



DATE: March 29, 2024  
TO: Honorable Members of the Audit Committee  
FROM: Andy Hanau, City Auditor  
SUBJECT: City Auditor Activity Report – March 2024

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This report provides information on the Office of the City Auditor’s activities as of March 2024. This includes any audit reports issued during the month of March, the status of current audit projects, and a list of planned audits that have not yet started.

The “Target Completion Date” provided for each audit project indicates our estimate of when the audit report will be issued. However, future circumstances may delay report issuances, such as delays in receiving data for review, numerous and extensive findings that require further evaluation, and additional discussions with management to demonstrate that our audit findings are valid and recommendations for improvement are necessary.

### **Audit reports and other work products were issued in March 2024**

#### **03/28/2024**

Confidential IT Performance Audit of SDPD's Body Cameras Management and Use

#### **03/21/2024**

[March 2024 - Audit Recommendation Follow-Up Report](#)

#### **03/05/2024**

[Performance Audit of the San Diego Housing Commission's Property Acquisition Process](#)

**Audits in Progress – Report Writing Stage**

<b>Audit</b>	<b>Audit Objective</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<p><b>High-Risk Re-Review: Topic 2</b></p> <p><b>Potholes</b></p>	<p>The objective is to determine the extent to which the City is still implementing the identified (or similar) recommendations in OCA's 2013 <a href="#">Performance Audit of the Street Division's Pothole Repair Operations</a>, specifically:</p> <p>to determine the completeness and reliability of pothole operational data collected, analyzed, and publicly reported; and to analyze the effectiveness, efficiency, and equity of Citywide pothole repair operations.</p>	<p>June 2024</p>	<p>908</p>	<p>1,000</p>
<p><b>Purchasing and Contracting: Contract Management</b></p>	<p>The objective is to determine if the process for administering contracts and the governance process for contract extensions or increases allows for effective management and oversight, specifically:</p> <ul style="list-style-type: none"> <li>Does the City appropriately extend or increase the value of goods and services contracts in accordance with SDMC and best practices?</li> </ul>	<p>July 2024</p>	<p>1,432</p>	<p>1,600</p>

**Audits in progress in the Fieldwork Stage**

<b>Audit</b>	<b>Audit Objective</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<b>Facilities Maintenance</b>	The objectives are Objective 1: Determine whether the City tracks and assesses the condition of City-owned, City-occupied facilities. Objective 2: Determine whether the City plans and conducts maintenance efficiently and effectively for City-owned, City-occupied facilities. Objective 3: Determine whether the City efficiently funded the maintenance needs of City-owned, City-occupied facilities from FY2016 through FY2023.	July 2024	933	1,800
<b>Annual Mission Bay and San Diego Regional Parks Improvement Funds Audit FY2023</b>	The Annual Mission Bay Funds Audit is required by the City Charter, Article V, Section 55.2 (e). The objective of this audit is to verify the prior fiscal year collection, allocation, and use of Mission Bay Funds comply with City Charter requirements.	TBD	126	310

**Audits in Progress - Planning Stage**

<b>Audit</b>	<b>Audit Objective</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<b>Department of Finance and Government Affairs: Grants</b>	The tentative objective is to determine if the City effectively competes for grant funding to support critical City priorities and initiatives.	September 2024	275	1,800
<b>General Services: Fleet Maintenance</b>	The tentative objective is to determine if the fleet repair program is timely and cost-effective.	TBD	211	2,000
<b>Fire-Rescue: Overtime</b>	The tentative objective is to determine if Fire-Rescue manages overtime to maximize the efficiency and effectiveness of operations.	November 2024	292	2,000
<b>Public Utilities and Strategic Capital Projects: Pure Water</b>	The tentative objective is to determine lessons learned from Part I of the Pure Water project as they relate to planning and project management and identify improvements for future phases of the project.	November 2024	100	2,400

**Other Audit Activity**

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
<p><b>Follow-up on Audit Report Recommendations</b></p>	<p>We report the implementation status in a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports.</p> <p>We issued our first report in September, and the next report will be issued in March 2024. We will update our <a href="#">interactive recommendation tracking dashboard</a> to accompany the report.</p>	<p>On-going</p>	<p>548</p>	<p>750</p>
<p><b>Fraud, Waste, and Abuse Hotline</b></p>	<p>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.</p>	<p>On-going</p>	<p>2,325</p>	<p>2,960</p>

## **Audit Reports and Other Work Products Completed During FY2024**

**03/28/2024**

[Confidential IT Performance Audit of SDPD's Body Cameras Management and Use](#)

**03/21/2024**

[March 2024 - Audit Recommendation Follow-Up Report](#)

**03/05/2024**

[Performance Audit of the San Diego Housing Commission's Property Acquisition Process](#)

**02/28/2024**

[Performance Audit of SDPD Overtime](#)

- [SDPD Overtime Highlights](#)

**02/12/2024**

[Performance Audit of the City's Street Maintenance Program](#)

- [Street Maintenance Highlights](#)

**01/19/2024**

[CY2023 Annual Accomplishments Report](#)

**01/17/2024**

[City Auditor's Quarterly Fraud Hotline Report – Q2 Fiscal Year 2024](#)

**11/14/2023**

[Performance Audit of the Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2022](#)

- [Performance Audit of Mission Bay FY22 Highlights](#)

**11/13/2023**

[Agreed-Upon Procedures Report Related to the Central Stores Physical Inventory - Fiscal Year 2023](#)

**10/31/2023**

[City Auditor's Quarterly Fraud Hotline Report – Q1 Fiscal Year 2024](#)

**10/30/2023**

[Re-Review of the 2016 Audit of the City's Programs Responsible for Improving Pedestrian Safety](#)

- [City's Programs Responsible for Improving Pedestrian Safety Highlights](#)

**09/05/2023**

[Fraud Hotline Report of Purchase Order Approvals](#)

**07/18/2023**

[Performance Audit of the City's Classified Employee Hiring Process](#)

- [City's Classified Employee Hiring Process Highlights](#)

**07/17/2023**

[Performance Audit of the City's Brush Management on City-Owned Land](#)

- [City's Brush Management on City-Owned Land Highlights](#)

**07/11/2023**

[City Auditor's Quarterly Fraud Hotline Report - Q4 Fiscal Year 2023](#)

**FY2024 Planned Audits Not Yet Started**

Planned Audits	Estimated Audit Hours
Environmental Services: Trash, Recycling, and Organics Collection	2,000
IT Audits	2,000
Annual Central Stores Inventory Agreed-Upon Procedures Review FY2024	10

Respectfully submitted,



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Andy Hanau  
City Auditor

cc: Honorable Mayor Todd R. Gloria  
Honorable Members of the City Council  
Honorable City Attorney Mara Elliott  
Eric K. Dargan, Chief Operating Officer  
Christiana Gauger, Chief Compliance Officer  
Charles Modica, Independent Budget Analyst