



DATE: July 17, 2025  
TO: Honorable Members of the Audit Committee  
FROM: Andy Hanau, City Auditor  
SUBJECT: City Auditor Activity Report – June 2025

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This report provides information on the Office of the City Auditor’s activities in the month of June 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 June 2025.**

**06/25/2025**

[Performance Audit of the City's Disaster Response](#)

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

**Audits in Progress – Report Writing Stage**

| Audit  | Audit Objective   | Target Completion Date | Audit Hours Used | Budgeted Hours |
|--|---|------------------------|------------------|----------------|
| <b>Public Utilities and Strategic Capital Projects: Pure Water</b> | The objective of this audit is to determine if the City ensures that project deliverables from Pure Water consultants, contractors, and City staff meet project requirements. | July 2025              | 4,317            | 2,400          |

### Audits in Progress – Fieldwork Stage

| Audit  | Audit Objective  | Target Completion Date | Audit Hours Used | Budgeted Hours |
|--|--|------------------------|------------------|----------------|
| <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         | 401              | 310            |
| <b>IT Performance Audit of Citywide Cybersecurity Defenses</b>                         | The objective of this audit is to evaluate the effectiveness of Citywide cyber defenses against both internal and external cyber threats, including cyberattacks. The audit may include a contract for specialized cybersecurity skills, which OCA anticipates could be funded through its current budget allocation.  | September 2025         | 876              | 1,000          |
| <b>Annual Central Stores Agreed-Upon Procedures – FY2025</b>                           | San Diego Municipal Code Section 22.0501 requires an annual count of inventory in City storerooms and warehouses. The objective of this review is to confirm the valuation of Central Stores inventory.  | September 2025         | 2                | 10             |
| <b>Performance Audit of Citywide Performance Monitoring</b>                            | <p>The objectives of this audit are:</p> <ol style="list-style-type: none"> <li>1. Determine if the City has achieved its KPI targets for the past 3 years (FY23 – FY25);</li> <li>2. Evaluate the control environment of the City's KPI process with respect to City policies and government best practices; and</li> <li>3. Assess the relevance and timeliness of the City's KPIs as determined by stakeholder feedback and the City's Strategic Plan.</li> </ol> | October 2025           | 955              | 1,800          |

### Audits in Progress – Planning Stage

| Audit   | Audit Objective   | Target Completion Date | Audit Hours Used | Budgeted Hours |
|---|---|------------------------|------------------|----------------|
| <b>Performance Audit of the Fire-Rescue Department's Dispatch Process</b>           | The tentative objective of this audit is to determine if the San Diego Fire-Rescue Department's dispatch process facilitates timely and efficient response to emergency calls.  | TBD                    | 315              | 1,600          |
| <b>Performance Audit of the City's Management of Leased Golf Courses</b>            | The tentative objective of this audit is to determine if the City's process for managing and operating City-owned, lessee-operated golf courses align with City objectives and municipal golf best practices.   | TBD                    | 229              | 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                    | 239              | 2,400          |
| <b>Performance Audit of the San Diego Police Department's Internal Affairs Unit</b> | The tentative objectives of this audit are to determine if the San Diego Police Department's Internal Affairs Unit is structured and operates in line with best practices and if investigations are handled effectively, equitably, and in compliance with applicable laws and policies.                    | March 2026             | 82               | 2,200          |
| <b>Performance Audit of Brush Management on Private Property</b>                    | The tentative objective of this audit is to determine whether the City conducts regular and effective inspections of private property in accordance with City-established wildfire resiliency goals.  | TBD                    | 10               | 1,000          |

### 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, and we updated our <a href="#">interactive recommendation tracking dashboard</a> to accompany the report. | On-going               | 948              | 750            |
| <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               | 3,553            | 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](#)

**06/25/2025**

[Performance Audit of the City's Disaster Response](#)

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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**

| Planned Audits   | Estimated Audit Hours |
|--|-----------------------|
| Performance Audit of the Historical Designation Process* | 1,600                 |

\*The Performance Audit of the Historical Designation Process 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