	[4] Wt Exp	[5] Rev	[6] Wt Rev	[7] O Tr	[8] Wt O Tr	[9] Liq	[10] Wt Liq	[11] Cmplx	[12] Wt Cmplx	[13] Regs	[14] Wt Regs	[15] Pub	[16] Wt Pub	[17] IC	[18] Wt IC	[19] Risk Score	[20] Rank
110	Purchasing & Contracting - Equal Opp. Contrctng	Consultant Services	3	9	3	39	3	24	7	91	3	54	3	24	9	108	7	56	3	51	456	8
111	Metro Wastewater - MWWD	Environ. Monitoring & Tech. Services - Admin	3	9	5	65	5	40	0	0	3	54	7	56	9	108	9	72	3	51	455	8
112	Police Department	Investigations I	9	27	7	91	7	56	0	0	5	90	7	56	5	60	3	24	3	51	455	8
113	Metro Wastewater - MWWD	WWTD - Metropolitan Biosolids Center (MBC)	7	21	7	91	0	0	0	0	3	54	7	56	9	108	9	72	3	51	453	8
114	Office of the CIO-Information Technology	Infrastructure & Enterprise Architecture	3	9	3	39	5	40	7	91	3	54	7	56	3	36	5	40	5	85	450	8
115	Office of the CIO-Information Technology	Program Management Office	3	9	5	65	5	40	5	65	3	54	7	56	3	36	5	40	5	85	450	8
116	Real Estate Assets	Real Estate Assets Department	0	0	0	0	9	72	9	117	3	54	7	56	5	60	5	40	3	51	450	8
117	Personnel Department	Classifications/Salary	5	15	5	65	0	0	9	117	0	0	9	72	9	108	9	72	0	0	449	8
118	Real Estate Assets-Concourse & Park. Garages	Municipal Parking Garage	3	9	5	65	7	56	5	65	3	54	7	56	3	36	7	56	3	51	448	8
119	Park & Rec - Administrative Svcs	Department Grants	3	9	5	65	0	0	7	91	5	90	5	40	5	60	5	40	3	51	446	8
120	Library Grant Funds	Library Grant Funds	5	15	5	65	5	40	0	0	7	126	3	24	7	84	5	40	3	51	445	8
121	Financial Management	Annual Budget Development	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444	8
122	Financial Management	Current Yr Budget Monitoring/CIP	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444	8
123	General Services - Street Division - General Fund	Roadways	9	27	7	91	9	72	0	0	3	54	7	56	3	36	7	56	3	51	443	8
124	Metro Wastewater - MWWD	EMTS - Lab	9	27	7	91	0	0	0	0	3	54	5	40	9	108	9	72	3	51	443	8
125	Commission for Arts and Culture	Public Art	3	9	3	39	3	24	5	65	5	90	5	40	7	84	5	40	3	51	442	8
126	Eng & Cap Proj - Architectural Eng. & Contracts	Project Management III	5	15	5	65	7	56	0	0	3	54	9	72	9	108	9	72	0	0	442	8
127	Office of the CIO-Information Technology	IT Financial Services	3	9	3	39	5	40	9	117	3	54	9	72	3	36	3	24	3	51	442	8
128	San Diego Fire-Rescue	Fire Prevention	7	21	5	65	7	56	3	39	3	54	3	24	5	60	9	72	3	51	442	8
129	San Diego Fire-Rescue	Lifeguard Services	9	27	7	91	3	24	3	39	3	54	3	24	5	60	9	72	3	51	442	8
130	Purchasing & Contracting - Equal Opp. Contracting	EOCP-Contract and Labor Compliance	5	15	5	65	5	40	9	117	0	0	3	24	9	108	9	72	0	0	441	8
131	City Clerk	Records & Info Management	5	15	5	65	3	24	0	0	3	54	5	40	7	84	9	72	5	85	439	8
132	Park & Rec - Developed Regional Parks	CityWide Maintenance Services	9	27	7	91	7	56	0	0	5	90	3	24	5	60	5	40	3	51	439	8
133	Personnel Department	Employee Records/Payroll Processing	5	15	5	65	0	0	9	117	3	54	7	56	5	60	9	72	0	0	439	8
134	Envir Services - Collection Services	Curbside Greenery	9	27	7	91	0	0	3	39	5	90	3	24	5	60	7	56	3	51	438	8
135	City Treasurer	Administration	5	15	5	65	0	0	7	91	3	54	7	56	7	84	9	72	0	0	437	8
136	City Retirement System	Benefits Admin	5	15	5	65	0	0	9	117	0	0	9	72	5	60	7	56	3	51	436	8
137	Eng & Cap Proj - Trans. Engineering - Ops	Transportation Alternatives Program	3	9	5	65	0	0	0	0	9	162	5	40	9	108	0	0	3	51	435	8
138	Metro Wastewater - MWWD	CIP	7	21	9	117	0	0	0	0	0	0	7	56	7	84	9	72	5	85	435	8
139	Metro Wastewater - MWWD	WWTD - Central Support	9	27	7	91	0	0	0	0	3	54	9	72	7	84	7	56	3	51	435	7
140	City Auditor and Comptroller	Administrative Division	5	15	5	65	0	0	9	117	3	54	7	56	3	36	5	40	3	51	434	7
141	Commission for Arts and Culture	Admin, Allocations, Creative Communities	3	9	5	65	0	0	7	91	3	54	5	40	7	84	5	40	3	51	434	7
142	Eng & Cap Proj - Field Engineering	Administration	5	15	5	65	0	0	7	91	3	54	7	56	5	60	5	40	3	51	432	7
143	Park & Rec - Developed Regional Parks	Beaches/Shoreline Parks	7	21	7	91	3	24	5	65	0	0	3	24	7	84	9	72	3	51	432	7
144	Park & Rec - Developed Regional Parks	BP & Horticultural Management	9	27	5	65	7	56	3	39	3	54	3	24	5	60	7	56	3	51	432	7
145	City Clerk	Council Actions	3	9	5	65	0	0	0	0	3	54	9	72	9	108	9	72	3	51	431	7
146	Eng & Cap Proj - Trans. Engineering-Design	Traffic Signals	5	15	5	65	7	56	3	39	3	54	5	40	3	36	5	40	5	85	430	7
147	General Services - Street Division - General Fund	Storm Drains	7	21	7	91	7	56	0	0	3	54	7	56	5	60	5	40	3	51	429	7
148	Park & Rec - Golf Course Enterprise Fund	Balboa Park Golf Course	5	15	5	65	7	56	0	0	7	126	5	40	3	36	5	40	3	51	429	7
149	Park & Rec - Golf Course Enterprise Fund	Mission Bay Golf Course	5	15	5	65	7	56	0	0	7	126	5	40	3	36	5	40	3	51	429	7
150	Office of the CIO-Communications	Maint Elect & Comm Equipment	7	21	7	91	9	72	3	39	3	54	5	40	3	36	3	24	3	51	428	7
151	Water Department	General Government Services	0	0	5	65	0	0	0	0	3	54	9	72	5	60	7	56	7	119	426	7
152	Gas Tax	E&CP, Gen Serv, Park & Rec	0	0	7	91	9	72	0	0	3	54	7	56	5	60	5	40	3	51	424	7
153	General Services - Storm Water Pollution Prev.	Public Education	3	9	5	65	0	0	5	65	3	54	7	56	7	84	5	40	3	51	424	7
154	Envir Services - Collection Services	Curbside Recycling	9	27	7	91	3	24	0	0	5	90	3	24	5	60	7	56	3	51	423	7
155	Park & Rec - Developed Regional Parks	Division-Wide Support Services	5	15	5	65	0	0	9	117	7	126	5	40	3	36	3	24	0	0	423	7
156	Office of the CIO-Information Technology	Computing Infrastructure Support Organization	5	15	5	65	7	56	5	65	3	54	7	56	3	36	3	24	3	51	422	7
157	Eng & Cap Proj - Trans. Engineering-Design	Bridges	5	15	5	65	7	56	3	39	3	54	5	40	5	60	5	40	3	51	420	7
158	Eng & Cap Proj - Trans. Engineering-Design	Roadway/Street Projects	5	15	5	65	7	56	3	39	3	54	5	40	5	60	5	40	3	51	420	7
159	Water Department	CIP Water Review	5	15	5	65	9	72	9	117	0	0	0	0	5	60	5	40	3	51	420	7
160	Community and Economic Development	Redevelopment - Management	7	21	5	65	7	56	0	0	3	54	7	56	5	60	7	56	3	51	419	7
161	Water Department	Customer Support - Meter Services	9	27	7	91	0	0	9	117	0	0	0	0	5	60	9	72	3	51	418	7
162	Park & Rec - Developed Regional Parks	BP Facility Management & Citywide Dance	7	21	3	39	5	40	0	0	7	126	3	24	5	60	7	56	3	51	417	7
163	Personnel Department	Data Systems Administration	3	9	3	39	0	0	9	117	0	0	9	72	9	108	9	72	0	0	417	7

ATTACHMENT C

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]
			FTEs	Wt FTEs	Exp	Wt Exp	Rev	Wt Rev	O Tr	Wt O Tr	Liq	Wt Liq	Cmplx	Wt Cmplx	Regs	Wt Regs	Pub	Wt Pub	IC	Wt IC	Risk Score	Rank 10ths
164	Personnel Department	Liaison	3	9	5	65	0	0	7	91	0	0	9	72	9	108	9	72	0	0	417	7
165	Office of the CIO-Communications	Communication Eng & Support Services	3	9	5	65	7	56	5	65	3	54	7	56	3	36	3	24	3	51	416	7
166	San Diego Fire-Rescue	Communications	7	21	7	91	3	24	3	39	5	90	3	24	3	36	5	40	3	51	416	7
167	Special Events	Special Events	3	9	5	65	5	40	3	39	3	54	5	40	5	60	7	56	3	51	414	7
168	Water Department	Water Operations Administration	5	15	7	91	0	0	9	117	3	54	3	24	3	36	3	24	3	51	412	7
169	General Services - Storm Water Pollution Prev.	Administration	5	15	5	65	0	0	5	65	5	90	5	40	7	84	0	0	3	51	410	7
170	Park & Rec - Community Parks II	Division Wide Support Services	3	9	3	39	0	0	7	91	5	90	7	56	7	84	5	40	0	0	409	7
171	Balboa/Mission Bay Improvement	Debt Service	0	0	7	91	7	56	0	0	3	54	7	56	5	60	5	40	3	51	408	7
172	City Planning and Community Investment	Support Services	5	15	5	65	3	24	7	91	3	54	3	24	5	60	3	24	3	51	408	7
173	City Planning and Community Investment	Transportation Planning	5	15	5	65	3	24	5	65	3	54	3	24	3	36	5	40	5	85	408	7
174	Envir Services - Resource Management	Budget/Revenue Development and Admin	5	15	5	65	9	72	9	117	3	54	3	24	3	36	3	24	0	0	407	7
175	General Services - Equipment - Operations	Support Services	5	15	7	91	7	56	0	0	3	54	5	40	5	60	5	40	3	51	407	7
176	Park & Rec - Mt. Hope Cemetery	Perpetuity Fund Investment Services	0	0	3	39	3	24	7	91	3	54	9	72	3	36	5	40	3	51	407	7
177	Real Estate Assets	Real Estate Acquisition/Valuation	5	15	5	65	0	0	7	91	0	0	7	56	9	108	9	72	0	0	407	7
178	Eng & Cap Proj - Trans. Engineering-Design	Administration	5	15	5	65	5	40	3	39	3	54	5	40	5	60	5	40	3	51	404	7
179	Financial Management	Revenue and Forecasting	5	15	5	65	0	0	9	117	0	0	3	24	5	60	9	72	3	51	404	7
180	Purchasing & Contracting - Central Stores	Inventory Purchases	0	0	7	91	9	72	0	0	5	90	5	40	3	36	3	24	3	51	404	7
181	Purchasing & Contracting - Central Stores	Storeroom Operations	5	15	7	91	7	56	0	0	5	90	5	40	3	36	3	24	3	51	403	7
182	City Auditor and Comptroller	AP and Systems	5	15	5	65	0	0	9	117	3	54	5	40	3	36	3	24	3	51	402	7
183	General Services - Facilities	Region 2	9	27	7	91	0	0	3	39	3	54	5	40	5	60	5	40	3	51	402	7
184	General Services - Publishing Services	Citywide Photocopy	3	9	5	65	7	56	5	65	3	54	5	40	3	36	3	24	3	51	400	7
185	Eng & Cap Proj - Water and Sewer Design	Wastewater-Design CIP	9	27	7	91	7	56	9	117	0	0	3	24	5	60	3	24	0	0	399	6
186	Development Services Enterprise	Automation/Records	7	21	7	91	0	0	9	117	3	54	5	40	0	0	3	24	3	51	398	6
187	General Services - Facilities	Administration / Management	5	15	5	65	0	0	5	65	3	54	9	72	3	36	5	40	3	51	398	6
188	Park & Rec - Developed Regional Parks	Mission Bay Park	9	27	9	117	3	24	0	0	5	90	0	0	7	84	7	56	0	0	398	6
189	Real Estate Assets - Airports	Montgomery Field	5	15	5	65	7	56	0	0	5	90	3	24	9	108	5	40	0	0	398	6
190	General Services - Facilities	Region 1	7	21	7	91	0	0	3	39	3	54	5	40	5	60	5	40	3	51	396	6
191	City Planning and Community Investment	General Plan	3	9	5	65	5	40	5	65	0	0	3	24	7	84	7	56	3	51	394	6
192	Police Department	Information Services	9	27	7	91	5	40	5	65	3	54	7	56	3	36	3	24	0	0	393	6
193	Eng & Cap Proj - Field Engineering	Materials Testing	5	15	7	91	7	56	0	0	3	54	3	24	5	60	5	40	3	51	391	6
194	Envir Services - Waste Mgmt-Miramar Closure	Field Operations	7	21	5	65	5	40	0	0	5	90	3	24	5	60	5	40	3	51	391	6
195	General Services - Street Div.- General Fund	Electrical	7	21	7	91	7	56	0	0	3	54	5	40	3	36	5	40	3	51	389	6
196	Personnel Department	Recruiting & Examining	7	21	5	65	0	0	5	65	0	0	7	56	9	108	9	72	0	0	387	6
197	Water Department	Water Department	0	0	0	0	9	72	0	0	5	90	5	40	5	60	5	40	5	85	387	6
198	General Services - Contracts Division	GRC/Improvements	3	9	5	65	7	56	5	65	0	0	3	24	5	60	7	56	3	51	386	6
199	Storm Drain Fund	Gen. Ser., MWWd, NPDES, Pub. Liability Res.	0	0	7	91	7	56	0	0	3	54	7	56	3	36	5	40	3	51	384	6
200	City Planning and Community Investment	Management	3	9	5	65	0	0	0	0	3	54	3	24	9	108	9	72	3	51	383	6
201	General Services - Storm Water Pollution Prev.	Investigations and Enforcement	5	15	5	65	3	24	3	39	5	90	5	40	0	0	7	56	3	51	380	6
202	Water Department	Recycled Water Program	5	15	5	65	7	56	3	39	3	54	0	0	5	60	5	40	3	51	380	6
203	Eng & Cap Proj - Water and Sewer Design	Water-Design CIP	5	15	5	65	7	56	9	117	0	0	5	40	5	60	3	24	0	0	377	6
204	Personnel Department	Civil Service Commission Support	3	9	3	39	0	0	3	39	3	54	7	56	9	108	9	72	0	0	377	6
205	Water Department	Customer Services Office	9	27	7	91	9	72	0	0	3	54	5	40	3	36	7	56	0	0	376	6
206	Business Operations and Administration	Business Operations & Admin	5	15	5	65	3	24	9	117	3	54	3	24	3	36	5	40	0	0	375	6
207	Financial Management	Management	3	9	3	39	0	0	9	117	3	54	3	24	5	60	9	72	0	0	375	6
208	Personnel Department	Employee Records Background Check	3	9	3	39	0	0	7	91	0	0	7	56	9	108	9	72	0	0	375	6
209	Metro Wastewater - MWWd	WWC - Pump Stations	7	21	7	91	0	0	0	0	3	54	7	56	5	60	5	40	3	51	373	6
210	San Diego Fire-Rescue	Special Operations	5	15	5	65	7	56	0	0	3	54	3	24	3	36	9	72	3	51	373	6
211	Park & Rec - Developed Regional Parks	Balboa Park Rangers	5	15	5	65	3	24	3	39	3	54	3	24	5	60	5	40	3	51	372	6
212	Eng & Cap Proj - Field Engineering	Land Survey	7	21	5	65	7	56	0	0	3	54	3	24	5	60	5	40	3	51	371	6
213	Metro Wastewater - MWWd	Admin. Services - Finance	7	21	5	65	0	0	0	0	3	54	9	72	3	36	9	72	3	51	371	6
214	Police Department	Traffic	9	27	9	117	9	72	0	0	3	54	3	24	3	36	5	40	0	0	370	6
215	Mission Bay Improvements Fund	Mission Bay Improvements Fund	0	0	5	65	7	56	5	65	0	0	7	56	3	36	5	40	3	51	369	6
216	Regional Park Improvement Fund	Regional Park Improvement Fund	0	0	5	65	7	56	5	65	0	0	7	56	3	36	5	40	3	51	369	6
217	General Services - Publishing Services	Printing Services	5	15	5	65	7	56	5	65	0	0	5	40	3	36	5	40	3	51	368	6

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	[1] FTEs	[2] Wt FTEs	[3] Exp	[4] Wt Exp	[5] Rev	[6] Wt Rev	[7] O Tr	[8] Wt O Tr	[9] Liq	[10] Wt Liq	[11] Cmplx	[12] Wt Cmplx	[13] Regs	[14] Wt Regs	[15] Pub	[16] Wt Pub	[17] IC	[18] Wt IC	[19] Risk Score	[20] Rank 10ths
218	Eng & Cap Proj - Trans. Engineering - Ops	Respond to Traffic Requests	5	15	5	65	7	56	0	0	0	0	0	0	9	108	9	72	3	51	367	6
219	General Services - Storm Water Pollution Prev.	Engineering and BMP Development	3	9	5	65	3	24	0	0	3	54	7	56	3	36	9	72	3	51	367	6
220	Office Of Ethics & Integrity	ADA	3	9	5	65	5	40	0	0	3	54	0	0	9	108	5	40	3	51	367	6
221	San Diego Fire-Rescue	Fiscal & Information Services	5	15	5	65	0	0	9	117	3	54	5	40	0	0	3	24	3	51	366	6
222	Envir Services - Refuse Disposal	Post Closure Maint/Regulatory Compliance	5	15	5	65	3	24	0	0	3	54	9	72	5	60	3	24	3	51	365	6
223	Customer Services	Community Service Centers	5	15	5	65	5	40	7	91	3	54	3	24	0	0	3	24	3	51	364	6
224	Development Services Enterprise	Inspection Services	9	27	7	91	0	0	0	0	3	54	3	24	5	60	7	56	3	51	363	6
225	Eng & Cap Proj - Architect. Eng. & Contracts	Access Law/Design Review	3	9	3	39	5	40	3	39	0	0	7	56	9	108	9	72	0	0	363	6
226	General Services - Street Div. - General Fund	Street Division - General Fund	9	27	7	91	7	56	0	0	3	54	3	24	3	36	3	24	3	51	363	6
227	General Services - Street Div. - General Fund	Urban Forestry	9	27	7	91	7	56	0	0	3	54	3	24	3	36	3	24	3	51	363	6
228	Library	READ/San Diego	5	15	5	65	3	24	0	0	5	90	5	40	3	36	5	40	3	51	361	6
229	Water Department	Department Management	3	9	5	65	0	0	9	117	3	54	0	0	5	60	7	56	0	0	361	6
230	Police Department	Crime Laboratory	9	27	7	91	5	40	0	0	3	54	3	24	7	84	5	40	0	0	360	6
231	Purchasing & Contracting	Division Management and Support	3	9	3	39	0	0	9	117	3	54	0	0	7	84	7	56	0	0	359	5
232	Eng & Cap Proj - Architect. Eng. & Contracts	Project Management I/CDBG	5	15	5	65	5	40	5	65	0	0	9	72	5	60	5	40	0	0	357	5
233	Eng & Cap Proj - Trans. Engineering - Ops	Administration	3	9	3	39	0	0	3	39	9	162	3	24	5	60	3	24	0	0	357	5
234	General Services - Street Div. - General Fund	Traffic	7	21	7	91	7	56	0	0	3	54	3	24	3	36	3	24	3	51	357	5
235	San Diego Fire-Rescue	Human Resources	5	15	5	65	0	0	9	117	0	0	3	24	5	60	3	24	3	51	356	5
236	Metro Wastewater - MWWd	WWC - Main Cleaning	9	27	7	91	0	0	0	0	3	54	7	56	3	36	5	40	3	51	355	5
237	Office of the CIO-Communications	Communication Management & Support	5	15	5	65	3	24	5	65	3	54	7	56	0	0	3	24	3	51	354	5
238	Park & Rec - EGF O/S Acq & Debt Serv (2/3)	EGF O/S Acquisition & Debt Service (2/3)	0	0	7	91	7	56	0	0	0	0	7	56	5	60	5	40	3	51	354	5
239	Park & Rec - Mt. Hope Cemetery	Administration	3	9	3	39	3	24	0	0	5	90	5	40	5	60	5	40	3	51	353	5
240	Metro Wastewater - MWWd	Wastewater Collection - Administration	5	15	7	91	0	0	0	0	3	54	5	40	5	60	5	40	3	51	351	5
241	Metro Wastewater - MWWd	WWTD - Pump Stations	7	21	7	91	0	0	0	0	0	0	7	56	5	60	9	72	3	51	351	5
242	City Agency	Public Facilities Financing Authority	0	0	9	117	9	72	0	0	0	0	3	24	5	60	3	24	3	51	348	5
243	Eng & Cap Proj - Trans. Engineering-Design	Erosion Cntrl/Slope Restr/Stbl	3	9	3	39	5	40	3	39	3	54	5	40	3	36	5	40	3	51	348	5
244	Eng & Cap Proj - Trans. Engineering-Design	Special Projects	3	9	3	39	5	40	3	39	3	54	5	40	3	36	5	40	3	51	348	5
245	Police Department	Investigations II	9	27	7	91	3	24	0	0	5	90	5	40	3	36	5	40	0	0	348	5
246	City Treasurer	Revenue Audit Admin	3	9	5	65	7	56	9	117	0	0	0	0	5	60	5	40	0	0	347	5
247	Park & Rec - Community Parks II	Administration	3	9	3	39	0	0	7	91	0	0	7	56	5	60	5	40	3	51	346	5
248	Real Estate Assets - Airports	Brown Field	5	15	5	65	5	40	0	0	3	54	3	24	9	108	5	40	0	0	346	5
249	Library	Building Services	5	15	5	65	0	0	0	0	5	90	3	24	5	60	5	40	3	51	345	5
250	Library	Technical Services	7	21	5	65	0	0	0	0	5	90	5	40	3	36	5	40	3	51	343	5
251	Metro Wastewater - MWWd	WWTD - Facilities Maintenance	5	15	7	91	0	0	0	0	3	54	9	72	3	36	3	24	3	51	343	5
252	San Diego Fire-Rescue	EMS-Fire	3	9	5	65	3	24	3	39	3	54	3	24	3	36	5	40	3	51	342	5
253	Development Services Enterprise	Financial Services	5	15	5	65	0	0	0	0	3	54	7	56	5	60	5	40	3	51	341	5
254	Family Justice Center	Client Svcs Mgmt	5	15	5	65	0	0	0	0	3	54	5	40	5	60	7	56	3	51	341	5
255	Development Services Enterprise	Plan Check	9	27	7	91	0	0	3	39	0	0	0	0	5	60	9	72	3	51	340	5
256	Envir Services - Waste Mgmt-Miramar Closure	Waste Reduction and Diversion	5	15	5	65	7	56	0	0	0	0	9	72	5	60	9	72	0	0	340	5
257	Police Department	Patrol Operations	9	27	9	117	7	56	0	0	0	0	3	24	5	60	7	56	0	0	340	5
258	Metro Wastewater - MWWd	Engineering & Program Management - Admin	1	3	3	39	0	0	0	0	3	54	3	24	5	60	9	72	5	85	337	5
259	Citywide Program Expenditures	Outside Office Spc/Mstr Lease	0	0	7	91	0	0	0	0	3	54	7	56	5	60	3	24	3	51	336	5
260	General Services - Contracts Division	Services Contracts	3	9	5	65	0	0	3	39	0	0	7	56	5	60	7	56	3	51	336	5
261	Eng & Cap Proj - Architectural Eng. & Contracts	Project Management II/UUD	3	9	5	65	3	24	5	65	0	0	9	72	5	60	5	40	0	0	335	5
262	Office of the CIO-Information Technology	Citywide Technologies & Applications	3	9	5	65	5	40	0	0	3	54	7	56	3	36	3	24	3	51	335	5
263	Water Department	Trench Repair	5	15	5	65	0	0	0	0	3	54	3	24	3	36	7	56	5	85	335	5
264	General Services - Administration	Administration	5	15	5	65	0	0	5	65	3	54	3	24	3	36	3	24	3	51	334	5
265	Metro Wastewater - MWWd	WWC - Construction	7	21	7	91	0	0	0	0	3	54	5	40	3	36	5	40	3	51	333	5
266	Park & Rec - Open Space Division	Open Space Park Management	5	15	5	65	3	24	0	0	3	54	3	24	5	60	5	40	3	51	333	5
267	Eng & Cap Proj - Trans. Engineering-Design	Architect Barriers/Ped Access	3	9	3	39	5	40	3	39	3	54	5	40	3	36	3	24	3	51	332	5
268	Eng & Cap Proj - Trans. Engineering-Design	Storm Drains/Flood Control	3	9	3	39	5	40	3	39	3	54	3	24	3	36	5	40	3	51	332	5
269	Personnel Department	Equal Employment Opportunity	5	15	5	65	0	0	0	0	0	0	9	72	9	108	9	72	0	0	332	5
270	Community & Legislative Services	City TV	3	9	5	65	0	0	3	39	5	90	0	0	3	36	5	40	3	51	330	5
271	Real Estate Assets - Airports	Airports	3	9	3	39	7	56	0	0	3	54	3	24	9	108	5	40	0	0	330	5

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[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]		
Ln # DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	Wt 3 FTEs	Wt Exp 13	Wt Rev 8	O Tr 0	Wt 13	Liq 18	Wt 18	Cmplx 8	Regs 12	Pub 8	IC 17	Risk Score	Rank 10ths						
327	Park & Rec - Open Space Division	5	15	5	65	0	0	0	0	3	54	0	0	7	84	7	56	0	0	274	3
328	Development Services Enterprise	3	9	5	65	0	0	9	117	0	0	5	40	0	0	5	40	0	0	271	3
329	Citywide Program Expenditures	0	0	5	65	0	0	0	0	3	54	3	24	3	36	5	40	3	51	270	3
330	Eng & Cap Proj - Trans. Engineering - Ops	3	9	5	65	5	40	0	0	0	0	0	0	7	84	9	72	0	0	270	3
331	General Services - Facilities	0	0	0	0	5	40	3	39	0	0	7	56	5	60	3	24	3	51	270	3
332	Eng & Cap Proj - Trans. Engineering - Ops	5	15	5	65	7	56	0	0	0	0	0	0	9	108	3	24	0	0	268	3
333	Development Services - Code Compliance	5	15	3	39	3	24	0	0	3	54	3	24	3	36	3	24	3	51	267	3
334	Development Services - Solid Waste Enforce.	3	9	3	39	5	40	0	0	3	54	3	24	5	60	5	40	0	0	266	3
335	General Services - Equipment - Operations	5	15	5	65	0	0	0	0	3	54	7	56	0	0	3	24	3	51	265	3
336	Park & Rec - EGF - Maint & Oper (1/3)	0	0	0	0	7	56	0	0	0	0	7	56	5	60	5	40	3	51	263	3
337	Park & Rec - EGF - Maint & Oper (1/3)	0	0	0	0	7	56	0	0	0	0	7	56	5	60	5	40	3	51	263	3
338	Water Department	0	0	5	65	0	0	0	0	3	54	5	40	5	60	5	40	0	0	259	3
339	Police Department	5	15	5	65	0	0	3	39	3	54	3	24	3	36	3	24	0	0	257	3
340	Development Services Enterprise	9	27	7	91	0	0	0	0	3	54	3	24	3	36	3	24	0	0	256	3
341	Park & Rec - Administrative Svcs	3	9	3	39	0	0	9	117	0	0	0	0	0	0	5	40	3	51	256	3
342	Eng & Cap Proj - Water and Sewer Design	3	9	5	65	5	40	5	65	0	0	5	40	3	36	0	0	0	0	255	3
343	Development Services - Code Compliance	7	21	5	65	7	56	0	0	0	0	0	0	3	36	3	24	3	51	253	3
344	Water Department	5	15	7	91	0	0	0	0	0	0	3	24	0	0	9	72	3	51	253	3
345	Metro Wastewater - MWWD	0	0	9	117	0	0	0	0	0	0	3	24	3	36	3	24	3	51	252	3
346	Envir Services - Energy Conserv. & Manage.	3	9	5	65	0	0	9	117	0	0	0	0	3	36	3	24	0	0	251	3
347	Metro Wastewater - MWWD	3	9	5	65	0	0	0	0	0	0	5	40	5	60	3	24	3	51	249	3
348	San Diego Fire-Rescue	5	15	5	65	3	24	0	0	3	54	0	0	0	0	5	40	3	51	249	3
349	Public Safety	3	9	5	65	3	24	5	65	0	0	3	24	3	36	3	24	0	0	247	3
350	Water Department	5	15	5	65	0	0	0	0	0	0	0	0	5	60	7	56	3	51	247	3
351	Development Services Enterprise	7	21	5	65	0	0	0	0	0	0	0	0	3	36	9	72	3	51	245	3
352	Metro Wastewater - MWWD	7	21	5	65	0	0	0	0	0	0	3	24	5	60	3	24	3	51	245	3
353	Water Department	5	15	5	65	5	40	5	65	0	0	0	0	3	36	3	24	0	0	245	3
354	Park & Rec - Open Space Division	3	9	5	65	7	56	0	0	0	0	0	0	3	36	3	24	3	51	241	3
355	Park & Rec - Administrative Svcs	3	9	3	39	0	0	3	39	0	0	0	0	5	60	5	40	3	51	238	3
356	Park & Rec - Golf Course Enterprise Fund	3	9	3	39	0	0	0	0	3	54	3	24	3	36	3	24	3	51	237	3
357	Police Department	9	27	7	91	0	0	0	0	0	0	3	24	3	36	7	56	0	0	234	3
358	Purchasing & Contracting - Central Stores	5	15	3	39	5	40	0	0	3	54	3	24	3	36	3	24	0	0	232	3
359	City Council - District 1	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
360	City Council - District 2	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
361	City Council - District 3	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
362	City Council - District 4	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
363	City Council - District 5	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
364	City Council - District 6	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
365	City Council - District 7	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
366	City Council - District 8	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231	3
367	Park & Rec - Administrative Svcs	3	9	5	65	0	0	5	65	0	0	0	0	0	0	5	40	3	51	230	3
368	City Auditor and Comptroller	3	9	3	39	0	0	5	65	0	0	7	56	3	36	3	24	0	0	229	3
369	Park & Rec - Golf Course Enterprise Fund	3	9	5	65	5	40	0	0	0	0	3	24	0	0	5	40	3	51	229	2
370	Customer Services	3	9	5	65	0	0	3	39	0	0	5	40	0	0	3	24	3	51	228	2
371	Office of the CIO-Information Technology	3	9	5	65	5	40	0	0	3	54	0	0	3	36	3	24	0	0	228	2
372	Water Department	7	21	5	65	0	0	3	39	0	0	3	24	3	36	5	40	0	3	228	2
373	Development Services Enterprise	5	15	5	65	0	0	0	0	3	54	0	0	0	0	5	40	3	51	225	2
374	Development Services Enterprise	5	15	5	65	0	0	0	0	3	54	0	0	0	0	5	40	3	51	225	2
375	Office Of Ethics & Integrity	3	9	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	225	2
376	Police Department	0	0	5	65	5	40	0	0	3	54	5	40	0	0	3	24	0	0	223	2
377	City Planning and Community Investment	3	9	3	39	0	0	5	65	3	54	3	24	0	0	3	24	0	0	215	2
378	Council Administration	5	15	5	65	0	0	0	0	0	0	3	24	3	36	3	24	3	51	215	2
379	Development Services - Code Compliance	5	15	5	65	3	24	0	0	0	0	0	0	3	36	3	24	3	51	215	2
380	Envir Services - Collection Services	5	15	5	65	3	24	0	0	0	0	0	0	3	36	3	24	3	51	215	2

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]
			FTEs	Wt FTEs	Exp	Wt Exp	Rev	Wt Rev	O Tr	Wt O Tr	Liq	Wt Liq	Cmplx	Wt Cmplx	Regs	Wt Regs	Pub	Wt Pub	IC	Wt IC	Risk Score	Rank 10ths
436	Police Department	Internal Affairs	5	15	5	65	0	0	0	0	0	0	0	0	0	0	5	40	0	0	120	1
437	Citywide Program Expenditures	Memberships	0	0	3	39	0	0	0	0	0	0	5	40	3	36	0	0	0	0	115	1
438	City Agency	San Diego Open Space Park Facilities District 1	0	0	0	0	0	0	3	39	0	0	3	24	0	0	0	0	3	51	114	1
439	Citywide Program Expenditures	Citywide Program Expenditures	0	0	5	65	0	0	0	0	0	3	24	0	0	3	24	0	0	113	1	
440	Office Of Ethics & Integrity	Citizen's Review Board	3	9	3	39	0	0	0	0	0	0	0	0	3	36	3	24	0	0	108	1
441	Community & Legislative Services	Boards & Commissions/Outreach	3	9	3	39	0	0	0	0	0	0	0	0	0	7	56	0	0	104	1	
442	Community & Legislative Services	Council Liaison	3	9	3	39	0	0	0	0	0	0	0	0	0	7	56	0	0	104	1	
443	Envir Services - Resource Management	Customer Services	5	15	5	65	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1	
444	Ethics Commission	Ethics Commission	5	15	5	65	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1	
445	General Services - Street Div. - General Fund	Management	5	15	5	65	3	24	0	0	0	0	0	0	0	0	0	0	0	104	1	
446	Police Department	Criminal Intelligence	5	15	5	65	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1	
447	Police Department	Neighborhood Policing	5	15	5	65	0	0	0	0	0	0	0	0	0	3	24	0	0	104	1	
448	Citywide Program Expenditures	Public Liab Claims Fund Trans	0	0	7	91	0	0	0	0	0	0	0	0	0	0	0	0	0	91	1	
449	Police Department	Media Services	3	9	3	39	0	0	0	0	0	0	0	0	0	5	40	0	0	88	1	
450	Water Department	Public Information & Community Outreach	3	9	3	39	0	0	0	0	0	0	0	0	0	5	40	0	0	88	1	
451	City Retirement System	Member Services	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	80	1	
452	Envir Services - Resource Management	Information Systems	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	80	1	
453	Park & Rec - Open Space Division	Open Space Division	0	0	3	39	5	40	0	0	0	0	0	0	0	0	0	0	0	79	1	
454	City Retirement System	Information Systems	3	9	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	74	1	
455	Public Works	Public Works	3	9	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	74	1	
456	Water Department	Wtr Resources Policy & Legis Analyst	3	9	3	39	0	0	0	0	0	3	24	0	0	0	0	0	0	72	1	
457	San Diego Fire-Rescue	Fire Safety Sales Tax Transfer	0	0	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	65	1	
458	City Agency	San Diego Industrial Development Authority	0	0	3	39	0	0	0	0	0	0	3	24	0	0	0	0	0	63	1	

Note: The scores for the nine risk factors that are bolded above were changed (primarily increased) by Internal Audit based on Internal Audit's past experience and professional judgment.

Footnotes:

- [1] FTE - Risk score associated with the number of budgeted full time employees (FTE). See Exhibit A - Management Questionnaire, question number 3.
- [2] Wt FTE - A weight (wt) of 3 was multiplied by the FTE risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 1.
- [3] Exp - Risk score associated with the amount of budgeted expenditures (Exp). See Exhibit A - Management Questionnaire, question number 4.
- [4] Wt Exp - A weight (wt) of 13 was multiplied by the Exp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 2.
- [5] Rev - Risk score associated with the amount of budgeted revenue (Rev). See Exhibit A - Management Questionnaire, question number 5.
- [6] Wt Rev - A weight (wt) of 8 was multiplied by the Rev risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 3.
- [7] O Tr - Risk score associated with responsibilities for other citywide transactions (O Tr). See Exhibit A - Management Questionnaire, question number 6.
- [8] Wt O Tr - A weight (wt) of 13 was multiplied by the O Tr risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 4.
- [9] Liq - Risk score associated with the liquidity (Liq) of assets - cash nature of transactions. See Exhibit A - Management Questionnaire, question number 7.
- [10] Wt Liq - A weight (wt) of 18 was multiplied by the Liq risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 5.
- [11] Cmplx - Risk score associated with the complexity (Cmplx) of transactions. See Exhibit A - Management Questionnaire, question number 8.
- [12] Wt Cmplx - A weight (wt) of 8 was multiplied by the Cmplx risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 6.
- [13] Regs - Risk score associated with compliance with laws and regulations (Regs). See Exhibit A - Management Questionnaire, question number 9.
- [14] Wt Regs - A weight (wt) of 12 was multiplied by the Regs risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 7.
- [15] Pub - Risk score associated with public (Pub) exposure and interest. See Exhibit A - Management Questionnaire, question number 10.
- [16] Wt Pub - A weight (wt) of 8 was multiplied by the Pub risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 8.
- [17] IC - Risk score associated with the quality of internal controls (IC). See Exhibit A - Management Questionnaire, question number 11.
- [18] Wt Exp - A weight (wt) of 17 was multiplied by the IC risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 9.
- [19] Risk Score - This is the total risk score calculated by adding together all of the nine weighted risk scores.
- [20] 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).