

# Annual Citywide Risk Assessment and Audit Work Plan

*JUNE 2026*

Fiscal Year 2027

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CITY OF SAN DIEGO



OFFICE of the CITY AUDITOR



June 2, 2026

Honorable Members of the Audit Committee  
City of San Diego, California

## **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2027**

In accordance with City Charter Section 39.2 and San Diego Municipal Code Section 26.1710(a), the Office of the City Auditor (OCA) has prepared the attached Audit Work Plan for Fiscal Year 2026 and will present it to the Audit Committee for review and approval at the meeting of June 10, 2026.

Our Audit Work Plan was developed by considering the required audits mandated by the City Charter and the San Diego Municipal Code; results of our Fiscal Year 2027 Citywide Risk Assessment; and input from the City Council, Audit Committee, City Management, the public, and other sources.

The list of 7 proposed items for Fiscal Year 2027 includes performance audits to improve the efficiency and effectiveness of critical City programs and activities, such as the return on investment for programs to address homelessness, the effectiveness of City contracting practices, enforcement of affordable housing covenants, accuracy and timeliness of water billing, public restroom operations, and other key City services. The workplan also includes other OCA activities such as administering the City's Fraud, Waste, and Abuse Hotline, and conducting follow-up on the implementation status of OCA recommendations.

This workplan was developed based on FY2026 OCA staffing levels. Notably, the Mayor's Draft FY2027 Budget includes significant cuts to OCA. Should these cuts be included in the adopted FY2027 budget, OCA will need to reduce staffing via furloughs or layoffs. This will require OCA to revise the workplan to remove audit(s) and will slow audits that remain on the workplan. It will also delay the investigation of fraud, waste, and abuse allegations and recommendation follow-up activities.

OCA fully recognizes and understands the challenging budget environment the City faces in Fiscal Year 2027 and beyond. City staff are being asked to continue to deliver essential services to our residents and taxpayers while simultaneously contending with constrained resources. Our audits and investigations always consider the context and realities that operating departments face, and that consideration is especially important in times of scarcity. In light of that fact, our proposed Fiscal Year 2027 Audit Work Plan is heavily focused on topics that may yield opportunities for increased revenues, reduced costs, and ensuring the efficient and equitable use of taxpayer dollars.

Respectfully submitted,

Andy Hanau  
City Auditor

cc: Honorable Mayor Todd Gloria  
Honorable City Councilmembers  
Honorable City Attorney Heather Ferbert  
Rolando Charvel, Chief Financial Officer  
Charles Modica, Independent Budget Analyst

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## Mission Statement

The mission of the Office of the City Auditor (OCA) is to advance open and accountable government through independent, objective, and accurate audits and investigations that seek to improve the efficiency, effectiveness, and equity of City government.

## Introduction

Auditing standards encourage an organization's Chief Audit Executive to establish a risk-based approach for determining audit priorities. OCA has completed a Citywide Risk Assessment for Fiscal Year (FY) 2027 to help identify and prioritize OCA's potential audits based on risk. OCA developed risk scores as part of this assessment, and those scores were considered when selecting audits for OCA's proposed FY2027 Audit Work Plan.

## Audit Resources

OCA's FY2027 budget includes 24 staff members at a budgeted cost of \$5.9 million for salaries, fringe benefits, and non-personnel expenses, such as office equipment, training, and supplies.<sup>1</sup> This total also includes \$310,000 for the cost of the external audit services contract, which includes an audit of the City's Annual Comprehensive Financial Report (ACFR). In FY2027, OCA will have one City Auditor, one Assistant City Auditor, and 18 performance auditors<sup>2</sup> to conduct audits and investigations, with an estimated 25,704 hours available to perform audits, follow-up and report on the status of audit recommendations, and administer the City's Fraud, Waste, and Abuse Hotline.

The estimated audit hours available were calculated as shown below. Estimated audit hours available do not include the cuts to OCA that are proposed in the Mayor's FY2027 draft budget. Should those cuts be included in the adopted FY2027 budget, they would reduce available audit resources by approximately 2,160 hours to 23,544, a 9 percent reduction. As discussed later in this report, this would require the removal of audit topics from the workplan, cause delays in the audits that do occur, and slow the investigation of allegations of fraud, waste, and abuse in City operations.

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<sup>1</sup> The Adopted FY2026 Budget for OCA includes \$184,799 in reductions. In FY2027, OCA will make up less than 10 cents out of every \$100 the City spends, which is far below audit shops in other jurisdictions.

<sup>2</sup> Includes 4 audit managers, 12 staff auditors, and 2 fraud investigators.

## Estimated Audit Hours Available

Maximum Hours per Auditor <sup>1</sup>	2,080
Less hours for: <sup>2</sup>	
Leave <sup>3</sup>	(307)
Training <sup>4</sup>	(146)
Other Audit-Related Activities <sup>5</sup>	(137)
Administrative Activities <sup>6</sup>	(62)
Available Hours per Auditor	1,428
Number of Auditors <sup>7</sup>	18
<b>Total Audit Hours Available (Without Reductions)<sup>8</sup></b>	<b>25,704</b>
Potential Staffing Reduction <sup>9</sup>	(2,160)
<b>Total Audit Hours Available (If Reductions Are Approved)</b>	<b>23,544</b>

Notes:

Figures may not foot due to rounding.

<sup>1</sup> Maximum hours are based on an auditor working 8 hours per day, 5 days per week for 52 weeks in a year.

<sup>2</sup> Subtracted amounts reflect an average of actual hours spent on those activities by audit staff in the 12-month period between May 1, 2025 and April 30, 2026.

<sup>3</sup> "Leave" includes annual leave (vacation and sick leave); court leave (jury duty); discretionary leave; holidays; bereavement leave; and voluntary furlough.

<sup>4</sup> "Training" includes time spent earning Continuing Professional Education credits (required by Government Auditing Standards) and time spent completing in-service training (such as trainings required by the City for all employees).

<sup>5</sup> "Other Audit-Related Activities" includes tasks such as responding to City Council and other stakeholder requests; preparing for presentations; attending Audit Committee, City Council, and other stakeholder meetings; conducting outreach; researching future audit projects; attending staff meetings; etc.

<sup>6</sup> "Administrative Activities" includes hiring activities such as panel interviews; completion of timecards; annual and post-project evaluations and forms; organization of office/projects/tasks, etc.; and research for training opportunities.

<sup>7</sup> Includes 4 audit managers, 12 staff auditors, and 2 fraud investigators.

<sup>8</sup> Hours for executive management and internal operations are not included.

<sup>9</sup> The Mayor's Draft FY2027 Budget includes a 6 percent salary budget reduction for OCA. OCA would need to reduce staffing to achieve this reduction, most likely via a 3-week furlough (120 hours for all 18 Auditors, 2,160 hours total). Because all staff will still need to complete required training, attend Council and Committee meetings, and other OCA activities, the furlough hours will reduce total audit resources available by 2,160 hours, or 9 percent.

## Performance Audits and Other Audit Activities

The City Charter requires the City Auditor to follow Government Auditing Standards. The standards apply to three main types of audits: financial statement audits, attestation engagements, and performance audits.

The City hires an external audit firm to perform a financial statement audit of the City's Annual Comprehensive Financial Report (ACFR).

The City Auditor conducts performance audits of the City's departments, agencies, and their activities. Under Government Auditing Standards, performance audits provide objective analyses, findings, and conclusions to assist management and those charged with governance and oversight with improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability. A performance audit is a dynamic process that includes consideration of applicable standards throughout the course of the audit. Performance audit objectives may vary widely and include assessments of program effectiveness, efficiency, and equity; internal controls; compliance with laws and regulations; and prospective analyses. Examples of performance audit objectives may include but are not limited to:

- Assessing the extent to which legislative, regulatory, and/or organizational goals and objectives are being achieved;
- Analyzing the relative efficiency, effectiveness, and equity of a program or activity;
- Evaluating whether the audited entity is following sound procurement practices;
- Assessing the reliability, validity, and/or relevance of performance measures concerning program effectiveness and results or economy and efficiency;
- Assessing internal controls designed to provide reasonable assurance of achieving effective and efficient operations and reliable financial and performance reporting; and
- Determining if program activities comply with laws, regulations, contract provisions, grant agreements, and other requirements.

OCA may also perform attestation engagements based on agreed-upon procedures, which consist of specific testing procedures performed on a subject matter. An example of an attestation engagement includes the annual Agreed-Upon Procedures Related to the Central Stores Physical Inventory, which is currently performed by an external audit firm and overseen by OCA.

Additionally, we perform other non-audit services, such as investigating complaints received through the City's [Fraud Hotline](#) regarding allegations of fraud, waste, and abuse. We perform investigations in compliance with California Government Code Section 53087.6 and follow the procedures recommended by the Association of Certified Fraud Examiners for allegations of improper financial activity, fraud, waste and/or abuse that appear to be material in nature.

# Citywide Risk Assessment

Risk assessment is a process of systematically scoring (or rating) the relative impact of a variety of risk factors. Risk Factors are observable or measurable indicators of conditions or events that could adversely affect the organization. Our risk assessment process is comprised of the following steps.

## 1. Define the audit universe.

The audit universe represents all potential audits of the City that could be performed. In practice, the audit universe is a list of City departments and City agencies and their primary Activity Groups. To develop a list of Activity Groups, we used:

- Budget data from SAP, the City’s enterprise resource planning system; and
- Information about the City’s component units from the City’s most current financial statements.

We reduced the number of Activity Groups by combining some activities within departments to target more areas of risk using our existing resources, address cross-cutting issues that impact multiple units within a department, and create efficiencies in conducting future audits. However, a department may still be broken out into several Activity Groups as shown in the example in **Exhibit 1**.

### Exhibit 1

#### Example Department and Activity Groups

##### Fire-Rescue Department



##### Activity Groups



Emergency Operations



Lifeguard Service



Fire Prevention



Communications

## 2. Identify, score, and weigh Risk Factors associated with each Activity Group.

Our risk assessment considers Risk Factors that may increase an Activity Group's risk of operating less efficiently, effectively, and/or equitably. Some of the Risk Factors we considered include but are not limited to the following:

- The Activity Group's staffing level, revenues, and expenditures.<sup>3</sup>
- Employee turnover and employee satisfaction within the Activity Group.
- The extent to which the Activity Group has past-due audit recommendations from our office.
- The extent to which our office receives allegations about the Activity Group through the City's Fraud, Waste, and Abuse Hotline.
- How recently our office has audited the Activity Group.

We organized the Activity Groups and Risk Factors in a matrix and determined a score for each Activity Group and Risk Factor combination as follows:

- 0 (low)
- 3 (medium-low)
- 5 (medium)
- 7 (medium-high)
- 9 (high)

We then adjusted and weighted these scores based on input from audit staff and their professional judgment about the relative importance of each Risk Factor. We increased scores for Activity Groups that our office has not audited within five fiscal years.

## 3. Calculate the Total Risk Score for each Activity Group and sort results from highest to lowest.

We combined the weighted scores to produce a Total Risk Score for each Activity Group. Finally, we sorted the resulting Total Risk Scores to identify Activity Groups in order of highest risk. **Attachment A** represents the resulting Citywide Risk Assessment for FY2027.

<sup>3</sup> The risk assessment uses FY2026 budget data. The FY2027 Budget is not scheduled to be adopted until June 15, 2026.

## Interpreting Risk Assessment Results

We tabulated the Total Risk Scores for each Activity Group in **Attachment A**. We considered these scores when preparing the FY2027 Audit Work Plan that follows.

If an Activity Group has a high risk score, this merely indicates that the services it provides—or the functions it is responsible for—are, by nature, a high-risk activity due to factors such as having large expenditures and/or revenues, having high employee turnover or low employee satisfaction, or a high degree of public interest. A high risk score does not mean that an Activity Group is being managed ineffectively or that it is not functioning properly. Instead, high risk scores reflect opportunities to address activities that are mission critical, provide substantial support for other City operations, reflect high public need, or consume significant financial resources. The overall results identify the activities with the highest risk scores that may warrant and benefit from our audit services.

## Other Risk and Audit Factors Considered

In addition to our risk assessment model, we periodically interview key City personnel to consider other potential vulnerabilities and risk factors, including the risk of fraud, that could impede the achievement of a department's mission, goals, and objectives. We also considered past audit report findings, reviewed other entities' audit reports, and researched trending municipal issues. In addition, we solicited input from a wide variety of stakeholders to inform the risk assessment and proposed audit work plan. These include the Audit Committee and City Council, the City Administration and City Management, and the public at large.

### Public Outreach

To facilitate receiving input from stakeholders, we developed a survey in both English and Spanish and conducted the following activities:

- We sent the survey to more than 500 individuals and organizations, including members of or representatives for City boards and commissions, community planning groups, recognized employee organizations, community development centers, chambers of commerce, business improvement districts, local industry associations, and nonprofit organizations.
- We sent the survey to department directors and City leadership.
- Flyers linking to the survey were posted in recreation centers and libraries across the City. As pictured in **Exhibit 2**, the flyers were posted in both English and Spanish.
- The flyer linking to the survey was broadcast on CityTV.
- We announced the survey and provided a link to it through our social media pages.
- We announced the survey and provided a link to it for members of the public who attended an Audit Committee meeting.

In total, we received 83 responses to our survey. **Exhibit 3** shows the top six areas of the City's work that respondents indicated were most important to them and **Exhibit 4** shows the top five City services that respondents indicated they would most like to see improve.

**Exhibit 2**

**Flyers Linking to Our Survey Were Posted in Both English and Spanish**

**Office of the City Auditor**

**Complete our survey!**

The independent Office of the City Auditor (OCA) invites you to share your ideas for program reviews.

**What City services or programs that you would like to see improve?**

Your suggestions will help our office determine what City programs to look at next. **Your voice matters!**

Survey must be completed by **April 10, 2026**

Or Visit [tinyurl.com/OCASurvey2026](https://www.sandiego.gov/auditor)

**Oficina del Auditor de la Ciudad (OCA)**

**¡Complete nuestra encuesta!**

La Oficina Independiente del Auditor de la Ciudad de San Diego (OCA) le invita a compartir sus ideas para las evaluaciones de programas.

¿Hay algún servicio o programa de la Ciudad que le gustaría que se mejorara?

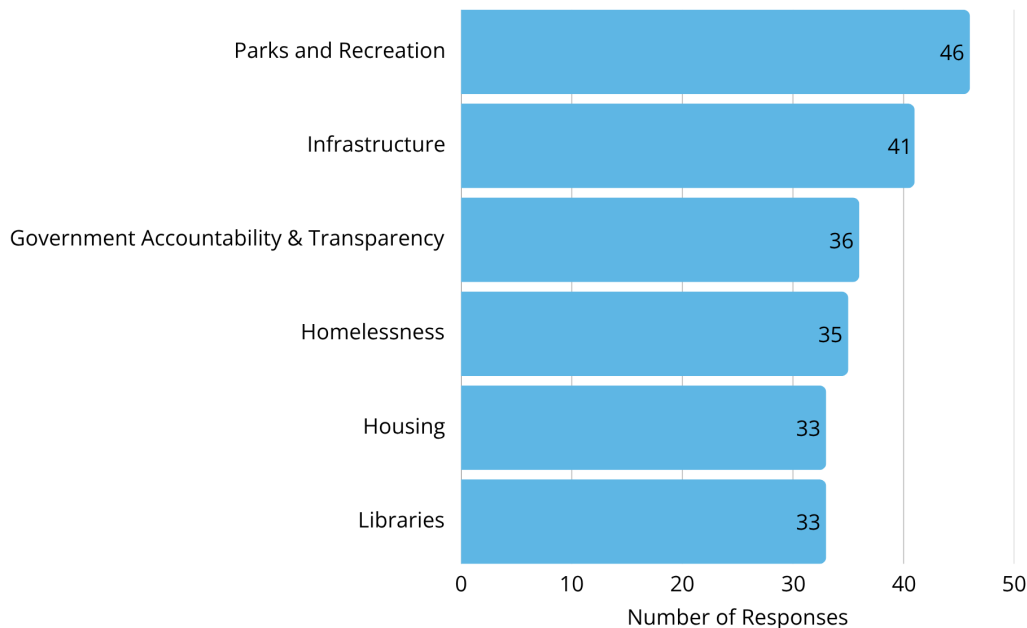
Sus sugerencias ayudarán a nuestra oficina a determinar cuáles serán los próximos programas de la Ciudad que revisaremos. ¡Su voz importa!

La encuesta debe completarse antes del **10 de abril de 2026**.

Escaneé el código QR o visite el enlace para completar la encuesta: [tinyurl.com/encuestaOCA2026](https://www.sandiego.gov/auditor)

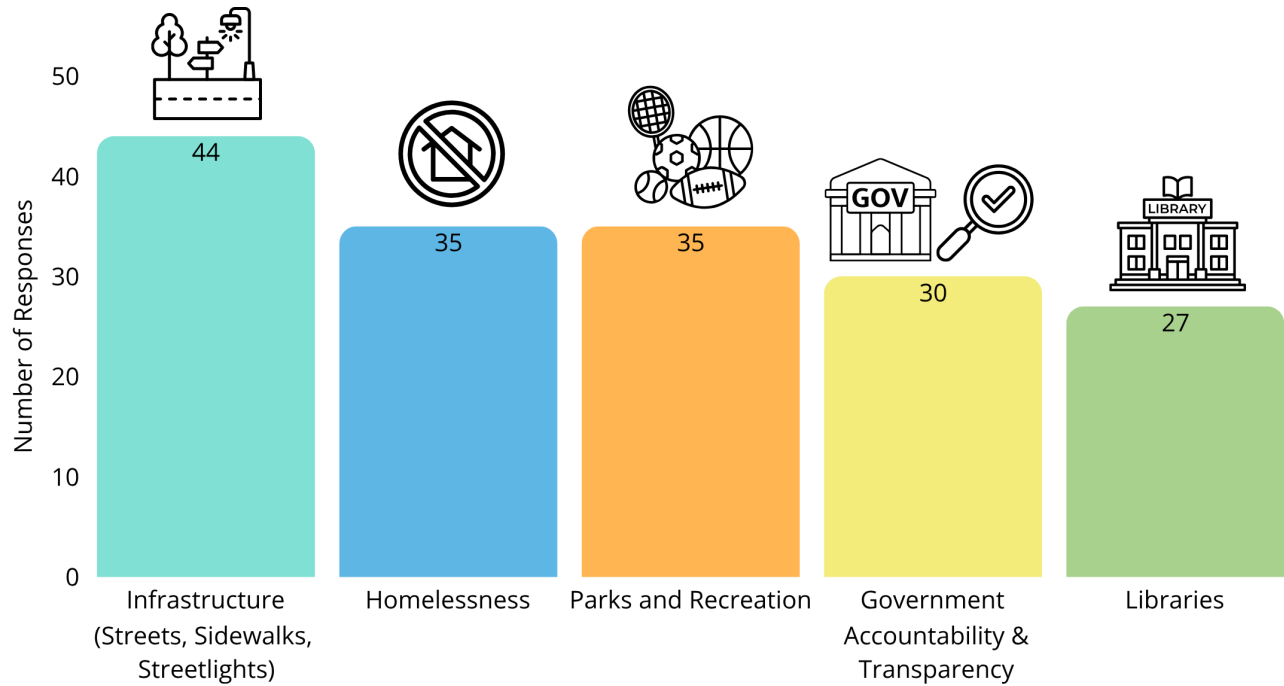
**Exhibit 3**

**Top Areas of City Work That Respondents Indicated Were Most Important**



**Exhibit 4**

**Top 5 City Services Respondents Would Like to See Improve**



More than 75 percent of respondents submitted ideas for potential performance audits or program reviews. We incorporated the public feedback into the proposed Audit Work Plan through a performance audit of homelessness expenditures and returns on investment, which will include assessing effective strategies employed by other cities that will be completed in FY2027; a performance audit of the enforcement of affordable housing covenants; a performance audit of City contracting practices; and a performance audit of public restroom cleanliness and maintenance, which include restrooms at public parks. We have recently completed audits of SDPD spending on overtime, parks and recreation equity, potholes, and street maintenance, all of which can be found on our website: <https://www.sandiego.gov/auditor/reports>.

## Proposed Audit Work Plan

In FY2027, we are proposing a work plan that addresses areas of critical importance to the City. The following Audit Work Plan includes in-process audits from our prior year's Audit Work Plan and new audit topics that cover a broad array of critical areas, several of which are foundational to the City's strategic objectives and core operations.

Additionally, the plan allocates staff hours to carry out investigations and other duties associated with the Fraud, Waste, and Abuse Hotline; our annual mandated audits; and other core annual activities. Included with each audit activity is the tentative audit objective for each assignment and estimated audit hours needed to complete it.

We will perform an in-depth risk assessment on each Activity Group selected for audit to ensure our audit objectives cover the areas of highest risk for that activity, and we will adjust the audit objective, procedures, and hours accordingly. Performance audit objectives vary widely and may include assessments of program effectiveness, efficiency, and equity; internal control; compliance; and prospective analyses. Our estimated audit hours for each audit activity are based on an analysis of average audit hours spent completing audits in previous years and our knowledge of the complexity of the Activity Groups selected for audit. The actual hours may vary based on the audit scope (which is determined in part by the detailed risk assessment performed for each engagement) and the extent and complexity of findings revealed during the audit engagement itself.

## Amendments to the Audit Work Plan

We may propose amendments to the Audit Work Plan during the fiscal year for a variety of reasons. For example, if we receive a time-sensitive request to perform an audit not on the Work Plan, we may present the request to the Audit Committee along with an analysis of the impact that the proposed change would have on our ability to complete the rest of the Audit Work Plan. We may also find, for example, that performing an audit on the Work Plan is not viable or warranted based on current circumstances, and we may therefore propose that the audit is removed from the Work Plan in favor of a different one. When proposing changes to the Audit Work Plan, we would prioritize audits that pertain to the health and safety of City residents and employees, have potential for significant financial or operational impact, and/or relate to issues of equity or integrity.

We will also need to propose amendments to the workplan if the budget cuts to OCA included in the Mayor's Draft FY2027 Budget are adopted. As discussed above, these cuts would reduce available audit resources by 2,160 hours, or 9 percent. This will require removing audit(s) from the workplan and potentially reducing the scope of the audits that remain. In addition, the staffing reductions that would be required to reduce OCA's budget would slow work on remaining audits, delay the investigation of allegations received through the Fraud, Waste, and Abuse Hotline, and slow work to follow up on the implementation status of audit and investigative recommendations.

## Audit Work Plan – Fiscal Year 2027

<b>Performance Audits – Carried Over from the Fiscal Year 2026 Audit Work Plan<sup>4</sup></b>						
Work Plan Item No.	Risk Assess Line No. <sup>5</sup>	Risk Score	Activity Subject Activity Group	Audit Objectives	FY2027 Audit Hours	Status as of June 1, 2026
1	N/A	N/A	Cybersecurity Defenses  Citywide	Evaluate the effectiveness of Citywide cyber defenses against both internal and external cyber threats, including cyberattacks.	194	Report Writing
2	87  78	556  563	Citywide Vehicle Rentals  General Services – Vehicle Acquisition  Purchasing & Contracting	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.	600	Report Writing
3	16	764	Internal Affairs  San Diego Police Department	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.	660	Fieldwork
4	17	706	Streetlight Equity  Transportation Department – Streets Division	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.	480	Fieldwork

4 There is one audit from the FY2025 Audit Work Plan (the Performance Audit of the Historical Designation Process) that we are proposing to not carry over into FY2026 due to ongoing City efforts to significantly overhaul that program.

5 Risk Assessment line numbers and scores for the carry over audits are from previous Citywide Risk Assessments.

Performance Audits – Carried Over from the Fiscal Year 2026 Audit Work Plan <sup>4</sup>						
5	89 108	555 500	Arts and Culture Funding Equity  Economic Development Department – Cultural Affairs Division	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.	540	Fieldwork
6	6	764	Police Armory  San Diego Police Department – Operations	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.	900	Planning
7	49	616	Business Tax Program  City Treasurer	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.	900	Planning
8	29  96	694  567	Annual Mission Bay Funds Audit (FY2025)  Parks & Recreation  Citywide Other/Special Funds	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 that the prior fiscal year collection, allocation, and use of Mission Bay Funds are in compliance with City Charter requirements.	500	Planning
9	106  117  72	507  475  574	Returns on Homelessness Investments  Department of Finance – Financial Reporting  Homelessness Strategies and Solutions Department  San Diego Housing Commission	Determine City expenditures associated with homelessness across all City departments and agencies, identify duplications of services or gaps, measure outcomes related to investments, and compare to strategies employed by other cities that have shown the most success in addressing homelessness.	2,200	Not Started

Performance Audits – Newly Proposed for Fiscal Year 2027						
Work Plan Item No.	Risk Assess Ln No.	Risk Score	Activity	Audit Objectives	FY2027 Audit Hours	Status
10	88	493	Engineering & Capital Projects	The tentative objective of this audit is to determine if the Engineering & Capital Projects department efficiently and effectively manages emergency contracts and construction contract change orders to balance expediency with good stewardship of public funds.	2,100	Not Started
11	62	546	Development Services Department	The tentative objective of this audit is to determine whether the City effectively ensures affordable housing generated through the Density Bonus, Inclusionary Housing Ordinance, and other programs is retained as affordable housing in accordance with the property owner’s agreement with the City.	2,000	Not Started
	67	539	San Diego Housing Commission			
	80	514	Planning Department			
12	21	645	Public Utilities Department	The tentative objective of this audit is to determine if the Public Utilities Department issues accurate and timely bills based on actual usage, efficiently receives customer payments, accurately credits customer accounts, and follows best practices for delinquent account collection and service stoppage.	1,900	Not Started
13	5	720	Fire-Rescue	The tentative objective of this audit is to assess whether the Lifeguard Services Division’s dispatch and emergency response procedures ensure efficient and effective response to public safety incidents.	1,600	Not Started
14	66	539	Parks & Recreation General Services	The tentative objective of this audit is to assess the efficiency and effectiveness of the City’s maintenance and cleaning of public restrooms to ensure they are available for public use.	1,600	Not Started
15	45	580	Parks & Recreation	The tentative objective of this audit is to determine if the allocation and oversight of Special Use Permits ensures City resources are distributed transparently, equitably, and in a manner that maximizes public benefit.	1,800	Not Started
16	147	353	Economic Development Department	The tentative objective of this audit is to evaluate the City’s oversight and management of municipal airports, including whether airports are managed in alignment with applicable safety standards and industry best practices.	1,800	Not Started

Performance Audits – Newly Proposed for Fiscal Year 2027						
17	N/A	N/A	IT Audits	OCA is in the process of completing an IT risk assessment, and will propose an IT workplan upon completion.	1,100	Not Started
18	85	556	Development Impact Fees	In its <a href="#">response</a> to the San Diego Civil Grand Jury report “ <a href="#">Never Been Challenged: City of San Diego Development Impact Fee Program Redux</a> ,” the City agreed to identify funding for OCA to conduct an audit of Development Impact Fees pursuant to Section 60023(h) of the Mitigation Fee Act. OCA will continue to work with the Administration and the City Attorney’s Office to establish a funding mechanism and scope for the audit and will report back to the Audit Committee once funding and scope have been determined.	TBD	Not Started

Additional Audit Activities for Fiscal Year 2027						
Work Plan Item No.	Risk Assess Ln No.	Risk Score	Activity	Audit Objectives	FY2027 Audit Hours	Status
19	N/A	N/A	Fraud, Waste, and Abuse Hotline	The Office of the City Auditor administers the City’s Fraud Hotline to provide individuals a way to confidentially report evidence of fraud, waste, or abuse involving City of San Diego employees or operations. Investigations are performed for all material accusations. We will issue quarterly reports providing an overview of Hotline activities. We may also issue separate, more detailed reports on specific investigations if we deem it to be in the public interest given the findings of the investigation.	3,500	Ongoing
20	N/A	N/A	Recommendation Follow-Up	The Office of the City Auditor tracks and follows-up on all audit recommendations to determine if they were properly implemented by City Management. We will issue follow-up reports for the periods ending June 30, 2026, and December 31, 2026. In addition, we will continue to update our <a href="#">recommendation tracking dashboard</a> .	720	Ongoing

Additional Audit Activities for Fiscal Year 2027						
21			Annual Mission Bay Funds Audit (FY2026)	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 that the prior fiscal year collection, allocation, and use of Mission Bay Funds are in compliance with City Charter requirements.	600	Not Started
	29	694	Parks & Recreation			
	96	567	Citywide Other/ Special Funds			
22			Annual Agreed-Upon Procedures re: Central Stores Inventory (FY2026)	San Diego Municipal Code Section 22.0501 requires an annual count of the inventory in City storerooms and warehouses. The objective of this audit is to confirm the valuation of the Central Stores inventory.	10	Not Started
	64	588	Purchasing & Contracting - Central Stores			

**Total Planned Audit Hours for FY2027: 25,704**

## Next Steps

I will present the proposed Audit Work Plan to the Audit Committee for review and approval at the meeting scheduled for June 10, 2026. After the Audit Work Plan is approved, I will provide the Audit Committee with monthly updates about the status of audit projects and progress towards completion, as well as quarterly updates about the status of reports received through the Fraud Hotline. Our office will provide the Audit Committee with the results of all completed audits in the form of an audit report, and we will present these reports to the Audit Committee at scheduled meetings and to the City Council and other stakeholders upon request.

I look forward to discussing the proposed FY2027 Audit Work Plan with you, and I sincerely appreciate your support for our office and our mission.

Respectfully submitted,

Andy Hanau,  
City Auditor

# Attachment A - Fiscal Year 2027 Citywide Risk Assessment

Ln #	Department	Activity Group	Risk Factors>>> (see full descriptions below table)																								Total Risk Score		
			1. Budget FTEs		2. Budgeted Expenses		3. Budgeted Revenue		4. Interaction with the Public		5. Mission-Critical Nature		6. Supporting Nature		7. Exposure to Public Displeasure or Negative Media		8. Effect or Impact of Regulations		9. Turnover		10. Employee Satisfaction		11. Past-Due Audit Recs		12. Hotline Reports			13. Not Audited Recently	
			Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score		Score	Weighted Score
1	Police	Centralized Investigations Division	9	72	9	81	5	45	9	81	9	81	5	25	9	36	7	28	5	45	9	81	9	72	9	72	5	45	764
2	Police	Traffic, Youth & Event Services	9	72	7	63	9	81	9	81	7	63	7	35	9	36	7	28	5	45	9	81	9	72	9	72	0	0	729
3	Police	Patrol Operations Division	9	72	9	81	3	27	9	81	9	81	9	45	9	36	7	28	5	45	9	81	9	72	9	72	0	0	721
4	Police	Support Operations	9	72	9	81	3	27	9	81	9	81	9	45	9	36	7	28	5	45	9	81	9	72	9	72	0	0	721
5	Fire-Rescue	Lifeguard Services	7	56	7	63	7	63	9	81	9	81	9	45	9	36	7	28	5	45	9	81	7	56	5	40	5	45	720
6	Police	Police Operations	7	56	7	63	5	45	9	81	9	81	9	45	9	36	7	28	5	45	9	81	9	72	9	72	0	0	705
7	Police	Training/Employee Development	9	72	7	63	3	27	5	45	9	81	7	35	9	36	7	28	5	45	9	81	9	72	9	72	5	45	702
8	Public Utilities	Water Production	7	56	9	81	3	27	9	81	9	81	7	35	9	36	9	36	5	45	7	63	5	40	9	72	5	45	698
9	Public Utilities	Water Distribution	9	72	9	81	0	0	9	81	9	81	9	45	9	36	9	36	5	45	7	63	5	40	9	72	5	45	697
10	Fire-Rescue	Emergency Operations	9	72	9	81	5	45	9	81	9	81	9	45	9	36	7	28	5	45	9	81	7	56	5	40	0	0	691
11	Parks & Recreation	Community Parks I	7	56	7	63	5	45	9	81	9	81	9	45	9	36	9	36	5	45	3	27	9	72	9	72	3	27	686
12	Parks & Recreation	Community Parks II	9	72	7	63	5	45	9	81	7	63	9	45	9	36	9	36	5	45	3	27	9	72	9	72	3	27	684
13	Parks & Recreation	Open Space	7	56	7	63	7	63	9	81	7	63	7	35	9	36	9	36	5	45	3	27	9	72	9	72	3	27	676
14	City Attorney	Civil Advisory	7	56	7	63	5	45	9	81	9	81	9	45	9	36	9	36	7	63	7	63	0	0	3	24	9	81	674
15	Public Utilities	Public Utilities	0	0	9	81	9	81	7	63	7	63	7	35	9	36	9	36	5	45	7	63	5	40	9	72	5	45	660
16	Stormwater	Stormwater	9	72	7	63	7	63	9	81	9	81	7	35	9	36	9	36	5	45	7	63	3	24	7	56	0	0	655
17	Police	Neighborhood Policing	5	40	5	45	0	0	9	81	9	81	9	45	9	36	7	28	5	45	9	81	9	72	9	72	3	27	653
18	City Council	Council Administration and all Districts	7	49	5	45	3	27	9	81	9	81	9	45	9	36	5	20	9	81	9	81	0	0	3	24	9	81	651
19	Public Utilities	Wastewater Collection	9	72	9	81	0	0	5	45	9	81	7	35	9	36	9	36	5	45	7	63	5	40	9	72	5	45	651
20	Development Services	Business Operations Support Services	5	40	7	63	9	81	9	81	7	63	7	35	5	20	7	28	5	45	0	0	9	72	9	72	5	45	645
21	Public Utilities	Water Meter Services	7	56	7	63	0	0	9	81	9	81	9	45	9	36	9	36	5	45	7	63	5	40	9	72	3	27	645
22	Public Utilities	WWTD	7	56	9	81	0	0	7	63	9	81	5	25	9	36	9	36	5	45	7	63	5	40	9	72	5	45	643
23	Parks & Recreation	Citywide Maintenance Services	7	56	5	45	5	45	9	81	7	63	7	35	9	36	9	36	5	45	3	27	9	72	9	72	3	27	640
24	Transportation	Street	9	72	9	81	9	81	9	81	9	81	7	35	9	36	5	20	5	45	3	27	3	24	7	56	0	0	639
25	City Attorney	Criminal Litigation	7	56	5	45	3	27	9	81	9	81	9	45	9	36	9	36	7	63	7	63	0	0	3	24	9	81	638
26	Parks & Recreation	Golf Operations	7	56	5	45	7	63	9	81	7	63	7	35	9	36	9	36	5	45	3	27	9	72	9	72	0	0	631
27	Parks & Recreation	Mission Bay Park & Shoreline Parks	7	56	5	45	7	63	9	81	7	63	7	35	9	36	9	36	5	45	3	27	9	72	9	72	0	0	631
28	Public Utilities	Customer Support Service	7	56	5	45	0	0	9	81	9	81	9	45	9	36	9	36	5	45	7	63	5	40	9	72	3	27	627
29	Public Utilities	EPM	7	56	7	63	0	0	7	63	7	63	9	45	9	36	9	36	5	45	7	63	5	40	9	72	5	45	627
30	Parks & Recreation	Balboa Park Division	5	40	5	45	5	45	9	81	7	63	7	35	9	36	9	36	5	45	3	27	9	72	9	72	3	27	624
31	Fire-Rescue	Community Risk Reduction	5	40	5	45	5	45	9	81	9	81	9	45	9	36	7	28	5	45	9	81	7	56	5	40	0	0	623
32	City Attorney	Civil Litigation	5	40	5	45	3	27	9	81	9	81	9	45	9	36	9	36	7	63	7	63	0	0	3	24	9	81	622
33	Emergency Medical Services	Emergency Medical Services	3	24	9	81	9	81	9	81	7	63	5	25	7	28	7	28	9	81	5	45	0	0	0	0	9	81	618
34	Library	Public Services	9	72	7	63	3	27	9	81	9	81	5	25	7	28	3	12	5	45	9	81	0	0	5	40	7	63	618
35	Fire-Rescue	Employee Services	5	40	5	45	3	27	7	63	7	63	9	45	9	36	7	28	5	45	9	81	7	56	5	40	5	45	614
36	Fire-Rescue	Communications	5	40	5	45	5	45	9	81	9	81	7	35	9	36	7	28	5	45	9	81	7	56	5	40	0	0	613
37	Public Utilities	EMTS	7	56	7	63	0	0	9	81	9	81	7	35	9	36	9	36	5	45	7	63	5	40	9	72	0	0	608
38	Transportation	Admin & Right-of-Way Management	5	40	9	81	9	81	9	81	9	81	7	35	9	36	5	20	5	45	3	27	3	24	7	56	0	0	607
39	Parks & Recreation	Park Ranger Division	5	40	3	27	5	45	9	81	7	63	7	35	9	36	9	36	5	45	3	27	9	72	9	72	3	27	606
40	City Attorney	Community Justice	5	40	3	27	3	27	9	81	9	81	9	45	9	36	9	36	7	63	7	63	0	0	3	24	9	81	604
41	Public Utilities	Employee Services & Quality Assurance	7	56	5	45	0	0	7	63	7	63	7	35	9	36	9	36	5	45	7	63	5	40	9	72	5	45	599
42	Environmental Services	Collection Services	9	72	9	81	9	81	9	81	9	81	3	15	7	28	7	28	5	45	0	0	0	0	5	40	5	45	597
43	Economic Development	Economic Development	3	24	3	27	5	45	7	63	9	81	7	35	5	20	7	28	9	81	9	81	7	56	3	24	3	27	592
44	Development Services	Permit Inspections	7	56	5	45	0	0	9	81	9	81	9	45	5	20	7	28	5	45	0	0	9	72	9	72	5	45	590
45	Parks & Recreation	Administrative Services	3	24	3	27	3	27	9	81	9	81	5	25	9	36	9	36	5	45	3	27	9	72	9	72	3	27	580
46	Fire-Rescue	Special Operations	3	24	3	27	3	27	9	81	7	63	5	25	9	36	7	28	5	45	9	81	7	56	5	40	5	45	578
47	Public Utilities	Finance & Budget	5	40	5	45	0	0	5	45	7	63	9	45	9	36	9	36	5	45	7	63	5	40	9	72	5	45	575
48	Development Services	Engineering	5	40	5	45	0	0	9	81	9	81	9	45	5	20	7	28	5	45	0	0	9	72	9	72	5	45	574
49	Parks & Recreation	Environmental Growth 2/3	0	0	5	45	5	45	9	81	7	63	5	25	9	36	9	36	5	45	3	27	9	72	9	72	3	27	574
50	Library	Support Services	5	40	5	45	3	27	9	81	9	81	5	25	7	28	3	12	5	45	9	81	0	0	5	40	7	63	568
51	Transportation	Traffic Engineering	7	56	5	45	5	45	9	81	9	81	5	25	9	36	5	20	5	45	3	27	3	24	7	56	3	27	568
52	Development Services	Building Constuction & Safety	5	40	5	45	0	0	9	81	9	81	7	35	5	20	7	28	5	45	0	0	9	72	9	72	5	45	564
53	City Attorney	Management/Administration	3	24	3	27	0	0	9	81	9	81	9	45	9	36	9	36	7	63	7	63	0	0	3	24	9	81	561
54	Public Utilities	Innovation & Technology	3	24	5	45	0	0	5	45	7	63	9	45	9	36	9	36	5	45	7	63	5	40	9	72	5	45	559
55	Development Services	Customer Care & Employee Development	5	40	3	27	0	0	9	81	9	81	9	45	5	20	7	28	5	45	0	0	9	72	9	72	5	45	556
56	Development Services	Telecom and Utility	5	40	3	27	0	0	9	81	9	81	9	45	5	20	7	28	5	45	0	0	9	72	9	72	5	45	556
57	Parks & Recreation	Environmental Growth 1/3	0	0	3	27	5	45	9	81	7	63	5	25	9	36	9	36	5	45	3	27	9	72	9	72	3	27	556

# Attachment A - Fiscal Year 2027 Citywide Risk Assessment

Risk Factors>>> (see full descriptions below table)			1. Budget FTEs		2. Budgeted Expenses		3. Budgeted Revenue		4. Interaction with the Public		5. Mission-Critical Nature		6. Supporting Nature		7. Exposure to Public Displeasure or Negative Media		8. Effect or Impact of Regulations		9. Turnover		10. Employee Satisfaction		11. Past-Due Audit Recs		12. Hotline Reports		13. Not Audited Recently		Total Risk Score
			8		9		9		9		9		4		4		4		9		9		8		8		9		
			Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	
Ln #	Department	Activity Group																											
70	Fire-Rescue	Emergency Medical Services-Fire	0	0	0	0	5	45	9	81	9	81	9	45	9	36	7	28	5	45	9	81	7	56	5	40	0	0	538
71	Engineering & Capital Projects	Business Operations & Employee Services	5	40	7	63	9	81	3	27	9	81	0	0	9	36	9	36	5	45	3	27	0	0	7	56	5	45	537
72	City Treasurer	Delinquent Accounts	3	24	3	27	5	45	9	81	7	63	9	45	5	20	9	36	7	63	7	63	0	0	5	40	3	27	534
73	Purchasing & Contracting	Purchasing & Contracting	5	40	5	45	0	0	9	81	7	63	9	45	7	28	3	12	5	45	7	63	9	72	5	40	0	0	534
74	Engineering & Capital Projects	Construction Engineering Support	7	56	5	45	0	0	9	81	9	81	5	25	9	36	9	36	5	45	3	27	0	0	7	56	5	45	533
75	Public Utilities	Pure Water Program Management	3	24	5	45	0	0	7	63	7	63	9	45	9	36	9	36	5	45	7	63	5	40	9	72	0	0	532
76	Environmental Services	Disposal & Environmental Protection	7	56	7	63	9	81	9	81	7	63	9	45	7	28	7	28	5	45	0	0	0	5	40	0	0	530	
77	City Treasurer	Business Tax	3	24	3	27	7	63	9	81	7	63	9	45	5	20	9	36	7	63	7	63	0	0	5	40	0	0	525
78	Economic Development	Business Expansion, Attraction & Retention	0	0	0	0	3	27	7	63	9	81	7	35	5	20	7	28	9	81	9	81	7	56	3	24	3	27	523
79	Engineering & Capital Projects	SW & T Project Delivery	5	40	5	45	0	0	9	81	9	81	5	25	9	36	9	36	5	45	3	27	0	0	7	56	5	45	517
80	City Planning	City Planning	7	56	5	45	7	63	9	81	9	81	5	25	9	36	7	28	5	45	3	27	0	0	0	0	3	27	514
81	Human Resources	Human Resources	5	40	3	27	3	27	3	27	9	81	9	45	9	36	9	36	5	45	7	63	5	40	5	40	0	0	507
82	San Diego Convention Center	San Diego Convention Center Corporation	9	72	7	63	9	81	9	81	3	27	0	0	7	28	3	12	5	45	5	45	0	0	3	24	3	27	505
83	City Attorney	Your Safe Place	0	0	0	0	3	27	9	81	7	63	5	25	9	36	9	36	7	63	7	63	0	0	3	24	9	81	499
84	Engineering & Capital Projects	Facilities & Parks Project Delivery	5	40	3	27	0	0	9	81	9	81	5	25	9	36	9	36	5	45	3	27	0	0	7	56	5	45	499
85	Engineering & Capital Projects	Utilities Project Delivery	5	40	5	45	0	0	9	81	9	81	5	25	9	36	9	36	5	45	3	27	0	0	7	56	3	27	499
86	City Clerk	City Clerk Administration	0	0	3	27	0	0	9	81	9	81	9	45	9	36	9	36	9	81	3	27	0	0	0	0	9	81	495
87	Environmental Services	Clean SD	5	40	5	45	3	27	9	81	9	81	7	35	7	28	7	28	5	45	0	0	0	5	40	5	45	495	
88	Engineering & Capital Projects	Infrastructure Construction Management	3	24	3	27	0	0	9	81	9	81	7	35	9	36	9	36	5	45	3	27	0	0	7	56	5	45	493
89	Fire-Rescue	Fire-Rescue	0	0	0	0	0	0	9	81	9	81	9	45	9	36	7	28	5	45	9	81	7	56	5	40	0	0	493
90	Personnel	Recruiting & Exam Management	3	24	3	27	0	0	9	81	9	81	9	45	5	20	5	20	5	45	3	27	7	56	5	40	3	27	493
91	Department of Finance	External Financial Reporting	5	40	5	45	3	27	7	63	9	81	9	45	7	28	7	28	5	45	7	63	3	24	0	0	0	0	489
92	General Services	Fleet Maintenance	7	56	7	63	9	81	0	0	7	63	9	45	7	28	7	28	5	45	0	0	7	56	3	24	0	0	489
93	Citywide Other/Special Funds	Citywide Other/Special Funds	0	0	9	81	9	81	3	27	9	81	5	25	5	20	5	20	0	0	5	45	0	0	3	24	9	81	485
94	Parks & Recreation	Los Penasquitos Reserve	0	0	0	0	0	0	9	81	7	63	5	25	9	36	9	36	5	45	3	27	9	72	9	72	3	27	484
95	Risk Management	Public Liability & Loss Recovery	3	24	3	27	0	0	9	81	9	81	7	35	7	28	3	12	5	45	3	27	7	56	5	40	3	27	483
96	General Services	Fleet Administration	5	40	5	45	7	63	0	0	7	63	9	45	7	28	7	28	5	45	0	0	7	56	3	24	5	45	482
97	Homelessness Strategies & Solutions	Homelessness Strategies & Solutions	0	0	7	63	9	81	5	45	5	45	7	35	7	28	7	28	5	45	7	63	3	24	3	24	0	0	481
98	City Treasurer	Parking Meter Operations	0	0	3	27	7	63	9	81	5	45	3	15	5	20	9	36	7	63	7	63	0	0	5	40	3	27	480
99	Communications	Communications	3	24	3	27	3	27	9	81	7	63	5	25	5	20	0	0	9	81	3	27	0	0	3	24	9	81	480
100	Environmental Services	Environmental Services	5	40	7	63	7	63	9	81	5	45	9	45	7	28	7	28	5	45	0	0	0	5	40	0	0	478	
101	General Services	Vehicle Acquisition	0	0	9	81	9	81	0	0	7	63	9	45	7	28	7	28	5	45	0	0	7	56	3	24	3	27	478
102	Office of the Mayor	Office of the Mayor	5	40	3	27	0	0	9	81	9	81	9	45	9	36	5	20	5	45	7	63	0	0	5	40	0	0	478
103	City Clerk	Legislative Services	3	24	0	0	0	0	7	63	9	81	9	45	9	36	9	36	9	81	3	27	0	0	0	0	9	81	474
104	Fire-Rescue	Logistics	0	0	3	27	0	0	7	63	7	63	7	35	9	36	7	28	5	45	9	81	7	56	5	40	0	0	474
105	Department of Finance	Debt Management & CIP	3	24	3	27	3	27	5	45	9	81	7	35	7	28	7	28	5	45	7	63	3	24	0	0	5	45	472
106	Department of Information Technology	Enterprise Resource Planning	3	24	7	63	7	63	3	27	7	63	9	45	9	36	9	36	5	45	0	0	0	0	3	24	5	45	471
107	Department of Information Technology	Information Technology	3	24	3	27	5	45	9	81	7	63	9	45	9	36	9	36	5	45	0	0	0	0	3	24	5	45	471
108	Development Services	Urban & Innovation	0	0	0	0	0	0	9	81	7	63	9	45	5	20	7	28	5	45	0	0	9	72	9	72	5	45	471
109	PETCO Park	PETCO Park	0	0	5	45	7	63	5	45	7	63	7	35	3	12	3	12	5	45	5	45	0	0	3	24	9	81	470
110	City Clerk	Elections & Information Services	0	0	0	0	0	0	9	81	9	81	9	45	9	36	9	36	9	81	3	27	0	0	0	0	9	81	468
111	Facilities Services	Facilities Services	7	56	5	45	5	45	3	27	9	81	9	45	7	28	5	20	5	45	5	45	0	0	3	24	0	0	461
112	Environmental Services	Waste Reduction	5	40	5	45	5	45	9	81	9	81	5	25	7	28	7	28	5	45	0	0	0	5	40	0	0	458	
113	Transportation	Transportation	5	40	3	27	3	27	0	0	7	63	9	45	9	36	5	20	5	45	3	27	3	24	7	56	5	45	455
114	Library	Library Administration	3	24	3	27	0	0	7	63	9	81	5	25	7	28	3	12	5	45	9	81	0	0	5	40	3	27	453
115	City Treasurer	Revenue Audit	3	24	3	27	3	27	7	63	5	45	3	15	5	20	9	36	7	63	7	63	0	0	5	40	3	27	450
116	Compliance	Compliance	3	24	3	27	3	27	7	63	9	81	7	35	5	20	7	28	7	63	0	0	0	0	0	0	9	81	449
117	Purchasing & Contracting	Equal Opportunity Contracting	0	0	0	0	0	0	9	81	7	63	9	45	7	28	3	12	5	45	7	63	9	72	5	40	0	0	449
118	Risk Management	Department Management	0	0	0	0	7	63	3	27	9	81	5	25	7	28	3	12	5	45	3	27	7	56	5	40	5	45	449
119	Personnel	Classification & Liaison	3	24	3	27	0	0	7	63	9	81	9	45	5	20	5	20	5	45	3	27	7	56	5	40	0	0	448
120	City Treasurer	Treasury Accounting	0	0	0	0	3	27	7	63	7	63	9	45	5	20	9	36	7	63	7	63	0	0	5	40	3	27	447
121	Redevelopment Agency	Redevelopment Agency	0	0	7	63	3	27	5	45	7	63	7	35	5	20	5	20	5	45	5	45	0	0	0	0	9	81	444
122	Development Services	Administration & Support Services	0	0	0	0	0	0	9	81	7	63	7	35	5	20	7	28	5	45	0	0	9	72	9	72	3	27	443
123	Ethics Commission	Ethics Commission	0	0	0	0	0	0	9	81	9	81	3	15	9	36	7	28	5	45	5	45	3	24	0	0	9	81	436
124	City Clerk	Records Management	0	0	0	0	0	0	5	45	9	81	9	45	9	36	9	36	9	81	3	27	0	0	0	0	9	81	432
125	Personnel	Personnel Management	3	24	3	27	0	0	5	45	9	81	9	45	5	20	5	20	5	45	3	27	7	56	5	40	0	0	430
126	Engineering & Capital Projects	Program & Project Development	5	40	5	45	0	0	3	27	5	45</																	

# Attachment A - Fiscal Year 2027 Citywide Risk Assessment

Risk Factors>>> (see full descriptions below table)			1. Budget FTEs		2. Budgeted Expenses		3. Budgeted Revenue		4. Interaction with the Public		5. Mission-Critical Nature		6. Supporting Nature		7. Exposure to Public Displeasure or Negative Media		8. Effect or Impact of Regulations		9. Turnover		10. Employee Satisfaction		11. Past-Due Audit Recs		12. Hotline Reports		13. Not Audited Recently		Total Risk Score		
			8		9		9		9		9		4		4		4		9		9		8		8		9				
			Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score		Score	Weighted Score
Ln #	Department	Activity Group	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score	Weighted Score	Score
140	Special Events & Filming	Special Events & Filming	0	0	0	0	0	0	9	81	9	81	7	35	7	28	5	20	5	45	9	81	0	0	0	0	3	27	398		
141	Risk Management	Employee Benefits	0	0	3	27	0	0	0	0	9	81	7	35	7	28	3	12	5	45	3	27	7	56	5	40	5	45	396		
142	Risk Management	Workers' Compensation	5	40	3	27	0	0	0	0	9	81	7	35	7	28	3	12	5	45	3	27	7	56	5	40	0	0	391		
143	Department of Information Technology	Department of Information Technology	3	24	3	27	5	45	3	27	9	81	9	45	9	36	9	36	5	45	0	0	0	0	3	24	0	0	390		
144	Special Promotional Programs	Support to Other Funds	0	0	9	81	0	0	0	0	7	63	5	25	7	28	5	20	5	45	5	45	0	0	0	0	9	81	388		
145	Commission on Police Practices	Commission on Police Practices	0	0	0	0	0	0	7	63	5	45	5	25	9	36	9	36	0	0	9	81	0	0	0	0	9	81	367		
146	Department of Information Technology	Citywide IT Fixed Expenses	0	0	7	63	9	81	0	0	0	0	7	35	9	36	9	36	5	45	0	0	0	0	3	24	5	45	365		
147	Airport Management	Airport Management	3	24	3	27	5	45	5	45	3	27	0	0	3	12	5	20	9	81	5	45	0	0	0	0	3	27	353		
148	Special Promotional Programs	Discretionary Funding	0	0	5	45	0	0	0	0	7	63	5	25	7	28	5	20	5	45	5	45	0	0	0	0	9	81	352		
149	Engineering & Capital Projects	Project Development & Management	0	0	0	0	0	0	3	27	9	81	3	15	9	36	9	36	5	45	3	27	0	0	7	56	3	27	350		
150	Department of Finance	Department of Finance	0	0	0	0	0	0	5	45	9	81	7	35	7	28	7	28	5	45	7	63	3	24	0	0	0	0	349		
151	Publishing Services	Publishing Services	0	0	0	0	3	27	0	0	7	63	9	45	5	20	5	20	5	45	5	45	0	0	0	0	9	81	346		
152	Risk Management	Loss Control	0	0	0	0	0	0	0	0	5	45	9	45	7	28	3	12	5	45	3	27	7	56	5	40	5	45	343		
153	City Treasurer	Community Parking Districts Admin	0	0	0	0	0	0	3	27	3	27	7	35	5	20	9	36	7	63	7	63	0	0	5	40	3	27	338		
154	Department of Information Technology	IT Contract Management	0	0	0	0	3	27	3	27	7	63	7	35	9	36	9	36	5	45	0	0	0	0	3	24	5	45	338		
155	Concourse & Parking Garage	Concourse & Parking Garage	0	0	3	27	5	45	5	45	5	45	3	15	5	20	3	12	0	0	5	45	0	0	0	0	9	81	335		
156	Department of Information Technology	Enterprise IT Sourcing Operations	0	0	0	0	0	0	3	27	7	63	9	45	9	36	9	36	5	45	0	0	0	0	3	24	5	45	321		
157	Citywide Program Expenditures	Citywide Program Expenditures	0	0	9	81	0	0	0	0	5	45	5	25	0	0	3	12	0	0	5	45	0	0	3	24	9	81	313		
158	Office of Emergency Services	Office of Emergency Services	3	24	3	27	3	27	3	27	5	45	5	25	7	28	5	20	5	45	0	0	5	40	0	0	0	0	308		
159	Purchasing & Contracting	Purchasing & Contracting Mgmt	0	0	0	0	0	0	0	0	3	27	3	15	7	28	3	12	5	45	7	63	9	72	5	40	0	0	302		
160	Special Promotional Programs	Arts, Culture, & Community Festivals	0	0	0	0	0	0	3	27	3	27	5	25	7	28	5	20	5	45	5	45	0	0	0	0	9	81	298		
161	Performance & Analytics	Performance & Analytics	3	24	3	27	0	0	3	27	7	63	7	35	3	12	3	12	5	45	3	27	0	0	0	0	0	0	272		
162	Special Promotional Programs	Economic Development	0	0	0	0	0	0	0	0	3	27	3	15	7	28	5	20	5	45	5	45	0	0	0	0	9	81	261		
163	Engineering & Capital Projects	Capital Asset Management	0	0	0	0	0	0	0	0	0	0	0	0	9	36	9	36	5	45	3	27	0	0	7	56	5	45	245		

**Full Description of Risk Factors**

- 1 The Activity Group's staffing level (budgeted full-time equivalent positions). FY26 figures were used for FTEs, revenues, and expenditures.
- 2 The Activity Group's budgeted annual expenses. FY26 figures were used for FTEs, revenues, and expenditures.
- 3 The Activity Group's budgeted annual revenues. FY26 figures were used for FTEs, revenues, and expenditures.
- 4 The public service nature of the Activity Group. (The extent to which the Activity Group interfaces with or directly serves the general public.)
- 5 The mission-critical nature of the Activity Group. (The importance of the Activity Group in achieving the Department's goals and objectives.)
- 6 The supporting nature of the Activity Group. (The importance of the Activity Group to other Departments or Activity Groups in achieving their goals and objectives.)
- 7 The Activity Group's exposure to public displeasure or negative media coverage.
- 8 The effect or impact of regulations on the Activity Group's operations.
- 9 The Activity Group's employee turnover rate.
- 10 The Activity Group's employee satisfaction rate.
- 11 The extent to which the Activity Group has audit recommendations that are past-due.
- 12 The extent to which our office has received allegations about the Activity Group through the Fraud, Waste, and Abuse Hotline.
- 13 How recently our office has audited the Activity Group. (We increased scores for Departments and Activity Groups that our office has not audited within five fiscal years.)



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