DATE: May 22, 2026

TO: Honorable Members of the Audit Committee

FROM: Andy Hanau, City Auditor

SUBJECT: City Auditor Activity Report – April 2026

This report provides information on the Office of the City Auditor's activities as of April 30, 2026. 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 April 2026:

4/9/2026
Recommendation Follow-Up Report - Status Update as of December 31, 2025
- Interactive Dashboard

4/14/2026
City Auditor's Quarterly Fraud Hotline Report – Q3 Fiscal Year 2026

4/30/2026
Performance Audit of the City's Response to Homeless Encampments Since the Unsafe Camping Ordinance

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Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Performance Audit of Brush Management on Private Property	The objective of this audit is to determine whether Fire-Rescue's brush management inspection efforts efficiently and effectively ensure that private properties comply with brush management requirements by assessing whether: a. Staffing and case assignment practices maximize effective inspection coverage; b. Enforcement mechanisms, including reinspections, ensure violations are corrected; and c. The fine and penalty structure is sufficient to recover costs, and comparable to other municipalities.	May 2026 (Issued May 6, 2026: Report)	1,501	1,000
IT Performance Audit of Citywide Cybersecurity Defenses	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.	July 2026	1,775	1,400

Audits in Progress – Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Performance Audit of Citywide Vehicle Rentals	The objectives of this audit are to: 1. Determine whether the City effectively plans and monitors vehicle rental spending to control costs and complies with contract terms. 2. Determine whether the City evaluates vehicle rental decisions, in accordance with best practices, to ensure renting is more cost-effective than owning or using City vehicles. 3. Determine whether the City coordinates vehicle planning and uses vehicle utilization data to minimize unnecessary rentals and avoid impacts to services.	August 2026	1,025	1,800
Performance Audit of the Streetlight Repair Program	The objective of this audit is to determine if the City's streetlight repair program is structured and operated to deliver timely, efficient, and equitable services across neighborhoods and whether there is appropriate oversight over the program.	August 2026	669	1,600

Audits in Progress – Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Performance Audit of the San Diego Police Department's Internal Affairs Unit	The objectives of this audit are to: 1. Determine if SDPD categorizes, investigates, and reports allegations of police officer misconduct in a manner that is fair, complete, and in line with laws and best practices. 2. Determine if SDPD's discipline outcomes for police misconduct are fair and in line with laws and best practices.	Fall 2026	1,522	2,200
Performance Audit of Arts and Culture Funding Equity	The objectives of this audit are to: 1. Determine if the City captures and effectively communicates the ways the City invests in or requires investment in arts and culture. 2. Determine if the distribution of arts and culture investments is equitable and if opportunities exist to improve equity. 3. Determine if the composition of arts and culture investments is designed to best achieve the City's stated goals.	October 2026	722	1,800

Audits in Progress – Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Performance Audit of Police Armory	The tentative objective of this audit is to determine if SDPD has controls and procedures in place to ensure that weapons and ammunition are adequately managed for operational efficiency, security and safety, and prevention of loss and misuse.	TBD	112	1,000
Performance Audit of the Business Tax Program	The tentative objective of this audit is to determine if the City's business tax rates are comparable with other local jurisdictions and if the City is collecting all tax revenue owed by required businesses.	TBD	55	1,600

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	We report recommendation implementation status in a semi-annual follow-up report as well as our interactive recommendation tracking dashboard, and we periodically issue other recommendation follow-up reports. We issued our first semi-annual report of FY2026 in September 2025.	On-going	665	900
Fraud, Waste, and Abuse Hotline	We review Fraud Hotline calls received and investigate allegations of material fraud, waste, or abuse. We issue reports for substantiated fraud-related allegations and a Quarterly Fraud Hotline Report with the status of activities.	On-going	2,944	3,500

Audit Reports and Other Work Products Completed During FY2026

07/14/2025
City Auditor's Quarterly Fraud Hotline Report – Q4 Fiscal Year 2025

07/17/2025
Annual Citywide Risk Assessment and Audit Work Plan - Fiscal Year 2026

07/22/2025
Confidential Performance Audit of Pure Water San Diego

09/29/2025
Recommendation Follow-Up Report - Status Update as of June 30, 2025
- Interactive Dashboard

10/02/2025
Agreed-Upon Procedures Related to the Central Stores Physical Inventory - Fiscal Year 2025

10/14/2025
City Auditor's Quarterly Fraud Hotline Report – Q1 Fiscal Year 2026

10/23/2025
Performance Audit of the City's Key Performance Indicators
- Key Performance Indicators Highlights
- Key Performance Indicators Highlights (Español)
- Supplemental KPI Dashboard

11/07/2025
Performance Audit of the Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2024
- Mission Bay FY2024 Highlights
- Mission Bay FY2024 Highlights (Español)

1/12/2026
City Auditor's Quarterly Fraud Hotline Report – Q2 Fiscal Year 2026

1/12/2026
External Quality Control Review – for the period of July 1, 2022 through June 30, 2025

1/15/2026
Activities and Accomplishments of the Office of the City Auditor for Calendar Year 2025

2/5/2026
Performance Audit of the City's Management of Its Leased Golf Property Portfolio

- Leased Golf Property Portfolio Highlights
- Leased Golf Property Portfolio Highlights (Español)

3/3/2026
Letter to Stakeholders – Ideas on City Programs that Would Benefit from an Independent Review

- Letter to Stakeholders (Español) - Ideas sobre programas de la Ciudad que podrían beneficiarse de una evaluación independiente

3/5/2026
Re-Review: Performance Audit of the Fire-Rescue Department's Emergency Medical Response Process

- Fire-Rescue Department's Emergency Medical Response Process Highlights
- Fire-Rescue Department's Emergency Medical Response Process Highlights (Español)

4/9/2026
Recommendation Follow-Up Report - Status Update as of December 31, 2025

- Interactive Dashboard

4/14/2026
City Auditor's Quarterly Fraud Hotline Report – Q3 Fiscal Year 2026

4/30/2026
Performance Audit of the City's Response to Homeless Encampments Since the Unsafe Camping Ordinance

FY2026 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
Performance Audit of Returns on Homelessness Investments	2,200
IT audits	1,300
Annual Audit of Mission Bay and San Diego Regional Parks Improvement Funds, FY2025	400
Annual Central Stores Agreed-Upon Procedures, FY2026	10

Respectfully submitted,

Andy Hanau
City Auditor

cc: Honorable Mayor Todd R. Gloria
Honorable Members of the City Council
Honorable City Attorney Heather Ferbert
Charles Modica, Independent Budget Analyst