

City of San Diego

***ANNUAL
CITYWIDE RISK ASSESSMENT
AND
AUDIT WORK PLAN***

FISCAL YEAR 2010

September 2009

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

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THE CITY OF SAN DIEGO

DATE: September 9, 2009

TO: Honorable Members of the Audit Committee

FROM: Eduardo Luna, City Auditor

SUBJECT: **Annual Citywide Risk Assessment and
Audit Work Plan - Fiscal Year 2010**

Attached is the Annual Citywide Risk Assessment and Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2010. This report will be presented on September 14th to the Audit Committee for review and approval. The list of proposed audit assignments for Fiscal Year 2010 includes 20 performance audits regarding various City departmental activity groups and 6 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.

Respectfully Submitted,

Eduardo Luna
City Auditor

cc: Honorable Mayor Jerry Sanders
Honorable City Councilmembers
Jay M. Goldstone, Chief Operating Officer
Mary Lewis, Chief Financial Officer
Jan Goldsmith, City Attorney
Andrea Tevlin, Independent Budget Analyst
Stanley Keller, Independent Oversight Monitor



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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 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 the Fiscal Year 2009 Audit Work Plan. Another Citywide Risk Assessment has been completed and was 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 Fiscal Year 2010 Citywide Risk Assessment. 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 Fiscal Year 2010 budget data and the component unit information in the City's financial statements. We then scored 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 (**Attachment A**) 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 Department management for each of the City's Activity Groups that had any significant change since our last risk assessment 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 (**Attachment B**). A tenth risk factor was included for those Activity Groups that were audited within the last three years. The next step in completing the Citywide Risk Assessment was to calculate the total risk score for each Activity Group in order of highest risk score to the lowest risk score by tabulating the information gathered from the questionnaires and applying the weights assigned to the risk factors. We then ranked 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. The final step was to provide City management the completed Citywide Risk Assessment to review the risk scores and provide feedback on any adjustments needed.

INTERPRETING THE RISK ASSESSMENT RESULTS

The weighted scores for the risk factors were tabulated for each significant Departmental Activity Group identified in the attached Citywide Risk Assessment (**Attachment C**). 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 just 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 2010 approved budget for the Office of the City Auditor includes eighteen staff members at a budgeted cost of approximately \$2.3 million for salaries, fringe benefits, and non-personnel expenses such as office equipment, training and supplies. The City Auditor's Fiscal Year 2010 budget also includes costs for the City's annual financial statement audit of the City's Comprehensive Annual Financial Report (CAFR) that will be conducted by an outside independent audit firm. The City Auditor administers and oversees the CAFR audit contract. During Fiscal Year 2010, the Office

of the City Auditor will have 15 Principal Auditors to conduct audits and investigations with an estimated 19,890 audit hours available to perform audits. The estimated audit hours available were calculated as follows:

Calculation of Estimated Audit Hours Available for Fiscal Year 2010		
<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		-260
Total annual audit hours available per Principal Auditor		<u>1,560</u>
<u>Principal Auditors</u>		<u>Audit Hours</u>
1	Employed and auditing at the beginning of the fiscal year	1,560
2	Employed and auditing at the beginning of the fiscal year	1,560
3	Employed and auditing at the beginning of the fiscal year	1,560
4	Employed and auditing at the beginning of the fiscal year	1,560
5	Employed and auditing at the beginning of the fiscal year	1,560
6	Employed and auditing at the beginning of the fiscal year	1,560
7	Employed and auditing at the beginning of the fiscal year	1,560
8	Employed and auditing at the beginning of the fiscal year	1,560
9	Employed and auditing at the beginning of the fiscal year	1,560
10	Hired and auditing by the beginning of September 2009 ¹	1,300
11	Hired and auditing by the beginning of September 2009 ¹	1,300
12	Hired and auditing by the beginning of September 2009 ¹	1,300
13	Hired and auditing by the beginning of February 2010 ¹	650
14	Hired and auditing by the beginning of February 2010 ¹	650
15	Hired and auditing by the beginning of February 2010 ¹	650
Total Estimated Audit Hours Available for Fiscal Year 2010		<u>19,890</u>
<u>Note:</u>		
Audit supervision and administrative hours for the City Auditor, Audit Manager (Principal Auditor) 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

¹ The City Auditor's Fiscal Year 2010 budget includes six additional Principal Auditor positions. Three of the six positions were budgeted to begin half way through the fiscal year as a cost saving measure.

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

engagements. The City of San Diego hires an outside independent audit firm to perform the City's financial statement audit of the City's 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 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 2009 through June 2010)

The Audit Work Plan for Fiscal Year 2010 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. 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.

In Fiscal Year 2010, we are planning to undertake more complex audits that will require more audit resources. The proposed audit hours for each assignment is greater in Fiscal Year 2010 than in the previous fiscal year. In Fiscal Year 2009, we planned performance audits averaging approximately 600 hours per audit, and in Fiscal Year 2010, we have planned performance audits averaging approximately 1,000 hours per audit. To effectively audit complex issues, we need to plan for a greater number of audit hours to allow for sufficient time to understand the issues and report on key findings.

MID-YEAR ADDITIONS TO AUDIT WORK PLAN

Requests to add audits to the Audit Work Plan mid-year will be presented to the Audit Committee with a City Auditor analysis of the impact the additional 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 citizens, potential for significant financial savings or increased revenues, and issues of integrity.

PERFORMANCE AUDITS FY10 – CARRY OVER FROM FY09 AUDIT WORK PLAN

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY10 Audit Hours	Status
1	176	371	Metropolitan Wastewater Department Contract Audit	The objective of this audit was to determine if vendors were in compliance with contract terms. We used approximately 636 audit hours in FY09 and 135 hours was needed to complete the audit in FY10.	135	Completed 7/24/09
2	36	505	San Diego Housing Commission Audit	The objective of this audit was to determine if the San Diego Housing Commission had sound procurement and executive compensation practices. We also reviewed their development and asset management program. We used approximately 1,624 audit hours in FY09 and 50 hours was needed to complete the audit in FY10.	50	Completed 7/29/09
3	1	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. We have used approximately 149 audit hours in FY09 and we estimate 700 hours will be needed in FY10.	700	In-Process
4	6	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. We have used approximately 21 audit hours in FY09 and we estimate 600 hours will be needed in FY10.	600	In-Process

PERFORMANCE AUDITS FY10 – CARRY OVER FROM FY09 AUDIT WORK PLAN

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY10 Audit Hours	Status
5	14	538	San Diego Data Processing Corporation (SDDPC) Follow-up Audit	The objective of this audit is to determine if the recommendations made to SDDPC in an audit report issued in 2004 were implemented. In addition, we are reviewing compensation, budgeting and governance issues. We have used approximately 854 audit hours in FY09 and we estimate 760 hours will be needed in FY10. One report has already been issued during this audit.	760	In-Process
6	47 188 196	484 366 360	Enterprise Resource Planning System (One SD Project) Implementation Review	The objectives of this audit are to: (a) determine if the City's key financial activities were adequately reviewed and documented prior to the new system implementation to ensure key financial processes are properly addressed by the new system (b) determine if the system was adequately tested prior to implementation, and (c) review high risk interfaced and impacted systems post SAP go-live. We have used approximately 1,567 audit hours in FY08-09 and we estimate 1,640 hours will be needed in FY10. One report has already been issued during this audit.	1,640	In-Process
7	101	422	Purchasing and Contracting - Equal Opportunity Contracting and Labor Compliance Audit	The objective of this audit is to determine the efficiency and effectiveness of the City's equal opportunity contracting and labor compliance. We have used approximately 216 audit hours in FY09 and we estimate 625 hours will be needed in FY10.	625	In-Process

PERFORMANCE AUDITS FY10 – CARRY OVER FROM FY09 AUDIT WORK PLAN

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY10 Audit Hours	Status
8	144	392	General Services - Streets Division Roadways Audit	The objective of this audit is to determine if the City streets are being efficiently and effectively maintained by the City. We have used approximately 374 audit hours in FY09 and we estimate 1,000 hours will be needed in FY10. We expect to issue three audit reports on this subject.	1,000	In-Process
9	198 216	359 347	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. We have used approximately 1,667 audit hours in FY09 and we estimate 800 hours will be needed in FY10. One report has already been issued for this audit.	800	In-Process
10	25 61	518 468	City Treasurer - Parking Administration Audit	The objective of this audit is to determine if the collections for parking citations is being properly accounted for and efficiently and effectively handled.	640	Not Started
11	34	508	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.	880	Not Started

PERFORMANCE AUDITS FY10 – NEW AUDITS

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY10 Audit Hours	Status
12	15	537	Citywide Revenue Audit	The objective of this audit is to assess the risk associated with the various revenues collected by the City, identify revenue categories that have not been audited by the City, and recommend a strategy for auditing revenues based on risk to the City. Furthermore, this audit will review the activities of the Treasurer’s Revenue Audit and Appeals Division.	860	In-Process
13	116	414	Development Services - Collection of Public Utilities Fees Audit	The objective of this audit is to determine if Development Services has adequate procedures in place to ensure the proper collection of Public Utilities fees. This audit will be paid for by Public Utilities under our Service Level Agreement.	880	In-Process
14	216 289	347 299	Public Utilities - Bid-To-Goal Program Audit	The objectives of this audit are to determine the efficiency and effectiveness of the Public Utilities Department’s Bid to Goal Program, including reviewing the processes for (1) developing the Private Market Proposal and employee bids, (2) establishing performance goals and evaluating how they are achieved, (3) calculating cost savings and efficiencies, and (4) implementing recommendations from external audits of the Department’s processes. This audit will be paid for by Public Utilities under our Service Level Agreement.	1,580	In-Process
15	8	561	Police Department – Fiscal Services (Animal Services Contract) Audit	The objective of this audit is to review the City’s contract for Animal Services and determine if the service provider is in compliance with the terms of the contract.	600	Not Started

PERFORMANCE AUDITS FY10 – NEW AUDITS

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY10 Audit Hours	Status
16	23 81	522 439	City Comptroller / Personnel Department - Payroll Audit	The objective of this audit is to review the City’s new payroll process to determine if payroll payments are being properly made and adequate controls are in place.	1,280	Not Started
17	24	522	Risk Management – Workers’ Compensation Audit	The objective of this audit is to assess the efficiency and effectiveness of the City in ensuring the accuracy of the City's workers' compensation claims.	1,200	Not Started
18	32	510	Fire Rescue – Fire Prevention Audit	The objective of this audit is to assess the efficiency and effectiveness of the City’s fire prevention program.	920	Not Started
19	76 157 368	442 381 236	Engineering and Capital Projects - CIP Audit	The objective of this audit is to evaluate the efficiency and effectiveness of Engineering and Capital Projects’ administration of the City’s Capital Improvement Projects.	1,880	Not Started
20	N/A	N/A	Close-out Audits	Close-out audits are required by the 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 40 hours to complete and we estimate approximately 6 audits may be necessary in FY10.	240	Not Started

OTHER AUDIT ACTIVITIES FY10

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Audit Objectives	FY10 Audit Hours	Status
21	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, 2010. We verified the mathematical accuracy of the proposed rate increases calculated by the Water Department. We used approximately 60 hours in FY10 to complete this audit.	60	Completed 07/16/09
22	402 408	202 192	Annual Central Stores Inventory Audit FY09	The San Diego Municipal Code Section §22.0501 requires an annual count of inventory in City storerooms and warehouses. The objective of this audit was to confirm the valuation of Central Stores inventory. We used approximately 46 audit hours in FY09 and 45 hours was needed to complete the audit in FY10.	45	Completed 9/8/09
23	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.	1,660	On-going
24	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-Officio member. This will require a staff member to prepare for and attend various DPWG meetings to provide input on disclosure issues.	210	On-going

OTHER AUDIT ACTIVITIES FY10						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Audit Objectives	FY10 Audit Hours	Status
25	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.	600	On-going
26	402 408	202 192	Annual Central Stores Inventory Audit FY10	The 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. We will begin this audit in the last month of the fiscal year (June) and we estimate 45 audit hours will be used in FY10 and we will need approximately 45 hours in FY11 to complete it. (See the "Annual Central Stores Audit FY09" in this schedule above.)	45	Not Started
Total Planned Audit Hours for Fiscal Year 2010					19,890	

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 I will present audit results at scheduled Audit Committee meetings upon request.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Eduardo Luna".

Eduardo Luna

City Auditor

**CITY OF SAN DIEGO
CITYWIDE RISK ASSESSMENT
MANAGEMENT QUESTIONNAIRE
FISCAL YEAR 2010**

Enter answers in blue cells below:

Department Name:	
Activity Group Name:	
Is this an additional Activity Group? (Yes or No)	
Date the Questionnaire was Completed (xx/xx/xx):	
Name of Person Completing Survey Response:	
Title of Person Completing Survey Response:	
Phone Number:	

Department / Activity Group Objectives

1. What are the primary objectives of this Activity Group? List each primary objective below, and add more rows if necessary.

a.	
b.	
c.	
d.	
e.	

2. What objectives of the Activity Group pose the greatest risk of monetary loss or damage to the City's credibility, if not met? List each and add more rows if necessary.

a.	
b.	

Risk Assessment Questions and Scoring

Please answer the following questions 3 through 11 by entering the score in the blue box that corresponds with the best answer for each question. For example, Question 3, if the Activity Group has 7 budgeted full time employees, enter a "5" in the blue box on the row for answer "c.". Preliminary FY10 budget data for Questions 3 through 5 is included on the Auditable Units tab. If budget adjustments have occurred, enter the score based on actual FY10 budget amounts.

3. What are the total number of FY10 budgeted full time employees (FTEs) for this Activity Group?

	Enter Score	
a. None.	0	
b. Greater than 0 to 5.	3	
c. Greater than 5 to 25.	5	
d. Greater than 25 to 50.	7	
e. Greater than 50.	9	

**CITY OF SAN DIEGO
CITYWIDE RISK ASSESSMENT
MANAGEMENT QUESTIONNAIRE
FISCAL YEAR 2010**

4. What are the total annual FY10 budgeted expenditures for this Activity Group?

	Enter Score
a. Less than \$1,000.	0
b. \$1,000 to \$500,000.	3
c. \$500,001 to \$5,000,000.	5
d. \$5,000,001 to \$25,000,000.	7
e. Greater than \$25,000,000.	9

5. What are the total annual FY10 budgeted revenues for this Activity Group?

	Enter Score
a. Less than \$1,000.	0
b. \$1,000 to \$250,000.	3
c. \$250,001 to \$1,000,000.	5
d. \$1,000,001 to \$10,000,000.	7
e. Greater than \$10,000,000.	9

6. What is the estimated annual value of citywide transactions this Activity Group is responsible for in addition to its budgeted expenditures and revenues? (e.g. Payroll Section reviews citywide payroll payments of approx \$650 million annually.)

	Enter Score
a. Less than \$1,000.	0
b. \$1,000 to \$500,000.	3
c. \$500,001 to \$5,000,000.	5
d. \$5,000,001 to \$25,000,000.	7
e. Greater than \$25,000,000.	9

7. What is the level of exposure to this Activity Group to potential loss due to the cash nature of transactions, or the level of ease in which assets can be converted to cash? (Consider the amount of cash collected as compared to the amount of business transacted by other means. Also consider risks associated with the volume, type and nature of existing moveable assets that are susceptible to theft such as equipment, supplies and inventories.)

	Enter Score
a. None.	0
b. Minimal amounts of cash transactions or assets are difficult to convert to cash.	3
c. Moderate amount of cash transactions or assets are easy to convert to cash.	5
d. Nature of operations is primarily cash or assets are very easy to convert to cash.	7
e. All cash operations.	9

8. What is this Activity Group's exposure to loss due to the nature and complexity of the process of recording transactions and maintaining account balances? (Consider the level of contract terms and conditions that apply, the nature of the activities, whether they are strait forward/consistent or complicated/varying, and the level of judgment that must be used while recording the activities when determining the complexity of

	Enter Score
a. None.	0
b. Transaction recording and account balance maintenance is simple and routine.	3
c. Transaction recording and account balance maintenance is moderately simple and require limited judgment.	5
d. Transaction recording and account balance maintenance is fairly complex in nature and require some professional accounting judgment.	7
e. Transaction recording and account balance maintenance is very complex in nature and require significant professional judgment and expertise.	9

**CITY OF SAN DIEGO
CITYWIDE RISK ASSESSMENT
MANAGEMENT QUESTIONNAIRE
FISCAL YEAR 2010**

9. What is this Activity Group's level of exposure to loss or regulatory sanction due to the complexity and volume of regulations, or penalties for noncompliance? (Consider the nature and number of Grants, Ordinances, Municipal Codes, Administrative Regulations, MOUs, Federal and State laws and regulations, and contract conditions that this Activity Group is responsible to comply with and /or monitor, and the level of sanctions and penalties for non-compliance.)

	Enter Score
a. None.	0
b. Few regulations and little risk of noncompliance.	3
c. Either substantial regulations or penalties.	5
d. Substantial volume of regulations with substantial penalty.	7
e. Heavily regulated with serious ramifications for noncompliance.	9

10. What is this Activity Group's exposure to loss or embarrassment caused by the level of visibility and/or public interest in conjunction with financial exposure? (Consider the current interest as well as potential future interests of the media and the public associated with this Activity Group.)

	Enter Score
a. No public exposure risk, very low visibility, and no financial risk.	0
b. The nature of operations have some public interest, low visibility and little financial risk.	3
c. Operations have high public interest, medium visibility, and some financial risk.	5
d. Operations have strong public interest, high visibility, and significant financial risk.	7
e. High visibility operations, intense public interest, and material financial risk.	9

11. What is the quality of this Activity Group's Internal Control System to mitigate the exposure to loss? (Consider all internal controls that should be in place to reduce risk when answering this question. Evaluate the adequacy of the current controls to reduce the risk related to potential misstatements in financial reporting, to detect the misappropriation of City assets, and to reduce other significant risk associated with this Activity Group.)

	Enter Score
a. Excellent accounting and administrative controls exist and are practiced.	0
b. Significant accounting and administrative controls exist with minor weaknesses.	3
c. Some accounting and administrative controls exist and significant weaknesses exist.	5
d. Few accounting and administrative controls exist and major weaknesses exist.	7
e. Administrative and accounting controls do not exist and critical weaknesses exist.	9

12. Are there other significant risk factors unique to this Activity Group that should be considered? If so, please add your comments in the cell below.

CITY OF SAN DIEGO
Citywide Risk Assessment FY2010
Calculation of Weights Used for Risk Factors (Based on prior Office of the City Auditor Staff Input)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Total	Percent	Weight	Maximum Possible Score [1]
COMPARATIVE RISK FACTORS	Budgeted FTEs	Budgeted Expenditures	Budgeted Revenues	Responsible for Other Citywide Transactions	Liquidity - Cash Nature of Activities	Complexity of Transactions	Compliance with Laws and Regulations	Public Exposure	Quality of Internal Control System				
(1) Budgeted FTEs		0	0	1	0	1	1	1	1	5	2.8%	3	27
(2) Budgeted Expenditures	5		4	2	2	3	3	3	1	23	12.8%	13	117
(3) Budgeted Revenues	5	1		1	1	2	2	2	1	15	8.3%	8	72
(4) Responsible for Other Citywide Transactions	4	3	4		0	3	3	4	2	23	12.8%	13	117
(5) Liquidity - Cash Nature of Activities	5	3	4	5		5	4	5	2	33	18.3%	18	162
(6) Complexity of Transactions	4	2	3	2	0		0	2	1	14	7.8%	8	72
(7) Compliance with Laws and Regulations	4	2	3	2	1	5		3	2	22	12.2%	12	108
(8) Public Exposure	4	2	3	1	0	3	2		0	15	8.3%	8	72
(9) Quality of Internal Control System	4	4	4	3	3	4	3	5		30	16.7%	17	153
Total	35	17	25	17	7	26	18	25	10	180	100.0%	100	900

Notes:

The 5 original staff members of 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 4 people had felt that the Complexity of Transactions has greater inherent risk to the City than the number of Budgeted FTEs, and 2 people felt that the Complexity of Transactions has greater inherent risk than Budgeted Expenditures.

[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 9 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.

For the FY10 Citywide Risk Assessment, City Audit staff have included a "Prior Audit" adjustment of 50% based on the preliminary risk score if the activity group / agency had an audit report issued by the Office of City Auditor in the last three fiscal years.

CITY OF SAN DIEGO
CITYWIDE RISK ASSESSMENT FY2010

See Footnotes for explanation of columns-->

Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Prelim RISK Score	Prior Audit 0.50	Final RISK Score	Rank 10ths
1	City Treasurer	Investments Activities	3	9	5	65	5	40	9	117	7	126	9	72	9	108	7	56	3	51	644	644	10	
2	City Attorney	Civil Advisory General Fund	5	15	5	65	7	56	9	117	3	54	9	72	9	108	9	72	3	51	610	610	10	
3	City Agency	Redevelopment Agency	7	21	9	117	9	72	9	117	3	54	7	56	5	60	7	56	3	51	604	604	10	
4	City Planning & Community Investment	Redevelopment Plan Implementation / Admin	7	21	5	65	7	56	9	117	3	54	7	56	7	84	7	56	5	85	594	594	10	
5	City Attorney	Civil Litigation General Fund	7	21	5	65	7	56	9	117	3	54	5	40	9	108	9	72	3	51	584	584	10	
6	City Treasurer	Delinquent Acct Collections	7	21	5	65	7	56	9	117	7	126	5	40	5	60	5	40	3	51	576	576	10	
7	City Comptroller	BTA O&M and Reporting	5	15	5	65	0	0	9	117	5	90	7	56	7	84	7	56	5	85	568	568	10	
8	Police Department	Fiscal Services	5	15	7	91	7	56	9	117	3	54	9	72	7	84	9	72	0	0	561	561	10	
9	City Attorney	Civil Advisory Non-General Fund	5	15	5	65	0	0	9	117	3	54	9	72	9	108	9	72	3	51	554	554	10	
10	City Comptroller	Grant/O&M	5	15	5	65	3	24	9	117	3	54	9	72	7	84	9	72	3	51	554	554	10	
11	Department of Info Technology - NGF	Management & Support	3	9	5	65	7	56	9	117	3	54	9	72	7	84	5	40	3	51	548	548	10	
12	Water Department	General Government Services	0	0	7	91	0	0	7	91	3	54	9	72	5	60	7	56	7	119	543	543	10	
13	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	538	10	
14	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	538	10	
15	Citywide Revenues	Various	0	0	0	0	9	72	0	0	9	162	9	72	9	108	9	72	3	51	537	537	10	
16	Water Department	Business and Support Services	9	27	7	91	0	0	9	117	3	54	9	72	7	84	5	40	3	51	536	536	10	
17	City Attorney	Support Staff Civil/Litigation/Advisory	9	27	7	91	0	0	7	91	3	54	5	40	9	108	9	72	3	51	534	534	10	
18	City Attorney	Support Staff Admin	5	15	5	65	0	0	9	117	5	90	7	56	7	84	7	56	3	51	534	534	10	
19	Debt Management Department	Special Dist Fin & Admin	3	9	5	65	5	40	9	117	3	54	7	56	7	84	7	56	3	51	532	532	10	
20	Maintenance Assess Districts	Maintenance Assess Districts	5	15	9	117	9	72	0	0	3	54	9	72	9	108	5	40	3	51	529	529	10	
21	Park & Rec - Community Parks I	Community Parks (incl Coastal Parks)	9	27	7	91	7	56	3	39	5	90	5	40	5	60	5	40	5	85	528	528	10	
22	Eng & Cap Proj - Field Engineering	Construction Inspection	9	27	7	91	9	72	7	91	3	54	5	40	5	60	5	40	3	51	526	526	10	
23	City Comptroller	Payroll	5	15	5	65	0	0	9	117	7	126	5	40	7	84	3	24	3	51	522	522	10	
24	Risk Management	Workers' Compensation	7	21	5	65	0	0	7	91	5	90	7	56	9	108	5	40	3	51	522	522	10	
25	City Treasurer	Parking Administration	5	15	5	65	5	40	5	65	7	126	5	40	5	60	7	56	3	51	518	518	10	
26	City Attorney	Civil Litigation Non-General Fund	3	9	5	65	0	0	9	117	3	54	5	40	9	108	9	72	3	51	516	516	10	
27	Eng & Cap Proj - Utilities Undergrounding Program	Utilities Undergrounding Program	5	15	5	65	9	72	5	65	7	126	7	56	5	60	7	56	0	0	515	515	10	
28	City Treasurer	Consolidated Pymt Processing	5	15	5	65	3	24	9	117	7	126	5	40	3	36	5	40	3	51	514	514	10	
29	Office of Homeland Security	Administration and Finance	3	9	5	65	5	40	7	91	3	54	3	24	9	108	9	72	3	51	514	514	10	
30	Risk Management	Administration	5	15	5	65	7	56	9	117	3	54	7	56	5	60	5	40	3	51	514	514	10	
31	Park & Rec - Open Space Division	Administration	5	15	5	65	7	56	7	91	3	54	5	40	7	84	7	56	3	51	512	512	10	
32	Fire-Rescue	Fire Prevention	9	27	7	91	7	56	3	39	5	90	3	24	5	60	9	72	3	51	510	510	10	
33	City Attorney	Leadership-Department	3	9	5	65	0	0	9	117	3	54	9	72	7	84	7	56	3	51	508	508	10	
34	Risk Management	Public Liability & Loss Recvry	5	15	5	65	0	0	9	117	3	54	7	56	5	60	7	56	5	85	508	508	10	
35	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	506	10	
36	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	505	10	
37	City Comptroller	Administrative Division	5	15	5	65	3	24	9	117	3	54	7	56	5	60	3	24	5	85	500	500	10	
38	Risk Management	Employee Benefits	5	15	5	65	3	24	9	117	3	54	7	56	5	60	7	56	3	51	498	498	10	
39	Office of Homeland Security	Plans and Training	5	15	5	65	5	40	5	65	3	54	3	24	9	108	9	72	3	51	494	494	10	
40	City Comptroller	Indebtedness	0	0	0	0	5	40	9	117	3	54	7	56	7	84	7	56	5	85	492	492	10	
41	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	491	10	
42	City Planning & Community Investment	Facilities Financing	5	15	5	65	7	56	9	117	3	54	7	56	3	36	5	40	3	51	490	490	10	
43	Park & Rec - Community Parks II	Recreation Center Operation	9	27	5	65	3	24	0	0	5	90	7	56	7	84	7	56	5	85	487	487	10	
44	Fire-Rescue	Support Services	5	15	7	91	3	24	7	91	5	90	3	24	5	60	5	40	3	51	486	486	10	
45	General Services - Fleet Services	Acquisition, Fitting and Disposal	5	15	5	65	3	24	9	117	5	90	5	40	5	60	3	24	3	51	486	486	10	
46	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	484	10	
47	SAP Support	Administration	3	9	7	91	9	72	7	91	3	54	5	40	3	36	5	40	3	51	484	484	10	
48	Water Department	Construction and Maintenance	9	27	9	117	0	0	0	0	5	90	3	24	7	84	7	56	5	85	483	483	10	
49	Water Department	Human Resources	5	15	5	65	0	0	9	117	3	54	5	40	7	84	7	56	3	51	482	482	10	
50	Park & Rec - Community Parks II	Senior & Therapeutic Programs	5	15	5	65	5	40	0	0	5	90	7	56	9	108	7	56	3	51	481	481	10	
51	City Planning & Community Investment	Planning Implementation	5	15	5	65	5	40	5	65	3	54	5	40	5	60	7	56	5	85	480	480	9	
52	City Comptroller	Debt Management	3	9	5	65	0	0	9	117	0	0	9	72	9	108	7	56	3	51	478	478	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	5	40	3	51	477	477	9	
54	City Clerk	Elections & Information Management	5	15	5	65	0	0	3	39	3	54	9	72	9	108	9	72	3	51	476	476	9	
55	City Comptroller	RDA and Other Enterprise	3	9	3	39	0	0	9	117	3	54	7	56	5	60	7	56	5	85	476	476	9	
56	City Planning & Community Investment	CP&CI Management	3	9	3	39	0	0	9	117	3	54	3	24	9	108	9	72	3	51	474	474	9	
57	Envir Services - Waste Reduction and Disposal	Miramar Landfill Operations	7	21	7	91	9	72	0	0	3	54	3	24	7	84	5	40	5	85	471	471	9	
58	Water Department	Department Management	3	9	3	39	0	0	9	117	3	54	9	72	9	108	9	72	0	0	471	471	9	
59	Water Department	Capital Improvement Projects	0	0	9	117	0	0	0	0	5	90	7	56	7	84	9	72	3	51	470	470	9	
60	Spec Promo Prog - Capital Improvements	Safety & Maint. of Visitor-Related Fac.	0	0	9	117	0	0	3	39	5	90	7	56	5	60	7	56	3	51	469	469	9	
61	City Treasurer	Parking Meter Operations	5	15	5	65	7	56	3	39	7	126	5	40	3	36	5	40	3	51	468	468	9	
62	Eng & Cap Proj - Right-of-Way Design	Water Pipelines	7	21	7	91	9	72	3	39	3	54	5	40	5	60	5	40	3	51	468	468	9	
63	Water Department	Safety Program	5	15	5	65	0	0	3	39	5	90	5	40	9	108	3	24	5	85	466	466	9	
64	Park & Rec - Developed Regional Parks	Administration	3	9	3	39	0	0	9	117	5	90	7	56	5	60	5	40	3	51	462	462	9	
65	City Clerk	Legislative Services	5	15	5	65	3	24	0	0	3	54	9	72	9	108	9	72	3	51	461	461	9	
66	Fire-Rescue	Emergency Services	9	27	9	117	7	56	0	0	3	54	3	24	5	60	9	72	3	51	461	461	9	
67	CPCI / Special Promo Progs	Sm Bus & Neighbhrd Revitalize; Citywide Econ Dev	5	15	5	65	5	40	9	117	3	54	5	40	3	36	5	40	3	51	458	458	9	
68	Fire-Rescue	Lifeguard Services	9	27	7	91	5	40	3	39	3	54	3	24	5	60	9	72	3	51	458	458	9	

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Prelim RISK Score	Prior Audit 0.50	Final RISK Score	Rank 10ths
69	City Planning & Community Investment	Comm Plan Updates & Spec Projs	3	9	5	65	5	40	5	65	3	54	7	56	5	60	7	56	3	51	456		456	9
70	Eng & Cap Proj - Business and Support Services	Transportation Alternatives Prog	3	9	5	65	0	0	5	65	7	126	5	40	5	60	5	40	3	51	456		456	9
71	Envir Services - Waste Reduction and Disposal	Fee Collection	5	15	5	65	3	24	0	0	7	126	5	40	7	84	5	40	3	51	445		445	9
72	Financial Management	Annual Budget Development	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444		444	9
73	Financial Management	Current Year Monitoring	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444		444	9
74	Financial Management	Revenue and Forecasting	5	15	5	65	3	24	9	117	0	0	5	40	5	60	9	72	3	51	444		444	9
75	Park & Rec - Community Parks II	Park & Building Maintenance	9	27	7	91	5	40	0	0	3	54	5	40	7	84	7	56	3	51	443		443	9
76	Eng & Cap Proj - Architectural Eng. & Contracts	Project Management I, II, III	5	15	5	65	7	56	0	0	3	54	9	72	9	108	9	72	0	0	442		442	9
77	Park & Rec - Mt. Hope Cemetery	Admin / Grounds Maint / Internment / Perp. Fund	5	15	5	65	7	56	5	65	5	90	5	40	3	36	3	24	3	51	442		442	9
78	Water Department	Wtr Ops Div - System Operations	9	27	7	91	0	0	0	0	5	90	3	24	7	84	5	40	5	85	441		441	9
79	City Planning & Community Investment	Administrative Services	5	15	5	65	3	24	7	91	3	54	7	56	5	60	3	24	3	51	440		440	9
80	City Clerk	Records & Info Management	5	15	5	65	3	24	0	0	3	54	5	40	7	84	9	72	5	85	439		439	9
81	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		439	9
82	City Treasurer	Administration	5	15	5	65	0	0	7	91	3	54	7	56	7	84	9	72	0	0	437		437	9
83	MWWD - Administration - Metro	AS Division Management	5	15	5	65	0	0	0	0	3	54	9	72	9	108	9	72	3	51	437		437	9
84	MWWD - Environ Mon & Tech Services-Metro	EMTS Wastewater Chemistry Services	7	21	7	91	0	0	0	0	3	54	7	56	9	108	7	56	3	51	437		437	9
85	Park & Rec - Developed Regional Parks	Beaches/Shoreline Parks	7	21	7	91	7	56	0	0	3	54	3	24	7	84	7	56	3	51	437		437	9
86	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		434	9
87	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Financial Services	3	9	5	65	0	0	9	117	3	54	9	72	5	60	7	56	0	0	433		433	9
88	Fire-Rescue	Communications	7	21	7	91	5	40	3	39	5	90	3	24	3	36	5	40	3	51	432		432	9
89	MWWD - Wastewater Collection	WWC Sewer Pump Stations	7	21	7	91	0	0	7	91	3	54	3	24	5	60	5	40	3	51	432		432	9
90	City Clerk	Council Actions (FY2009 = Support Services)	3	9	5	65	0	0	0	0	3	54	9	72	9	108	9	72	3	51	431		431	9
91	Eng & Cap Proj - Right-of-Way Design	Traffic Signals	5	15	5	65	7	56	3	39	3	54	5	40	3	36	5	40	5	85	430		430	9
92	City Attorney	Criminal General Fund	7	21	7	91	3	24	0	0	3	54	5	40	9	108	5	40	3	51	429		429	9
93	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		429	9
94	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		429	9
95	City Treasurer	General Accounting	5	15	5	65	3	24	9	117	5	90	7	56	3	36	3	24	0	0	427		427	9
96	Eng & Cap Proj - Field Engineering	Administration	3	9	5	65	0	0	7	91	3	54	7	56	5	60	5	40	3	51	426		426	9
97	City Planning & Community Investment	Planning Policy	3	9	5	65	3	24	5	65	3	54	5	40	5	60	7	56	3	51	424		424	9
98	Gas Tax	E&CP, Gen Serv, Park & Rec, etc	0	0	7	91	9	72	0	0	3	54	7	56	5	60	5	40	3	51	424		424	9
99	City Planning & Community Investment	CDBG Administration / Services to CDBG	5	15	5	65	7	56	0	0	0	0	9	72	9	108	7	56	3	51	423		423	9
100	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		423	9
101	Administration	EOCP	5	15	5	65	3	24	9	117	0	0	0	0	5	60	7	56	5	85	422		422	8
102	City Retirement System	Finance and Admin	5	15	5	65	0	0	9	117	0	0	9	72	5	60	5	40	3	51	420		420	8
103	Eng & Cap Proj - Right-of-Way Design	Bridges	5	15	5	65	7	56	3	39	3	54	5	40	5	60	5	40	3	51	420		420	8
104	Eng & Cap Proj - Right-of-Way Design	Roadway/Street Projects	5	15	5	65	7	56	3	39	3	54	5	40	5	60	5	40	3	51	420		420	8
105	Eng & Cap Proj - Right-of-Way Design	Wastewater Pipelines	5	15	5	65	7	56	3	39	3	54	5	40	5	60	5	40	3	51	420		420	8
106	MWWD - Wastewater Collection	WWC Division Adm & Gen Exp	3	9	5	65	0	0	9	117	3	54	5	40	5	60	3	24	3	51	420		420	8
107	Park & Rec - Administrative Svcs	Department Grants	3	9	3	39	0	0	7	91	5	90	5	40	5	60	5	40	3	51	420		420	8
108	Park & Rec - Developed Regional Parks	Mission Bay Park	9	27	7	91	7	56	0	0	3	54	0	0	7	84	7	56	3	51	419		419	8
109	General Services - Facilities	Region 2	9	27	7	91	5	40	3	39	3	54	5	40	3	36	5	40	3	51	418		418	8
110	Park & Rec - Developed Regional Parks	Division-Wide Support Services	5	15	5	65	0	0	9	117	3	54	7	56	3	36	3	24	3	51	418		418	8
111	Eng & Cap Proj - Business and Support Services	Management	5	15	5	65	0	0	7	91	5	90	7	56	5	60	5	40	0	0	417		417	8
112	MWWD - Administration - Metro	MWWD Department Management	5	15	5	65	0	0	0	0	0	0	9	72	9	108	9	72	5	85	417		417	8
113	Personnel Department	Classifications/Salary	3	9	3	39	0	0	9	117	0	0	9	72	9	108	9	72	0	0	417		417	8
114	Personnel Department	Liaison	3	9	5	65	0	0	7	91	0	0	9	72	9	108	9	72	0	0	417		417	8
115	Storm Water	Storm Drains	7	21	7	91	0	0	0	0	5	90	5	40	7	84	5	40	3	51	417		417	8
116	Development Services Enterprise	Department Support	7	21	7	91	0	0	9	117	3	54	7	56	0	0	3	24	3	51	414		414	8
117	MWWD - Wastewater Collection	WWC Construction	9	27	7	91	0	0	7	91	3	54	3	24	3	36	5	40	3	51	414		414	8
118	MWWD - Wastewater Collection	WWC Main Cleaning	9	27	7	91	0	0	7	91	3	54	0	0	5	60	5	40	3	51	414		414	8
119	City Attorney	Support Staff-Criminal/Community Justice	9	27	7	91	0	0	0	0	3	54	3	24	9	108	7	56	3	51	411		411	8
120	MWWD - Environ Mon & Tech Services-Metro	EMTS Marine Biology/Ocean Operations	7	21	5	65	0	0	0	0	3	54	7	56	9	108	7	56	3	51	411		411	8
121	Storm Water	Street Sweeping	7	21	5	65	7	56	0	0	3	54	5	40	7	84	5	40	3	51	411		411	8
122	Department of Info Technology - NGF	Infrastructure & Enterprise Architecture	3	9	3	39	0	0	7	91	3	54	7	56	3	36	5	40	5	85	410		410	8
123	Park & Rec - Developed Regional Parks	BP Facility Management & Citywide Dance	7	21	5	65	7	56	0	0	5	90	3	24	5	60	5	40	3	51	407		407	8
124	Department of Info Technology - NGF	Computing Infrastructure Supp	5	15	5	65	7	56	5	65	3	54	5	40	3	36	3	24	3	51	406		406	8
125	MWWD - Environ Mon & Tech Services-Metro	EMTS Non-Activity Group Metro	0	0	5	65	5	40	0	0	3	54	7	56	7	84	7	56	3	51	406		406	8
126	City Clerk	Administration	3	9	3	39	0	0	0	0	3	54	9	72	9	108	9	72	3	51	405		405	8
127	General Services - Fleet Services	Repair and Maintenance	9	27	9	117	5	40	0	0	3	54	3	24	3	36	7	56	3	51	405		405	8
128	MWWD - Environ Mon & Tech Services-Metro	EMTS Marine Microbiology/Vector Mgt.	5	15	5	65	0	0	0	0	3	54	7	56	9	108	7	56	3	51	405		405	8
129	City Comptroller	Capital Projects	5	15	5	65	5	40	9	117	0	0	7	56	3	36	3	24	3	51	404		404	8
130	Envir Services - Energy, Sustainability & Env Prot	Tank Engr & Enviro Mgt	3	9	3	39	5	40	3	39	3	54	3	24	9	108	5	40	3	51	404		404	8
131	Police Department	Investigations I	9	27	7	91	7	56	0	0	5	90	7	56	5	60	3	24	0	0	404		404	8
132	Park & Rec - Developed Regional Parks	CityWide Maintenance Services	9	27	7	91	7	56	0	0	3	54	3	24	5	60	5	40	3	51	403		403	8
133	Fire-Rescue	Administrative Services	5	15	5	65	0	0	9	117	3	54	5	40	3	36	3	24	3	51	402		402	8
134	Financial Management	Management	3	9	5	65	0	0	9	117	3	54	3	24	5	60	9	72	0	0	401		401	8
135	General Services - Fleet Services	Material Support Section	3	9	7	91	7	56	0	0	3	54	5	40	5	60	5	40	3	51	401		401	8
136	Envir Services - Collection Services	Curbside Greenery	9	27	7	91	0	0	0	0	5	90	3	24	5	60	7	56	3	51	399		399	8

CITY OF SAN DIEGO
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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]
			FTEs	Wt	Wt	Wt	Wt	O Tr	O Tr	Liq	Liq	Cmplx	Wt	Wt	Wt	Wt	Pub	IC	Wt	Prelim Risk	Audit	Final Risk	Rank
				3	Exp	13	Rev	8	0 Tr	13	18	8	8	12	12	8	8	17	Score	0.50	Score	10ths	
137	Park & Rec - Community Parks II	Division Wide Support Services	3	9	5	65	0	0	7	91	3	54	7	56	7	84	5	40	0	0	399	399	8
138	Special Events	Special Events	3	9	5	65	3	24	3	39	3	54	5	40	5	60	7	56	3	51	398	398	8
139	Water Department	Water Operations /Lake Recreation	5	15	5	65	0	0	0	0	7	126	5	40	5	60	5	40	3	51	397	397	8
140	Spec Promo Prog - Capital Improvements	Capital Improvements	0	0	9	117	9	72	0	0	0	0	7	56	5	60	5	40	3	51	396	396	8
141	City Comptroller	CAFR/Fin Reporting	3	9	3	39	0	0	9	117	0	0	9	72	0	0	9	72	5	85	394	394	8
142	Park & Rec - Developed Regional Parks	BP & Horticultural Management	9	27	5	65	7	56	0	0	3	54	3	24	5	60	7	56	3	51	393	393	8
143	Police Department	Information Services	9	27	7	91	5	40	5	65	3	54	7	56	3	36	3	24	0	0	393	393	8
144	General Services - Street Division - General Fund	Roadways	9	27	7	91	9	72	0	0	3	54	7	56	3	36	7	56	0	0	392	392	8
145	MWWD - Environ Mon & Tech Services-Metro	EMTS Administration	3	9	3	39	0	0	0	0	3	54	7	56	9	108	9	72	3	51	389	389	8
146	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Point Loma WWTP	9	27	7	91	0	0	0	0	0	0	5	40	9	108	9	72	3	51	389	389	8
147	Water Department	Plant Operations	7	21	7	91	0	0	0	0	3	54	5	40	9	108	3	24	3	51	389	389	8
148	Water Department	Water Operations Administration	5	15	7	91	0	0	9	117	3	54	3	24	3	36	0	0	3	51	388	388	8
149	Storm Water	Department Administration	5	15	5	65	0	0	9	117	3	54	3	24	3	36	3	24	3	51	386	386	8
150	Water Department	Raw Water Storage and Distribution	7	21	5	65	0	0	0	0	5	90	3	24	5	60	5	40	5	85	385	385	8
151	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	384	7
152	MWWD - Environ Mon & Tech Services-Metro	EMTS Muni Transfer into Metro Fund	7	21	7	91	0	0	0	0	0	0	7	56	9	108	7	56	3	51	383	383	7
153	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Metro Biosolids Center	7	21	7	91	0	0	0	0	0	0	5	40	9	108	9	72	3	51	383	383	7
154	Storm Water	Storm Drain Administration	3	9	5	65	7	56	0	0	3	54	3	24	7	84	5	40	3	51	383	383	7
155	General Services - Fleet Services	Motive Equip Serv & Rep Units	5	15	5	65	0	0	9	117	3	54	7	56	0	0	3	24	3	51	382	382	7
156	Development Services - Neighborhood Code Compl	Management Services Division	5	15	5	65	3	24	7	91	3	54	7	56	3	36	5	40	0	0	381	381	7
157	Eng & Cap Proj - Proj. Implementation & Tech Serv	CIP Fund Management	5	15	5	65	5	40	0	0	3	54	7	56	5	60	5	40	3	51	381	381	7
158	MWWD - Muni - Capital Improvement Program	Muni - Capital Improvement Program	0	0	9	117	0	0	0	0	0	0	7	56	7	84	9	72	3	51	380	380	7
159	MWWD - Engineering and Prgm Mgmt	EPM Administration	9	27	7	91	0	0	0	0	3	54	3	24	5	60	9	72	3	51	379	379	7
160	Real Estate Assets - PETCO PARK	Operations and Maintenance	3	9	7	91	0	0	7	91	0	0	7	56	5	60	9	72	0	0	379	379	7
161	Office of the Assistant COO	Office of the Assistant COO	3	9	3	39	0	0	9	117	3	54	3	24	5	60	3	24	3	51	378	378	7
162	Office of the Assistant COO	Office of the Assistant COO Admin	3	9	3	39	0	0	9	117	3	54	3	24	5	60	3	24	3	51	378	378	7
163	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Municipal Facilities	5	15	7	91	0	0	0	0	0	0	5	40	9	108	9	72	3	51	377	377	7
164	MWWD - Wastewater Treatment & Disposal - Metro	WWTD North City WRP	5	15	7	91	0	0	0	0	0	0	5	40	9	108	9	72	3	51	377	377	7
165	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Pump Station 2	5	15	7	91	0	0	0	0	0	0	5	40	9	108	9	72	3	51	377	377	7
166	MWWD - Wastewater Treatment & Disposal - Metro	WWTD South Bay WRP	5	15	7	91	0	0	0	0	0	0	5	40	9	108	9	72	3	51	377	377	7
167	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	377	7
168	MWWD - Wastewater Collection	WWC Division Support Services	5	15	7	91	0	0	5	65	3	54	5	40	3	36	3	24	3	51	376	376	7
169	Real Estate Assets	Corporate Services	3	9	3	39	0	0	7	91	3	54	7	56	3	36	5	40	3	51	376	376	7
170	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	375	7
171	Fire-Rescue	Special Operations	5	15	5	65	7	56	0	0	3	54	3	24	3	36	9	72	3	51	373	373	7
172	City Comptroller	AP and Systems	5	15	5	65	0	0	9	117	0	0	5	40	5	60	3	24	3	51	372	372	7
173	Eng & Cap Proj - Right-of-Way Design	Administration	3	9	3	39	5	40	3	39	3	54	5	40	5	60	5	40	3	51	372	372	7
174	Fire-Rescue	Human Resources	5	15	5	65	0	0	9	117	0	0	5	40	5	60	3	24	3	51	372	372	7
175	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	371	7
176	MWWD - Administration - Metro	AS Fiscal Management	7	21	5	65	0	0	0	0	3	54	9	72	3	36	9	72	3	51	371	371	7
177	Office of the Chief Financial Officer	Office of the Chief Financial Officer	3	9	5	65	0	0	9	117	0	0	0	0	9	108	9	72	0	0	371	371	7
178	General Services - Facilities	Region 1	7	21	5	65	3	24	3	39	3	54	5	40	3	36	5	40	3	51	370	370	7
179	Police Department	Traffic	9	27	9	117	9	72	0	0	3	54	3	24	3	36	5	40	0	0	370	370	7
180	Real Estate Assets - PETCO PARK	Sports Center-Project	0	0	7	91	0	0	7	91	0	0	7	56	5	60	9	72	0	0	370	370	7
181	City Planning & Community Investment	Park Planning	3	9	5	65	3	24	5	65	5	90	3	24	3	36	7	56	0	0	369	369	7
182	General Services - Contracts Division	Services Contracts	3	9	5	65	0	0	3	39	0	0	7	56	9	108	5	40	3	51	368	368	7
183	Eng & Cap Proj - Architectural Eng. & Contracts	Water Sewer (Water & Sewer Treatment Facilities)	5	15	5	65	7	56	7	91	0	0	5	40	5	60	5	40	0	0	367	367	7
184	Eng & Cap Proj - Architectural Eng. & Contracts	Major Buildings	5	15	5	65	7	56	7	91	0	0	5	40	5	60	5	40	0	0	367	367	7
185	Eng & Cap Proj - Architectural Eng. & Contracts	Water & Sewer Process Facilities	5	15	5	65	7	56	7	91	0	0	5	40	5	60	5	40	0	0	367	367	7
186	Eng & Cap Proj - Trans. Engineering - Ops	Operations	5	15	5	65	7	56	0	0	0	0	0	0	9	108	9	72	3	51	367	367	7
187	Water Department	Division Administration	5	15	7	91	0	0	7	91	3	54	3	24	3	36	7	56	0	0	367	367	7
188	SAP Support	Functional Support	5	15	5	65	0	0	5	65	3	54	5	40	3	36	5	40	3	51	366	366	7
189	Eng & Cap Proj - Field Engineering	Materials Testing	5	15	5	65	7	56	0	0	3	54	3	24	5	60	5	40	3	51	365	365	7
190	Water Department	Water Laboratory	7	21	7	91	0	0	0	0	3	54	5	40	9	108	0	0	3	51	365	365	7
191	Community & Legislative Services	Economic Growth Services	5	15	5	65	7	56	3	39	3	54	3	24	3	36	3	24	3	51	364	364	7
192	Eng & Cap Proj - Right-of-Way Design	Storm Drains/Flood Control	5	15	5	65	5	40	3	39	3	54	3	24	3	36	5	40	3	51	364	364	7
193	MWWD - Administration - Metro	AS Non - Activity	0	0	9	117	0	0	0	0	0	0	7	56	0	0	9	72	7	119	364	364	7
194	Development Services Enterprise	Plan Check	9	27	7	91	0	0	7	91	0	0	0	0	5	60	5	40	3	51	360	360	7
195	Police Department	Crime Laboratory	9	27	7	91	5	40	0	0	3	54	3	24	7	84	5	40	0	0	360	360	7
196	SAP Support	Technical Support	3	9	5	65	0	0	5	65	3	54	5	40	3	36	5	40	3	51	360	360	7
197	Envir Services - Energy, Sustainability & Env Prot	HazMat Landfill	3	9	3	39	3	24	0	0	0	0	9	72	9	108	7	56	3	51	359	359	7
198	Purchasing & Contracting	Purchasing & Contracting Operations	7	21	5	65	5	40	9	117	0	0	0	0	5	60	7	56	0	0	359	359	7
199	MWWD - Wastewater Collection	WWC Food Estb WW Program	5	15	5	65	0	0	5	65	3	54	3	24	5	60	3	24	3	51	358	358	7
200	TransNet	TransNet	0	0	9	117	9	72	7	91	0	0	0	0	0	0	3	24	3	51	355	355	7
201	MWWD - Metro New Construction-CIP	MWWD - 41509 Construction	0	0	7	91	0	0	0	0	0	0	7	56	7	84	9	72	3	51	354	354	6
202	Tax Anticipation Notes	Tax Anticipation Notes	0	0	5	65	7	56	9	117	0	0	0	0	5	60	7	56	0	0	354	354	6
203	Department of Info Technology - NGF	IT Financial Services	3	9	3	39	0	0	9	117	3	54	9	72	3	36	3	24	0	0	351	351	6
204	Eng & Cap Proj - Architectural Eng. & Contracts	Public Buildings	5	15	5	65	5	40	7	91	0	0	5	40	5	60	5	40	0	0	351	351	6

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Prelim Risk Score	Prior Audit	Final Risk Score	Rank
				Wt	Exp	Wt	Rev	Wt	O Tr	Wt	Liq	Wt	Cmplx	Wt	Regs	Wt	Pub	Wt	IC	Wt	Prelim Risk Score	Prior Audit	Final Risk Score	Rank
																						0.50	Score	10ths
205	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Operations Support	5	15	5	65	0	0	0	0	0	0	5	40	9	108	9	72	3	51	351		351	6
206	Real Estate Assets - PETCO PARK	Ballpark Facility	0	0	0	0	9	72	7	91	0	0	7	56	5	60	9	72	0	0	351		351	6
207	Water Department	Water Department	0	0	0	0	9	72	0	0	3	54	5	40	5	60	5	40	5	85	351		351	6
208	Citywide Program Expenditures	TRANS Interest Expense Transfer Fund	0	0	5	65	0	0	0	0	3	54	7	56	7	84	5	40	3	51	350		350	6
209	General Services - Facilities	Administration / Management	5	15	5	65	0	0	5	65	3	54	5	40	3	36	3	24	3	51	350		350	6
210	MWWD - Environ Mon & Tech Services-Metro	EMTS Permits and Compliance	3	9	3	39	0	0	0	0	3	54	7	56	7	84	7	56	3	51	349		349	6
211	Park & Rec - Developed Regional Parks	Balboa Park Rangers	5	15	5	65	5	40	0	0	3	54	3	24	5	60	5	40	3	51	349		349	6
212	Storm Water	Enforcement & Inspections	5	15	5	65	3	24	0	0	3	54	5	40	5	60	5	40	3	51	349		349	6
213	Park & Rec - Open Space Division	General Open Space Maintenance	5	15	5	65	7	56	0	0	0	0	7	56	7	84	9	72	0	0	348		348	6
214	Police Department	Investigations II	9	27	7	91	3	24	0	0	5	90	5	40	3	36	5	40	0	0	348		348	6
215	Water Department	Recycled Water Program	5	15	5	65	0	0	3	39	3	54	3	24	5	60	5	40	3	51	348		348	6
216	MWWD - Administration - Metro	AS Administrative Support	7	21	5	65	0	0	0	0	3	54	7	56	5	60	5	40	3	51	347		347	6
217	Purchasing & Contracting	Purchasing & Contracting Programs	3	9	5	65	5	40	9	117	0	0	0	0	5	60	7	56	0	0	347		347	6
218	Citywide Program Expenditures	Public Liab Claims Fund Trans	0	0	0	9	117	0	0	0	3	54	3	24	5	60	5	40	3	51	346		346	6
219	MWWD - Wastewater Treatment & Disposal - Metro	WWTD COMNET	3	9	5	65	0	0	0	0	0	0	5	40	9	108	9	72	3	51	345		345	6
220	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Grove Avenue Pump Station	3	9	5	65	0	0	0	0	0	0	5	40	9	108	9	72	3	51	345		345	6
221	Mission Bay Improvements Fund	Mission Bay Improvements Fund	0	0	5	65	7	56	9	117	0	0	0	0	0	0	7	56	3	51	345		345	6
222	Purchasing & Contracting - Central Stores	Storeroom Operations	5	15	5	65	3	24	0	0	5	90	5	40	3	36	3	24	3	51	345		345	6
223	Regional Park Improvement Fund	Regional Park Improvement Fund	0	0	5	65	7	56	9	117	0	0	0	0	0	7	56	3	51	345		345	6	
224	City Planning & Community Investment	Transportation Planning	3	9	5	65	3	24	3	39	3	54	3	24	3	36	5	40	3	51	342		342	6
225	Development Services Enterprise	Planning Project Review	7	21	5	65	0	0	5	65	0	0	5	40	5	60	5	40	3	51	342		342	6
226	Fire-Rescue	EMS-Fire	3	9	5	65	3	24	3	39	3	54	3	24	3	36	5	40	3	51	342		342	6
227	Envir Services - Waste Reduction and Disposal	Commercial/Industrial Recycling	5	15	5	65	0	0	0	0	3	54	7	56	5	60	5	40	3	51	341		341	6
228	General Services - Publishing Services	Printing Services	5	15	5	65	7	56	0	0	3	54	5	40	3	36	3	24	3	51	341		341	6
229	Police Department	Patrol Operations	9	27	9	117	7	56	0	0	0	0	3	24	5	60	7	56	0	0	340		340	6
230	Water Department	Bond Debt Service and Loan Payments	0	0	9	117	0	0	0	0	0	0	5	40	5	60	9	72	3	51	340		340	6
231	Water Department	Customer Support - Meter Services	9	27	7	91	0	0	3	39	0	0	0	0	5	60	9	72	3	51	340		340	6
232	General Services - Street Division - General Fund	Electrical	7	21	7	91	7	56	0	0	3	54	5	40	3	36	5	40	0	0	338		338	6
233	Balboa/Mission Bay Improvement	Debt Service	0	0	7	91	7	56	7	91	0	0	3	24	0	0	3	24	3	51	337		337	6
234	MWWD - Engineering and Prgm Mgmt	EPM Policy Direction	3	9	5	65	0	0	0	0	0	0	7	56	7	84	9	72	3	51	337		337	6
235	Department of Info Technology - NGF	Program Management Office	3	9	3	39	0	0	5	65	3	54	3	24	3	36	3	24	5	85	336		336	6
236	Trolley Extension Reserve	Trolley Extension Reserve	0	0	7	91	5	40	0	0	3	54	5	40	3	36	3	24	3	51	336		336	6
237	MWWD - Wastewater Collection	WWC Sewer Lateral Maint & Install	0	0	5	65	0	0	5	65	3	54	5	40	3	36	3	24	3	51	335		335	6
238	Citywide Program Expenditures	Insurance	0	0	5	65	0	0	0	0	3	54	3	24	7	84	7	56	3	51	334		334	6
239	Eng & Cap Proj - Business and Support Services	Fiscal Support Services	5	15	5	65	0	0	5	65	3	54	3	24	3	36	3	24	3	51	334		334	6
240	MWWD - Wastewater Collection	WWC Engineering	5	15	5	65	0	0	5	65	3	54	3	24	3	36	3	24	3	51	334		334	6
241	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		333	6
242	Personnel Department	Equal Employment Opportunity	5	15	5	65	0	0	0	0	0	0	9	72	9	108	9	72	0	0	332		332	6
243	Water Department	Water System Engineering	5	15	5	65	0	0	9	117	0	0	3	24	3	36	3	24	3	51	332		332	6
244	City Attorney	Community Justice General Fund	5	15	5	65	0	0	5	65	3	54	5	40	0	0	5	40	3	51	330		330	6
245	City Retirement System	Investments	3	9	9	117	0	0	0	0	0	0	9	72	5	60	9	72	0	0	330		330	6
246	General Services - General ServicesAdministration	General Services Administration	3	9	5	65	0	0	5	65	3	54	3	24	3	36	3	24	3	51	328		328	6
247	Park & Rec - EGF O/S Acq & Debt Serv (2/3)	EGF O/S Acquisition & Debt Service (2/3)	0	0	5	65	7	56	0	0	0	0	7	56	5	60	5	40	3	51	328		328	6
248	Envir Services - Collection Services	Refuse Collection	9	27	9	117	0	0	0	0	0	0	0	0	5	60	9	72	3	51	327		327	6
249	Citywide Program Expenditures	Property Tax Administration	0	0	5	65	0	0	0	0	3	54	7	56	5	60	5	40	3	51	326		326	6
250	Water Department	Wtrshd & Resource Protection	3	9	5	65	0	0	3	39	3	54	3	24	5	60	3	24	3	51	326		326	6
251	Eng & Cap Proj - Field Engineering	Traffic Control	0	0	3	39	5	40	0	0	3	54	5	40	5	60	5	40	3	51	324		324	5
252	Envir Services - Energy, Sustainability & Env Prot	Household Hazardous Waste	3	9	5	65	7	56	0	0	3	54	5	40	5	60	5	40	0	0	324		324	5
253	MWWD - MWWD Debt Service and Reserves	MWWD Debt Service and Reserves	0	0	9	117	0	0	0	0	0	0	3	24	5	60	9	72	3	51	324		324	5
254	Water Department	Water Pol Div Reliability (Reliability Program FY10)	5	15	5	65	0	0	3	39	3	54	3	24	3	36	5	40	3	51	324		324	5
255	Park & Rec - Community Parks II	Administration	3	9	3	39	0	0	3	39	0	0	9	72	9	108	7	56	0	0	323		323	5
256	General Services - Street Division - General Fund	Trench Restoration	7	21	7	91	7	56	0	0	3	54	3	24	3	36	5	40	0	0	322		322	5
257	Park & Rec - Administrative Svcs	Administration	3	9	5	65	5	40	9	117	0	0	0	0	0	5	40	3	51	322		322	5	
258	Storm Water	Education & Outreach	3	9	5	65	0	0	0	0	0	0	5	40	7	84	9	72	3	51	321		321	5
259	Administration	Emergency Medical Services	3	9	5	65	3	24	5	65	0	0	7	56	5	60	5	40	0	0	319		319	5
260	General Services - Communications	Maint Elect & Comm Equipment	7	21	5	65	7	56	3	39	3	54	3	24	3	36	3	24	0	0	319		319	5
261	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Otay River Pump Station	3	9	3	39	0	0	0	0	0	0	5	40	9	108	9	72	3	51	319		319	5
262	Water Department	Appropriated Reserve Transfer	0	0	5	65	0	0	5	65	3	54	3	24	3	36	3	24	3	51	319		319	5
263	Citywide Program Expenditures	Citywide Elections	0	0	5	65	0	0	0	0	3	54	3	24	7	84	5	40	3	51	318		318	5
264	City Planning & Community Investment	Multiple Species Conservation Program	3	9	3	39	0	0	7	91	3	54	5	40	5	60	3	24	0	0	317		317	5
265	General Services - AB 2928 - Transportation Relief	AB 2928 - Transportation Relief	0	0	7	91	9	72	0	0	3	54	3	24	3	36	5	40	0	0	317		317	5
266	Administration	Depart. Mgmt. & Admin. Support	3	9	3	39	0	0	9	117	0	0	0	0	5	60	5	40	3	51	316		316	5
267	Development Services Enterprise	Project Management	7	21	5	65	0	0	3	39	0	0	5	40	5	60	5	40	3	51	316		316	5
268	Eng & Cap Proj - Trans. Engineering - Ops	Traffic Signal Management	5	15	5	65	7	56	0	0	0	0	0	0	9	108	9	72	0	0	316		316	5
269	Envir Services - Automated Refuse Container	Automated Refuse Container	0	0	3	39	5	40	0	0	5	90	3	24	0	0	9	72	3	51	316		316	5
270	Development Services - Solid Waste Enforce.	Regulatory Compliance	3	9	5	65	3	24	3	39	3	54	3	24	5	60	5	40	0	0	315		315	5
271	Public Works - Airports	Airports	5	15	5	65	7	56	0	0	3	54	3	24	5	60	5	40	0	0	314			

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Prelim Risk Score	Prior Audit 0.50	Final Risk Score	Risk 10ths
273	Public Works - Airports	Montgomery Field	5	15	5	65	7	56	0	0	3	54	3	24	5	60	5	40	0	0	314		314	5
274	Real Estate Assets	Asset Management & Marketing	5	15	5	65	0	0	9	117	0	0	3	24	3	36	7	56	0	0	313		313	5
275	Storm Water	Construction & Development Standards	3	9	5	65	3	24	0	0	0	0	5	40	7	84	5	40	3	51	313		313	5
276	Citywide Program Expenditures	Special Consulting Services	0	0	5	65	0	0	0	0	3	54	5	40	5	60	5	40	3	51	310		310	5
277	Envir Services - Waste Reduction and Disposal	Support Services	5	15	5	65	5	40	0	0	3	54	3	24	3	36	3	24	3	51	309		309	5
278	Fire-Rescue	Education & Training	5	15	5	65	3	24	0	0	3	54	3	24	3	36	5	40	3	51	309		309	5
279	Special Promotional Programs	Arts, Culture, and Community Festivals	0	0	7	91	0	0	0	0	0	0	5	40	3	36	7	56	5	85	308		308	5
280	Envir Services - Waste Reduction and Disposal	Division Administration	0	0	5	65	0	0	0	0	0	0	7	56	5	60	5	40	5	85	306		306	5
281	General Services - Street Division - General Fund	Traffic	7	21	7	91	7	56	0	0	3	54	3	24	3	36	3	24	0	0	306		306	5
282	Park & Rec - Administrative Svcs	Department Financial & IS Support	3	9	5	65	3	24	9	117	0	0	0	0	0	0	5	40	3	51	306		306	5
283	Human Resources	ADA	3	9	5	65	0	0	7	91	0	0	3	24	5	60	7	56	0	0	305		305	5
284	Community & Legislative Services	City TV	3	9	3	39	0	0	3	39	5	90	0	0	3	36	5	40	3	51	304		304	5
285	Water Department	Customer Services Office	9	27	7	91	0	0	0	0	3	54	5	40	3	36	7	56	0	0	304		304	5
286	Park & Rec - Community Parks II	Aquatic Operations	7	21	5	65	7	56	0	0	7	126	9	72	9	108	9	72	5	85	605	(303)	303	5
287	Real Estate Assets - QUALCOMM Stadium	Maintenance	7	21	7	91	3	24	0	0	7	126	5	40	9	108	9	72	7	119	601	(301)	301	5
288	Personnel Department	Administration	3	9	3	39	0	0	0	0	0	0	9	72	9	108	9	72	0	0	300		300	5
289	Water Department	Customer Support Division Administration	5	15	5	65	0	0	3	39	0	0	5	40	7	84	7	56	0	0	299		299	5
290	Park & Rec - EGF - Maint & Oper (1/3)	Open Space Maintenance/Management	0	0	7	91	0	0	0	0	0	0	7	56	5	60	5	40	3	51	298		298	5
291	Park & Rec - EGF O/S Acq & Debt Serv (2/3)	Open Space Maintenance/Admin Reimb	0	0	7	91	0	0	0	0	0	0	7	56	5	60	5	40	3	51	298		298	5
292	City Planning & Community Investment	Historical Resources Planning	5	15	5	65	3	24	3	39	3	54	3	24	3	36	5	40	0	0	297		297	5
293	City Attorney	Support Staff - Crim./Comm. Justice NGF	3	9	3	39	5	40	3	39	3	54	3	24	0	0	5	40	3	51	296		296	5
294	Citywide Program Expenditures	Preservation of Benefits	0	0	5	65	0	0	0	0	0	0	5	40	7	84	7	56	3	51	296		296	5
295	G.O. Bonds-Publ Safe Comm Proj	Bond Interest & Redemption	0	0	5	65	7	56	0	0	0	0	3	24	5	60	5	40	3	51	296		296	5
296	Department of Info Technology - NGF	Citywide Technologies & Applications	3	9	5	65	0	0	0	0	3	54	5	40	3	36	5	40	3	51	295		295	5
297	MWWD - Wastewater Collection	WWC Trench Repair Services	0	0	3	39	0	0	3	39	0	0	7	56	3	36	5	40	5	85	295		295	5
298	Water Department	Concession Management/Support	0	0	5	65	7	56	3	39	0	0	0	0	5	60	3	24	3	51	295		295	5
299	Police Department	Property	5	15	5	65	5	40	0	0	5	90	3	24	3	36	3	24	0	0	294		294	5
300	Water Department	CIP Division Management	0	0	5	65	0	0	0	0	3	54	3	24	5	60	5	40	3	51	294		294	5
301	Park & Rec - Community Parks I	Downtown Enhancement Program	3	9	5	65	0	0	0	0	3	54	0	0	3	36	5	40	5	85	289		289	4
302	Police Department	Human Resources	7	21	5	65	0	0	0	0	3	54	3	24	7	84	5	40	0	0	288		288	4
303	Envir Services - Waste Reduction and Disposal	Post Closure Maint/Regulatory Compliance	5	15	5	65	3	24	0	0	0	0	3	24	7	84	3	24	3	51	287		287	4
304	Envir Services - Waste Reduction and Disposal	Field Operations	3	9	5	65	3	24	0	0	3	54	3	24	3	36	3	24	3	51	287		287	4
305	Department of Info Technology - NGF	Web Services	3	9	5	65	0	0	5	65	0	0	5	40	0	0	7	56	3	51	286		286	4
306	Eng & Cap Proj - Trans. Engineering - Ops	Red Light Photo Enforcement Program	3	9	5	65	7	56	0	0	0	0	0	0	7	84	9	72	0	0	286		286	4
307	Development Services - Neighborhood Code Compl	Field Services Division	7	21	5	65	5	40	5	65	0	0	0	0	0	0	5	40	3	51	282		282	4
308	Police Department	Dept Operations	5	15	5	65	3	24	3	39	3	54	3	24	3	36	3	24	0	0	281		281	4
309	Police Department	Operational Support	9	27	7	91	3	24	0	0	3	54	3	24	3	36	3	24	0	0	280		280	4
310	Risk Management	Safety & Environmental Health	5	15	5	65	0	0	5	65	0	0	3	24	3	36	3	24	3	51	280		280	4
311	General Services - Publishing Services	Division Administration	3	9	5	65	0	0	0	0	3	54	5	40	3	36	3	24	3	51	279		279	4
312	Park & Rec - Community Parks I	Division Wide Support Services	3	9	5	65	0	0	0	0	3	54	5	40	3	36	3	24	3	51	279		279	4
313	Real Estate Assets - QUALCOMM Stadium	Parking Lot Events	0	0	0	0	7	56	0	0	7	126	9	72	9	108	9	72	7	119	553	(277)	277	4
314	Envir Services - Waste Reduction and Disposal	Waste Reduction and Diversion	5	15	5	65	7	56	0	0	0	0	5	40	5	60	5	40	0	0	276		276	4
315	Development Services Enterprise	New Construction Fire Plan Check	3	9	5	65	0	0	3	39	0	0	3	24	5	60	3	24	3	51	272		272	4
316	General Services - Publishing Services	Citywide Photocopy	0	0	5	65	7	56	0	0	0	0	5	40	3	36	3	24	3	51	272		272	4
317	MWWD - Environ Mon & Tech Services-Metro	EMTS Business Support	3	9	3	39	0	0	0	0	3	54	7	56	3	36	3	24	3	51	269		269	4
318	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Central Support Facility	9	27	7	91	0	0	0	0	0	0	5	40	3	36	3	24	3	51	269		269	4
319	Real Estate Assets - QUALCOMM Stadium	College Bowl Games	0	0	0	0	5	40	0	0	7	126	9	72	9	108	9	72	7	119	537	(269)	269	4
320	Real Estate Assets - QUALCOMM Stadium	Motorsports Events	0	0	0	0	5	40	0	0	7	126	9	72	9	108	9	72	7	119	537	(269)	269	4
321	City Agency	Southeastern Economic Development Corp	5	15	9	117	9	72	0	0	3	54	9	72	7	84	9	72	3	51	537	(269)	269	4
322	Development Services Enterprise	Land Use & Planning	9	27	7	91	0	0	3	39	0	0	0	0	5	60	0	0	3	51	268		268	4
323	Eng & Cap Proj - Trans. Engineering - Ops	Transport. Safety (Traffic Systems Safety Prog.)	5	15	5	65	7	56	0	0	0	0	0	0	9	108	3	24	0	0	268		268	4
324	Storm Water	Program Management	5	15	5	65	5	40	0	0	0	0	0	0	9	108	5	40	0	0	268		268	4
325	City Retirement System	Health Insurance	3	9	3	39	0	0	7	91	0	0	5	40	3	36	0	0	3	51	266		266	4
326	Development Services - Solid Waste Enforce.	Administration	3	9	3	39	5	40	0	0	3	54	3	24	5	60	5	40	0	0	266		266	4
327	Eng & Cap Proj - Field Engineering	Engineering Review	3	9	5	65	5	40	0	0	0	0	0	0	5	60	5	40	3	51	265		265	4
328	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Pump Station 1	5	15	5	65	0	0	0	0	0	0	0	0	5	60	9	72	3	51	263		263	4
329	Park & Rec - EGF - Maint & Oper (1/3)	Egf - Maintenance & Operation Only	0	0	0	0	7	56	0	0	0	0	7	56	5	60	5	40	3	51	263		263	4
330	Park & Rec - Golf Course Enterprise Fund	District Wide Support Services	3	9	5	65	0	0	0	0	3	54	3	24	3	36	3	24	3	51	263		263	4
331	General Services - Contracts Division	GRC/Improvements	3	9	3	39	3	24	3	39	0	0	3	24	3	36	5	40	3	51	262		262	4
332	City Treasurer	Revenue Audit Admin	5	15	5	65	5	40	9	117	0	0	0	0	0	0	3	24	0	0	261		261	4
333	Water Department	Assurance Fund	0	0	5	65	0	0	0	0	3	54	5	40	5	60	5	40	0	0	259		259	4
334	Library	Branch Libraries	9	27	7	91	7	56	0	0	7	126	5	40	3	36	7	56	5	85	517	(259)	259	4
335	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	(259)	259	4
336	Department of Info Technology - General	Comm Div Wireless Transfer	0	0	7	91	0	0	0	0	0	0	7	56	3	36	3	24	3	51	258		258	4
337	Department of Info Technology - General	SAP Support	0	0	7	91	0	0	0	0	0	0	7	56	3	36	3	24	3	51	258		258	4
338	Envir Services - Office of the Director	Budget/Revenue Development and Admin	3	9	3	39	9	72	0	0	3	54	3	24	3	36	3	24	0	0	258		258	4
339	Envir Services - Energy, Sustainability & Env Prot	Division Management	3	9	3	39	0	0	0	0	0	0	0	0	7	84	5	40	5	85	257		257	4
340	MWWD - Wastewater Treatment & Disposal - Metro	WWTD Division Administration	3	9	0	0	7	56	9	117	0	0	0	0	0	0	3	24	3	51	257		257	4

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Prelim Risk Score	Prior Audit	Final Risk Score	Rank
				Wt	Exp	Wt	Rev	Wt	O Tr	Wt	Liq	Wt	Cmplx	Wt	Regs	Wt	Pub	Wt	IC	Wt	Prelim Risk Score	Prior Audit	Final Risk Score	Rank
																						0.50	Score	10ths
341	Water Department	Water Conservation Program	5	15	5	65	0	0	3	39	3	54	3	24	3	36	3	24	0	0	257		257	4
342	MWWD - Wastewater Collection	WWC Planning/Scheduling Services	5	15	5	65	0	0	5	65	0	0	0	0	5	60	0	0	3	51	256		256	4
343	City Comptroller	Govt Acct and Grant CAFR/CYM	3	9	5	65	0	0	5	65	0	0	7	56	3	36	3	24	0	0	255		255	4
344	City Council - District 3	City Council - District 3	5	15	5	65	3	24	0	0	0	0	3	24	3	36	5	40	3	51	255		255	4
345	City Council - District 5	City Council - District 5	5	15	5	65	3	24	0	0	0	0	3	24	3	36	5	40	3	51	255		255	4
346	City Council - District 6	City Council - District 6	5	15	5	65	3	24	0	0	0	0	3	24	3	36	5	40	3	51	255		255	4
347	City Council - District 7	City Council - District 7	5	15	5	65	3	24	0	0	0	0	3	24	3	36	5	40	3	51	255		255	4
348	City Council - District 8	City Council - District 8	5	15	5	65	3	24	0	0	0	0	3	24	3	36	5	40	3	51	255		255	4
349	City Retirement System	Benefits Admin	5	15	5	65	0	0	0	0	0	0	5	40	5	60	3	24	3	51	255		255	4
350	Envir Services - Waste Reduction and Disposal	Solid Waste Code Enforcement	5	15	5	65	3	24	0	0	0	0	0	0	5	60	5	40	3	51	255		255	4
351	Eng & Cap Proj - Trans. Engineering - Ops	Trans. System & Programming	3	9	5	65	5	40	0	0	0	0	0	0	7	84	7	56	0	0	254		254	3
352	Storm Water	Policy Development & Monitoring	5	15	7	91	3	24	0	0	0	0	0	0	7	84	5	40	0	0	254		254	3
353	Citywide Program Expenditures	Corporate Master Leases Rent	0	0	7	91	0	0	0	0	3	54	3	24	5	60	3	24	0	0	253		253	3
354	Development Services Enterprise	Project Submittal	7	21	5	65	0	0	7	91	0	0	5	40	3	36	0	0	0	0	253		253	3
355	Personnel Department	Recruiting & Examining	7	21	5	65	0	0	0	0	0	0	0	0	9	108	7	56	0	0	250		250	3
356	Real Estate Assets - QUALCOMM Stadium	Administration	5	15	7	91	9	72	3	39	7	126	5	40	3	36	3	24	3	51	494	(247)	247	3
357	General Services - Facilities	Facilities	0	0	0	0	7	56	3	39	0	0	5	40	3	36	3	24	3	51	246		246	3
358	Department of Info Technology - General	Central GF IT	0	0	5	65	0	0	5	65	0	0	5	40	0	0	3	24	3	51	245		245	3
359	Eng & Cap Proj - Proj. Implementation & Tech Serv	Envrmtl & Permitting Support	5	15	5	65	5	40	0	0	0	0	0	0	7	84	5	40	0	0	244		244	3
360	Eng & Cap Proj - Proj. Implementation & Tech Serv	GRC & A/E Consultant Services	5	15	5	65	5	40	0	0	0	0	5	40	5	60	3	24	0	0	244		244	3
361	General Services - Street Division - General Fund	Urban Forestry	7	21	5	65	7	56	0	0	3	54	3	24	0	0	3	24	0	0	244		244	3
362	Real Estate Assets	Management / READ	5	15	5	65	9	72	0	0	0	0	0	0	3	36	7	56	0	0	244		244	3
363	Envir Services - Office of the Director	Budget/Revenue Development and Admin	3	9	3	39	7	56	0	0	3	54	3	24	3	36	3	24	0	0	242		242	3
364	Park & Rec - Open Space Division	Street Median Maintenance	3	9	5	65	7	56	0	0	0	0	0	0	3	36	3	24	3	51	241		241	3
365	City Council	Council Administration	5	15	5	65	3	24	0	0	0	0	3	24	3	36	3	24	3	51	239		239	3
366	Eng & Cap Proj - Business and Support Services	Eng Land Development Review	3	9	5	65	0	0	0	0	0	0	3	24	7	84	7	56	0	0	238		238	3
367	Park & Rec - Administrative Svcs	Department Wide Training	3	9	3	39	0	0	3	39	0	0	0	0	5	60	5	40	3	51	238		238	3
368	Eng & Cap Proj - Proj. Implementation & Tech Serv	CIP Prelim Eng & Program Coord	5	15	5	65	7	56	0	0	0	0	5	40	3	36	3	24	0	0	236		236	3
369	Development Services - Neighborhood Code Compl	Graffiti Control	5	15	5	65	3	24	3	39	0	0	0	0	0	5	40	3	51	234		234	3	
370	Police Department	Communications	9	27	7	91	0	0	0	0	0	0	3	24	3	36	7	56	0	0	234		234	3
371	Department of Info Technology - General	IT New Development	0	0	5	65	0	0	0	0	0	0	7	56	3	36	3	24	3	51	232		232	3
372	Development Services Enterprise	Inspection Services	9	27	7	91	0	0	3	39	0	0	0	0	0	3	24	3	51	232		232	3	
373	Purchasing & Contracting - Central Stores	Mailroom Operations	5	15	3	39	5	40	0	0	3	54	3	24	3	36	3	24	0	0	232		232	3
374	City Council - District 1	City Council - District 1	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231		231	3
375	City Council - District 2	City Council - District 2	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231		231	3
376	City Council - District 4	City Council - District 4	5	15	5	65	0	0	0	0	0	0	3	24	3	36	5	40	3	51	231		231	3
377	Park & Rec - Administrative Svcs	Department Asset Management	3	9	5	65	0	0	5	65	0	0	0	0	0	5	40	3	51	230		230	3	
378	Real Estate Assets - Concourse & Parking Garages	Municipal Parking Garage	3	9	5	65	7	56	0	0	0	0	3	24	3	36	5	40	0	0	230		230	3
379	City Attorney	Community Justice Non-General Fund	3	9	5	65	5	40	0	0	0	0	3	24	0	0	5	40	3	51	229		229	3
380	Library	Central Library	9	27	7	91	3	24	0	0	7	126	5	40	3	36	7	56	3	51	451	(226)	226	3
381	Envir Services - Office of the Director	Facility Services	3	9	3	39	0	0	3	39	3	54	3	24	3	36	3	24	0	0	225		225	3
382	Police Department	Dept Operations	3	9	3	39	0	0	3	39	3	54	3	24	3	36	3	24	0	0	225		225	3
383	Water Department	CWA Water	0	0	9	117	0	0	0	0	0	0	7	56	0	0	0	0	3	51	224		224	3
384	General Services - Communications	Comm Eng & Support Services	3	9	5	65	0	0	5	65	0	0	3	24	3	36	3	24	0	0	223		223	3
385	General Services - Communications	Comm Mgmt & Support	5	15	5	65	0	0	5	65	3	54	3	24	0	0	0	0	0	0	223		223	3
386	Police Department - Seized & Forfeited Assets Fund	Seized & Forfeited Assets Fund	0	0	5	65	5	40	0	0	3	54	5	40	0	0	3	24	0	0	223		223	3
387	Development Services Enterprise	Financial Services	5	15	5	65	0	0	9	117	0	0	3	24	0	0	0	0	0	0	221		221	3
388	Eng & Cap Proj - Proj. Implementation & Tech Serv	Standards & Quality Control	5	15	5	65	5	40	0	0	0	0	0	0	5	60	5	40	0	0	220		220	3
389	Envir Services - Collection Services	Special Collection	5	15	5	65	3	24	0	0	0	0	0	0	3	36	3	24	3	51	215		215	3
390	Citywide Program Expenditures	Assessments to Public Property	0	0	3	39	0	0	0	0	0	0	5	40	5	60	3	24	3	51	214		214	3
391	Envir Services - Energy, Sustainability & Env Prot	Energy Accounting	3	9	3	39	0	0	9	117	0	0	3	24	0	0	3	24	0	0	213		213	3
392	Park & Rec - Community Parks I	Division Management	3	9	3	39	0	0	0	0	0	0	0	0	3	36	5	40	5	85	209		209	3
393	City Attorney	Criminal Non-General Fund	3	9	3	39	3	24	0	0	0	0	3	24	3	36	3	24	3	51	207		207	3
394	General Services - Fleet Services	Fleet Services	0	0	0	0	9	72	0	0	0	0	3	24	3	36	3	24	3	51	207		207	3
395	Zoological Exhibits	Zoological Exhibits	0	0	7	91	7	56	0	0	0	0	0	0	3	36	3	24	0	0	207		207	3
396	Eng & Cap Proj - Proj. Implementation & Tech Serv	Project Controls	5	15	5	65	3	24	0	0	0	0	5	40	3	36	3	24	0	0	204		204	3
397	Envir Services - Energy, Sustainability & Env Prot	Asbestos and Lead Management	5	15	5	65	3	24	3	39	0	0	0	0	3	36	3	24	0	0	203		203	3
398	Fire-Rescue	Management	5	15	5	65	0	0	0	0	0	0	0	0	9	72	3	51	203		203		203	3
399	Office of the Chief Financial Officer	Office of the Chief Financial Officer	3	9	3	39	5	40	3	39	0	0	0	0	3	36	5	40	0	0	203		203	3
400	Police Department - STOP (Serious Traff. Off. Prog.	STOP-Serious Traffic Offender Program	0	0	5	65	3	24	0	0	3	54	3	24	3	36	0	0	0	0	203		203	3
401	Convention Center	Convention Center & Expansion Project	0	0	9	117	9	72	9	117	0	0	3	24	0	0	3	24	3	51	405	(203)	203	2
402	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	(202)	202	2
403	Police Department	Fleet Maintenance	0	0	7	91	0	0	0	0	3	54	7	56	0	0	0	0	0	0	201		201	2
404	Water Department	Operating Reserve	0	0	5	65	0	0	0	0	0	0	3	24	3	36	3	24	3	51	200		200	2
405	MWWD - Administration - Metro	AS IT Management and Administration	5	15	7	91	0	0	0	0	0	0	5	40	0	0	0	0	3	51	197		197	2
406	Police Department	In-Service Training/Academy	7	21	7	91	0	0	0	0	0	0	0	0	5	60	3	24	0	0	196		196	2
407	City Planning & Community Investment	Economic Development (Activity Group)	3	9	3	39	3	24	3	39	0	0	0	0	5	60	3	24	0	0	195		195	2

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Prelim RISK	Audit	Final RISK	Rank
				Wt	Wt	Wt	Wt	Wt	O Tr	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Wt	Score	0.50	Score	10ths
408	Purchasing & Contracting - Central Stores	Stores Accounting	3	9	3	39	5	40	3	39	5	90	5	40	3	36	5	40	3	51	384	(192)	192	2
409	City Planning & Community Investment	Technical Services	3	9	5	65	3	24	3	39	3	54	0	0	0	0	0	0	0	0	191		191	2
410	Development Services Enterprise	Administration	5	15	5	65	9	72	3	39	0	0	0	0	0	0	0	0	0	0	191		191	2
411	Envir Services - Office of the Director	Environmental Policy Development/Mgt	3	9	5	65	0	0	9	117	0	0	0	0	0	0	0	0	0	0	191		191	2
412	General Services - Street Division - General Fund	Street Division - General Fund	3	0	0	0	7	56	0	0	0	0	3	24	3	36	3	24	3	51	191		191	2
413	Park & Rec - Golf Course Enterprise Fund	District Management	0	9	5	65	0	0	0	0	0	0	3	24	0	0	5	40	3	51	189		189	2
414	Administration	Living Wage Program	3	9	3	39	0	0	0	0	0	0	5	40	5	60	5	40	0	0	188		188	2
415	Eng & Cap Proj - Trans. Engineering - Ops	Transportation Systems & Programing (Modeling)	3	9	3	39	0	0	0	0	0	0	0	0	7	84	7	56	0	0	188		188	2
416	Eng & Cap Proj - Trans. Engineering - Ops	Transportation Systems & Programing (Preliminary Engineering)	3	9	3	39	0	0	0	0	0	0	0	0	7	84	7	56	0	0	188		188	2
417	Library Grant Funds	State Library Foundation / Book Acquisition	0	0	3	39	5	40	0	0	0	0	3	24	5	60	3	24	0	0	187		187	2
418	Library	Technical Services	7	21	7	91	0	0	0	0	5	90	5	40	3	36	5	40	3	51	369	(185)	185	2
419	Police Department	Organizational Effectiveness	5	15	7	91	0	0	0	0	3	54	0	0	0	0	3	24	0	0	184		184	2
420	Police Department - Police Decentralization Fund	Police Decentralization Fund	0	0	7	91	0	0	7	91	0	0	0	0	0	0	0	0	0	0	182		182	2
421	Library	READ/San Diego	5	15	5	65	3	24	0	0	5	90	5	40	3	36	5	40	3	51	361	(181)	181	2
422	Eng & Cap Proj - Proj. Implementation & Tech Serv	Info Technology GIS/CADD	5	15	5	65	0	0	0	0	0	0	5	40	3	36	3	24	0	0	180		180	2
423	Police Department	Chief's Office Admin	5	15	5	65	0	0	0	0	0	0	0	0	5	60	5	40	0	0	180		180	2
424	Envir Services - Office of the Director	Information Systems	3	9	5	65	0	0	0	0	3	54	0	0	0	0	0	0	3	51	179		179	2
425	Police Department - STOP (Serious Traff. Off. Prog.	Unlicensed Driver Vehicle Impd Fees Fund	0	0	3	39	7	56	0	0	0	0	3	24	3	36	3	24	0	0	179		179	2
426	City Retirement System	Executive Services	3	9	5	65	0	0	0	0	0	0	0	0	5	60	5	40	0	0	174		174	2
427	Personnel Department	Data Systems Administration	3	9	5	65	0	0	0	0	0	0	0	0	5	60	5	40	0	0	174		174	2
428	Library	Building Services	5	15	5	65	0	0	0	0	5	90	3	24	5	60	5	40	3	51	345	(173)	173	2
429	Eng & Cap Proj - Proj. Implementation & Tech Serv	ADA Project Rev & Tech Spprt	3	9	3	39	0	0	0	0	0	0	0	0	7	84	5	40	0	0	172		172	2
430	Citywide Program Expenditures	Transfer to Park Improvement Funds	0	0	7	91	0	0	0	0	0	0	5	40	3	36	0	0	0	0	167		167	2
431	Water Department	Field Services & Investigations	7	21	5	65	0	0	0	0	0	0	0	0	3	36	5	40	0	3	165		165	2
432	City Retirement System	Legal Services	5	15	5	65	0	0	0	0	0	0	0	0	5	60	3	24	0	0	164		164	2
433	Envir Services - Energy, Sustainability & Env Prot	HazMat Landfill	5	15	5	65	3	24	0	0	0	0	0	0	3	36	3	24	0	0	164		164	2
434	Human Resources	Employee Learning and Development	3	9	5	65	0	0	0	0	3	54	0	0	3	36	0	0	0	0	164		164	2
435	Human Resources	Labor & Employment Relations	5	15	5	65	0	0	0	0	0	0	0	0	5	60	3	24	0	0	164		164	2
436	General Services - Fleet Services - Replacement	Fire-Rescue Fleet Replacement	0	0	7	91	9	72	0	0	0	0	0	0	0	0	0	0	0	0	163		163	2
437	General Services - Fleet Services - Replacement	Non-GF Fleet Replacement	0	0	7	91	9	72	0	0	0	0	0	0	0	0	0	0	0	0	163		163	2
438	General Services - Fleet Services - Replacement	Non-Safety GF Fleet Replacement	0	0	7	91	9	72	0	0	0	0	0	0	0	0	0	0	0	0	163		163	2
439	MWWD - Environ Mon & Tech Services-Metro	Enviro Monitoring & Tech Services	0	0	0	0	0	0	0	0	0	0	7	56	0	0	7	56	3	51	163		163	2
440	Library	Administration	5	15	5	65	0	0	0	0	5	90	5	40	3	36	3	24	3	51	321	(161)	161	2
441	Park & Rec - Community Parks II	After School Playground Program	5	15	5	65	0	0	0	0	3	54	0	0	0	0	3	24	0	0	158		158	2
442	Eng & Cap Proj - Trans. Engineering - Ops	Traffic Engineering Division	0	0	0	0	7	56	0	0	0	0	0	0	5	60	5	40	0	0	156		156	2
443	Business Office	Business Office	5	15	5	65	0	0	0	0	0	0	0	0	0	0	3	24	3	51	155		155	2
444	Community & Legislative Services	Intergovernmental Relations	3	9	5	65	3	24	0	0	0	0	0	0	0	0	7	56	0	0	154		154	2
445	Eng & Cap Proj - Architectural Eng. & Contracts	Fin Services & Admin Support (Div. Management)	3	9	5	65	0	0	0	0	0	0	7	56	0	0	3	24	0	0	154		154	2
446	Envir Services - Energy, Sustainability & Env Prot	Energy Management	3	9	5	65	7	56	0	0	0	0	0	0	0	0	3	24	0	0	154		154	2
447	Envir Services - Office of the Director	Information Systems	3	9	3	39	0	0	0	0	3	54	0	0	0	0	0	0	3	51	153		153	2
448	Envir Services - Office of the Director	Information Systems	3	9	3	39	0	0	0	0	3	54	0	0	0	0	0	0	3	51	153		153	2
449	Real Estate Assets - QUALCOMM Stadium	Stadium Special Events	0	0	0	0	7	56	3	39	3	54	5	40	3	36	3	24	3	51	300	(150)	150	2
450	Eng & Cap Proj - Proj. Implementation & Tech Serv	Public Info & Comm Relations	3	9	3	39	3	24	0	0	0	0	0	0	3	36	5	40	0	0	148		148	2
451	Eng & Cap Proj - Trans. Engineering - Ops	Program Management	3	9	3	39	5	40	0	0	0	0	0	0	3	36	3	24	0	0	148		148	1
452	Envir Services - Energy, Sustainability & Env Prot	Lead Safe Neighborhoods	3	9	3	39	5	40	0	0	0	0	0	0	3	36	3	24	0	0	148		148	1
453	Envir Services - Energy, Sustainability & Env Prot	Legislative Grant Analysis	3	9	3	39	5	40	0	0	0	0	0	0	3	36	3	24	0	0	148		148	1
454	Library	Development Program	3	9	5	65	0	0	0	0	3	54	5	40	3	36	5	40	3	51	295	(148)	148	1
455	Police Department	Sales Tax Transfer	0	0	7	91	7	56	0	0	0	0	0	0	0	0	0	0	0	0	147		147	1
456	Office of the Mayor and COO	Office of the Mayor and COO	3	9	5	65	0	0	0	0	0	0	0	0	0	0	9	72	0	0	146		146	1
457	Citywide Program Expenditures	Memberships	0	0	5	65	0	0	0	0	0	0	5	40	3	36	0	0	0	0	141		141	1
458	Citywide Program Expenditures	Transportation Subsidy	0	0	3	39	0	0	0	0	3	54	3	24	0	0	3	24	0	0	141		141	1
459	Real Estate Assets	Real Estate Acquisition/Valuation	5	15	5	65	0	0	0	0	0	0	0	0	3	36	3	24	0	0	140		140	1
460	Real Estate Assets - QUALCOMM Stadium	Chargers	0	0	5	65	7	56	0	0	0	0	0	0	3	36	9	72	3	51	280	(140)	140	1
461	Community & Legislative Services	Community & Legislative Services	5	15	5	65	0	0	0	0	0	0	0	0	0	0	7	56	0	0	136		136	1
462	Office of the IBA	IBA Admin	5	15	5	65	0	0	0	0	0	0	0	0	0	0	7	56	0	0	136		136	1
463	Eng & Cap Proj - Proj. Implementation & Tech Serv	Infrastructure Assets Mgmt	3	9	5	65	0	0	0	0	0	0	0	0	3	36	3	24	0	0	134		134	1
464	General Fund Appropriated Reserve	Appropriated Reserve	0	0	5	65	0	0	0	0	0	0	3	24	0	0	5	40	0	0	129		129	1
465	Balboa/Mission Bay Improvement	Balboa/Mission Bay Improvement	0	0	5	65	0	0	0	0	0	0	3	24	3	36	0	0	0	0	125		125	1
466	Envir Services - Waste Mgmt-Miramar Closure	Env Svcs Miramar Closure	0	0	0	0	5	40	0	0	0	0	0	0	5	60	3	24	0	0	124		124	1
4																								

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Ln #	DEPARTMENT TITLE	ACTIVITY GROUP	FTEs	3	Exp	13	Rev	8	O Tr	13	Liq	18	Cmplx	8	Regs	12	Pub	8	IC	17	Prelim RISK Score	Prior Audit	Final RISK Score	Rank
				Wt	Exp	Wt	Rev	Wt	O Tr	Wt	Liq	Wt	Cmplx	Regs	Pub	IC	IC	IC	IC	IC	0.50	Score	10ths	
476	Envir Services - Energy, Sustainability & Env Prot	Green Construction	3	9	3	39	0	0	0	0	0	0	0	0	3	36	3	24	0	0	108	108	1	
477	General Services - Street Division - General Fund	Management	5	15	7	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106	106	1	
478	Ethics Commission	Ethics Commission	5	15	5	65	0	0	0	0	0	0	0	0	0	0	3	24	0	0	104	104	1	
479	Police Department	Criminal Intelligence	5	15	5	65	0	0	0	0	0	0	0	0	0	0	3	24	0	0	104	104	1	
480	City Comptroller	Accounting Services	0	0	3	39	7	56	0	0	0	0	0	0	0	0	0	0	0	0	95	95	1	
481	Water Department	CIP Program Management	7	21	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86	86	1	
482	City Retirement System	Member Services	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80	1	
483	Development Services Enterprise	Public Information	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80	1	
484	Development Services Enterprise	Technical Information Services	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80	1	
485	Police Department	Internal Affairs	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80	1	
486	Police Department	Neighborhood Policing	5	15	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80	1	
487	City Retirement System	Information Systems	3	9	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74	74	1	
488	Envir Services - Office of the Director	Environmental Policy Development/Mgt	3	9	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74	74	1	
489	MWWD - Administration	MWWD Department Management	0	0	0	0	9	72	0	0	0	0	0	0	0	0	0	0	0	0	72	72	1	
490	MWWD - Administration - Metro	MWWD Department Management	0	0	0	0	9	72	0	0	0	0	0	0	0	0	0	0	0	0	72	72	1	
491	Water Department	Water Legislation & Policy Analysis	3	9	3	39	0	0	0	0	0	0	3	24	0	0	0	0	0	0	72	72	1	
492	Eng & Cap Proj - Right-of-Way Design	Data Processing Services	0	0	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65	65	1	
493	Fire-Rescue	Fire Safety Sales Tax Transfer	0	0	5	65	0	0	0	0	0	0	0	0	0	0	0	0	0	0	65	65	1	
494	Development Services Enterprise	Planning & Development Review	0	0	0	0	7	56	0	0	0	0	0	0	0	0	0	0	0	0	56	56	1	
495	Police Department	Police Department	0	0	0	0	7	56	0	0	0	0	0	0	0	0	0	0	0	0	56	56	1	
496	Police Department	Technical Services	0	0	0	0	7	56	0	0	0	0	0	0	0	0	0	0	0	0	56	56	1	
497	Envir Services - Office of the Director	Customer Service	3	9	3	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	48	1	
498	Public Works	Public Works	3	9	3	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48	48	1	
499	Development Services - Neighborhood Code Compl	Department Administration	0	0	3	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39	39	1	

Note: The scores for the nine risk factors that are bolded above were adjusted based on City Audit's past experience and professional judgment.

An activity group / line item highlighted in yellow above is included in the current FY2010 Audit Work Plan.

An activity group / line item highlighted in green above had an audit report issued by the Office of the City Auditor in the last three fiscal years.

An activity group / line item highlighted in blue above represents a recurring audit included in the FY2010 Audit Work Plan.

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] Preliminary Risk Score - Total risk score calculated by adding together all of the nine weighted risk scores, prior to any adjustment for prior audits by the Office.
- [20] Wt Prior Audit - An offsetting adjustment of 50% was calculated based on the preliminary risk score if an audit report was issued by the Office of the City Auditor in the last three fiscal years.
- [21] Final Risk Score - This is the net risk score after deducting any adjustments for prior audits completed by the Office of the City Auditor.
- [22] 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).