



THE CITY OF SAN DIEGO

DATE: March 18, 2013  
TO: Honorable Members of the Audit Committee  
FROM: Eduardo Luna, City Auditor  
SUBJECT: **City Auditor Activity Report – February 2013**

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This report provides information on the activities of the Office of the City Auditor for the month of February 2013. It includes the status of current audit projects and a summary of planned audits that we have not yet started.

Audit Activity	Status	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Pothole Tracking System Audit</b>	The objective of this audit is to determine the efficiency and effectiveness of the pothole repair system and process. A final draft report was provided to management for review on February 26, 2013.	April 2013	1,623	800
<b>Police Patrol Operations Audit</b>	The objective of this audit is to determine the efficiency and effectiveness of Patrol Operations. Audit fieldwork is in progress.	TBD	1,043	2,500
<b>Zoological Exhibits Fund Audit</b>	The objective of this audit is to determine the efficiency and effectiveness of fund operations for Zoological Exhibits. Exit conference meeting is scheduled for March 15, 2013.	March 2013	533	1,200



<b>Audit Activity</b>	<b>Status</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<b>Park and Recreation – Community Parks II</b>	The objective of this audit is to determine the efficiency and effectiveness of playground maintenance Fieldwork is in progress.	April 2013	501	1,400
<b>IT – Web Services</b>	The objective of this audit is to determine the efficiency and effectiveness of IT-Web Services. Preliminary Survey is in progress.	May 2013	99	1,400
<b>Family Justice Center Alliance<sup>1</sup></b>	The objective of this audit is to determine the efficiency and effectiveness of the Family Justice Center Alliance. Preliminary Survey completed on January 4, 2013.	TBD	417	1,800
<b>PUD –EMTS- Industrial Wastewater Control Program</b>	The objective of this audit is to determine the efficiency and effectiveness of Industrial Wastewater Compliance Program’s permitting, fees, cost recovery, and related efforts is in progress.	May 2013	358	1,400
<b>Utilities Undergrounding</b>	The objective of this audit is to determine the efficiency and effectiveness on Utilities Undergrounding. Preliminary Survey is in progress.	May 2013	452	1,200
<b>Public Utilities – Customer Support</b>	The objective of this audit is to identify key risks that may impact the Customer Support operations and provide recommendations to address these risks while improving the overall efficiency and effectiveness of the operations. Preliminary survey is in progress.	June 2013	96	1,600

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<sup>1</sup> This audit replaced the Risk Management – Workers’ Compensation Audit.


<b>Audit Activity</b>	<b>Status</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<b>City Administration – Business Office</b>	The objective of this audit is to determine the efficiency and effectiveness on Managed Competition – Publishing Services. Preliminary survey is in progress.	May 2013	212	1,000
<b>Fraud, Waste and Abuse Hotline</b>	City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste or abuse. Reports are issued for substantiated fraud-related allegations.	On-going	930  (Fiscal Year 2013 Hours)	1,535  (Fiscal Year 2013 Hours)
<b>Follow-up on Audit Report Recommendations</b>	The City Auditor tracks all audit recommendations made since fiscal year 2008. On a semi-annual basis, we conduct audit work to determine if audit recommendations reported as implemented are in fact, implemented. We report the implementation status on a semi-annual follow-up report. The last follow-up report was issued on November 21, 2012. We plan to issue our next report in April 2013.	On-going	348	800
<b>Close-out Audits</b>	Close-out audits are required by City Charter, Article VII, Section 111, when a City Official leaves office. The primary audit objectives are 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.	As Needed	74	500

Audit Activity	Status	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Annual Mission Bay Fund Audit</b>	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 the City Charter requirements. Preliminary Survey is in progress. The entrance conference is scheduled for March 11, 2013.	April 2013	18	240

**Planned Audits Not Yet Started:**

Planned Audit	Estimated Audit Hours
<b>City Comptroller – Payroll</b>	2,500

Respectfully submitted,



Eduardo Luna  
 City Auditor

- cc: Honorable Mayor Bob Filner  
 Honorable Members of the City Council  
 Scott Chadwick, Acting Chief Operating Officer  
 Nelson Hernandez, Assistant Chief Operating Officer  
 Ken Whitfield, City Comptroller  
 Jan Goldsmith, City Attorney  
 Andrea Tevlin, Independent Budget Analyst