



THE CITY OF SAN DIEGO

DATE: December 11, 2015
TO: Honorable Members of the Audit Committee
FROM: Eduardo Luna, City Auditor
SUBJECT: City Auditor Activity Report – November 2015

This report provides information on the activities of the Office of the City Auditor for the month of November 2015. It includes the audit reports issued, the status of current audit projects, and a summary of planned audits that we have not yet started.

Audits in Progress – Report Writing

Table with 5 columns: Audit, Audit Objective, Target Completion Date, Audit Hours Used, Budgeted Hours. It lists two audits: Public Utilities – Overhead Rate Review and Purchasing & Contracting Department – Selected Contract Review.



Audits in Progress – Fieldwork

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
San Diego Public Libraries	The tentative objective of this audit is to evaluate the efficiency and effectiveness of the management and operations of the San Diego Public Libraries.	March 2016	698	1,400
Transportation & Storm Water Department: Street Division, and Public Works-Engineering & Capital Projects: Right-of-Way Design Division – Streets Audit	The tentative objective of this audit is to examine various issues pertaining to street trenching and paving issues, including, but not limited to, an evaluation of adherence to the requirements set forth in the City’s Street Preservation Ordinance.	March 2016	886	1,500

Audits in Progress – Planning

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
San Diego Housing Commission	The tentative objective of this audit is to evaluate the efficiency and effectiveness of the management and operations of the San Diego Housing Commission.	TBD	678	2,000
IT Audit of the Accela Software Implement	This is a cursory audit of the Accela software implementation. The objective of this audit is to help ensure Accela is configured to mitigate the risks identified in prior audit recommendations and proper system implementation procedures are followed. This audit will not be completed until the system is implemented in Fiscal Year 2017.	TBD	21	200
IT Audit of the Treasurer’s RTax System	The tentative objective of this audit is to ensure that the RTax system is configured securely to protect and process sensitive information.	TBD	101	450
IT Audit of the Treasurer’s BTax System	The tentative objective of this audit is to ensure that the BTax system is configured securely to protect and process sensitive information.	TBD	101	450
SDPD, and Public Works– Engineering & Capital Projects: Right-of-Way Design Division – Pedestrian Safety	The tentative objective of this audit is to evaluate the efficiency and effectiveness of the City’s programs responsible for pedestrian safety.	TBD	60	1,600

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports.	On-going	309	700
Close-out Audits	Close-out audits are required by City Charter, Article VII, Section 111, when a City Official leaves office. The primary audit objectives are to verify that there are no outstanding debts owed by the City Official to the City, and to ensure that access to critical information and processes has been revoked.	As Needed	28	240
Fraud, Waste and Abuse Hotline	City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste or abuse. Reports are issued for substantiated fraud-related allegations, and we issue a Quarterly Fraud Hotline Report with the status of activities.	On-going	721	1,410

FY 2016 Planned Audits Not Yet Started

Planned Audit	Estimated Audit Hours
San Diego Police Department (SDPD) – Property and Evidence Room	200
Development Services Department (DSD) – Permitting	1,600
Fleet Services	1,600
Capital Improvements Program (CIP)	2,000
Convention Center	2,000

Respectfully submitted,



Eduardo Luna
City Auditor

cc: Honorable Mayor Kevin Faulconer
Honorable Members of the City Council
Scott Chadwick, Chief Operating Officer
Stacey LoMedico, Assistant Chief Operating Officer
Brian Pepin, Director of Council Affairs
Jan Goldsmith, City Attorney
Andrea Tevlin, Independent Budget Analyst