



DATE: June 5, 2025  
TO: Honorable Members of the Audit Committee  
FROM: Andy Hanau, City Auditor  
SUBJECT: City Auditor Activity Report – May 2025

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This report provides information on the Office of the City Auditor’s activities in the month of May 2025. This includes audit reports issued, 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, report issuances may be delayed by future circumstances, 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.

**The Office of the City Auditor issued the following work products in May 2025.**

**05/02/2025**

[Performance Audit of the City's Trash, Recycling, and Organics Collection and Handling](#)

- [Report Highlights](#)
- [Report Highlights \(en español\)](#)

**05/08/2025**

[Performance Audit of Fire-Rescue Overtime](#)

- [Report Highlights](#)
- [Report Highlights \(en español\)](#)

**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>
<b>Public Utilities and Strategic Capital Projects: Pure Water</b>	The objective is to determine if the City ensures that project deliverables from Pure Water consultants, contractors, and City staff meet project requirements.	June 2025	4,136	2,400
<b>Disaster Response</b>	In response to the January 2024 floods, the objectives are to: (1) Determine if the City's overall disaster planning and preparedness efforts aligned with best practices and positioned the City to respond effectively, facilitate recovery, and coordinate and communicate with key stakeholders; (2) Determine if roles and responsibilities for response and recovery were clear between the City, the County of San Diego, and other stakeholders; and (3) Determine if any changes are necessary to the City's disaster planning and preparedness efforts to respond effectively to—and facilitate recovery from—future major emergencies and disasters.	June 2025	3,168	2,200

**Audits in Progress – Fieldwork Stage**

<b>Audit</b>	<b>Audit Objective</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<b>Annual Mission Bay and San Diego Regional Parks Improvement Funds Audit, FY2024</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.	September 2025	331	310
<b>Performance Audit of Citywide Performance Monitoring</b>	The objectives of this audit are to: (1) Determine if the City has achieved its KPI targets for the past 3 years (FY23–FY25); (2) Evaluate the control environment of the City’s KPI process with respect to City policies and government best practices; and (3) Assess the relevance and timeliness of the City’s KPIs as determined by stakeholder feedback and the City’s Strategic Plan.	TBD	739	1,800
<b>IT Performance Audit of Citywide Cybersecurity Defenses</b>	The primary objective of this audit is to evaluate the effectiveness of Citywide cyber defenses against both internal and external cyber threats, including cyberattacks.	September 2025	820	1,000

### Audits in Progress – Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Fire-Rescue: Dispatch</b>	To determine if the San Diego Fire-Rescue Department's dispatch process facilitates timely and efficient response to emergency calls.	TBD	136	1,600
<b>Parks &amp; Recreation: Golf Division</b>	To determine if the Golf Division's operations and contracts for operating City-owned golf courses align with City objectives and municipal golf best practices.	TBD	38	1,400
<b>Performance Audit of the Unsafe Camping Ordinance</b>	The tentative objective of this audit is to determine if the implementation of the Unsafe Camping Ordinance has effectively and equitably reduced encampments on public property while protecting the rights of individuals experiencing homelessness, including an analysis of the program's outcome data.	TBD	102	2,400

### Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Follow-up on Audit Report Recommendations</b>	We report the implementation status in a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports.  We issued our second semi-annual report of the fiscal year in April 2025,	On-going	894	750

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
	and we updated our <a href="#">interactive recommendation tracking dashboard</a> to accompany the report.			
<b>Fraud, Waste, and Abuse Hotline</b>	City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste, or abuse. We issue reports for substantiated fraud-related allegations, and we issue a Quarterly Fraud Hotline Report with the status of activities.	On-going	3,297	2,960

## Audit Reports and Other Work Products Completed During FY2025

**07/12/2024**

[City Auditor's Quarterly Fraud Hotline Report – Fiscal Year 2024 Quarter 4](#)

**07/16/2024**

[Performance Audit of Facility Maintenance](#)

- [Report Highlights](#)

**07/17/2024**

[Performance Audit of the City's Contract Management Process](#)

- [Report Highlights](#)

**07/19/2024**

[Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2025](#)

**09/11/2024**

[Recommendation Follow-Up Report – Status Update as of June 30, 2024](#)

**09/30/2024**

[Agreed-Upon Procedures Related to the Central Stores Physical Inventory – Fiscal Year 2024](#)

**10/14/2024**

[City Auditor's Quarterly Fraud Hotline Report – Fiscal Year 2025 Quarter 1](#)

**11/06/2024**

[Performance Audit of the Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2023](#)

- [Report Highlights](#)

**11/13/2024**

[Hotline Report of Boat Storage Permits](#)

- [Report Highlights](#)

**01/23/2025**

[2024 Accomplishments Report](#)

**01/28/2025**

[City Auditor's Quarterly Fraud Hotline Report – Fiscal Year 2025 Quarter 2](#)

**01/31/2025**

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

- [Report Highlights](#)
- [Report Highlights \(en español\)](#)

**02/24/2025**

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

- [Report Highlights](#)
- [Report Highlights \(en español\)](#)

**04/09/2025**

[Recommendation Follow-Up Report - Status Update as of December 31, 2024](#)

**04/14/2025**

[City Auditor's Quarterly Fraud Hotline Report – Fiscal Year 2025 Quarter 3](#)

**05/02/2025**

[Performance Audit of the City's Trash, Recycling, and Organics Collection and Handling](#)

- [Report Highlights](#)

**05/08/2025**

[Performance Audit of Fire-Rescue Overtime](#)

- [Report Highlights](#)

In addition, the Office of the City Auditor completed work in July 2024 on the IT Risk Assessment Improvement Project, which produced an improved inventory of City IT systems and applications, including how departments use those systems and applications and potential risks to City data and supported City activities. The refined inventory served as the foundation for the FY2025 IT Risk Assessment, which was completed in August 2024. However, both documents are confidential because they identify potential security risks.

**FY2025 Planned Audits Not Yet Started**

<b>Planned Audits</b>	<b>Estimated Audit Hours</b>
SDPD - Internal Affairs	2,200
Fire-Rescue – Brush Management on Private Property	1,000
Annual Central Stores Agreed-Upon Procedures Review FY2025	10
Performance Audit of the Historical Designation Process*	1,600

\*The Historical Designation Process audit is on hold due to ongoing City efforts to significantly overhaul the program. OCA will propose removing this audit from the workplan at the July Audit Committee meeting.

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 Heather Ferbert  
Christiana Gauger, Chief Compliance Officer  
Charles Modica, Independent Budget Analyst