Audit Recommendation Follow-Up Report

SEPTEMBER 2026

Status Update as of June 30, 2026

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CITY OF SAN DIEGO
OCA
OFFICE *of the* CITY AUDITOR

September 30, 2026

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

Recommendation Follow-Up Report – Status Update as of June 30, 2026

Attached is the Office of the City Auditor's Recommendation Follow-Up Report, which provides the status of open recommendations as of June 30, 2026. We will continue reporting on open recommendations semiannually for periods ending around June 30th and December 31st.

We have provided a short summary of data and attached the status updates for all recommendations. We look forward to presenting this report at the October 7, 2026 Audit Committee meeting.

The intent of this report is to keep the Audit Committee and other stakeholders informed about the implementation status of recommendations made by the Office of the City Auditor. We welcome any suggestions or recommendations for improving this report to enhance your ability to monitor the effective implementation of City Auditor recommendations.

We would like to thank all the staff from the various departments that provided us with information for this report. All of their valuable time and efforts are greatly appreciated.

Respectfully submitted,



Andy Hanau
City Auditor

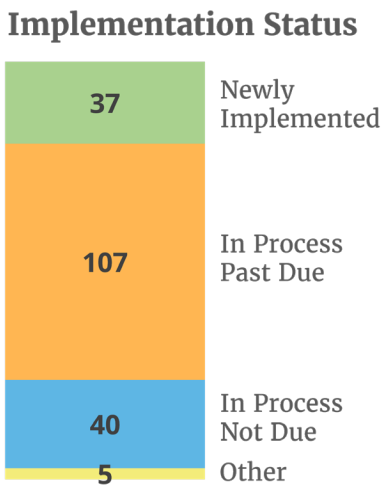
cc: Honorable Mayor Todd Gloria
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Audit Recommendation Follow-Up Report

Status Update as of June 30, 2026



Implementation Status

We don't just point out problems, we identify and recommend solutions. The City's implementation of our recommendations has resulted in significant financial benefits to the City, substantial improvements in the delivery of critical City services, improved oversight of City programs, and has increased the City's transparency and accountability to those it serves. We follow up on the implementation status of our audit and investigative recommendations every six months. For this follow-up period, OCA reviewed the status of 189 open recommendations across 44 audit and investigative reports.

Impacts of Newly Implemented Recommendations

Newly implemented recommendations will help improve various City programs and processes. For example:

- To help ensure City vehicles receive preventive maintenance and safety inspections timely, **Fleet Operations has implemented all recommendations from the Fleet Maintenance audit**, including enabling departments to monitor the status of their fleet maintenance work orders and schedule maintenance and inspection appointments; conducting coordination meetings to share information and create accountability; and setting turnaround time goals. **As a result, the percent of City vehicles receiving preventive maintenance on time has more than tripled to 75%**, which will help avoid costly breakdowns and reduce the risk of City vehicles operating unsafely.
- **Public Utilities has implemented all recommendations from the Follow Up Performance Audit of the Industrial Wastewater Control Program,** and fees are now set at full cost recovery and accounting has been improved. These efforts will help ensure that program costs will be borne by IWCP permittees and **costs will not be inappropriately included in other residential and commercial customers' wastewater bills**.
- Development Services has implemented a Pay-As-You-Go billing model to address issues OCA identified with the previous deposit account billing system. **This will help avoid millions of dollars in unpaid costs that were incurred under the deposit account billing model**.
- **Transportation has implemented all recommendations from the Performance Audit of Pothole Repair Operations**, including acquiring additional pothole trucks to maximize staff productivity; using mapping to improve routing efficiency; and increasing proactive repairs to improve equity. These efforts have resulted in **thousands of additional potholes being repaired per year within budget, as well as significant increases in pothole repairs in underserved areas**.
- The City Council approved changes to towing policy proposed by Councilmember Whitburn in response to the Performance Audit of the City's Vehicle Towing Program. The policy changes, if implemented by SDPD, will **help reduce City costs when vehicles are towed that are likely to be sold at auction at a loss to the City**.

Fiscal Benefits of Recommendations Still In Process

Many in-process recommendations can help improve the City's financial situation if implemented. For example:

- **Stormwater Re-Inspection Fee (2018):** We recommended recovering re-inspection costs from non-compliant properties, which Stormwater estimates would generate $1.5 million+ per year.
- **Lease Management (2022):** We recommended updating leases of City property because undercharging even a small percentage due to holdover could result in millions of dollars in foregone revenue each year.
- **Workplace Safety (2021):** We found that the City's costs from workplace injuries could be more than $200 million per year. We recommended the City improve workplace safety programs to reduce workplace injuries, as the City's workers' compensation claims rate was 17 percent higher than similar agencies.
- **Environmental Services (2025):** We found that the City does not increase private waste hauler franchise fees by inflation and has not conducted a franchise fee study to ensure costs are fully recovered. Conducting such a study will help ensure those fees, which amount to approximately $14 million per year, can withstand a legal challenge and that the City is recovering all allowable costs.

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Summary

The mission of the Office of the City Auditor 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.

We greatly appreciate the Administration's efforts to implement audit and investigative recommendations to improve City operations and mitigate the risks identified during our audits and investigations.

As of our last recommendation follow-up report for the period ending December 31, 2025, there were 163 open recommendations. Since then, we have issued four performance audit reports,which added 26 new recommendations with 100 percent agreement, for a total of 189 open recommendations for the period ending June 30, 2026, as shown below.

26 new recommendations to improve efficiency, effectiveness, and equity of City operations issued January 1, 2026 through June 30, 2026

City Management agreed with **100%** of new recommendations

Recommendation Agreement



41 Recommendations Resolved for Period Ending June 30, 2026

189 Recommendations Reviewed:

- 37 Implemented
- 107 In Process – Past Due
- 40 In Process – Not Due
- 1 Partially Implemented – No Further Action
- 3 Will Not Implement
- 1 Disagree (Audit Committee Requested Action)

To augment this and future recommendation follow-up reports, we have created and published an interactive dashboard on our website as shown in **Exhibit 1**. For the interactive dashboard and copies of past reports, visit our website:

Recommendation Follow-Up Home Page

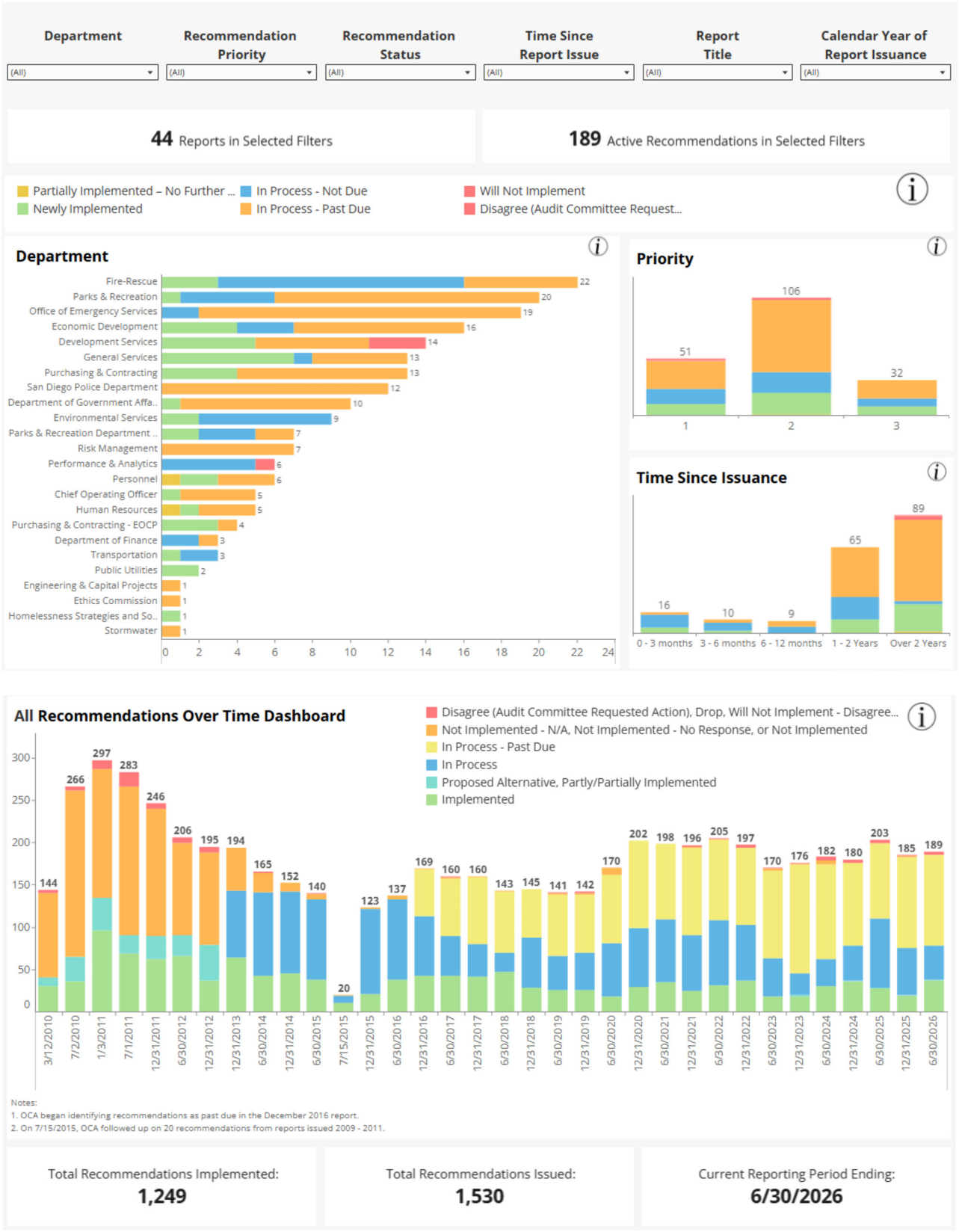
Recommendation Follow-Up Dashboard

Audit Recommendation Follow-Up Reports

As shown in **Exhibit 1**, the dashboard allows users to view and sort open recommendations by report year of issuance, department, recommendation priority, recommendation status, implementation time (since report issuance), and report.

Exhibit 1

Screenshots of the Dashboard for the Current Report Period Ending June 30, 2026



Implementation Status of Recommendations

This report reflects the status of all Office of the City Auditor open audit recommendations as of June 30, 2026. We contacted departments directly to gather recommendation status information, reviewed all outstanding recommendations, and placed the recommendations into the following status categories:

Previously Implemented: Management provided sufficient and appropriate evidence to support implementation of all elements of the recommendation, or identified and implemented an alternative approach that addresses the risk and we deemed the recommendation to be implemented during a prior reporting period;

Newly Implemented: Management provided sufficient and appropriate evidence to support implementation of all elements of the recommendation, or identified and implemented an alternative approach that addresses the risk;

In Process – Past Due: Management provided some evidence, but not all elements of the recommendation have been addressed; or the department has agreed to implement the recommendation but has not yet completed the implementation, and the original target implementation date has passed;

In Process – Not Due: Management provided some evidence but not all elements of the recommendation have been addressed, or the department has agreed to implement the recommendation but has not yet completed the implementation, and the original target implementation date has not yet passed;

Will Not Implement: Management disagreed with the recommendation, did not intend to implement, or the department has determined it will not implement the recommendation for reasons identified in the report, and no further action will be reported;

Not Implemented – N/A: Circumstances changed to make the recommendation no longer applicable;

Disagree (Audit Committee Requested Action): Management disagreed with the original recommendation as written, but the Audit Committee requested action to mitigate the risk; and

Partially Implemented – No Further Action: Management has completed some elements of the recommendation, but has not fully addressed the risk and does not plan to take any further action.

The following icons are used throughout this report to indicate the **47** recommendations for which the department reported that it requires additional resources and the **29** recommendations that can provide a fiscal benefit to the City if implemented, such as increased revenues, reduced costs or significant efficiencies, or cost avoidance.

 **= Requires Resources**

 **= Fiscal Benefit**

Exhibit 3 below summarizes the status of the 189 recommendations by audit report in chronological order.

Exhibit 3

Audit Reports and Recommendation Status

Report #	Report Title	Newly Implemented	In Process Past Due	In Process Not Due	Other	Page #
15-012	The City Needs to Address the Lack of Contract Administration and Monitoring on Citywide Goods and Services Contracts		1			19
15-016	Performance Audit of Citywide Contract Oversight	2				21
16-016	Citywide Contract Oversight II - Contract Review	1	1			24
17-013	Performance Audit of the San Diego Convention Center	1				27
18-023	Performance Audit of the Storm Water Division		1			29
19-002	Performance Audit of the Real Estate Assets Department's Portfolio Management Practices	1				31
20-003	Hotline Report of Abuse Related to the Unfair Award of a Multi-Million-Dollar Contract	1	3			33
20-008	Performance Audit of Development Services Department Administration of Deposit Accounts for Development Projects	5				36
20-009	Performance Audit of the City's Efforts to Address Homelessness	1				40
20-010	Hotline Investigation of Gifts Received by a City Employee		1			43
20-011	Performance Audit of the City's Strategic Human Capital Management	1				46
21-001	Follow-Up Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program	2				49

Report #	Report Title	Newly Implemented	In Process Past Due	In Process Not Due	Other	Page #
21-002	Agreed-Upon Procedures Related to the Central Stores Physical Inventory - Fiscal Year 2020		1			51
21-005	Performance Audit of the Purchasing and Contracting Department's Small Local Business Enterprise Program	3	1			52
21-006	Performance Audit of Strategic Human Capital Management II: Employee Performance Management		1			56
22-002	Performance Audit of the City's Major Building Acquisition Process	1			1	9 & 58
22-005	Performance Audit of Equity in Recreation Programming		12			60
22-007	Performance Audit of the City's Lease Management and Renewal Process		4			78
22-008	Performance Audit of Workplace Safety and Workers' Compensation		5			84
22-009	Performance Audit of the Development Services Department's Code Enforcement Division		6		3	13 & 90
23-001	Performance Audit of SDPD's Use and Management of Body Cameras		6			97
23-004	Performance Audit of the City's Get It Done Application and Service Requests Management				1	101
23-005	Performance Audit of the City's Towing Program		3			103
23-08	Hotline Report of Unsafe Driving by City Employees		2			107
24-01	Performance Audit of the City's Brush Management on City-Owned Land		4			109
24-02	Performance Audit of the City's Classified Employee Hiring Process	1	4			116
24-03	Fraud Hotline Report of Purchase Order Approvals		1			123
24-04	Re-Review of the 2016 Audit of the City's Programs Responsible for Improving Pedestrian Safety		1	2		125
24-08	Performance Audit of SDPD Overtime		3			128
24-11	2024 High Risk Re-Review of the 2013 Performance Audit of the City's Pothole Repair Operations	1				131

Report #	Report Title	Newly Implemented	In Process Past Due	In Process Not Due	Other	Page #
25-01	Performance Audit of Facility Maintenance		5	3		133
25-02	Performance Audit of the City's Contract Management Process		3			142
25-05	Fraud Hotline Report of Boat Storage Permits	1		5		145
25-06	Performance Audit of the City's Fleet Maintenance	7				151
25-07	Performance Audit of the City's Grants Program	1	9			155
25-08	Performance Audit of the City's Trash, Recycling, and Organics Collection and Handling			7		165
25-09	Performance Audit of Fire-Rescue Overtime	1	4			172
25-10	Performance Audit of the City's Disaster Response		17	2		177
26-03	Performance Audit of the City's Key Performance Indicators			5		193
26-04	Performance Audit of the Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2024		4			200
26-05	Performance Audit of the City's Management of Its Leased Golf Property Portfolio	2	2	3		204
26-06	Performance Audit of the Fire-Rescue Department's Emergency Medical Response Process			3		209
26-07	Performance Audit of the City's Response to Homeless Encampments Since the Unsafe Camping Ordinance	2				215
26-08	Performance Audit of Brush Management on Private Property	2	2	10		217
Grand Total		37 (20%)	107 (56%)	40 (21%)	5 (3%)	

Report Sections

This report provides detailed information about the recommendations in the following sections:

Section A: Recommendations Highlighted for the Audit Committee's Attention

Generally, this section includes recommendations for which: (a) the Administration disagreed with implementing the recommendation; (b) the status update significantly varied from previous updates provided by the Administration; (c) some type of further action by the Audit Committee is needed; (d) Management took partial action to implement the recommendation and plans to take no further action; and/or (e) it is determined to be Not Applicable (N/A) any longer and should be dropped.

Section B: Recommendation Implementation Status by Report

This section includes all newly implemented and in process recommendations as of June 30, 2026, organized by audit or investigative report. This section includes brief summaries of every report, as well as a table summarizing the status of all recommendations from that report.

Format for Recommendation Status Updates

As a result of ongoing process improvement discussions between OCA and the Compliance Department, in January 2024, we issued a joint memorandum with the Chief Operating Officer to City Department Directors regarding the requested format for providing status updates for our recommendations.

The format, which is reflected in many of the recommendation implementation updates in this report, includes the following basic elements:

1. A summary of the key steps or tasks required to implement an agreed-upon recommendation;
2. The status of each step or task, including whether the step or task has been completed, or any information on the progress in completing the step or task; and
3. Target timeframes for completing the remaining steps or tasks.

Section A

Recommendations for the Audit Committee's Attention

This section includes recommendations highlighted for the Audit Committee's attention. Generally, this section includes recommendations for which: (a) Management has **disagreed** with implementing the recommendation; (b) the **status update significantly varied from previous updates** provided by the Administration; (c) some type of **further action** by the Audit Committee is needed; (d) Management took **partial action** to implement the recommendation and **plans to take no further action**; and/or (e) it is determined to be **Not Applicable (N/A)** any longer and should be dropped.

Performance Audit of the City's Major Building Acquisition Process

22-002

(CN) (MJ)

In 2015, the City began a series of building acquisitions totaling more than $230 million. Many questions have been raised about whether these acquisitions were in the best interest of the City. We conducted our Performance Audit of the City's Major Building Acquisition Process to determine (1) if the City followed policies and best practices when acquiring major buildings, and (2) if the City has sufficient governance mechanisms for oversight of major building acquisitions.

We found that a serious lack of policies and oversight caused the City to miss or skip key steps in the acquisition process and allowed the prior City Administration to leave out or misrepresent key information about building acquisitions when presenting them to the City Council and the public. Specifically, we found:

Finding 1: The prior City Administration did not follow best practices when acquiring more than $230 million of major real estate assets due to unclear roles and responsibilities, resulting in significantly increased costs and underutilized facilities.

Finding 2: The prior City Administration failed to conduct sufficient due diligence, limiting the City's understanding of the properties acquired and hindering its ability to negotiate.

Finding 3: The prior City Administration diminished City Council's oversight capabilities on major real estate acquisitions by failing to provide complete and accurate information.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Economic Development	Previously Implemented (December 2024)			
2	Economic Development	Previously Implemented (December 2024)			
3	Economic Development	Newly Implemented**			
4	Economic Development	Previously Implemented (December 2024)			
5	Economic Development	Previously Implemented (December 2024)			
6	Economic Development	Previously Implemented (December 2024)			
7	Human Resources & Personnel*	Partially Implemented – No Further Action			
8	Economic Development	Previously Implemented (December 2024)			
9	Independent Budget Analyst	Previously Implemented (June 2022)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
10	Economic Development	Previously Implemented (December 2024)			

Note: The former Real Estate Assets Department is now part of the Economic Development Department. Thus, all recommendations originally assigned to the Real Estate Assets Department are now assigned to the Economic Development Department.
*This recommendation was previously assigned to the Compliance Department and has been reassigned to the Human Resources Department and Personnel Department due to the elimination of the Compliance Department.
**This recommendation is covered in Section B of this report.

In March 2023, we reported that Recommendation 7 had been partially implemented. The City Attorney's Office pursued alternative methods to reduce the risk that City staff may not accurately represent and inform City Council of all material facts or significant developments relating to real estate acquisitions. Specifically, the City Attorney's Office said they requested City staff provide an attestation as to the accuracy and completeness of the information with each Staff Report to City Council. However, the City Administration did not agree to this. As another alternative, the City Attorney's Office began including the following language to resolutions and ordinances that come before City Council, as applicable:

"WHEREAS, the Office of the City Attorney has drafted this [resolution/ordinance] based on the information provided by City staff, with the understanding that this information is complete, true, and accurate."

At the time, we reported that the new language is an improvement, but likely does not address the risk as fully as attestations or penalties. The Audit Committee voted to keep the recommendation open and requested the IBA continue to pursue alternative methods to address the remaining risk that staff will misrepresent information or provide incomplete information when presenting items to City Council.

In March 2024, the IBA published and presented a report to the Audit Committee discussing the potential options for implementing the recommendation or addressing the risk through alternate actions. The Audit Committee voted to have Management and the City Attorney coordinate on the following actions and to bring back a progress report to the Audit Committee no later than March 2025:

a. Creation of language for staff attestation for unrepresented management level employees with staff reports to the City Council as referenced in Option #2 of IBA Report 24.05.
b. Update the employee code of conduct, including the internal employee handbook, to include reference to Charter Section 32.1 as referenced in Option #3 of IBA Report 24-05.
c. Develop and offer enhanced staff training related to City Charter Section 32.1 as referenced in Option #4 of IBA Report 24-05.

At the March 12, 2025 Audit Committee meeting, Compliance reported that Management will not implement Item A, requesting it create language for staff attestation on staff reports to City Council.

At the April 2025 Audit Committee meeting, the Audit Committee decided to keep the recommendation open until Management implements Items B and C.

Since then, the Personnel Department has added Charter Section 32.1's text to the beginning of the Personnel Manual, which discusses the relevant sections of the Charter for staff.

The Human Resources Department reported that it evaluated the Audit Committee's request further with City Attorney regarding Charter Section 32.1. According to the Human Resources Department, the City Attorney's Office opined that it would not be appropriate to reference Section 32.1 in the Employee Code of Conduct because they determined that this section only applies to the highest-level officers and not general employees. However, the Human Resources Department states that it updated the Employee Code of Conduct Section E and reposted it on CityNet on May 21, 2024, with clarification to the comment related to the responsibility of "public service," as follows: "City employees have civic trust by virtue of their positions; their primary concern must be the public interest. Employees must maintain the highest standards of personal integrity, truthfulness, honesty, and fairness in carrying out their public duties. Each employee must make every effort to ensure their public position is not used, or perceived as being used, for personal gain."

The Human Resources Department stated that it believes that its responsibility related to the audit has been completed and it should be removed from the recommendation if it remains open hereafter.

Requested Action:

As a result, **we propose that Recommendation 7 be closed as Partially Implemented – No Further Action**. The recommendation will continue to be available for reference on OCA's Recommendation Follow-up Dashboard should the issue arise again.

Recommendation 7

Human Resources & Personnel

We recommend that the Independent Budget Analyst, in consultation with the City Attorney's Office, create and bring forward to City Council for approval a section to be added to the San Diego Municipal Code to provide an enforcement mechanism for Charter Section 32.1, to ensure that City staff accurately represent and inform City Council of all material facts or significant developments relating to real estate acquisitions under the jurisdiction of City Council. (Priority 1)

Department Reported: Partially Implemented – No Further Action

OCA Request: Partially Implemented – No Further Action

The risk identified in the audit was that City staff presented inaccurate material information to City Council when staff had the accurate information, violating City Charter Section 32.1, and would not face any consequences for doing so if they were directed to do so by their superiors. As mentioned above, the City Attorney's Office partially mitigated the risk by beginning to include language in resolutions and ordinances that come before City Council that states the document was drafted based on the understanding that information provided by City staff was complete, true, and accurate.

The Personnel Department further mitigated the risk by including the language in Charter Section 32.1 in the Personnel Manual so that staff are aware of the requirement. The Human Resources Department mitigated the risk by clarifying in the Employee Code of Conduct that employees must maintain the highest standards of personal integrity, truthfulness, and honesty in carrying out their public duties.

These steps partially address the risk intended to be addressed by Recommendation 7. The Human Resources Department reports it will not take any further action to implement Items B and C because it states that it would not be appropriate to reference Section 32.1 in the Employee Code of Conduct because the Charter section only applies to the highest-level officers and not general employees. Therefore, we recommend the Audit Committee accept this recommendation as Partially Implemented – No Further Action.

Issue Date: June 22, 2021

Original Target Date: IBA Agreed, but City Attorney's Office Disagreed

Current Target Date: ~~March 2025~~ Unknown

Performance Audit of the Development Services Department's Code Enforcement Division

22-009

(GT)

The City of San Diego conducts code enforcement activities to ensure, improve, and maintain safe and desirable San Diego neighborhoods. In our Performance Audit of the Development Services Department's Code Enforcement Division, we found that conducting code enforcement activities requires three key components: initial response, compliance activity, and monitoring and assessment. Specifically, we found:

Finding 1: Code Enforcement does not meet response time goals and thus does not assess the nature and severity of code enforcement complaints in a timely manner.

Finding 2: Staffing imbalances and Code Enforcement's underuse of case management tools contribute to inconsistent application of policies and a risk that violations persist.

Finding 3: Code Enforcement's Accela data and performance metric reporting does not accurately reflect case progress or results.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Development Services	Not Implemented – N/A (December 2025)			
2	Development Services	Will Not Implement			
3	Development Services	In Process – Past Due	💰		
4	Development Services	In Process – Past Due	💰		
5	Development Services	In Process – Past Due	💰		
6	Development Services	In Process – Past Due	💰		
7	Development Services	Will Not Implement	💰		
8	Development Services	Will Not Implement	💰		
9	Development Services	In Process – Past Due			
10	Development Services	In Process – Past Due	💰		

Note: Recommendations 3, 4, 5, 6, 9, and 10 are covered in Section B of this report.

The Performance Audit of the Development Services Department's Code Enforcement Division was issued in June 2022. The audit found that Code Enforcement did not consistently meet response-time goals, underused case-management tools, and lacked sufficiently reliable data and supervisory review to effectively monitor case progress. OCA made 10 recommendations, and DSD originally agreed to implement all 10.

For this reporting period, DSD reported that it no longer plans to implement **Recommendations 2, 7, and 8** as originally agreed. Recommendation 2 called for a KPI measuring the optimal average investigator caseload to help assess staffing needs and support resource requests. Recommendations 7 and 8 called for reports or dashboards and systematic supervisory reviews to identify cases requiring attention, such as cases without timely inspections or updates, cases open more than 90 days without a notice, and cases for which required re-inspection fees may not have been issued.

For **Recommendation 2**, DSD stated that a Citywide effort to simplify KPIs led it to use a different performance measure focused on responsiveness to priority complaints. DSD also stated that implementation of **Recommendation 9**, which requires more accurate reporting of initial response times, will allow Building & Land Use Enforcement (BLUE) to better demonstrate its need for additional resources. While this does not establish the optimal-caseload KPI originally recommended, OCA expects implementation of Recommendation 9 to provide management with sufficient information to evaluate whether staffing is adequate to meet established response-time goals and support future resource requests.

For **Recommendations 7 and 8**, DSD stated that it does not have funding for the Accela modifications needed to create the recommended reports. Instead, BLUE managers and supervisors will continue using Accela and Power BI to monitor case activity, while monthly re-inspection-fee information is reported at senior management meetings. DSD also stated that implementation of Recommendation 10 will help identify cases that were not properly processed or assessed appropriate fees. **Recommendation 10** requires periodic management audits of case files for accuracy and completeness, including inspections, violations, fines and fees, workflow activities, and case status.

OCA believes these activities, if fully implemented and appropriately structured, could address much of the underlying risk identified in Recommendations 7 and 8. Accordingly, OCA expects DSD's implementation of Recommendation 10 to include systematic procedures for identifying and following up on cases with missing or untimely activity, required notices, re-inspection fees, or other required case-processing steps, and to document management's review and follow-up.

The remaining recommendations from the audit will continue to be tracked through OCA's semiannual recommendation follow-up process. Recommendations 3 through 6 address improvements to Accela data fields, definitions, workflows, and required case information, while Recommendations 9 and 10 address accurate performance reporting and periodic management

review of case-file accuracy and completeness. These recommendations collectively remain important because the original audit found that incomplete case-management information and ad hoc supervisory review limited management's ability to identify cases requiring attention and make informed operational decisions.

Requested Action:

We propose that the Audit Committee close **Recommendations 2, 7, and 8 as Will Not Implement,** with the understanding that DSD will address the underlying risks identified by these recommendations through its implementation of the remaining recommendations described above. Specifically, OCA expects implementation of **Recommendation 9** to include performance information sufficient to evaluate and communicate whether available staffing resources are adequate to meet established response-time goals, and implementation of **Recommendation 10** to include systematic management review and follow-up procedures addressing the key case-management conditions identified in Recommendations 7 and 8.

OCA will continue to evaluate these elements as part of determining whether Recommendations 9 and 10 have been fully implemented. Recommendations 2, 7, and 8 will remain available for reference on OCA's Recommendation Follow-Up Dashboard. **If DSD does not implement the alternative controls described above, OCA may recommend reopening the applicable recommendations in a future follow-up period.**

Recommendation 2 *Development Services*

To ascertain staffing needs discussed in both Finding 1 and Finding 2, and to better articulate resource needs and budget requests with evidentiary support, the Development Services Department (DSD) should:

Establish a Key Performance Indicator (KPI) for the optimal average caseload for the Code Enforcement Division's building and zoning investigators. DSD should report this KPI in its annual budget document. (Priority 2)

Department Reported: Will Not Implement

💰 OCA Request: Will Not Implement

According to the department:

Task 1: Establish caseload targets for Zoning Investigators and Combination Building Inspectors.
Status: Will not implement.

Task 2: Create a report with an explanation of the methodology.
Status: Will not implement.

Task 3: Train Seniors and BOSS on tracking and reporting caseloads.
Status: Will not implement.

Task 4: Provide new KPI data.
Status: Will not implement.

All DSD Divisions developed KPIs in accordance with Citywide parameters. The KPIs in the FY2027 budget demonstrate BLUE's responsiveness to priority complaints.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ June 2026

Recommendation 7

Development Services

To address Finding 1 and to give more information to supervisors and managers, the Development Services Department should develop and use tools such as Accela reports or online dashboards that include the following:

- New or active cases that do not have an initial inspection and the number of days from case open date;
- All cases with number of inspections and whether they have a re-inspection fee issued;
- All active cases open longer than 90 days without a notice issued;
- All active cases without an update in the last 90 days; and
- All active cases with most recent workflow task. (Priority 1)

Department Reported: Will Not Implement



OCA Request: Will Not Implement

According to the department:

Task 1: Hire Program Manager.
Status: Will not implement.

Task 2: Update Accela to create reports that provide all recommended information.
Status: Will not implement.

Task 3: Perform UAT Testing.
Status: Will not implement.

Task 4: Establish a written procedure detailing how to run accurate reports.
Status: Will not implement.

Task 5: Train CED Seniors and implement.
Status: Will not implement.

This recommendation requires IT updates that would need personnel and financial resources not currently available to implement.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ June 2026

Recommendation 8 *Development Services*

To help Development Services Department (DSD) Code Enforcement Division's supervisors hold investigators accountable, DSD should update Code Enforcement's Procedures Manual to require Code Enforcement senior investigators to regularly review individual investigators' caseloads to identify and follow-up on cases that have had no updates in the past three months. DSD should consider the following:

- Supervisors should filter out cases that they do not expect investigators to actively work when reviewing individual investigators' caseloads to identify cases that have no updates for at least three months.
- During their review of individual investigators' caseloads, management should require supervisors to ensure that investigators provided a written notice to the property owner for all active cases with violations, as well as ensure cases with three or more follow-up inspections have had a re-inspection fee issued. (Priority 2)

Department Reported: Will Not Implement

💰 OCA Request: Will Not Implement

According to the department:

Task 1: Hire Program Manager.
Status: Will not implement.

Task 2: Add Senior positions to reduce team size.
Status: Will not implement.

Task 3: Establish a written policy requiring CED Seniors to run Accela reports regularly to review staff performance.
Status: Will not implement.

Task 4: Train CED Seniors and implement new policy.
Status: Will not implement.

This recommendation requires IT updates that would need personnel and financial resources not currently available to implement.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ June 2026

Section B

Recommendation Implementation Status by Report

This section includes all newly implemented and in process recommendations as of June 30, 2026, organized by audit or investigative report.

Previously Implemented recommendations were deemed as implemented as of a prior reporting period (as indicated by the month and year of the reporting period).

Newly Implemented recommendations have been deemed as implemented as of this reporting period based on auditor review of sufficient and appropriate evidence provided by the departments.

In Process – Past Due recommendations are recommendations with past due original target dates as of this reporting period that are in process of implementation based on the status information provided by the departments or based on auditor review of evidence provided by the departments.

In Process – Not Due recommendations are recommendations with original target dates that are not due as of this reporting period that are in process of implementation based on the status information provided by the departments or based on auditor review of evidence provided by the departments.

Not Implemented – N/A recommendations were closed because circumstances changed to make the recommendation not applicable as of a prior reporting period (as indicated by the month and year of the reporting period).

Disagree (Audit Committee Requested Action) recommendations are recommendations for which Management disagreed with the original recommendation as written, but the Audit Committee requested action to mitigate the risk.

Memorandum: The City Needs to Address the Lack of Contract Administration and Monitoring on Citywide Goods and Services Contracts

15-012

(KE)

In our Performance Audit of Citywide Contract Oversight, we found significant deficiencies in the manner in which the City oversees and monitors Citywide goods and services contracts. Specifically, we found that contract administrators have not been assigned to monitor all Citywide goods and services contracts and an ineffective critical control designed to prevent City staff from exceeding contract thresholds. In compliance with Government Auditing Standards Section 6.78, Early Communication of Deficiencies, we issued a memorandum prior to completing our performance audit due to the significant inherent risks these conditions posed to the City.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Purchasing & Contracting	Previously Implemented (December 2022)			
2	Purchasing & Contracting	In Process – Past Due	💰		

Recommendation 2

Purchasing & Contracting

The Purchasing & Contracting Director should take immediate action to ensure the Target Value control is enforced on contractual purchases. Specifically, the Director should implement the following detective controls:

- Ensure that the report in development will clearly identify orders made without references to the appropriate contract and his staff is trained to utilize the report.
- Create a policy defining the intervals of review and actions taken to correct the control weakness.

Additionally, the Director should review the potential for preventative controls to minimize the circumvention of the Target Value control. (Priority 2)

💰 In Process – Past Due

The Purchasing & Contracting Department originally reported this recommendation as partially implemented with no further action during the June 2025 reporting period. However, after OCA review, we determined it to be in process.

The Purchasing & Contracting Department developed a report and report instructions that identifies contract spend and alerts staff of contracts reaching spend thresholds. The department also created reports reviewing purchase orders not tied to contracts to ensure all relevant spending is being tied to the correct contracts. The instructions detail how to run the reports and the frequency at which the reports should be run.

However, although the instructions say to run the reports monthly, due to current staffing levels, the department could not commit to ensuring the monthly frequency was maintained.

OCA will continue to follow up on this recommendation until the department receives sufficient staffing to run the reports monthly and demonstrates that the monthly frequency is maintained. Given that the City spends hundreds of millions of dollars annually on contracted goods and services, monthly reporting is important to prevent exceeding contract thresholds.

According to the Purchasing & Contracting Department, there is no change in status for this recommendation during this reporting period and staffing is required to fully implement this recommendation. Given current budgetary constraints, Purchasing & Contracting is unsure when additional staff can be added to help implement the remaining portion of this recommendation.

Issue Date: January 16, 2015

Original Target Date: N/A

Current Target Date: ~~January 2017~~ ~~June 2017~~ ~~June 2022~~ ~~April 2019~~ ~~December 2020~~ ~~December 2021~~ ~~March 2022~~ ~~May 2022~~ ~~August 2022~~ ~~March 2023~~ ~~August 2023~~ ~~September 2024~~ ~~March 2025~~ Unknown

Performance Audit of Citywide Contract Oversight

15-016

(KE)

In our Performance Audit of Citywide Contract Oversight, we found that the City should strengthen and standardize the contract administration process to ensure contractual commitments are properly monitored and all payments meet contractual obligations. Specifically, we found:

Finding 1: The City does not have sufficient controls in place to ensure the quality and completeness of contract deliverables, or determine the City's total contractual commitments.

Finding 2: The City's contract modification and closeout processes require improvement.

Finding 3: The City has not implemented the vendor debarment process to mitigate potential future issues with known problem vendors.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Purchasing & Contracting	Previously Implemented (June 2025)			
2	Purchasing & Contracting	Previously Implemented (June 2025)			
3	Purchasing & Contracting	Previously Implemented (December 2025)			
4	Purchasing & Contracting	Previously Implemented (June 2019)			
5	Public Works	Previously Implemented (June 2018)			
6	Public Works	Previously Implemented (June 2018)			
7	Purchasing & Contracting	Newly Implemented			
8	Purchasing & Contracting	Newly Implemented			
9	Chief Operating Officer	Previously Implemented (June 2019)			

Recommendation 7 *Purchasing & Contracting*

The Chief Operating Officer (COO) should require the completion of a standardized performance evaluation upon contract completion for both CIP and non-CIP contracts. Specifically, the COO should develop policies and procedures for vendor performance evaluations that:

a. Are defined at a high enough level for both the Purchasing and Public Works departments to use and add more detailed information as appropriate;
b. Define specified periods in a contract lifespan;
c. Ensure that all evaluations are centrally attached to vendor record, such as the SAP Vendor Master files Attachment;
d. Ensure that past Vendor Performance is taken into account prior to issuing or renewing contracts with that vendor;
e. Design a formalized vendor dispute and arbitration process to ensure evaluations are performed equitably; and
f. Ensure that the process is robust enough to pursue vendor debarment when appropriate.

Additionally, the COO should establish responsibility for training contracting staff in Purchasing & Contracting and Public Works Contracting Group to ensure that information is tracked in SAP in a uniform manner according to the developed policies and procedures. (Priority 2)

Newly Implemented

This recommendation is implemented. The Purchasing and Contracting Department (P&C) provided multiple contractor evaluation forms completed by various departments which demonstrates that contractor evaluations are being conducted. P&C has also developed a standard policy and form for contractor evaluations, included procedures in the contract administration guide, and is actively offering trainings to City staff on the guide. The evaluation policy provides an opportunity for contractor reply and recommendation. The completed contractor evaluation forms, policy and training fulfil the intent of the recommendation to require performance evaluations of vendors at the completion of contracts and ensure staff are trained on this requirement.

Recommendation 8 *Purchasing & Contracting*

The Chief Operating Officer should design policies and procedures detailing a vendor debarment process to mitigate the City's contractual risks. At a minimum the vendor debarment process should include:

a. Defined submission steps and requirement.
b. Assignment of accountability for the process.
c. Establishment of a monitoring process.
d. Designation of a location for and maintenance of the debarred vendor list.
e. An annual review of the City's debarment process to ensure it is working as intended and effective; additionally, the policies and procedures should be updated as necessary resulting from this review.

Additionally, the Chief Operating Officer should establish responsibility for and provide debarment training for contract administrators and managers. At a minimum the training should identify how, when and to whom they should submit a vendor for consideration of debarment or suspension. (Priority 2)

Newly Implemented

This recommendation is implemented. The Purchasing & Contracting Department (P&C) established a policy that details the City's vendor debarment process. The policy outlines submission steps, roles and responsibilities for the process, a designated location for the debarred vendor list and an annual review of the process. P&C also developed a debarment evidence matrix to help departments determine whether sufficient evidence exists to support a recommendation for suspension or debarment under the San Diego Municipal Code. P&C provides training on the debarment process through Procurement Champions. P&C stated that the training on the debarment process will also be included in the City's Procurement Academy starting Fall 2026.

Citywide Contract Oversight II – Contract Review 16-016

(KE)

The Audit Committee asked us to review a selection of City contracts to identify potential impacts of contract oversight deficiencies or loss to the City due to the weaknesses identified in our 2015 audit of Citywide contract oversight. As a result, we conducted a Performance Audit of Selected Contracts and found:

Finding 1: Review of selected contracts demonstrates continued inconsistencies with contract administration, adherence to contract provisions, and City procurement requirements, which underscores the need for a strengthened internal control environment.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Purchasing & Contracting	In Process – Past Due	💰		
2	Purchasing & Contracting	Newly Implemented			
3	City Comptroller	Previously Implemented (June 2016)			
4	Parks & Recreation	Previously Implemented (June 2017)			
5	Parks & Recreation	Previously Implemented (December 2016)			
6	Parks & Recreation	Previously Implemented (December 2016)			
7	Parks & Recreation	Will Not Implement (June 2017)			
8	City Comptroller	Previously Implemented (December 2016)			
9	Parks & Recreation	Previously Implemented (June 2017)			
10	Chief Operating Officer	Previously Implemented (June 2016)			

Recommendation 1 *Purchasing & Contracting*

Purchasing & Contracting (P&C) should ensure that its new purchase requisition procedures and the forthcoming digital procurement manual include a requirement for review by senior procurement specialist to try to reduce errors in purchase requisitions and purchase orders. An emphasis on ensuring that existing contracts are identified when appropriate should be included in the procedures.

Additionally, P&C should develop a monitoring program that periodically reviews, or spot checks, new purchase orders that have been created and were not tied to contracts. This monitoring process should review all purchasing information and vendor assignment to ensure that there was not a contract available for the goods or services. If errors are identified during the monitoring, staff at the client department and P&C should be further trained to help eliminate such errors. (Priority 3)



In Process – Past Due

The Purchasing & Contracting Department originally reported this recommendation as partially implemented with no further action during the June 2025 reporting period. However, after OCA review, we determined it to be in process.

The Purchasing & Contracting Department developed a Contract Administration Guide, which explains the procedures for purchase requisitions and monitoring procedures for monthly review of contract target values. However, the department does not currently have the staff to effectively implement this policy. Given that the City spends hundreds of millions of dollars annually on contracted goods and services, monthly review of contract target values is important for oversight of these funds.

OCA will continue to follow up on this recommendation until the department receives sufficient staffing to implement the policy.

According to the Purchasing & Contracting Department, there is no change in status for this recommendation during this reporting period and staffing is required to fully implement this recommendation. Given current budgetary constraints, Purchasing & Contracting is unsure when additional staff can be added to help implement the remaining portion of this recommendation.

Issue Date: April 21, 2016

Original Target Date: November 2016

Current Target Date: ~~November 2016~~ ~~January 2017~~ ~~June 2017~~ ~~September 2020~~ ~~December 2021~~ ~~March 2022~~ ~~September 2022~~ ~~March 2023~~ ~~September 2023~~ ~~September 2024~~ ~~March 2025~~ Unknown

Recommendation 2

Purchasing & Contracting

Purchasing & Contracting (P&C) should continue its efforts to obtain and expedite implementation of the catalog software to, among other things, address lapses in contract pricing review of when invoices are processed. P&C should develop a clearly defined and documented plan for training P&C and client department staff as part of the implementation process. (Priority 3)

Newly Implemented

This recommendation is implemented. The Purchasing & Contracting Department (P&C) implemented catalog purchasing through the City's contract management system, Ariba. P&C also established a formalized policy that outlines the procedures for catalog purchases and guidance on purchase requisitions. Training on catalog purchases is provided through P&C's Procurement Academy and Procurement Champions trainings. Therefore, the implementation of the catalog software and training fulfill the intent of this recommendation to ensure purchases match contract pricing.

Performance Audit of the San Diego Convention Center

17-013

(JP)

In our Performance Audit of the San Diego Convention Center, we found that improvement in performance measures and collaboration between stakeholders is needed to help ensure the continued success of the San Diego Convention Center as a premier tourist destination. Specifically, we found:

Finding 1: The San Diego Convention Center Corporation should improve oversight of its marketing services contract with the San Diego Tourism Authority by strengthening performance measures and corrective action protocols.

Finding 2: The San Diego Convention Center Corporation, City, and Unified Port of San Diego efforts are not sufficient to address future Convention Center capital improvement needs.

Finding 3: While capital projects were allowable, the San Diego Convention Center Corporation should update its internal payment authorization procedures and consult with the City regarding the use of available funding.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	San Diego Convention Center Corporation	Previously Implemented (June 2018)			
2	San Diego Convention Center Corporation	Previously Implemented (June 2018)			
3	San Diego Convention Center Corporation	Previously Implemented (June 2017)			
4	Chief Operating Officer	Newly Implemented			
5	San Diego Convention Center Corporation	Previously Implemented (June 2017)			
6	San Diego Convention Center Corporation	Previously Implemented (December 2017)			

Recommendation 4 *Chief Operating Officer*

The City of San Diego Chief Operating Officer or designee should continue discussions with the Unified Port of San Diego to develop a financing plan that addresses the capital projects funding gap and recognizes the shared responsibility and benefit to the region. (Priority 2)

Newly Implemented

This recommendation is implemented. Subsequent to the audit, voters passed Measure C in 2020, which was anticipated to provide sufficient funding to fully address the Convention Center's capital funding gap. However, implementation of Measure C was delayed by litigation. After the conclusion of litigation over Measure C in October 2025, the City added a Convention Center Improvements project in the City's Capital Improvements Program. The 5-year funding plan adopted by the City Council on February 23, 2026 included four modernization projects with a total cost of nearly $119 million. The Engineering and Capital Projects Department reported that it had a property condition assessment and identified a $452.5 million in 25-year capital needs as of fiscal year 2026. The department used a CIP strategy that prioritized critical life-safety and operational systems, focused on near-term reliability and risk reduction, and used a multi-year modernization approach for identifying the modernizing projects in the 5-year funding plan. The City Council also approved the Fiscal Year 2026 allocation of $21.4 million from the Measure C Convention Center Revenue Account for this funding plan. Although the City did not develop this funding plan in conjunction with the Unified Port of San Diego as recommended by the report, the funding plan and dedicated revenue from the Measure C transient occupancy tax addresses the recommendation's purpose of addressing the Convention Center's capital projects funding gap to the extent currently possible. Although Measure C also included a possible expansion of the Convention Center, that is not in the current funding plan and is beyond the scope of this recommendation.

Performance Audit of the Storm Water Division

18-023

(MJ)

We conducted a performance audit of the Storm Water Division focusing on opportunities to improve storm water asset management, to increase storm water revenues, and to enhance the efficiency of storm water code enforcement case management, monitoring, and reporting. We found that the Storm Water Division can further improve the efficiency of its infrastructure maintenance and code enforcement efforts, but the City ultimately needs to address significant storm water funding shortages. Specifically, we found:

Finding 1: To more quickly and efficiently replace corrugated metal pipes, Storm Water Division should complete a detailed analysis to further support its plans to optimize the size of its in-house pipe repair crew.

Finding 2: Storm water funding is insufficient to fund current and future storm water needs and the City has not taken action to develop and pursue a long-term funding strategy.

Finding 3: A new tracking system and re-inspection fees will improve the efficiency and effectiveness of storm water enforcement efforts.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Stormwater	Previously Implemented (June 2021)			
2	Stormwater	Previously Implemented (June 2019)			
3	Stormwater	Previously Implemented (June 2019)			
4	Communications & Stormwater	Previously Implemented (June 2019)			
5	Stormwater	Previously Implemented (December 2020)			
6	Stormwater	Previously Implemented (June 2022)			
7	Stormwater	Previously Implemented (December 2018)			
8	Stormwater	Previously Implemented (December 2019)			
9	Stormwater	In Process – Past Due			

Recommendation 9 *Stormwater*

The Transportation and Storm Water Department Storm Water Division should establish a re-inspection fee, and develop, document, and implement policies and procedures for when reinspection fees should be issued, consistent with the City of San Diego's Municipal Code. (Priority 2)



In Process – Past Due

This recommendation is in process. According to the Stormwater Department, it submitted budget requests from FY2020-FY2025 and corresponding Five-Year Financial Outlooks to secure the additional staffing resources needed to initiate and administer a stormwater inspection fee program. However, the requests were prioritized against other budgetary needs and not selected for funding. Additional resources were not requested in the FY2027 budget given the significant structural deficit in the City's General Fund. In FY2027, the department re-assigned existing staffing resources to work on initiation/administration of a new stormwater inspection fee program with the goal of beginning to collect fees by January 2027.

The department estimates this would generate approximately $700,000 in revenue in FY2027, with that amount increasing as the fee amounts escalate to achieve full cost recovery in subsequent years. The department estimates that the total cost of the program is $3.5 million to $4 million per year, indicating that revenues from eventual full cost recovery fees would be in that range. OCA also notes that, as discussed in the 2018 audit, reinspection fees would also provide an incentive for properties with violations to come into compliance more quickly. However, revenue would ultimately depend on the fee amount established.

The Stormwater Department notes that re-assignment of staff will reduce the number of compliance inspections the department is able to perform as the program is developed. This proposal is still subject to review and approval by the Mayor's Office and will ultimately require additional actions, such as municipal code amendments and significant outreach to commercial and industrial business stakeholders, prior to initiation.

Issue Date: June 14, 2018

Original Target Date: January 2020

Current Target Date: ~~January 2020~~ ~~July 2021~~ ~~July 2022~~ ~~July 2023~~ ~~July 2024~~ ~~July 2025~~ ~~July 2026~~ January 2027

Performance Audit of the Real Estate Asset Department's Portfolio Management Practices

19-002

(MJ)

In our performance audit of the Real Estate Asset Department's Portfolio Management Practices, we found that opportunities exist to improve the City's real estate data tracking and communication of the property portfolio. Specifically, we found:

Finding 1: The Real Estate Asset Department's **(**READ's) centralized property portfolio's current use classification does not always match the use of City property as recommended by best practices.

Finding 2: Opportunities exist for the City to improve management oversight of City inventory by establishing processes or procedures to require land-managing departments to periodically review inventory.

Finding 3: READ is not presenting the Portfolio Management Plan to City Council at a public hearing as recommended by best practices, resulting in the City Council not having an opportunity to provide public input regarding the City's comprehensive portfolio management strategy.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Economic Development	Previously Implemented (June 2019)			
2	Economic Development	Newly Implemented			
3	Economic Development	Previously Implemented (December 2018)			
4	Economic Development	Previously Implemented (December 2024)			

Note: The former Real Estate Assets Department is now part of the Economic Development Department. Thus, all recommendations originally assigned to the Real Estate Assets Department are now assigned to the Economic Development Department.

Recommendation 2 *Economic Development*

READ should consult with the Mayor and City Council to determine whether to work with land-managing departments to conduct an analysis of City property that ensures a good match between the property and its function. This analysis should focus on key information such as whether the property is:

- A good match between the property and function, unlikely to change;
- To be considered for relocation of the function to anchor another property with a better match, good fit with upcoming events, or held for future use; and
- Surplus, or property unused by City functions.

These designations should then be included with property information in REPortfolio. To ensure a review of the most valuable properties, and not the entire real estate portfolio, READ should determine how to prioritize properties for analysis (e.g., minimum acreage threshold, high profile, etc.). (Priority 2)

Newly Implemented

This recommendation is implemented. The Economic Development Department (EDD) completed the FY2019 Portfolio Management Plan in response to this recommendation. The plan provides a comprehensive review of the City's real estate portfolio, including evaluation of current property uses, future use opportunities, and disposition strategies in coordination with land-managing departments.

Subsequently, City Council adopted a revised Council Policy 700-10 in fiscal year 2025 to formalize this practice by requiring EDD to present the Real Property Management Plan to City Council every two years. As of August 2026, EDD states that due on-going budgetary constraints, it is unlikely that it will initiate hiring a consultant to create the new plan until budget is made available.

Hotline Report of Abuse Related to the Unfair Award of a Multi-Million-Dollar Contract

20-003

(AH)

The Office of the City Auditor investigated a Fraud Hotline report that the City unfairly awarded a multi-million-dollar contract to a vendor using a cooperative procurement process. During the course of our investigation, we conveyed our preliminary investigation results to City Management and the contract with the vendor was not renewed. Our investigation found sufficient and appropriate evidence to form the following opinions:

- City staff did not perform adequate due diligence in advance of the contract award.
- Department of Information Technology staff reviewed the vendor's services but no other vendors.
- Some contracting process steps and best practices were not followed.
- City staff mischaracterized the nature of the vendor's services to obtain approval from the Human Resources department.
- City staff made significant changes to the source contract's terms, conditions, and pricing.
- Using the source organization's consultant contract may have required City Council approval, but Council approval was not obtained.
- The vendor appears to have defined the scope of work for the contract they were awarded.
- Potential City Charter violations related to Sections 94, 97, 100, and 101.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Purchasing & Contracting	In Process – Past Due			
2	Chief Operating Officer	Previously Implemented (June 2021)			
3	Chief Operating Officer	Previously Implemented (December 2020)			
4	Chief Operating Officer	Previously Implemented (December 2019)			
5	Personnel	In Process – Past Due			
6	Purchasing & Contracting	Newly Implemented			
7	Purchasing & Contracting	In Process – Past Due			
8	Chief Operating Officer	Not Implemented – N/A (December 2019)			
9	Audit Committee & City Council	Not Implemented – N/A (December 2019)			

Recommendation 1 *Purchasing & Contracting*

We recommend that the Chief Operating Officer ensure that Administrative Regulation 35.11 regarding the Citywide Department Use of Cooperative Procurement Contracts be revised to require documentation of a business case analysis listing other vendors that provide the goods or services, an analysis of the costs and benefits of a competitive procurement process, an evaluation of other cooperative procurement contracts available from other vendors, a certification that the City's process was fair to other vendors, and a signature by the City employee submitting the Certification declaring that the facts and information presented are true and correct. (Priority 2)

In Process – Past Due

This recommendation is in process. According to management, revisions to Administrative Regulation 35.11 will be routed to the Human Resources Department for review and input. Management expects to have this completed prior to the next reporting period.

Issue Date: September 11, 2019

Original Target Date: February 2020

Current Target Date: ~~February 2020~~ ~~Unknown~~ ~~December 2021~~ ~~Unknown~~ ~~October 2022~~ ~~March 2023~~ ~~September 2023~~ ~~May 2024~~ ~~Unknown~~ ~~July 2025~~ ~~October 2025~~ ~~March 2026~~ October 2026

Recommendation 5 *Personnel*

We recommend that the Chief Operating Officer, in consultation with the City Attorney's Office, update SDMC §§ 22.3205 and 23.1801, requiring a review of all service contracts by the Civil Service Commission, to reflect the current practice. (Priority 3)

In Process – Past Due

This recommendation was originally reported as implemented by the department. However, after OCA review and discussion with the department, we have determined it to be in process.

A change in State law (AB 339, Government Code §3504.1) went into effect on January 1, 2026, which required a 45-day written notice to Recognized Employee Organizations (REOs) before outsourcing, renewing, or extending service contracts, among other requirements. In response to the new law, the Personnel Department annually reviews the accuracy of "exemption" lists of services that REO-represented City employees do not perform. Also, a new email address was established for departments to direct questions regarding job classifications to the Personnel Department prior to completing a Human Resources Contracting Out Request form. Although the new procedures include more involvement from the Personnel Department in the contracting process, the approval process continues to be managed primarily by the Human Resources Department. Because it is unclear if the

new procedures satisfy the intent of San Diego Municipal Code (SDMC) §§ 22.3205 and 23.1801, the OCA will request legal guidance from the City Attorney's Office regarding whether the new procedures satisfy the intent of the SDMC sections and Personnel regulations. An update will be provided in the next reporting cycle regarding a plan to implement SDMC revisions, if necessary.

Issue Date: September 11, 2019

Original Target Date: May 2020

Current Target Date: ~~May 2020~~ ~~March 2022~~ ~~August 2022~~ ~~June 2023~~ ~~October 2023~~ ~~January 2025~~ ~~August 2025~~ ~~June 2026~~ Unknown

Recommendation 6

Purchasing & Contracting

We recommend that the Chief Operating Officer, in consultation with the City Attorney's Office, revise Administrative Regulation 35.11 and relevant SDMC sections to clarify whether or not a cooperative procurement process may be used for consultant contracts. (Priority 3)

Newly Implemented

This recommendation is implemented. City management and the OCA agree that this recommendation may be deemed implemented because the San Diego Municipal Code (SDMC) section 22.3202(f) was amended after our hotline report was issued to prohibit the use of cooperative procurement contracts for consultants. Since the SDMC is a higher level of authority than Administrative Regulations (AR), the recommendation may be deemed implemented even though the additional guidance provided by AR 35.11 has not been published yet.

Recommendation 7

Purchasing & Contracting

We recommend that the Chief Operating Officer ensure that Administrative Regulation 35.11 regarding the Citywide Department Use of Cooperative Procurement Contracts, and other relevant policies, be revised to prohibit the City from receiving free consultation, goods, or services from vendors if doing so may reasonably be perceived to lead to favorable treatment for a particular vendor, or potentially violate State law. (Priority 2)

In Process – Past Due

This recommendation is in process. According to management, the Purchasing & Contracting Department has begun the routing process of Administrative Regulation 35.11 with the Human Resources Department and expects to have this completed prior to the next reporting period. The current draft will be shared with the City Attorney's Office for review.

Issue Date: September 11, 2019

Original Target Date: February 2020

Current Target Date: ~~February 2020~~ ~~November 2020~~ ~~Unknown~~ ~~December 2021~~ ~~Unknown~~ ~~October 2022~~ ~~March 2023~~ ~~September 2023~~ ~~May 2024~~ ~~Unknown~~ ~~July 2025~~ ~~October 2025~~ March 2026

Performance Audit of Development Services Department Administration of Deposit Accounts for Development Projects

20-008

(MJ)

In our Performance Audit of Development Services Department Administration of Deposit Accounts for Development Projects, we found that the Development Services Department is extending City credit to some customers and is at risk of losing a significant amount of money due to the ineffective administration of deposit accounts. Specifically, we found:

Finding 1: Deposit accounts' minimum required balances are insufficient to cover ongoing project expenses leading to deficit amounts that may not be paid to the City.

Finding 2: Deposit accounts with deficit balances are not reviewed, researched, and invoiced in a timely manner.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Development Services	Newly Implemented			
2	Development Services	Newly Implemented			
3	Development Services	Previously Implemented (June 2022)			
4	Development Services	Previously Implemented (December 2020)			
5	Development Services	Newly Implemented			
6	Development Services	Previously Implemented (June 2021)			
7	Development Services	Newly Implemented			
8	Development Services	Previously Implemented (December 2020)			
9	Development Services	Previously Implemented (June 2021)			
10	Development Services	Newly Implemented			
11	Development Services	Previously Implemented (June 2023)			

Recommendation 1

Development Services

We recommend Development Services Department establish formal written policies establishing the authority and approvals for setting and changing the minimum required balance in project tracking system or Accela. This policy should describe the project managers' roles, responsibilities, level of authority, required documentation and supervisory review and approval. (Priority 2)

Newly Implemented

This recommendation is implemented. The purpose of the recommendation was to ensure that the Development Services Department (DSD) documented roles, authorities, and procedures governing how project financial monitoring occurs for deposit accounts. However, as DSD has moved to a Pay-As-You-Go model as of June 2026, it has now created a new formal process narrative which fulfills the original recommendation by documenting the roles and responsibilities of those monitoring project accounts. This satisfies the intent of the recommendation.

Recommendation 2

Development Services

We recommend Development Services Department (DSD) automate minimum required balance (MRB) calculation in project tracking system or Accela. Specifically, the approval types should be tied to specific MRB amounts as set forth in DSD's information bulletins, 502 and 503. (Priority 2)

Newly Implemented

This recommendation is implemented. The Development Services Department has moved to a Pay-As-You-Go model as of June 2026, where actual hours are calculated against an hourly rate and then directly invoiced via SAP FICA through an interfacing process. We find that this new process directly addresses the original audit risk and therefore satisfies the original intent of the recommendation. Specifically, the new Pay-As-You-Go, as documented in a process narrative, establishes regular, reliable, and timely invoicing; eliminates dependence on manual monitoring; and significantly strengthens the City's ability to recover costs associated with project review and permitting activities. As of July 2, 2026, PTS, the original system used to maintain deposit accounts, has been retired.

Recommendation 5 *Development Services*

We recommend Development Services Department work with the Public Works Department to develop procedures that clearly define roles and responsibilities for setting the MRB in applicable ministerial deposit accounts and stopping work on projects with deficit deposit account balances. (Priority 2)

Newly Implemented

This recommendation is implemented. The Development Services Department has moved to a Pay-As-You-Go model as of June 2026, where actual hours are calculated against an hourly rate and then directly invoiced via SAP FICA through an interfacing process. The purpose of the original recommendation was to ensure that DSD documented roles and responsibilities for ministerial accounts and to stop work on projects with deficit accounts. However, as DSD has moved to a Pay-As-You-Go model as of June 2026, it has now created a new formal process narrative which fulfills the original recommendation by documenting the roles and responsibilities of those monitoring project accounts. It also outlines a process in Accela that automatically stops work on projects when customers do not pay invoices 15 days after the due date. This ensures that charges cannot continue to be input on a project. If an invoice is left unpaid 30 (90) days after the due date, the invoice will be referred to collections. This satisfies the intent of the recommendation.

Recommendation 7 *Development Services*

We recommend Development Services Department automate the following information technology controls in project tracking system (PTS) and/or Accela to:

a. Fix the glitch in the PTS that causes the minimum required balance (MRB) to revert to $0;
b. Calculate the MRB automatically—e.g., tie approvals to the appropriate dollar amounts; and
c. Notify staff to stop working on projects with deficit deposit account balances. (Priority 2)

Newly Implemented

This recommendation is implemented. The Development Services Department has moved to a Pay-As-You-Go-Model as of June 2026, where actual hours are calculated against an hourly rate and then directly invoiced via SAP FICA through an interfacing process. We find that this new process directly addresses the original audit risk and therefore satisfies the original intent of the recommendation. Specifically, the new Pay-As-You-Go, as documented in a process narrative, establishes regular, reliable, and timely invoicing; eliminates dependence on manual monitoring; and significantly strengthens the City's ability to recover costs associated with project review and permitting activities. As of July 2, 2026, PTS, the original system used to maintain deposit accounts, has been retired.

Recommendation 10 *Development Services*

We recommend Development Service Department work with the Office of the City Treasurer, Department of Finance, and Department of Information Technology to implement direct invoicing of all deposit accounts through SAP to establish receivables for customers with outstanding balances. (Priority 2)

Newly Implemented

This recommendation is implemented. We find that the process narrative for the Development Services Department's new Pay-As-You-Go model meets the intent of the recommendation. Specifically, it allows for the direct invoicing in SAP for discretionary and ministerial projects and automatically locks projects in Accela if the invoice goes unpaid. We find that this new process directly addresses the original audit risk: untimely and inconsistent invoicing that relied heavily on manual staff review and ad hoc invoicing practices. The Pay-As-You-Go process, as described, establishes regular, reliable, and timely invoicing; eliminates dependence on manual monitoring; and significantly strengthens the City's ability to recover costs associated with project review and permitting activities.

Performance Audit of the City's Efforts to Address Homelessness

20-009

(DN)

In our Performance Audit of the City's Efforts to Address Homelessness, we found that the City has made strategic improvements but needs additional planning, coordination, oversight, and improved outreach—including at encampments—to better address homelessness. Specifically, we found:

Finding 1: The City has significantly increased its efforts to address homelessness and recently adopted a Strategic Plan on Homelessness, but several additional steps are needed to successfully implement the plan.

Finding 2: Homeless outreach efforts can be improved using a comprehensive strategy that includes additional outreach workers, improved coordination, and data utilization.

Finding 3: The City is not maximizing the effectiveness of its outreach practices to connect individuals with shelter and services during homeless encampment abatements.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Homelessness Strategies & Solutions	Previously Implemented (June 2022)			
2	Homelessness Strategies & Solutions	Newly Implemented			
3	Homelessness Strategies & Solutions	Previously Implemented (June 2020)			
4	Homelessness Strategies & Solutions	Previously Implemented (June 2021)			
5	Homelessness Strategies & Solutions	Previously Implemented (December 2020)			
6	Homelessness Strategies & Solutions	Previously Implemented (December 2020)			
7	Homelessness Strategies & Solutions	Previously Implemented (June 2021)			
8	Homelessness Strategies & Solutions	Previously Implemented (December 2020)			
9	Homelessness Strategies & Solutions	Previously Implemented (December 2022)			
10	Homelessness Strategies & Solutions	Previously Implemented (June 2021)			
11	Homelessness Strategies & Solutions	Previously Implemented (December 2020)			
12	Homelessness Strategies & Solutions	Will Not Implement (December 2022)			

Recommendation 2 *Homelessness Strategies & Solutions*

To ensure that the City has the funding necessary to implement the new City of San Diego Community Action Plan on Homelessness (Strategic Plan on Homelessness), the Homelessness Strategies Division (HSD) should develop long-term funding options, such as: continued or increased reliance on the General Fund, State or Federal funding, bonds, tax measures, and any other options that may significantly contribute to closing a funding gap.

Once outcomes of the 2020 ballot measures have been determined, HSD should immediately initiate the development of a long-term funding strategy to meet its present and future homelessness needs identified in the Strategic Plan on Homelessness. The funding strategy should identify permanent and sustainable funding sources and should be finalized, publicly documented, and presented to the City Council upon completion.

When developing its funding strategy, HSD should solicit public input. Specific strategies HSD should consider include, but are not limited to:

- Focus groups;
- Interviews;
- Comment (or point-of-service) cards;
- Public meetings, such as hearings, "town hall" meetings, and community vision sessions;
- Interactive priority setting tools;
- Creating public or neighborhood advisory groups, committees, or task forces; or
- Hire a consultant to conduct surveys.

The funding strategy should include a plan to pursue the desired funding mechanism(s) based on consideration of information obtained from stakeholders, expert knowledge, and objective data. (Priority 1)

Newly Implemented

This recommendation is implemented. In the reporting period, the City Council approved the creation of the Homelessness Revenue Account Citizens Oversight Committee (Committee), as required by Measure C. Measure C created a revenue stream of Transient Occupancy Tax funds specifically dedicated to homelessness services. The Committee must review and provide input, on an annual basis, on the long-term funding strategy for the Homelessness Revenue Account and the Five-Year Financial Outlook for the Homelessness Strategies and Solutions Department (HSSD); review and provide input on an annual allocation or expenditure plan for the Homelessness Revenue Account; and advise and make recommendations to the Mayor and Council regarding all expenditures of the Homelessness Revenue Account, including plans, policies, funding guidelines, and funded projects. As of July 17, 2026, four members of the Committee were appointed by the Mayor, confirmed by the City Council, and sworn in. The first meeting of the Committee is scheduled for August 28, 2026. The Committee will review the current five-year plan for Measure C allocations. According to HSSD, between the Committee's review and HSSD's Five-Year Financial Outlook, the City's funding plan to meet homelessness needs will be as comprehensive as possible. HSSD stated that consistently reviewing and updating

a financial plan based on needs, resources, and ever-changing policies and priorities from all levels of government is a more responsible and responsive method than having a longer-term funding strategy that is more difficult to adapt. OCA agrees that this approach fulfills the original intent of the recommendation.

Hotline Investigation of Gifts Received by a City Employee

20-010

(AH)

We conducted a Hotline Investigation of Gifts Received by a City Employee and determined that a City employee:

- Received over $3,000 in gifts from vendors;
- Managed employees who supervised the vendors;
- Covertly advised the vendors to increase revenues on City contracts;
- Awarded option contracts worth millions to the vendors;
- Acknowledged receiving the gifts only after questioning by law enforcement; and
- Failed to disclose the gifts and under-reported the amounts on disclosure forms by over $1,600.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Ethics Commission	In Process – Past Due	💰		
2	Chief Operating Officer	Previously Implemented (June 2020)			
3	Chief Operating Officer	Previously Implemented (June 2020)			
4	Chief Operating Officer	Previously Implemented (June 2021)			

Recommendation 1

Ethics Commission

We recommend that the Chief Operating Officer present a revision of SDMC §26.0413(a)(4) to the City Council to include Classified employees who file SEIs be under the jurisdiction of the Ethics Commission for both education and enforcement purposes. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. The Ethics Commission is taking the lead on implementation with assistance from other departments as needed. According to the Ethics Commission, the following tasks are necessary to achieve full implementation:

Task 1: Commission staff drafts proposed amendments to the Municipal Code, a Council Policy, and other City laws to expand the Commission's jurisdiction to add Classified employees who file Form 700 Statements of Economic Interests.
Target Date: February 28, 2025
Status: Completed. Staff drafted amendments to SDMC 26.0413 that expand the

Commission's jurisdiction to Classified employees. If a Council Policy or other legal documents require drafting or amendment, this will be accomplished later in the implementation process, in collaboration with the City Attorney's Office.

Task 2: Commission staff conducts research and benchmarking of other jurisdictions to see how they handle the enforcement of represented employees and determine what changes need to be made to the Commission's enforcement procedures.
Target date: TBD
Update: Staff has started preliminary research on these issues and intends to undertake further research once a draft resolution is presented to City Council.

Task 3: The Commission considers the proposed amendments at its monthly meeting and whether to direct staff to provide the draft to the City Attorney's Office to prepare documents for Council action.
Target date: April 30, 2025
Update: Completed. The Commission reviewed the proposed amendments to expand its jurisdiction to include Classified employees and approved the language at its March 13, 2025, meeting. The Commission directed staff to provide the draft to the City Attorney's Office.

Task 4: Commission staff works with the City Attorney's Office to bring the amendment package to Council.
Update: Staff provided the draft language to the City Attorney's Office on May 9, 2025. On January 12, 2026, staff provided a staff report to present to the Rules Committee and City Council. The Recommendation was later incorporated into the Commission's legislative package involving the same Municipal Code Division. In April 2026, the Commission's legislative package was reassigned to a different Sr. Deputy City Attorney.

Task 5: Once the staff report is finalized, this item will be presented to the Rules Committee.
Target date: June 2026
Update: The June Rules Committee meeting was too busy for the Commission's legislative package. Staff is working with the Council President's Office to have the Recommendation agendized for the August 26, 2026, Rules Committee meeting. At that meeting, if the Rules Committee decides to move forward with the Recommendation, the Commission will request to work further with the Sr. Deputy City Attorney on ordinance language and a proposed resolution. The Commission will later request that the Rules Committee recommend the ordinance and resolution to the full City Council.

Task 6: City Management oversees the "meet and confer process." City Management handles this step with support from the City Attorney's Office and the Ethics Commission.
Target date: TBD

Task 7: Once the meet-and-confer process is complete and any necessary amendments have been made, the Council is asked to approve the legislative package.
Target date: TBD

Task 8: City Management collaborates with the Ethics Commission to determine the appropriate funding timeline and phasing in of new employees to support the management of the new program.
Target date: TBD

Task 9: The Executive Director hires and onboards staff. The Commission changes internal policies as needed.
Target date: TBD

Task 10: Staff begins training and regulating all Classified employees. The Commission begins enforcement of cases involving classified employees.
Target date: TBD

This recommendation is in process. Since the last update, Commission staff incorporated the Auditor's recommendation into the Commission's legislative package related to the same Municipal Code Division. The Commission anticipates the Recommendation will first be considered by the Rules Committee at an upcoming meeting. If the Rules Committee decides to move forward with the Recommendation, the Commission will request to work with the assigned Sr. Deputy City Attorney on a draft ordinance and resolution for the Rules Committee to further consider at a future hearing or for the full City Council's consideration.

The Ethics Commission possesses the technical knowledge and expertise to add Classified employees who file Form 700, Statements of Economic Interests, to its jurisdiction for education and enforcement purposes. Although legislative work is proceeding, a meet-and-confer process will be necessary to implement the recommendation.

Full implementation also requires adequate funding to expand the Ethics Commission staff and a contracts budget. The recommendation was initially estimated to add more than 700 employees to the Commission's jurisdiction. A more recent estimate is 1,000 employees. Existing programs would be impacted without additional resources to implement the recommendation. New Charter section 41.3 states that the Ethics Commission must receive "sufficient" funding to operate the programs within its jurisdiction. Therefore, the City's General Fund must fully fund any new program.

Issue Date: April 13, 2020

Original Target Date: December 2020

Current Target Date: ~~December 2020~~ ~~January 2023~~ ~~Unknown~~ ~~December 2026~~ July 2027

Performance Audit of the City's Strategic Human Capital Management

20-011

(NO) (GT)

Taking a data-driven, strategic approach to human capital management is critical given the City's limited resources and the wide range of services that employees provide to City residents. In our Performance Audit of the City's Strategic Human Capital Management, we found that the City should substantially strengthen its human capital management by adopting a more data-driven approach to monitoring and communicating core metrics of its workforce and responding strategically to workforce needs. Specifically, we found:

Finding 1: Despite years of steady revenue and expenditure growth, San Diego lags far behind other cities in compensation competitiveness and should develop a strategy to mitigate growing risks to its workforce and the various public services it provides.

Finding 2: The City can strengthen its efforts to monitor and communicate core metrics of its workforce, in order to achieve its broad strategic objectives and provide wide-ranging public services.

Finding 3: The special salary adjustment process is a control for addressing compensation competitiveness, recruitment, and retention issues; however, its methodology leads to undercounting of turnover, and the process for identifying positions at risk is inefficient and strategically erratic.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Human Resources	Previously Implemented (December 2021)			
2	Finance	Previously Implemented (December 2022)			
3	Human Resources & Personnel	Previously Implemented (December 2020)			
4	Human Resources	Previously Implemented (June 2022)			
5	Human Resources	Previously Implemented (December 2022)			
6	Human Resources	Previously Implemented (December 2021)			
7	Human Resources	Newly Implemented			
8	Human Resources	Previously Implemented (December 2022)			
9	Human Resources & Personnel	Previously Implemented (December 2023)			
10	Human Resources	Previously Implemented (June 2022)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
11	Personnel	Previously Implemented (June 2022)			
12	Personnel	Previously Implemented (June 2021)			
13	Personnel	Previously Implemented (June 2021)			
14	Personnel	Previously Implemented (December 2023)			

Recommendation 7

Human Resources

HR and Personnel should jointly present an annual, publicly available Workforce Report to the City Council and Mayoral administration, updating City leadership by identifying key City positions facing challenges related to recruitment, retention, employee satisfaction and other metrics.

a. The Workforce Report should include fundamental Human Capital Management (HCM) metrics on turnover rates, quits rates, vacancy rates, employee satisfaction, and others and should include benchmarking/comparative information, such as data from the U.S. Bureau of Labor Statistics, other large cities, the Society for Human Resource Management, etc.
b. Among other content, the Workforce Report should identify:
    i. A reasonable number—e.g., 10—of the job types for full-time employees, regardless of classification status, with:
        - The highest rates of turnover and/or voluntary separations;
        - The highest rates of vacancies; and
        - A metric assessing employee recruitment—for example, the number of "qualified" vs. "highly qualified" applicants.
        - If they are not included among the job types above, the Workforce Report should also include the results for Police Officers and Firefighters as well.
    ii. An assessment of the differences, if any, between employees with Defined Contribution retirement plans and the rest of the City workforce, with respect to recruitment and retention patterns and/or other metrics (e.g., satisfaction or engagement).
c. The Workforce Report should identify key elements of concern within the workforce, such as recruitment, development, satisfaction/engagement, and retention problems, an action plan to address these issues, and a timeline for completion.
d. The Workforce Report should be required by a strong mechanism, such as a Council Policy or Municipal Code amendment. (Priority 1)

Newly Implemented

This recommendation is implemented. The HR department has produced and presented several rounds of workforce reports, and has now codified guidance for the continuation of the analyses in a Department Instruction. Previous workforce reports have included important strategic workforce elements such as turnover rates and employee satisfaction rates, and the Department Instruction provides formalized guidance on continuing to analyze and include important elements, such as “workforce demographics, employee performance metrics, satisfaction surveys, recruitment and retention strategies, and diversity initiatives” and “Insights from employee sentiment, vacancy, and turnover data.”

Follow-Up Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program

21-001

(JP)

In 2013, we issued a Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program (IWCP). At that time, we found that outdated fees, billing lapses, and inadequate controls limited program cost recovery from IWCP permittees. Most program costs were passed on to other wastewater customers who were not IWCP permittees. In addition, we issued a confidential memorandum raising the possibility that these cost recovery practices were not in compliance with Proposition 218. We conducted a Follow-Up Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program to review the status of the recommendations we made in 2013. We found that the Public Utilities Department's cost recovery practices remain out of compliance with City regulations and policies and possibly State Law. Specifically, we found:

Finding 1: The Public Utilities Department has not adjusted many IWCP permit fees since 1984, and its cost recovery practices remain out of compliance with City policies and potentially State Law.

Finding 2: Billing lapses have reoccurred due to overly complex and inefficient processes and a breakdown in oversight.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Public Utilities	Previously Implemented (December 2022)			
2	Public Utilities	Previously Implemented (December 2021)			
3	Public Utilities	Previously Implemented (December 2020)			
4	Public Utilities	Newly Implemented			
5	Public Utilities	Previously Implemented (June 2021)			
6	Public Utilities	Newly Implemented			
7	Public Utilities	Previously Implemented (June 2021)			
8	Public Utilities	Previously Implemented (June 2021)			
9	Public Utilities	Previously Implemented (December 2023)			

Recommendation 4

Public Utilities

Upon completion of the fee study, the Public Utilities Department should work with the Office of the City Attorney and the Participating Agencies to review and revise, as appropriate, Interjurisdictional Agreements to include fees for service that achieve appropriate cost recovery under the guidelines of Council Policy 100-05 and Administrative Regulation 95.25, as well as Proposition 218. The revised agreements should include mechanisms to adjust fees in response to changes in the cost of service. (Priority 1)

Newly Implemented

This recommendation is implemented. Public Utilities negotiated and obtained approval for the Second Amended and Restated Regional Wastewater Disposal Agreement and secured approval of all participating agencies effective July 1, 2026. This agreement requires Public Utilities to establish fees and fines to cover the full cost of the Industrial Wastewater Control Program at least every five years. Additionally, PUD provided evidence that it is billing individual permittees in accordance with the full cost recovery fees in its fee study.

Recommendation 6

Public Utilities

The Public Utilities Department should move the Industrial Wastewater Control Program's budget from the Municipal Wastewater Fund to the Metropolitan Wastewater Fund. (Priority 1)

Newly Implemented

This recommendation is implemented. In FY2027, the Industrial Wastewater Control Program was budgeted in the Metropolitan Wastewater Fund.

Agreed-Upon Procedures Related to the Central Stores Physical Inventory - Fiscal Year 2020

21-002

(DN)

The San Diego Municipal Code requires an annual inventory count of the Purchasing & Contracting Department's Central Stores physical inventory. The Agreed-Upon Procedures Related to the Central Stores Physical Inventory report for fiscal year 2020, conducted by Macias Gini & O'Connell (MGO), resulted in two recommendations. The Agreed-Upon Procedures Related to the Central Stores Physical Inventory report for Fiscal Year 2023 resulted in one recommendation that was a repeat of Recommendation #1 from the FY2020 report.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Purchasing & Contracting	In Process – Past Due			
2	Purchasing & Contracting	Previously Implemented (December 2025)			

Note: A repeat of Recommendation 1 was issued for the Agreed-Upon Procedures Related to the Central Stores Physical Inventory Fiscal Year 2023 report.

Recommendation 1

Purchasing & Contracting

Macias Gini & O'Connell recommends that the Purchasing and Contracting Department consider procuring handheld devices that are compatible with the SAP inventory record module. These devices can be used to scan the barcodes that already exist on each stock item tag and will allow storekeepers to update inventory records in real-time for their inventory cycle counts and will provide more accurate and timely information regarding inventory record maintenance. (Priority 2)

In Process – Past Due

This recommendation is in process. The Purchasing & Contracting Department (P&C) consulted with the San Diego Municipal Employees Association (MEA) to determine if there were any concerns with the Pilot Program for the handheld scanner for Central Stores. MEA did not identify any concerns and gave the department the okay to move forward with the new process. P&C is moving forward with the procurement of a contract for implementation of software for the handheld scanners, and will be issuing a new RFP by August 2026 with expected implementation by December 2026.

Issue Date: September 14, 2020

Original Target Date: April 2021

Current Target Date: ~~April 2021~~ ~~March 2022~~ ~~September 2022~~ ~~June 2023~~ ~~September 2023~~ ~~December 2024~~ ~~June 2025~~ ~~December 2025~~ ~~August 2026~~ January 2027

Performance Audit of the Purchasing and Contracting Department's Small Local Business Enterprise Program

21-005

(CN)

In our Performance Audit of the Purchasing and Contracting Department's Small Local Business Enterprise Program, we found that the program's design and insufficient oversight limit efforts to increase diversity and small business development in City contracting. At the time, we found that the program cost—mostly consisting of increased contracting costs—totaled $2.2 million per year, while not providing the intended benefits. Specifically, we found:

Finding 1: The SLBE program has not effectively achieved the economic benefits of its program objectives.

Finding 2: Changes to the program's implementation may expand its economic benefits.

Finding 3: City leadership is not given sufficient quality information on the performance of the program to make informed management and oversight decisions.

In August 2025, the Office of the Independent Budget Analyst estimated increased contracting costs resulting from the program totaled $13.1 million for FY2024 construction contracts alone.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Purchasing & Contracting	Previously Implemented (June 2021)			
2	Purchasing & Contracting	Previously Implemented (December 2021)			
3	Purchasing & Contracting	Partially Implemented – No Further Action (December 2024)			
4	Purchasing & Contracting	Newly Implemented			
5	Purchasing & Contracting	Newly Implemented			
6	Purchasing & Contracting	Previously Implemented (June 2022)			
7	Purchasing & Contracting	Previously Implemented (December 2024)			
8	Purchasing & Contracting	Previously Implemented (December 2021)			
9	Purchasing & Contracting	In Process – Past Due			
10	Purchasing & Contracting	Previously Implemented (December 2022)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
11	Purchasing & Contracting	Previously Implemented (June 2022)			
12	Purchasing & Contracting	Newly Implemented			

Recommendation 4

Purchasing & Contracting

We recommend the Mayor's Office reposition oversight of the Small Local Business Enterprise (SLBE) program outside the management of the program. Oversight should include necessary expertise on decreasing barriers for businesses owned by women and people of color and should not solely rely upon City contracting expertise or fall to an advisory commission that cannot compel management to action. Oversight should, at minimum, include:

a. Reviewing and approving the SLBE program's performance measures, including the goods and services participation rate in Recommendation #7.
b. Ensuring the performance measures and goals of the program align with the program's objectives.
c. Reviewing the program's progress at meeting performance measures and goals, and increasing the goals at a steady rate to ensure program progress.
d. Reviewing and approving the goal setting methodology for construction contracts.
e. Reviewing and approving the template for the annual report to City Council, as referenced in Recommendation #11, to ensure the information is presented in a manner that is clear and details the program's performance.
f. Reviewing, approving, and seeking regular updates on the progress of the outreach plan in Recommendation #5. (Priority 2)

Newly Implemented

This recommendation is implemented. The Office of the Independent Budget Analyst's Division of Race and Equity provides oversight of the program, and has the expertise necessary to meaningfully evaluate the goals and progress of the program. The Purchasing and Contracting Department has written a policy detailing the oversight entity's roles and responsibilities, which cover the roles required in the recommendation, including reviewing the program's goals and outreach plan.

Recommendation 5

Purchasing & Contracting

We recommend that Equal Opportunity Contracting develop a written, evidence-based plan consistent with the results of the disparity study for increasing outreach and participation in the Small Local Business Enterprise (SLBE) program for small, local businesses and those owned by women and people of color to the extent allowable under the law.

- The plan should include outcome-based performance measures for each program objective. Measures to be considered should include:
    - Registration by businesses owned by women and people of color;
    - The number of businesses that grow out of the emerging local business enterprise category each year;
    - The number of businesses that grow out of the small, local business enterprise category each year; and
    - The number of employees the organization has when applying initially, when renewing their application, and when growing out of the program.
- The plan should be presented to the Citizens Equal Opportunity Commission for input and should include a public hearing with invited speakers from the pool of current registered SLBEs, SLBEs that successfully grew out of the program, and affiliated stakeholder groups, including industry associations and chambers of commerce.
- The plan should create goals and performance measures related to other tools designed to reduce barriers and increase competition in contracting included in the program, such as the mentor-protégé program and the bonds/insurance assistance program.

This recommendation does not recommend any preference in contracting based on race or gender, nor does create or imply a required goal or quota of race or gender in contracts with the City. (Priority 2)

Newly Implemented

This recommendation is implemented. The Purchasing and Contracting Department addressed the majority of the elements of the recommendation and mitigated the risk the recommendation intended to address. The department developed a written outreach plan that includes performance measures for program objectives and includes elements recommended in the disparity study, including a mentor-protege program. The outreach plan has not been presented to the Citizens Equal Opportunity Commission yet, but it is docketed to be publicly presented for input at the October 2026 meeting. If the presentation does not occur, we can re-open the recommendation. Additionally, the Purchasing and Contracting Department's policy requires that the oversight body review the outreach plan, which will ensure the plan is reviewed by experts outside of the program management who can weigh in on the effectiveness of the plan and necessary changes over time.

Recommendation 9

Purchasing & Contracting

We recommend Small Local Business Enterprise (SLBE) program management, in consultation with the appropriate oversight bodies, evaluate the caps on SLBE subcontracting requirements for construction projects annually. Program management should then include the caps in the annual report, with a detailed description of the methodology used to justify the cap, and should include the previous cap amounts over time. This recommendation, however, should not conflict with City policies that require the prime contractor to perform at least 50 percent of the contract. (Priority 2)

In Process – Past Due

This recommendation was originally reported as implemented by the department. However, after OCA review, we have determined it to be in process. The Purchasing and Contracting Department developed a policy for evaluating caps on SLBE subcontracting requirements. Although the caps will not be evaluated annually due to lags in data and the administrative work of reviewing the caps, the policy commits to reviewing the caps every three years. The policy includes the involvement of the Engineering and Capital Projects Department as well as the IBA's Division of Race and Equity. OCA will continue to follow up on this recommendation and will close it as implemented once the caps have been evaluated at least once.

Issue Date: November 24, 2020

Original Target Date: January 2022

Current Target Date: ~~January 2022~~ ~~June 2023~~ ~~June 2024~~ ~~June 2025~~ ~~June 2026~~ Unknown

Recommendation 12

Purchasing & Contracting

We recommend Equal Opportunity Contracting draft written policies for data tracking. Methodologies should be consistent year over year, with any changes documented, and the report should have a written quality control reviewing process to minimize errors and ensure the methodologies for the data used in the report do not distort the conclusions drawn from the data. (Priority 2)

Newly Implemented

This recommendation is implemented. The Purchasing and Contracting Department used a new Contract Award Tracking system to improve data tracking and reporting. The department also established written policies and procedures to promote consistency, document methodological changes, and strengthen quality control to support accurate reporting and reliable program performance analysis.

Performance Audit of Strategic Human Capital Management II: Employee Performance Management

21-006

(NO) (GT)

To address risks identified in our performance audit of the City's strategic human capital management, we initiated the Performance Audit of Strategic Human Capital Management II: Employee Performance Management to evaluate the extent of and several internal controls around efforts to monitor and address employee performance issues. We found that the City should ensure all employees receive performance reviews, and should enhance controls to ensure consistent and appropriate utilization of employee incentive and accountability tools. Specifically, we found:

Finding 1: The City should ensure all employees receive required performance evaluations to recognize and reward high performers as well as to identify and address poor performance.

Finding 2: The City utilizes multiple ways to recognize and reward commendable performance among employees, but utilization of the Rewards & Recognition Program varies widely among departments and its effect on employee satisfaction and retention is unclear.

Finding 3: The Human Resources Department should strengthen its abilities to more strategically monitor aggregated discipline trends and issues within the City's workforce.

Finding 4: Opportunities exist for the City to reform some elements of its disciplinary processes and discipline-related training for City supervisors.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Personnel	In Process – Past Due			
2	Personnel & Human Resources	Previously Implemented (June 2022)			
3	Human Resources	Previously Implemented (June 2022)			
4	Human Resources	Previously Implemented (December 2023)			
5	Human Resources	Previously Implemented (June 2024)			
6	Human Resources	Previously Implemented (June 2024)			
7	Human Resources	Previously Implemented (June 2024)			
8	Human Resources	Previously Implemented (June 2024)			
9	Human Resources	Previously Implemented (December 2022)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
10	Personnel	Previously Implemented (December 2024)			
11	Human Resources	Previously Implemented (December 2022)			

Recommendation 1 *Personnel*

The Personnel Department (Personnel) and Human Resources Department (HR) should work collaboratively to report Employee Performance Review (EPR) completion rates for all eligible employees Citywide in the City's Annual Workforce Report.

a. The report should include some sort of breakout capability, such as results by department, type of EPR (e.g., annual, quarterly, etc.), and classified or unclassified status.
b. Personnel and HR should encourage the lowest-utilizing departments in particular—for example, via additional reminders or targeted trainings of supervisors and managers in those departments. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Personnel Department (Personnel), Personnel and the Department of Information Technology have implemented automated SAP data validation checks to improve the accuracy of Employee Performance Review (EPR) records and are finalizing updates to the EPR completion report to ensure it accurately identifies employees subject to performance review requirements. Personnel plans to provide the validated EPR completion-rate data for inclusion in the City's next Annual Workforce Report

Issue Date: November 25, 2020

Original Target Date: December 2021

Current Target Date: ~~December 2021~~ ~~June 2022~~ ~~December 2022~~ ~~June 2023~~ ~~December 2023~~ ~~March 2024~~ ~~August 2024~~ ~~April 2025~~ ~~September 2025~~ ~~December 2025~~ December 2026

Performance Audit of the City's Major Building Acquisition Process

22-002

(CN) (MJ)

In 2015, the City began a series of building acquisitions totaling more than $230 million. Many questions have been raised about whether these acquisitions were in the best interest of the City. We conducted our Performance Audit of the City's Major Building Acquisition Process to determine (1) if the City followed policies and best practices when acquiring major buildings, and (2) if the City has sufficient governance mechanisms for oversight of major building acquisitions.

We found that a serious lack of policies and oversight caused the City to miss or skip key steps in the acquisition process, and allowed the prior City Administration to leave out or misrepresent key information about building acquisitions when presenting them to the City Council and the public. Specifically, we found:

Finding 1: The prior City Administration did not follow best practices when acquiring more than $230 million of major real estate assets due to unclear roles and responsibilities, resulting in significantly increased costs and underutilized facilities.

Finding 2: The prior City Administration failed to conduct sufficient due diligence, limiting the City's understanding of the properties acquired and hindering its ability to negotiate.

Finding 3: The prior City Administration diminished City Council's oversight capabilities on major real estate acquisitions by failing to provide complete and accurate information.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Economic Development	Previously Implemented (December 2024)			
2	Economic Development	Previously Implemented (December 2024)			
3	Economic Development	Newly Implemented			
4	Economic Development	Previously Implemented (December 2024)			
5	Economic Development	Previously Implemented (December 2024)			
6	Economic Development	Previously Implemented (December 2024)			
7	Human Resources & Personnel*	Partially Implemented – No Further Action**			
8	Economic Development	Previously Implemented (December 2024)			
9	Independent Budget Analyst	Previously Implemented (June 2022)			
10	Economic Development	Previously Implemented (December 2024)			

Note: The former Real Estate Assets Department is now part of the Economic Development Department. Thus, all recommendations originally assigned to the Real Estate Assets Department are now assigned to the Economic Development Department.
*This recommendation was previously assigned to the Compliance Department and has been reassigned to the Human Resources Department and Personnel Department due to the elimination of the Compliance Department.
**This recommendation is covered in Section A of this report.

Recommendation 3

Economic Development

We recommend that the Real Estate Assets Department (READ), in consultation with the City Administration, develop and use a strategic real estate and office space plan. The plan should include the current space usage and a plan for future office space usage for City properties. The Council Policy described in Finding 1 should require READ to present the plan to the designated City Council committee and the City Council for input, changes, and approval every two years. (Priority 2)

Newly Implemented

This recommendation is implemented. Following the audit, the City completed a comprehensive office space optimization study with the assistance of JLL, which evaluated existing office space utilization, future space needs and opportunities to optimize the City's real estate portfolio. The study was finalized and presented to the Economic Development and Intergovernmental Relations Committee in 2024. It was also presented to and approved by City Council in March 2024.

According to the Economic Development Department, the City has since implemented the primary outcomes of that effort, including the consolidation of City operations, the transition of staff from leased facilities into City-owned space where feasible and practicable, and multiple successful office space optimization initiatives supporting hybrid work across several departments.

In addition, Council Policy 700-10, adopted in February 2025, establishes an ongoing framework for the management and strategic planning of the City's real property portfolio through the Real Property Management Plan. While no additional office space optimization study is currently planned, the City and OCA believe this recommendation has been satisfied through the completion of the JLL study, implementation of its resulting space optimization efforts, and the establishment of an ongoing policy framework. Given the significant changes in workplace needs and City operations since the audit was issued, the City does not believe a new comprehensive office space study is warranted at this time.

Performance Audit of Equity in Recreation Programming

22-005

(MS)

Recreation is a core public service that provides numerous health and social benefits to individuals and communities. In our Performance Audit of Equity in Recreation Programming, we found that providing equitable recreation programming requires a comprehensive, strategic approach. Specifically, we found:

Finding 1: Although the Parks and Recreation Department solicits participant feedback, it is likely not aware of broader community recreational needs and lacks a strategic plan and adequate resources to provide recreation programs more equitably.

Finding 2: The Parks and Recreation Department's approach to resource allocation and program quality is incomplete and limits its ability to provide equitable recreation programming.

Finding 3: The Parks and Recreation Department's approach to community engagement and marketing is decentralized and inconsistent, which results in diminished access to programming.

Finding 4: The Parks and Recreation Department has made efforts to ensure certain communities can participate in recreation programs, but significant barriers remain that may preclude other groups from participating.

Finding 5: Although the Parks and Recreation Department tracks certain program information, current practices diminish its ability to implement a data-driven approach for resource allocation, monitoring, evaluation, and reporting.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Parks & Recreation	In Process – Past Due	💰		
2	Parks & Recreation	In Process – Past Due			
3	Parks & Recreation	In Process – Past Due			
4	Parks & Recreation	In Process – Past Due	💰		
5	Parks & Recreation	In Process – Past Due	💰		
6	Parks & Recreation	Previously Implemented (December 2024)			
7	Parks & Recreation	In Process – Past Due	💰		
8	Parks & Recreation	In Process – Past Due	💰		

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
9	Parks & Recreation	In Process – Past Due	💰		
10	Parks & Recreation	In Process – Past Due			
11	Parks & Recreation	In Process – Past Due			
12	Parks & Recreation	In Process – Past Due			
13	Parks & Recreation	Previously Implemented (June 2024)			
14	Parks & Recreation	Previously Implemented (June 2023)			
15	Parks & Recreation	In Process – Past Due	💰		
16	Parks & Recreation	Previously Implemented (June 2023)			

Recommendation 1

Parks & Recreation

To ensure a formalized approach for obtaining recreation programming feedback from the community at-large, the Parks and Recreation Department should:

- Develop, document, and implement a process for conducting a community needs assessment that includes identifying the types of programs communities need, satisfaction levels, effectiveness, and recreation priorities, and demographic information such as race, income, education level, age, etc.; and
- Conduct this assessment at least every five years to reevaluate the data and update strategic plan efforts. (Priority 1)

💰 In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Request budget for consultants and positions to develop and implement community survey.
Status: Complete. Parks and Recreation requested budget in FY2024 and FY2025 to cover the costs of hiring consultants to conduct a Community Recreation Needs Assessment (CRNA). In FY2024, FY2025, FY2026, and FY2027, $50,000 was appropriated for recreation program equity audit expenses. The CRNA consultant costs are $150,000. Although no additional funding was received to support this contract the Department absorbed the costs from its budget.

Task 2: Acquire a consultant to develop, implement and summarize the CRNA.
Status: Complete. A contract was issued in December 2024 for a CRNA consultant. The assessment launched in June 2025 with projected completion in May 2026. Due to budgetary delays in starting the assessment, extending the time for survey submittals, the completion of the assessment is now anticipated in September 2026.

Task 3: Analyze CRNA data and implement programming to meet community needs.
Status: Not started. The CRNA is anticipated to be completed in September 2026. Once complete, the department will analyze the comprehensive report and data and begin to schedule programming to meet the needs of each community, contingent upon necessary budget. Consistent with the committee's recommendation, the department submitted a preliminary Fiscal Year 2027 budget request to support the initial implementation of programmatic and communication/marketing strategies, which was subsequently unfunded, but will continue to request budgetary support in future fiscal years.

Task 4: Conduct follow up community needs assessment in 2031 to allow for a five-year span between assessments as recommended.
Status: Not started.

In summary, the department awarded the Community Recreation Needs Assessment (CRNA) contract in December 2024. The assessment is in its final phase following extensive stakeholder engagement, survey development, and data collection. The consultant is currently preparing a comprehensive report that will establish strategic goals, objectives, implementation actions, timelines, resource needs, and performance measures to address service inequities and better align recreation programming with the unique needs of communities Citywide. Completion of the final assessment is anticipated in September 2026.

To support implementation of the Audit of Equity in Recreation Programming recommendations, the department submitted requests for additional personnel and non-personnel expenditures (PE/NPE) during the Fiscal Year 2023 through Fiscal Year 2027 budget processes. As part of the Fiscal Year 2027 budget reductions, the department eliminated a Recreation Specialist position that was dedicated to advancing this work. While the department maintains an ongoing non-personnel expenditure budget of $50,000, additional funding has not been allocated to fully implement the audit recommendations. The department also requested $1 million in Fiscal Year 2027 to begin implementing priority programmatic and communication initiatives identified through the audit; however, the request was not funded.

Issue Date: November 10, 2021

Original Target Date: September 2022

Current Target Date: ~~September 2022~~ ~~December 2024~~ ~~December 2025~~ ~~March 2026~~ ~~May 2026~~ September 2026

Recommendation 2 *Parks & Recreation*

Once the Parks and Recreation Department (Parks & Rec) completes a community needs assessment, it should develop a strategic plan for addressing recreational equity that:

- Defines Parks & Rec's vision for equitable recreational programming;
- Includes objectives and goals with performance measures to gauge progress;
- Identifies resource needs to implement:
- The goals and objectives of the strategic plan;
- The recommendations in this audit report; and
- Any other strategies Parks & Rec plans to pursue to improve recreation programming equity;
- Requires Parks & Rec to annually update progress on its performance measures; and
- Requires Parks & Rec to update its objectives, goals, and performance measures every five years and incorporate findings from the community needs assessment. Parks & Rec should present the strategic plan to the City Council for approval. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: In January 2022, Mayor Todd Gloria released the new Citywide Strategic Plan which outlines the City's vision, mission, operating principals, priority areas of focus and the commitment to equity. As part of the commitment to equity each department, including the Parks and Recreation Department developed a Tactical Equity Plan outlining goals, objectives and performance metrics.
Status: Complete.

Task 2: The Parks and Recreation Department Tactical Equity Plan was presented to the Community and Neighborhood Services Committee followed by City Council in May and June of 2023, respectively, in the annual report of 2023 Recreation Equity Report.
Status: Complete.

Task 3: Conduct a Citywide Community Recreation Needs Assessment (CRNA), which will inform whether the performance metrics outlined in the Tactical Equity Plan are in alignment to reduce inequities and assure continuity of high-quality recreation programs across all communities of the city.
Status: In progress. The department awarded the CRNA contract in December 2024. The assessment is in its final phase following extensive stakeholder engagement, survey development, and data collection. The consultant is currently preparing a comprehensive report that will establish strategic goals, objectives, implementation actions, timelines, resource needs, and performance measures to address service inequities and better align recreation programming with the unique needs of communities Citywide. Completion of the final assessment is anticipated in September 2026.

Task 4: Update department's Tactical Equity Plan to address equity in recreation using the results of the Community Recreation Needs Assessment.
Status: Not started, contingent on completion of task 3. In the interim, the department has initiated coordination meetings with the Office of Race and Equity and the Office of Performance and Analytics to review the department's Tactical Equity Plan goals and objectives, as well as its key performance indicators and measurable outcomes. This review is intended to ensure alignment with the Parks Master Plan, the Cities' Strategic Plan, and to update metrics to appropriately incorporate equity considerations related to access, assets, neighborhoods, and internal processes.

Task 5: Present the updated Tactical Equity Plan to Community Recreation Groups, the Parks and Recreation Board, and the City Council for review, input and approval.
Status: Not started, contingent on completion of tasks 3 and 4.

In summary, the department awarded the Community Recreation Needs Assessment (CRNA) contract in December 2024. The assessment is in its final phase following extensive stakeholder engagement, survey development, and data collection. The consultant is currently preparing a comprehensive report that will establish strategic goals, objectives, implementation actions, timelines, resource needs, and performance measures to address service inequities and better align recreation programming with the unique needs of communities Citywide. Completion of the final assessment is anticipated in September 2026.

To support implementation of the Audit of Equity in Recreation Programming recommendations, the department submitted requests for additional personnel and non-personnel expenditures (PE/NPE) during the Fiscal Year 2023 through Fiscal Year 2027 budget processes. As part of the Fiscal Year 2027 budget reductions, the department eliminated a Recreation Specialist position that was dedicated to advancing this work. While the department maintains an ongoing non-personnel expenditure budget of $50,000, additional funding has not been allocated to fully implement the audit recommendations. The department also requested $1 million in Fiscal Year 2027 to begin implementing priority programmatic and communication initiatives identified through the audit; however, the request was not funded.

Upon completion of the CRNA, the department will further update the Tactical Equity Plan goals and objectives to address equity in recreation and incorporate recommendations as outlined in the full comprehensive report.

Issue Date: November 10, 2021

Original Target Date: September 2022

Current Target Date: ~~September 2022~~ ~~December 2023~~ ~~March 2025~~ ~~May 2026~~ December 2026

Recommendation 3 *Parks & Recreation*

To fully recover taxpayer money spent on contracted recreation programs, the Parks and Recreation Department should include contracted recreation programs in its next User Fee Study and increase the program surcharge, if necessary, in order to reach 100 percent cost recovery on these programs. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Acquire a consultant for a cost-of-service study. In alignment with Council Policy 100-05, User Fee Policy, the department is required to conduct a cost-of-service study every five years to update the department's Fee Schedule to ensure adequate cost recovery of services provided to the public. The department last updated the Fee Schedule in April 2025 and will conduct the next cost-of-service study in Fiscal Year 2027.
Status: In progress. The department is coordinating with Purchasing and Contracting to finalize a Request for Proposals (RFP) for the study. In the interim, and pursuant to Resolution No. 316066 approved March 13, 2025, the department will implement an annual Consumer Price Index (CPI–Urban) adjustment to all user fees to account for increased service delivery costs. These user fee adjustments will take effect September 1, 2026.

Task 2: Upon completion of the cost-of-service study, the department will update the Department Fee Schedule to capture recommendations resulting from the study, including the analysis of contractual program fees and the program surcharge fee identified in this recommendation.
Status: Not started yet, contingent on completion of task 1.

Task 3: Department will present the updated Department Fee Schedule to Community Recreation Groups, the Parks and Recreation Board, and City Council for review, input and approval.
Status: Not started yet, contingent on completion of tasks 1-2. Anticipate fee schedule updates to take effect in FY2027.

Task 4: Upon approval of the updated Department Fee Schedule, the online registration and permitting software will need to be updated, along with the automatic fee calculator that accompanies this software. This will be conducted with assistance from the Department of IT's consultant, CGI.
Status: Not started yet, contingent on completion of tasks 1-3. Anticipate fee schedule updates to take effect in FY2027.

Task 5: Provide training to department staff on updated Fee Schedule and begin implementation.
Status: Not started yet, contingent on completion of task 1-4.

In summary, in accordance with Council Policy 100-05 (User Fee Policy), the Parks and Recreation Department will conduct a cost-of-service study to ensure its Fee Schedule reflects the cost recovery rates approved by City Council. The department last updated its Fee Schedule in April 2025 and is working with Purchasing and Contracting to procure a consultant to begin the next cost-of-service study in Fiscal Year 2027. In the interim, and pursuant to Resolution No. 316066 approved March 13, 2025, the department will implement an annual Consumer Price Index (CPI–Urban) adjustment to user fees, effective September 1, 2026 to address rising service delivery costs. Upon completion of the cost-of-service study, the department will propose an update to its Fee Schedule based on the study's recommendations, including an evaluation of contractual program fees and applicable surcharge fees. Following approval, the department will update its online registration and permitting systems and provide staff training prior to implementation of the revised fees.

Issue Date: November 10, 2021

Original Target Date: June 2025

Current Target Date: ~~June 2025~~ ~~Unknown~~ July 2027

Recommendation 4 *Parks & Recreation*

To identify disparities in equitable funding, the Parks and Recreation Department should develop, document, and implement a resource allocation model that will evaluate resource equity between recreation facilities. The model should be based on:

- Community-specific criteria (e.g., health indicators, poverty, transportation access, etc.); and
- Site-specific criteria (e.g., size, frequency of visitors, amenities, etc.). (Priority 1)



In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Request budget for consultants and positions to develop and implement community survey.
Status: Complete. Parks and Recreation requested budget in FY2024 and FY2025 to cover the costs of hiring consultants to conduct a Community Recreation Needs Assessment (CRNA). In FY2024, FY2025, FY2026, and FY2027, $50,000 was appropriated for recreation program equity audit expenses. The CRNA consultant costs are $150,000. Although no additional funding was received to support this contract the Department absorbed the costs from its budget.

Task 2: Acquire a consultant to develop, implement and summarize community needs assessment.
Status: Complete. The department awarded the Community Recreation Needs Assessment (CRNA) contract in December 2024. The assessment launched in June 2025 with projected completion in May 2026. Due to budgetary delays in starting

the assessment, extending the time for survey submittals, the completion of the assessment is now anticipated in September 2026.

Task 3: Analyze community needs data and implement programming to meet community needs. Upon receipt of the final community needs assessment report, the department will request budget for FY2027 to implement programmatic and marketing recommendations.
Status: Not started yet. The CRNA is projected to be completed in September 2026. Upon completion, the department will begin reviewing and analyzing the comprehensive report and associated data in early Fiscal Year 2027. Consistent with the committee's recommendation, the department submitted a preliminary Fiscal Year 2027 budget request to support the initial implementation of programmatic and communication/marketing strategies, which was subsequently unfunded, but will continue to request budgetary support in future fiscal years.

Task 4: Analyze findings of CRNA, compare recreation centers across the City, and develop a resource allocation model based on the comparison, benchmarking, and public input.
Status: Not started yet. Contingent on completion of tasks 1-3.

Task 5: Incorporate resource allocation model into the annual Recreation Equity Report and present to Community Recreation Groups, the Parks and Recreation Board and City Council via the annual budget request process.
Status: Not started yet. Contingent on completion of tasks 1-4.

In summary, the Parks and Recreation Department awarded the Community Recreation Needs Assessment (CRNA) contract in December 2024. The assessment is in its final phase following extensive stakeholder engagement, survey development, and data collection. The consultant is currently preparing a comprehensive report that will establish strategic goals, objectives, implementation actions, timelines, resource needs, and performance measures to address service inequities and better align recreation programming with the unique needs of communities Citywide. Completion of the final assessment is anticipated in September 2026. The department will develop a resource allocation model for City Council review and approval as part of the Fiscal Year 2028 budget development process.

To support implementation of the Audit of Equity in Recreation Programming recommendations, the department submitted requests for additional personnel and non-personnel expenditures (PE/NPE) during the Fiscal Year 2023 through Fiscal Year 2027 budget processes. As part of the Fiscal Year 2027 budget reductions, the department eliminated a Recreation Specialist position that was dedicated to advancing this work. While the department maintains an ongoing non-personnel expenditure budget of $50,000, additional funding has not been allocated to fully implement the audit recommendations. The department also requested $1 million in Fiscal Year 2027 to begin implementing priority programmatic and communication initiatives identified through the audit; however, the request was not funded.

Issue Date: November 10, 2021

Original Target Date: June 2023

Current Target Date: ~~June 2023~~ ~~November 2025~~ ~~June 2026~~ ~~December 2026~~ June 2027

Recommendation 5

Parks & Recreation

To monitor the quality of staff-run and contractual programs, the Parks and Recreation Department should develop, document, and implement a comprehensive method for measuring the quality of all recreation programs. This should include training staff to conduct these program quality assessments in a way that is standardized and incorporates notes, observations, and interview data. (Priority 2)



In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Requested staff positions in budget year 2023, 2024, 2025, 2026 and 2027 to support efforts to complete this recommendation. Additional analytical staff is crucial to measure the quality of all recreation programs.
Status: In progress. Five positions were added in the budget for Fiscal Years 2023 and 2024, with one position reduced in budget year 2027, making six unfunded positions necessary to support the expansion of equitable programs in the department.

Task 2: Develop, recruit, and hire new positions to support this recommendation.
Status: In progress. The department added five positions and requested non-personnel expenditures (NPE) in Fiscal Years 2023 through 2027 to support implementation of the audit recommendations. In FY2027, the department also requested additional personnel expenditures (PE) and NPE to advance the Community Recreation Needs Assessment (CRNA) findings and Equity Audit recommendations. While the additional FY2027 resources were not funded and one existing position was eliminated, the department will continue to request these resources through the annual budget process.

Despite these funding limitations, the five existing positions dedicated to advancing program equity provide support to all 62 recreation centers by helping staff monitor site-specific budgets, expand recreation programming, and strengthen operational oversight. The team has also expanded marketing and social media efforts, supported initiatives such as Come Play Outside and Parks After Dark, pursued grant funding, and partnered with nonprofit organizations to secure additional resources that sustain and expand recreation opportunities Citywide.

Task 3: Develop procedures to create, distribute and analyze surveys for recreation programs in a Department Instruction.
Status: Complete.

Task 4: Train department staff on new recreation program survey and evaluation system.
Status: In progress. An online survey platform was established with the assistance of the Performance and Analytics Department. A program evaluation tool was drafted and is under review for department distribution and training.

Task 5: Conduct surveys and evaluations for recreation programs. Analyze results to determine the success of programs.
Status: Not started. Upon implementation resulting from task 4, this step will be implemented and remain an on-going process in the department.

In summary, Parks and Recreation requested additional positions in Fiscal Years 2023 through 2027 to support implementation of this recommendation. Additional analytical staff are essential to evaluate the quality, effectiveness, and equitable delivery of recreation programs. Five positions were funded in Fiscal Years 2023 and 2024; however, one position was eliminated in the FY2027 budget, leaving six unfunded positions needed to fully support the department's program evaluation and equity efforts.

In partnership with the Performance and Analytics Department, Parks and Recreation developed an online recreation program survey and a standardized program evaluation tool. Both are currently under review and subject to required City and labor processes. Once finalized, the department will train staff and implement ongoing program surveys and evaluations to measure program quality, effectiveness, and equity outcomes.

Issue Date: November 10, 2021

Original Target Date: June 2023

Current Target Date: ~~June 2023~~ ~~November 2024~~ ~~April 2025~~ ~~June 2026~~ December 2026

Recommendation 7 *Parks & Recreation*

In order to increase and standardize marketing efforts, the Parks and Recreation Department (Parks & Rec) should hire a marketing professional to: Manage online (e.g., social media, websites) and physical (e.g., flyers, banners) content; coordinate marketing efforts across Parks & Rec; and lead strategic marketing initiatives for Parks & Rec (e.g., public relations, educational campaigns, etc.). (Priority 3)

💰 In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Request budget for a consultant and positions to develop and implement a robust marketing plan.
Status: In progress. The department requested personnel (PE) and non-personnel

expenditures (NPE) in Fiscal Years 2023 through 2027 to support the implementation of the audit recommendations. While the additional FY2027 resources were not funded and one existing position was eliminated, the department will continue to request these resources through the annual budget process.

Task 2: As recommended by the committee, the department has partnered with the Communications Department to pursue the development of a marketing plan, in lieu of hiring a consultant.
Status: In progress. The department is working with the Communications Department to develop a comprehensive marketing plan. Progress has been made, and the Communications Department anticipates finalizing the plan using recommendations from the Community Recreation Needs Assessment.

Task 3: Finalize and implement marketing plan via staff training.
Status: Not started. Contingent on completion of Task 1 and 2.

In summary, the Parks and Recreation Department requested personnel and non-personnel funding in Fiscal Years 2023 through 2027 to support implementation of the Audit of Equity in Recreation Programming; however, funding for a marketing consultant and a Marketing Program Manager was not approved. While the department received an Information Systems Analyst position to support social media and digital outreach, existing resources are insufficient to develop, implement, and sustain a comprehensive, department-wide marketing plan.

Issue Date: November 10, 2021

Original Target Date: June 2023

Current Target Date: ~~June 2023~~ ~~March 2025~~ ~~June 2026~~ June 2027

Recommendation 8 *Parks & Recreation*

In order to effectively market recreation programs to all residents, the Parks and Recreation Department should:

- Direct individual recreation centers to collect demographic information on participants and the surrounding community, including age, gender, race, and other demographics;
- Use collected information to create a strategic marketing plan that:
- Sets goals and objectives for marketing efforts;
- Creates steps for Citywide marketing plans; and
- Develops policies for individual recreation center marketing plans; and
- Use demographic information to tailor marketing efforts towards specific segments of the population, with the goal of promoting engagement through awareness, access, and participation. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Request budget and hire a consultant and staff positions to develop, implement and support a robust marketing plan as outlined in recommendation 7.
Status: In Progress. Parks and Recreation requested personnel and non-personnel funding in Fiscal Years 2023 through 2027 to support implementation of the Audit of Equity in Recreation Programming; however, funding for a marketing consultant and a Marketing Program Manager was not approved. As an interim measure, Parks and Recreation has partnered with the Communications Department to begin development of a marketing plan using recommendations from the Community Recreation Needs Assessment (CRNA). While this collaboration supports plan development, additional dedicated staffing and non-personnel resources will be required to manage and execute an ongoing marketing strategy. Accordingly, the department continues to request budget for 6.0 FTE and associated non-personnel expenses to support this audit.

Task 2: Acquire a new online registration and permitting software that can support collection of data in this recommendation. The current system does not offer the ability to collect or report on this data.
Status: In Progress. The department is actively drafting a Request for Proposal for a new online registration and permitting system capable of collecting and reporting demographic data, with contract award anticipated in December 2026 and full implementation targeted for fall 2027.

Task 3: Conduct surveys and analyze results to determine success of programs as outlined in Recommendation 5.
Status: Complete. On an ongoing basis, the department partners with the Performance and Analytics Department to send out program surveys which incorporates the voluntary collection of demographic data. Results of these surveys are presented in an annual Come Play Outside report. The department plans to expand survey/evaluation/analytic efforts upon completion of Recommendation 5.

Task 4: Utilize data to tailor marketing efforts in accordance with the marketing plan.
Status: Not started. Pending completion of Tasks 2-3. Once new online registration is obtained and data can be collected; staff will start utilizing data for marketing plan and efforts.

In summary, the Parks and Recreation Department requested personnel and non-personnel funding in Fiscal Years 2023 through 2027 to support implementation of the Audit of Equity in Recreation Programming; however, funding to develop and implement a comprehensive marketing plan was not approved. To address this gap, the department continues to request budget for 6.0 FTE and associated non-personnel expenses to support development and implementation of a data-driven marketing plan inclusive of the Community Recreation Needs Assessment (CRNA) and Equity Audit recommendations. The department is finalizing a Request for Proposals for a new online registration and permitting system capable of collecting and reporting demographic data, with bid posting anticipated this fiscal year and full implementation targeted for fall 2027. In the interim, Parks and Recreation continues

to partner with the Performance and Analytics Department to administer program surveys that include voluntary demographic data, with results reported annually through the Come Play Outside report. Additional demographic insights will also be provided through the CRNA, which is projected for completion in Fall 2026 and will inform future marketing and outreach strategies.

Issue Date: November 10, 2021

Original Target Date: June 2023

Current Target Date: ~~June 2023~~ ~~June 2025~~ ~~June 2026~~ ~~June 2027~~ September 2027

Recommendation 9

Parks & Recreation

To ensure that eligible program participants can receive the fee waiver, the Parks and Recreation Department should develop, document, and implement procedures that allow residents to:

- Apply fee waivers to all eligible programs on an annual basis; and
- Register for classes online while using the fee waiver. (Priority 3)



In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Update fee waiver process to allow applicants to apply once annually for entire family.
Status: Complete. In December 2022, Parks and Recreation established a revised Fee Waiver Application process that included and application in both English and Spanish (alternative languages available upon request), including instructions for submitting the fee waiver application. Under the new process, an applicant needs to only apply once every calendar year for their entire household and the approved fee waiver is good for all eligible programs in that calendar year at any location.

Task 2: Ability for fee waiver approved families to enroll for programs online.
Status: In progress. The current online registration software doesn't allow this process. The department is finalizing a Request for Proposal for a new online registration and permitting system, with bid posting anticipated this fiscal year and full implementation targeted for fall 2027. The new software will have an online fee waiver process that has the capability to allow for secure, electronic, fee waiver applications and enrollment.

In summary, in December 2022 Parks and Recreation trained staff and implemented a new Fee Waiver Program that included an application with instructions in both English and Spanish. Staff are trained on the Fee Waiver program annually, with several refreshers throughout each year. The new fee waiver meets all recommendations of this item. The department has continued this program since 2022. The department is finalizing a Request for Proposal for a new online registration and permitting system, with bid posting anticipated this fiscal year and full implementation targeted for fall

2027. The new software will have an online fee waiver process that has the capability to allow for secure, electronic, online fee waiver application process and enrollment.

Issue Date: November 10, 2021

Original Target Date: July 2022

Current Target Date: ~~July 2022~~ ~~June 2023~~ ~~March 2024~~ ~~June 2026~~ ~~March 2026~~ ~~September 2026~~ September 2027

Recommendation 10 *Parks & Recreation*

To ensure recreation programs are accessible to people at all income levels, the Parks and Recreation Department (Parks & Rec) should reevaluate its current practice of only allowing the fee waiver for Civic Dance and Aquatics programs and expand eligibility to other recreation programs. As part of this, Parks & Rec should:

- Analyze alternative agency fee waiver models—including higher income limits, tiered systems, and membership passes—and recommend adoption of a decided-upon model; and
- Develop, document, and implement guidelines that specify which programs and costs fee waivers can be applied to and the rationale for leaving other programs and costs ineligible for fee waivers and include them in Park & Rec's fee schedule. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Conduct a comprehensive review of the Department's Fee Waiver Program and corresponding fees in the Department Fee Schedule.
Status: Not started. The timeline to complete this recommendation will correspond with the timing for recommendations 3, 4 and 6.

Task 2: Develop a report outlining findings and recommendations for a new fee waiver program.
Status: Not started. The timeline to complete this recommendation will correspond with the timing for recommendations 3, 4 and 6.

In summary, the Parks and Recreation Department submitted requests for additional personnel and non-personnel expenditures (PE/NPE) during the Fiscal Year 2023 through Fiscal Year 2027 budget processes. As part of the Fiscal Year 2027 budget reductions, the department eliminated a Recreation Specialist position that was dedicated to advancing this work. While the department maintains an ongoing non-personnel expenditure budget of $50,000, additional funding has not been allocated to fully implement the audit recommendations. The department also requested $1 million in Fiscal Year 2027 to begin implementing priority programmatic and communication initiatives identified through the audit; however, the request was not funded. In December 2022, Parks and Recreation trained staff and launched a bilingual Fee Waiver Program, expanding eligibility to all staff-led programs. The

program remains in effect and will be reviewed alongside recommendations 4 and 6, and later with recommendation 3 during the cost-of-service study and fee schedule update. This study will assess options to broaden fee waiver access and address challenges in subsidizing waived fees for contract service classes, which cannot be passed on to other participants under Proposition 26.

Issue Date: November 10, 2021

Original Target Date: July 2022

Current Target Date: ~~July 2022~~ ~~November 2023~~ ~~November 2025~~ ~~July 2026~~ July 2027

Recommendation 11

Parks & Recreation

To gain insight into the languages spoken in each community, the Parks and Recreation Department (Parks & Rec) should develop, document, and implement a plan to identify recreation center service areas and the languages spoken by individuals or households in those areas. Parks & Rec should update and review the results of this analysis at least biannually to determine which translation and interpretation languages are necessary in the service areas. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Request budget and acquire a consultant to conduct an analysis to identify languages spoken in service areas and develop a communication plan to determine which translation and interpretation languages are necessary in each service area.
Status: In progress. The department hired a consultant in December 2024 to conduct a Community Needs Assessment which includes identifying communication needs of each service area. Results from the assessment, anticipated to be completed in September 2026 will inform the development of a communication plan.

Task 2: Train Department staff on Communication Plan and implement plan
Status: Not started. This item is contingent upon completion of audit recommendation 1 and task 1 of this recommendation.

In summary, in December 2024, the Parks and Recreation Department retained a consultant to conduct a Community Recreation Needs Assessment (CRNA), which includes evaluating the communication needs of each service area. The assessment is currently underway and is anticipated to be completed in September 2026. Findings from the assessment will inform the development and implementation of a comprehensive communication plan to improve outreach and engagement across the City's diverse communities. In the interim, the department continues to expand language accessibility through a translation services contract that provides written translations of program and event marketing materials in languages commonly spoken within each service area, as well as telephone and in-person interpretation services upon request. The department also translates social media content, including

posts and videos, into English and Spanish. Additionally, recreation program and special event information is being posted on the department's website, where Google Translate functionality allows users to access content in multiple languages.

Issue Date: November 10, 2021

Original Target Date: June 2023

Current Target Date: ~~June 2023~~ ~~June 2025~~ ~~June 2026~~ December 2026

Recommendation 12 *Parks & Recreation*

To ensure that the Parks and Recreation Department (Parks & Rec) meets community language needs, Parks & Rec should:

- Develop, document, and implement, a department-wide language access plan that includes at least the following elements:
  - Establishment of a threshold at which languages must be spoken in the service area to be considered a substantial number of customers;
  - Policies for recreation center staff that specify which written materials need to be translated into the languages identified in Recommendation #11; and
  - Procedures for getting documents translated and approved by qualified bilingual staff or professional translators. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Acquire contracts for translation and interpretation services. In 2022, the Communication Department underwent efforts to hire consultants to provide document translations services as well as in-person and phone interpretation services. These services were rolled out to the Parks and Recreation Department to utilize in February 2023.
Status: Complete. In 2022, the Communication Department underwent efforts to hire consultants to provide document translations services as well as in-person and phone interpretation services. These services were rolled out to the Parks and Recreation Department to utilize in February 2023.

Task 2: Establish a threshold of which languages should be included in a communication plan for each service area.
Status: In progress. The Community Recreation Needs Assessment (CRNA) is anticipated to be completed in September 2026. It will inform the department on languages spoken across the City.

Task 3: Develop and implement a department-wide language access plan.
Status: In progress. The department is developing a Language Access Plan that will be informed by recommendations from the Compliance Department and the findings of the Community Recreation Needs Assessment (CRNA).

In summary, the Parks and Recreation Department has expanded staff awareness and use of the City's translation and interpretation services and is in the final stages of completing the Community Recreation Needs Assessment (CRNA), which will inform the development of a comprehensive Communication and Language Access Plan. While the department has made progress using existing resources, it does not have sufficient dedicated staffing to manage marketing, communications, and implementation of the CRNA and Equity Audit recommendations. To address these needs, the department requested funding for staffing and consultant support during the Fiscal Year 2023 through Fiscal Year 2027 budget processes, with one existing position being reduced in Fiscal Year 2027. The department continues to seek funding for 6.0 FTE, including a Marketing Program Manager, Supervising Management Analyst, Associate Management Analyst, Administrative Aide, and two Recreation Specialists, as well as non-personnel expenditures necessary to implement the CRNA findings and Equity Audit recommendations.

Issue Date: November 10, 2021

Original Target Date: June 2023

Current Target Date: ~~June 2023~~ ~~June 2025~~ ~~June 2026~~ December 2026

Recommendation 15 *Parks & Recreation*

To ensure the accuracy of key data fields in the Parks and Recreation Department's (Parks & Rec) recreation program management software, Parks & Rec should:

- Develop automated controls, where possible, to ensure that recreation staff enter program information in the recreation program management software consistently and accurately; and
- Develop policies and procedures that require Area Managers to regularly review program information captured in Parks & Rec's recreation program management software—such as dates, season, and class status, among others—for consistency and accuracy. These policies and procedures should specify how Area Managers should select data entries for review, require this review to be documented, and identify corrective actions where necessary. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Request budget for positions to monitor, maintain, develop policies and procedures and train staff on online registration software. In FY2023 and FY2024, the department received five new positions out of eleven to support on-going efforts to improve recreational program offerings. In FY2027, the department lost one of the five positions due to budget reductions.
Status: Complete.

Task 2: Develop, recruit, hire new positions to support this action. Over the past year, the department has filled five positions to support this action, with the Information Systems Analyst II being the last to on-board in December 2023. In FY2027, the department lost one of the five positions due to budget reductions.
Status: Complete.

Task 3: Evaluate online registration software that best meets the department's goals, objectives and operational needs.
Status: In progress. A Request for Proposals (RFP) for a new online registration and permitting system is in the final stages of development. The department anticipates awarding the contract in December 2026.

Task 4: Formalize online registration and permitting software training into Department Instructions.
Status: In progress. In October 2022, the department updated the ActiveNet Online Registration and Permitting training, making it mandatory for every employee to take the training prior to using the system. In addition, the department continues to conduct annual refresher trainings, mandatory for all supervisors using the system. The training on ActiveNet for supervisors identifies roles and responsibilities for entering, reviewing and approving content entered. The department is in the process of formalizing the roles and responsibilities for use of ActiveNet in a policy document that is under review.

In summary, in 2023, the department filled five positions to improve access to recreation programs, enhance staff training and marketing efforts, and strengthen oversight of the online registration and permitting system. Since October 2022, the department has required annual training for all supervisors and staff who use the system, establishing clear expectations for roles, responsibilities, data entry standards, and oversight procedures. In addition, the department has developed a policy outlining system roles and responsibilities, which is currently under review. To further improve data quality and accountability, the department recently reclassified positions to establish two Account Clerk roles, one of which was reduced as part of the FY2027 budget reductions, that will support Area Managers with reviewing weekly financial reports and data validation, reducing errors and improving consistency. The department is also finalizing a Request for Proposals (RFP) for a new online registration and permitting software with contract award anticipated in December 2026, with system implementation and transition expected to be completed by fall 2027.

Issue Date: November 10, 2021

Original Target Date: June 2023

Current Target Date: ~~June 2023~~ ~~October 2023~~ ~~February 2026~~ ~~April 2024~~ ~~February 2026~~ ~~June 2026~~ September 2026

Performance Audit of the City's Lease Management and Renewal Process

22-007

(NO) (NK)

Effectively managing the leasing out of City-owned property is essential to maximize the City's revenues and ensure the best use of the City's assets. In our Performance Audit of the City's Lease Management and Renewal Process, we found:

Finding 1: The City allows a much higher share of leases to remain in holdover than other jurisdictions, which may be leading to foregone revenue for the City and potential or perceived favoritism. As of FY2025, 24 percent of leases remain in holdover, which could be costing millions of dollars in foregone revenue.

Finding 2: The Department of Real Estate and Airport Management (DREAM) should improve its lease management practices, particularly to protect the City from liability, verify that lessees are utilizing leased property appropriately, and ensure that rent levels align with market conditions.

Finding 3: DREAM should work with the City Attorney's Office to develop a lease template to streamline the lease renewal process and ensure that the appropriate provisions and clauses are included in leases.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Economic Development	In Process – Past Due			
2	Economic Development	Previously Implemented (June 2023)			
3	Economic Development	Previously Implemented (December 2024)			
4	Economic Development	Previously Implemented (June 2024)			
5	Economic Development	Previously Implemented (December 2022)			
6	Economic Development	In Process – Past Due			
7	Economic Development	Previously Implemented (December 2022)			
8	Economic Development	In Process – Past Due			
9	Economic Development	In Process – Past Due			
10	Economic Development	Previously Implemented (December 2023)			
11	Economic Development	Previously Implemented (December 2022)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
12	Economic Development	Previously Implemented (December 2024)			
13	Economic Development	Previously Implemented (December 2024)			
14	Economic Development	Previously Implemented (December 2024)			

Note: The former Department of Real Estate and Airport Management is now part of the Economic Development Department. Thus, all recommendations originally assigned to the Department of Real Estate and Airport Management are now assigned to the Economic Development Department.

Recommendation 1

Economic Development

The Department of Real Estate and Airport Management (DREAM) should document and execute a strategy for addressing the number of lease holdovers in the City's portfolio, as appropriate. Elements of the strategy that should be considered include:

a. Re-evaluating or removing the 25 percent Lease Holdover key performance indicator and replacing or supplementing it with an alternative goal relating to on-time lease renewals (such as number of lessees approaching holdover that were emailed a lease expiration reminder);
b. Setting a target for completing the renewal of a certain percentage or number of leases which are currently in holdover;
c. Determining a mechanism for selecting which leases will be prioritized for renewal, to include the leases with high potential foregone revenue and leases that have been in holdover the longest; and
d. Completing or updating a policies and procedures manual for DREAM staff that provides guidance on the issues discussed in this finding, such as determining when property agents and DREAM staff should exercise financial disincentives, prioritizing leases for renewal, improving documentation and alerts within REPortfolio, etc. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, "it has made substantial progress implementing a comprehensive strategy to address lease holdovers across the City's real estate portfolio. The department developed and is executing a prioritization strategy that focuses on revenue-generating leases and other high-priority agreements, supported by a comprehensive inventory of long-term holdovers categorized by duration, revenue potential, and other risk factors to guide renewal efforts.

Since implementation began, staff have actively advanced renewals of long-standing holdover agreements, with an initial focus on revenue-generating leases. To further support implementation, the department also established a bench of on-call real estate consulting firms to supplement internal resources as workload and funding allow.

In May 2025, the department implemented department-wide Work Standards, establishing consistent expectations for accountability, performance, and timely management of the real estate portfolio. Additionally, the department has updated its performance measures, including replacing the previous 25 percent Lease Holdover KPI with portfolio-level performance measures that more accurately reflect proactive portfolio management, lease renewals, revenue generation, and overall operational performance.

Although the department anticipated completing implementation by June 30, 2026, additional time has been required to align the remaining elements of the recommendation with broader organizational initiatives, including the implementation of the upgraded real estate management system and the development of updated classification-specific performance plans.

The remaining work consists of finalizing the Real Estate Division Procedures Manual, which will provide standardized guidance for lease renewals, prioritization, documentation, and related processes, and completing updated performance plans that establish measurable performance expectations aligned with available resources and departmental priorities. Both efforts are anticipated to be completed by the end of calendar year 2026.

The department believes the major operational components of this recommendation have been implemented and is completing the remaining procedural and performance management enhancements to fully institutionalize these practices."

Issue Date: February 9, 2022

Original Target Date: February 2023

Current Target Date: ~~February 2023~~ ~~December 2023~~ ~~February 2024~~ ~~Unknown~~ ~~June 2025~~ ~~June 2026~~ December 2026

Recommendation 6

Economic Development

To improve productivity, oversight, and accountability, the Department of Real Estate and Airport Management (DREAM) should establish and enforce productivity standards, goals, or similar performance targets and procedures based on reasonable expectations for conducting property inspections, ensuring up-to-date insurance and/or indemnification of the City, adjusting rent timely, and documenting appraisals. Finalized performance targets should be communicated to all appropriate employees within DREAM so that all are aware of these expectations and monitored via routine reporting by DREAM management/supervisors. Deviations from agreement terms should be documented and maintained within REPortfolio, EDRS, or another information management system. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, it "has made significant progress toward implementing standardized performance expectations and accountability measures across the Real Estate Division. In May 2025, the department implemented department-wide Work Standards that establish consistent expectations for professionalism, accountability, productivity, and timely management of the City's real estate portfolio. These standards are acknowledged by all employees and provide a uniform framework for performance expectations."

The department reported it has also updated its portfolio-level performance indicators to better measure operational performance, revenue generation, and portfolio management outcomes. The department stated, "enhancements to the Division's real estate management software have improved the department's ability to track, monitor, and report on inspections, lease administration activities, insurance compliance, rent adjustments, and other key portfolio information, with additional functionality being incorporated through the upgraded real estate management system.

Although the department anticipated completing implementation by June 30, 2026, additional time has been required to align the remaining elements of this recommendation with the implementation of the upgraded real estate management system and broader departmental performance management initiatives.

The remaining work includes finalizing the Real Estate Division Procedures Manual, which will establish standardized procedures for inspections, insurance compliance, rent adjustments, appraisal documentation, and other lease administration activities, as well as completing updated classification-specific performance plans that will establish measurable productivity standards and performance targets aligned with available resources and operational expectations. These efforts are anticipated to be completed by the end of calendar year 2026.

Upon completion of these remaining efforts, the department will have fully institutionalized standardized performance expectations, procedures, monitoring, and accountability mechanisms consistent with the intent of this recommendation."

Issue Date: February 9, 2022

Original Target Date: February 2024

Current Target Date: ~~February 2024~~ ~~March 2024~~ ~~February 2025~~ ~~June 2025~~ ~~December 2025~~ ~~June 2026~~ December 2026

Recommendation 8

Economic Development

The Department of Real Estate and Airport Management should perform and document a property inspection for all properties that have not had a documented inspection within the last 3 years. (Priority 1)

In Process – Past Due

This recommendation was originally reported as implemented by the department. However, after OCA review, we have determined it to be in process. The department is on track to partially implement this recommendation. The original recommendation specifically recommended inspections for all properties without a documented inspection between July 2018 through July 2021 (3 years prior to audit issuance). Since the audit issuance, the department made significant progress by finalizing and distributing a department procedure for lease inspections to ensure compliance with the terms and conditions of leases and other agreements involving City-owned property. The procedure requires leasehold inspections annually, unless a different frequency is warranted by the agreement, the nature of the use, prior compliance history, risk, or other operational considerations. In addition, the department's portfolio management software, REPortfolio, has been configured to automatically notify assigned property agents when inspections are due within 120 days.

According to the department, it has "established recurring inspection practices and significantly increased inspection activity across the real estate portfolio. Between January 1, 2022, and December 31, 2025, the department completed 352 documented property inspections, including a 146 percent increase in inspection activity from 2024 to 2025." However, the department has not provided inspection documentation to OCA. Once the department provides sufficient evidence of inspections occurring timely, this recommendation will be considered partially implemented.

Issue Date: February 9, 2022

Original Target Date: January 2023

Current Target Date: ~~January 2023~~ ~~November 2023~~ ~~December 2025~~ June 2026

Recommendation 9

Economic Development

To improve oversight of potentially foregone revenue from non-competitively priced leases, the publicly-presented Portfolio Management Plan or similar publicly-presented plan should include a listing of all City lease-outs. The list should include leases' most recent market rental value, the date of said value, and the actual annual rent paid to the City. The results should be presented both by lease as well as grand totals, and leases with the largest differences between market value and actual rent paid should be highlighted for public transparency. The Department of Real Estate and Airport Management should work with City leadership to include a control, such as a requirement within updated Council Policy, to ensure that this reporting continues periodically. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, "the Revised Council Policy 700-10, adopted in February 2025, requires the department to review, update, and present the Real Property Management Plan to Council every two years. The Real Property Management Plan is intended to provide a comprehensive overview of the City's real estate portfolio, including City lease-out agreements and other portfolio information that supports strategic decision-making and public transparency. The department has a framework for the Plan as outlined in the Council Policy; however, due to on-going budgetary constraints and competing priorities, it is unlikely a consultant will be hired and the effort formally launched until budget is made available. "

Issue Date: February 9, 2022

Original Target Date: July 2022

Current Target Date: ~~July 2022~~ ~~July 2024~~ ~~December 2024~~ ~~February 2025~~ December 2026

Performance Audit of Workplace Safety and Workers' Compensation

22-008

(JP)

City employees expect and deserve a safe workplace, and work-related injuries and illnesses harm employees and their families. We conducted a Performance Audit of Workplace Safety and Workers' Compensation and industrial leave and found that improving workplace safety and minimizing workers' compensation costs requires a multi-pronged approach. We found that the City's costs related to workplace injuries could total more than $200 million per year, and could be reduced through an improved workplace safety program. Specifically, we found:

Finding 1: Some departments do not meet the Citywide Injury and Illness Prevention Program requirements, which likely contributes to higher injury rates and workers' compensation costs.

Finding 2: The City should proactively prevent workplace incidents by conducting incident investigations with a focus on root cause analyses; collecting and analyzing injury, illness, and near-miss data; and using safety performance indicators to continuously improve safety program effectiveness.

Finding 3: Workers' Compensation has a process in place for reviewing potential fraud, but it can improve controls over this process by centrally tracking all fraud red flags or tips and investigations.

No.	Department*	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Risk Management	In Process – Past Due	💰		📈
2	Chief Compliance Officer	Previously Implemented (June 2023)			
3	Chief Compliance Officer	Previously Implemented (June 2025)			
4	Risk Management	Previously Implemented (December 2023)			
5	Risk Management	In Process – Past Due			📈
6	Risk Management	Previously Implemented (December 2023)			
7	Risk Management	In Process – Past Due			📈
8	Risk Management	In Process – Past Due	💰		📈
9	Risk Management	In Process – Past Due	💰		📈
10	Risk Management	Previously Implemented (December 2023)			

*These recommendation were previously assigned to the Compliance Department and have been reassigned to the Risk Management Department due to the elimination of the Compliance Department.

Recommendation 1 *Risk Management*

To specify roles and responsibilities in the process of implementing, maintaining, and monitoring department-specific Injury and Illness Prevention Programs (IIPPs), the Compliance Department's Occupational Safety and Health program (OSH) should establish and implement an Administrative Regulation or process narrative that includes the following elements.
For operating departments, the Administrative Regulation or process narrative should establish roles and responsibilities that include:

- Developing and implementing a department-specific IIPP that meets State requirements and department-specific needs;
- Providing the department-specific IIPP to OSH for review;
- Collecting information on activities supporting the IIPP and reporting it to OSH; and
- Conducting an annual review of the department-specific IIPP and reporting the results to OSH with an attestation from the department director.

For OSH, the Administrative Regulation or process narrative should establish responsibilities that include:

- Educating departments on requirements for department-specific IIPPs;
- Reviewing department-specific IIPPs for compliance with State requirements and conformance with Citywide workplace safety goals;
- Notifying appropriate Deputy Chief Operating Officers and the Chief Operating Officer of departments lacking an IIPP;
- Requesting departments review their IIPP annually, report to OSH the results of their review with an attestation by each department director on the accuracy of the update, and report any changes to the department-specific IIPP; and
- Summarizing annual updates from departments in an annual Citywide safety report to Department Directors, Deputy Chief Operating Officers, the Chief Operating Officer, and the Safety and Risk Oversight Committee. (Priority 1)



In Process – Past Due

This recommendation is in process. According to the Risk Management Department, the department will begin developing a process narrative once the new Safety Officer position has been filled.

Issue Date: May 9, 2022

Original Target Date: December 2023

Current Target Date: ~~December 2023~~ ~~October 2023~~ ~~May 2024~~ ~~December 2024~~ ~~Unknown~~ June 2027

Recommendation 5 *Risk Management*

To ensure the City takes a data-driven approach to proactively identifying safety issues and preventing injuries from happening, Occupational Safety and Health program (OSH) should work with City departments to set department safety goals and establish department safety performance indicators that include:

- Leading safety indicators, such as the percentage of employees attending safety refresher trainings, average time to address safety issues, and percentage of monthly/ weekly safety inspections completed; and
- Lagging safety indicators, such as Incident Rate, Days Away, Restricted, or Transferred (DART) Rate, and injury frequency and severity.

The selection of department safety indicators should involve employees at all levels within the department/division. Safety performance results should be shared with all levels of the department/division.

OSH should periodically review departments' performance in achieving their safety goals, report this information in the annual Citywide safety report identified in Recommendation 1, and work with departments to update their IIPPs on a regular basis based on departments' safety performance. (Priority 1)



In Process – Past Due

This recommendation is in process. According to the Risk Management Department, the project to implement a new Risk Management Information System (RMIS) has continued to advance. Following City Council approval and completion of the required waiting period, the project formally commenced and implementation activities are underway. The implementation will occur in phases, with the Safety Module currently anticipated to be implemented in spring 2027. The implementation schedule remains subject to adjustment based on project needs and organizational priorities.

Risk Management will continue to engage department safety representatives throughout the implementation process to provide consultation, gather feedback, and support system configuration efforts. As system capabilities are further developed and deployed, Risk Management will provide updates regarding opportunities to address this recommendation.

Issue Date: May 9, 2022

Original Target Date: TBD based on FY2024 budgeted resource allocations

Current Target Date: ~~TBD based on system selected~~ ~~August 2026~~ ~~January 2027~~ June 2027

Recommendation 7 *Risk Management*

To ensure management and the Occupational Safety and Health program (OSH) have timely access to injury and illness information to evaluate and drive positive changes to the City's safety programs, OSH should implement a safety data collection process outlining the roles and responsibilities of OSH and operational departments. OSH should:

- Implement a data solution, such as a safety software system, that will enable the capture of recordable injuries and Supervisor's Injury/Illness Investigation Reports at the department level.
- Provide guidance and training to department safety personnel on how to analyze their department's data and how to report to department management as well as to OSH the number and type of incidents, common incident causes, corrective actions taken, trends in Incident Rates and Days Away, Restricted, or Transferred (DART) Rate, etc. OSH should perform such analysis for departments without safety personnel.
- Analyze records submitted by departments to identify and monitor Citywide trends and benchmark against comparable organizations or occupations to identify areas for improvement.
- Report the results of their analysis and coordinate with department directors to report department-specific analysis to the Safety and Risk Oversight Committee at least annually. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the Risk Management Department, the project to implement a new Risk Management Information System (RMIS) has continued to advance. Following City Council approval and completion of the required waiting period, the project formally commenced and implementation activities are underway. The implementation will occur in phases, with the Safety Module currently anticipated to be implemented in spring 2027. The implementation schedule remains subject to adjustment based on project needs and organizational priorities.

Risk Management will continue to engage department safety representatives throughout the implementation process to provide consultation, gather feedback, and support system configuration efforts. As system capabilities are further developed and deployed, Risk Management will provide updates regarding opportunities to address this recommendation.

Issue Date: May 9, 2022

Original Target Date: TBD based on FY2024 budgeted resource allocations

Current Target Date: ~~TBD based on system selected~~ ~~August 2026~~ ~~January 2027~~ June 2027

Recommendation 8 *Risk Management*

To ensure departments can effectively conduct incident investigations and take corrective action measures timely, the Compliance Department's Occupational Safety and Health program (OSH) should develop, document, and implement a Citywide incident investigation program. The program should provide for OSH and any designated department safety staff to train department supervisors and other relevant personnel on incident investigation procedures, specify when and how often trainings will be provided, focus on identifying root cause(s) of the injury, emphasize correcting root cause(s), and provide for an annual program review to identify areas of improvement to the program. Trainings should guide personnel who conduct investigations to effectively conduct, document, and perform injury root cause analysis as well as identify and implement corrective action measures. To ensure program effectiveness, OSH should coordinate with department safety staff to provide department supervisors with relevant accident examples, realistic corrective actions, and guidance on using a systems approach for incident investigation, including root cause analysis. (Priority 1)



In Process – Past Due

This recommendation is in process. According to the Risk Management Department, this recommendation has been reevaluated. Risk Management Department is exploring implementation of this recommendation in the new Risk Management Information System (RMIS). The RMIS implementation will occur in phases, with the Safety Module currently anticipated to be implemented in spring 2027. The implementation schedule remains subject to adjustment based on project needs and organizational priorities. Risk Management will continue to engage department safety representatives throughout the implementation process to provide consultation, gather feedback, and support system configuration efforts. As system capabilities are further developed and deployed, Risk Management will provide updates regarding opportunities to address this recommendation.

Issue Date: May 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~January 2024~~ ~~May 2024~~ ~~October 2024~~ ~~Unknown~~ June 2027

Recommendation 9 *Risk Management*

To ensure supervisor incident investigations are properly documented, the Compliance Department's Occupational Safety and Health program (OSH) should:

- Update the Citywide Supervisor Injury/Illness Investigation form to include a description of the incident from eyewitnesses and employees with knowledge of the incident, identification of root cause(s), and corrective action(s) taken.
- Require all departments use the standard Citywide Supervisor Injury/Illness Investigation form. However, in cases where departments need to customize the form, OSH should work with departments as needed to tailor their form to meet department-specific needs while also meeting the minimum requirements of the Citywide form. (Priority 2)



In Process – Past Due

This recommendation is in process. According to the Risk Management Department, this recommendation has been reevaluated. Risk Management Department is exploring implementation of this recommendation in the new Risk Management Information System (RMIS). The RMIS implementation will occur in phases, with the Safety Module currently anticipated to be implemented in spring 2027. The implementation schedule remains subject to adjustment based on project needs and organizational priorities. Risk Management will continue to engage department safety representatives throughout the implementation process to provide consultation, gather feedback, and support system configuration efforts. As system capabilities are further developed and deployed, Risk Management will provide updates regarding opportunities to address this recommendation.

Issue Date: May 9, 2022

Original Target Date: TBD based on FY2024 budgeted resource allocations

Current Target Date: ~~TBD based on FY2025 budgeted resource allocations~~ ~~October 2024~~ ~~Unknown~~ June 2027

Performance Audit of the Development Services Department's Code Enforcement Division

22-009

(GT)

The City of San Diego conducts code enforcement activities to ensure, improve, and maintain safe and desirable San Diego neighborhoods. In our Performance Audit of the Development Services Department's Code Enforcement Division, we found that conducting code enforcement activities requires three key components: initial response, compliance activity, and monitoring and assessment. Specifically, we found:

Finding 1: Code Enforcement does not meet response time goals and thus does not assess the nature and severity of code enforcement complaints in a timely manner.

Finding 2: Staffing imbalances and Code Enforcement's underuse of case management tools contribute to inconsistent application of policies and a risk that violations persist.

Finding 3: Code Enforcement's Accela data and performance metric reporting does not accurately reflect case progress or results.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Development Services	Not Implemented – N/A (December 2025)			
2	Development Services	Will Not Implement*			
3	Development Services	In Process – Past Due	💰		
4	Development Services	In Process – Past Due	💰		
5	Development Services	In Process – Past Due	💰		
6	Development Services	In Process – Past Due	💰		
7	Development Services	Will Not Implement*			
8	Development Services	Will Not Implement*			
9	Development Services	In Process – Past Due			
10	Development Services	In Process – Past Due	💰		

*Recommendations 2, 7, and 8 are covered in Section A of this report.

Recommendation 3 *Development Services*

To help investigators and management better organize and analyze case data, the Development Services Department should create or expand fields for the following case information in Accela:

- Indication of a special project that does not follow the regular complaint procedure;
- Notice and Fine Detail; and
- Status (both Active and Closed). Add at least the following choices:
  - Status for Admin Hearing;
  - Awaiting Permit; and
  - Referred to City Attorney's Office. (Priority 2)



In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Hire Program Manager.
Status: Will not implement.

Task 2: Update Accela to add fields to track special projects and add additional Status fields.
Status: Completed.

Task 3: Create a written procedure with instructions for case entry, including the use of existing notice fields and new fields for special projects and expanded statuses.
Status: Not complete.

Task 4: Train staff to use new fields.
Status: Not complete.

BLUE has implemented new fields in Accela. BLUE hired a provisional position to assist with implementing this recommendation in October 2024. The Procedures Manual was updated. The draft was held during the FY2026 budget process. In December 2025, a Reduction-in-Force (RIF) was conducted, eliminating 12 positions. This resulted in BLUE's zoning teams being reduced by a third, and the company no longer enforced lower-priority complaints. In CY2026, BLUE continued updating the draft Procedures Manual with the modified enforcement priorities. The FY2027 budget process has further delayed finalization, but BLUE plans to complete and publish the manual in Fall 2026. Once reviewed and finalized, BLUE will provide training using the new fields.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ ~~June 2026~~ December 2026

Recommendation 4

Development Services

After expanding Accela field options, to consistently analyze data on an aggregate level, the Development Services Department should create a data dictionary for Accela that clearly defines choices for at least the following fields:

- Types of Inspections (specify which ones contribute towards Re-Inspection Fees);
- Active Case Status; and
- Closed Case Result. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Hire Program Manager.
Status: Will not implement.

Task 2: Create a Data Dictionary.
Status: Completed.

Step 3: Train staff and implement.
Status: In progress.

A data dictionary has been created. Senior field staff are reviewing and testing prior to field staff training.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ ~~June 2026~~ December 2026

Recommendation 5

Development Services

In order to maintain ongoing involvement in long-term cases, the Development Services Department should update Code Enforcement's Procedures Manual and Accela training materials to require all new or active cases to have a workflow task scheduled with target due date for next step in the case management process, and to require investigators to check the "My Tasks" dashboard in Accela daily. Examples of possible workflow tasks include:

- Estimated inspection date of initial inspection;
- Compliance inspection after issuance of a notice; and
- Estimated permit completion date. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Hire Program Manager.
Status: Will not implement.

Task 2: Establish a written procedure detailing accurate entry requirements in Accela.
Status: In progress.

Task 3: Establish a policy requiring daily monitoring of Accela Tasks by CED investigative staff.
Status: In progress.

Task 4: Train staff and implement.
Status: Not complete.

BLUE hired a provisional position to assist with implementing this recommendation in October 2024. The Procedures Manual was updated. The draft was held during the FY2026 budget process. In December 2025, a Reduction-in-Force (RIF) was conducted, eliminating 12 positions. This resulted in BLUE's zoning teams being reduced by a third, and the company no longer enforced lower-priority complaints. In CY2026, BLUE continued updating the draft Procedures Manual with the modified enforcement priorities. The FY2027 budget process has further delayed finalization, but BLUE plans to complete and publish the manual in Fall 2026.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ ~~June 2026~~ December 2026

Recommendation 6 *Development Services*

In order for the Development Services Department (DSD) Code Enforcement Division's management to better track aggregate case data, DSD should update Code Enforcement's Procedures Manual and Accela training materials to include the following:

- Investigators should list all zoning/building violations in "Violation Table" in Accela; and
- Investigators should enter pertinent case information, such as Civil Penalty Notice and Order and Administrative Citation/Warning issuance date, compliance date, and fine/penalty amounts, into the Civil Penalty Notice and Order and Administrative Citation Warning fields in Accela. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Hire Program Manager.
Status: Will not implement.

Task 2: Establish a written procedure requiring entry into Accela for all observed violations and the corresponding remedy details.
Status: In progress.

Task 3: Train staff and implement.

Status: Not complete.

BLUE hired a provisional position to assist with implementing this recommendation in October 2024. The Procedures Manual was updated. The draft was held during the FY2026 budget process. In December 2025, a Reduction-in-Force (RIF) was conducted, eliminating 12 positions. This resulted in BLUE's zoning teams being reduced by a third, and the company no longer enforced lower-priority complaints. In CY2026, BLUE continued updating the draft Procedures Manual with the modified enforcement priorities. The FY2027 budget process has further delayed finalization, but BLUE plans to complete and publish the manual in Fall 2026. Once reviewed and finalized, BLUE will provide training on making these entries into Accela.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ ~~June 2026~~ December 2026

Recommendation 9

Development Services

To address the misreporting of Key Performance Indicators (KPIs) and inaccurate tracking of response time, the Development Services Department (DSD) should create and use a report from Accela that accurately measures Code Enforcement 's initial response time. This report should include cases opened in the current fiscal year that:

- Have received an inspection; or that
- Have no inspection but are beyond the goal response time.

Additionally, the basis of DSD's annual KPI reporting should be this report pulled on a date at least eight months after the start of the reported fiscal year. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Update Accela to create reports accurately reflecting inspection activity, including cases without initial inspections.
Status: Will not be implemented.

Task 2: Run reports for KPIs based on periods of at least 8 months.
Status: Completed.

All Development Services Department Divisions developed KPIs in accordance with Citywide parameters. The KPIs in the FY2027 budget demonstrate Building and Land Use Enforcement's (BLUE's) responsiveness to priority complaints. In July, BLUE received its current KPI report, which will be provided to the Office of the City Auditor for the next reporting period and closure of this recommendation.

OCA Update: DSD has indicated that implementation of this recommendation

will provide BLUE with more accurate information on its responsiveness to priority complaints and help demonstrate its need for additional resources. OCA is therefore relying, in part, on implementation of Recommendation 9 to address the underlying staffing-assessment risk identified in Recommendation 2, which OCA is recommending be closed as Will Not Implement. As part of determining whether Recommendation 9 has been fully implemented, OCA will verify that the performance information developed by DSD is sufficiently accurate and complete to allow management to evaluate and communicate whether available staffing resources are adequate to meet established response-time goals and support future resource requests.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ ~~June 2026~~ December 2026

Recommendation 10 *Development Services*

To address data reliability issues, the Development Services Department (DSD) should create a checklist for online case files, and Code Enforcement's Procedures Manual should require Code Enforcement management to conduct periodic audits of cases using this checklist. The checklist should require Code Enforcement to check for both accuracy and completeness of the Accela case file and should include at least:

- Date of First Inspection;
- Number and Type of Inspections;
- Number and Type of Violations;
- Number and Amount of Fines/Fees;
- Complaint Details;
- Completed Workflow and Activities; and
- Closed Status.

Based on the results of these audits, Code Enforcement's Procedures Manual should outline appropriate management response when issues with investigator performance are identified. (Priority 2)



In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Hire Program Manager.
Status: Will not implement.

Task 2: Create a Case Closure Checklist.
Status: In progress.

Task 3: Train CED staff on the Checklist and Implement it.
Status: Not complete.

Task 4: Establish a written policy requiring the CED Management Team to conduct periodic random audits of closed cases and detail appropriate responses to findings.
Status: Not complete.

Step 5: Train the Building and Land Use Enforcement (BLUE) Management Team on the Audit Procedure and Implement it.
Status: Not complete.

BLUE hired a provisional position to assist with implementing this recommendation in October 2024. The Procedures Manual was updated. The draft was held during the FY2026 budget process. In December 2025, a Reduction in Force (RIF) was conducted, eliminating 12 positions. This resulted in BLUE's zoning teams being reduced by a third, and the company no longer enforced lower-priority complaints. In CY2026, BLUE continued updating the draft Procedures Manual with the modified enforcement priorities. The FY2027 budget process has further delayed finalization, but BLUE plans to complete and publish the manual in Fall 2026. Once reviewed and finalized, BLUE will provide training on the closure checklist and orientation of the audit process.

OCA Update: DSD has indicated that implementation of this recommendation, together with its existing use of Accela, Power BI, and management reporting, will help address the case-monitoring risks identified in Recommendations 7 and 8, which OCA recommends be closed as Will Not Implement. Accordingly, as part of determining whether Recommendation 10 has been fully implemented, OCA will verify that DSD's periodic management review process includes systematic procedures for identifying and following up on cases with missing or untimely inspections or other case activity, cases requiring notices or other case-processing steps, and cases for which required re-inspection fees or other applicable fees may not have been assessed. OCA will also verify that management's review and follow-up are appropriately documented.

Issue Date: June 9, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~July 2025~~ ~~June 2026~~ December 2026

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

23-001

(CN) (DK)

Body cameras are used to improve San Diego Police Department (SDPD) officer and public safety, providing additional documentation of police encounters with the public and functioning as important evidence collection and accountability tools. In our Performance Audit of SDPD's Use and Management of Body Cameras, we found:

Finding 1: Officers likely did not record many enforcement encounters, as required.

Finding 2: In many cases, officers did not appear to record the entire incident, as required.

Finding 3: Officers generally categorized videos correctly, but some changes would minimize the risk of deleting videos too soon.

Finding 4: SDPD does not have a detailed policy on when it releases body camera video, creating confusion among the public and City Council.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	SDPD	In Process – Past Due			
2	SDPD	In Process – Past Due			
3	SDPD	In Process – Past Due			
4	SDPD	In Process – Past Due			
5	SDPD	In Process – Past Due			
6	SDPD	Previously Implemented (December 2022)			
7	SDPD	In Process – Past Due			

Recommendation 1 *SDPD*

The San Diego Police Department (SDPD) should amend its body camera procedure to require officers to turn on event mode to record body camera videos for all dispatched events and calls for service, including all incidents directed or self-initiated. SDPD should train all body camera users and supervisors on the new requirement. This recommendation would not impact SDPD's current procedure that requires officers to begin recording while driving to a call and prior to actual contact with a member of the public. Additionally, this recommendation should only impact calls for service and dispatched calls. Therefore, SDPD could keep its current procedure that allows officers to not record suspect interviews if the suspect declines to make a statement due to the body camera being activated and the SDPD procedure that prohibits recordings during contact with confidential informants. (Priority 2)

In Process – Past Due

This recommendation is in process. According to SDPD, Department Procedure 1.49 Axon Body Worn Cameras DP 1.49 is still in the meet and confer process. SDPD has updated their target implementation date to December 2026.

Issue Date: July 20, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~December 2023~~ ~~June 2024~~ ~~October 2024~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Recommendation 2 *SDPD*

The San Diego Police Department (SDPD) should update the section in Procedure 1.49 related to supervisor reviews of officer videos to ensure supervisors confirm there is a body camera video for all dispatched events for each officer for days selected in the monthly review. SDPD should train all supervisors on the new requirement. This recommendation would not require supervisors to watch additional videos. (Priority 2)

In Process – Past Due

This recommendation is in process. According to SDPD, Department Procedure 1.49 Axon Body Worn Cameras DP 1.49 is still in the meet and confer process. SDPD has updated their target implementation date to December 2026.

Issue Date: July 20, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~December 2023~~ ~~June 2024~~ ~~October 2024~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Recommendation 3 *SDPD*

The San Diego Police Department (SDPD) should clarify in Procedure 1.49 specifically when officers can stop recording an incident with their body camera. The procedure should clarify the definition of the conclusion of an incident and include examples. SDPD should communicate this procedural update in a department-wide training. (Priority 2)

In Process – Past Due

This recommendation is in process. According to SDPD, Department Procedure 1.49 Axon Body Worn Cameras DP 1.49 is still in the meet and confer process. SDPD has updated their target implementation date to December 2026.

Issue Date: July 20, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~December 2023~~ ~~June 2024~~ ~~October 2024~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Recommendation 4 *SDPD*

The San Diego Police Department (SDPD) should add to the sergeant reviews section of Procedure 1.49 to require that supervisor reviews include reviewing the end of body camera videos to confirm compliance with procedure. This recommendation would not require supervisors to review additional videos beyond the monthly review process already in place. SDPD should communicate this procedural update in a department-wide training. (Priority 2)

In Process – Past Due

This recommendation is in process. According to SDPD, Department Procedure 1.49 Axon Body Worn Cameras DP 1.49 is still in the meet and confer process. SDPD has updated their target implementation date to December 2026.

Issue Date: July 20, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~December 2023~~ ~~June 2024~~ ~~October 2024~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Recommendation 5 *SDPD*

The San Diego Police Department (SDPD) should require in Procedure 1.49 that supervisor reviews of body camera videos include watching all videos categorized as BWC Training/Accidental to help ensure they are categorized and retained correctly. SDPD should include this procedural update in a department-wide training. (Priority 2)

In Process – Past Due

This recommendation is in process. According to SDPD, Department Procedure 1.49 Axon Body Worn Cameras DP 1.49 is still in the meet and confer process. SDPD has updated their target implementation date to December 2026.

Issue Date: July 20, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~December 2023~~ ~~June 2024~~ ~~October 2024~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Recommendation 7 *SDPD*

The San Diego Police Department (SDPD) should write and implement a policy or procedure detailing what body camera videos it releases and when, including critical incident videos.

a. The policy should, at minimum, ensure compliance with state law and be easily understood by the public. The policy should list the types of incidents it is required to release body camera video for and list the reasons there may be exceptions to releasing a video. Exhibit 5 in the Background section of this report provides an example. To clarify that this policy is meant to mirror state law and not contradict state law, SDPD could state that this list is a summary of state law and that state law and subsequent court proceedings supersede the City policy.
b. The policy should include SDPD's goal of releasing critical incident videos within 10 days of an officer involved shooting.
c. The policy should require SDPD to disclose when it is only providing the requester a selection of body camera videos related to the incident that it has determined are most relevant, if the requester has asked for all videos related to the incident.
d. The policy should detail the factors that go into weighing the interest in delaying disclosure against the public interest in disclosure of body camera videos required to be released under California Penal Code Section 832.
e. SDPD should present the policy to the relevant City Council committee to educate the public on what body camera videos are available for public inspection, what body camera videos are left to the discretion of the Chief of Police, reasons for delay of disclosure of body camera videos, and the process for requesting body camera videos. The presentation should also explain the timeline for critical incident videos compared to the release of all body camera videos and records requested under California Penal Code Section 832.
f. SDPD should post the policy on its public website. (Priority 3)

In Process – Past Due

This recommendation is in process. According to SDPD, Department Procedure 1.49 Axon Body Worn Cameras DP 1.49 is still in the meet and confer process. SDPD has updated their target implementation date to December 2026.

Issue Date: July 20, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~June 2024~~ ~~October 2024~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Performance Audit of the City's Get It Done Application and Service Requests Management

23-004

(NO) (MS)

The development of Get It Done is one of the City's efforts to improve customer service and has streamlined intake for a variety of service requests. In addition to Get It Done, the City has many other decentralized customer service portals and intake channels for residents to report problems or request information about City services. In our Performance Audit of the City's Get It Done Application and Service Requests Management, we found:

Finding 1: While Get It Done has greatly expanded customers' access to request services, many customers receive limited, confusing, or inaccurate information about their service requests.

Finding 2: A centralized, 3-1-1 phone-based intake option could improve the customer service experience, increase equity and access to City services, and decrease SDPD's call volume and wait times.

Other Pertinent Information: The City is not meeting current demand for many types of service requests; continued process improvements and additional resources are likely needed to address service requests submitted through Get It Done and a future 3-1-1 contact option.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Performance & Analytics	Previously Implemented (June 2025)			
2	Performance & Analytics	Previously Implemented (June 2025)			
3	Performance & Analytics	Previously Implemented (June 2023)			
4	Performance & Analytics	Previously Implemented (December 2024)			
5	Performance & Analytics	Previously Implemented (June 2024)			
6	Performance & Analytics	Disagree (Audit Committee Requested Action)	💰		

Recommendation 6

Performance & Analytics

To build on past efforts at increasing the City of San Diego's commitment to customer service, the City Administration should establish a centralized 3-1-1 contact option for residents. These efforts should include:

a. Forming a standing City working group among the most affected departments and working groups (e.g., the Performance and Analytics Department, Station 38, Police Dispatch, City Clerk, Public Utilities Department, Department of IT, Environmental Services Department, and others, as necessary);
b. Assessing the feasibility, strategy, and potential timeline for migrating existing customer service functions into the 3-1-1 customer service center; and
c. Developing a timeline for developing a marketing strategy, including branding, media outreach, and social media utilization, for City services included in the 3-1-1 customer service center. (Priority 1)



Disagree (Audit Committee Requested Action)

This recommendation is in process. According to the department, it does not have additional updates to provide on the Customer Experience (CX) strategy at this time. Based on the current budget situation and position reductions, the department has had to shift resources and priorities. The department also noted that where possible, it is incorporating the CX principles into its projects. The next steps for the CX strategy are in our backlog of tasks/projects so that the department can restart work on this again once resources allow.

Issue Date: October 6, 2022

Original Target Date: TBD

Current Target Date: ~~TBD~~ ~~June 2024~~ Unknown

Performance Audit of the City's Towing Program

23-005

(NO) (MJ) (NK)

Vehicle towing provides public benefits, such as ensuring streets are clear for street sweeping, parking is available for all, parking rules and laws are followed, and vehicles are registered. However, towing can also have disproportionate impacts on vulnerable populations, such as people who are low-income or are experiencing homelessness. For some people, a vehicle tow may result in the permanent loss of their vehicle, loss of employment, loss of access to education and medical care, and other consequences. In our Performance Audit of the City's Towing Program, we found:

Finding 1: The City should strengthen the public oversight and transparency of the vehicle towing program by publicly reporting on the program's outcomes, impacts to residents, and potential revisions to tow policies and practices.

Finding 2: Internal oversight of the towing program is strong and SDPD should continue to conduct performance evaluations in compliance with the City's contract guide.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	SDPD	In Process – Past Due			
2	SDPD	In Process – Past Due			
3	SDPD	In Process –Past Due*			
4	SDPD	Previously Implemented (December 2025)			

*SDPD disagreed with Recommendation 3 to propose various alternative towing policy options, but Councilmember Whitburn's office has taken the lead on this recommendation, as described below.

Recommendation 1 *SDPD*

The San Diego Police Department (SDPD) should present a report to the Public Safety and Livable Neighborhoods Committee and/or City Council periodically on the towing program's operations. The frequency of the report should be prior to each of the City's comprehensive user fee studies (currently conducted every 3 years), as well as prior to issuing or renewing a request for proposal for relevant towing and/or impound contracts. Based on City leadership's input and City Council's approval of the revised Council Policy in Recommendation 2, SDPD's periodic report should include all the following reporting elements and any others that SDPD deems as essential:

a. Program overview to include Tow Administration Unit activities, such as training, inspections conducted, and operational changes or upgrades.
b. Reporting of key program status and statistics:
    i. Total number of tows and vehicles sold via lien sales, broken out by tow reason;
    ii. Response times for licensed tow providers;
    iii. Number of vehicles towed/impounded by location per year;

iv. Number of Get It Done requests for 72-hour parking violations;
v. Time between vehicle impound and disposition;
vi. Number of waivers given, including reasons; and
vii. Number of post-storage hearing reversals (i.e., bad tows).

c. Financial overview and impact to the City and residents:
iv. Total line-item costs for City labor, towing costs (fees paid to towing providers), dispatch costs, and any other pertinent costs;
v. Total line-item revenues of the program; if revenues are less than costs, include the reason(s) why—e.g., low fees and lien sale losses;
vi. Cost recovery percentage and General Fund subsidy due to unrecovered fees and waivers;
vii. Average fees accrued;
viii. Average lien sale price; and
ix. Benchmarked user fees and tow rates.

The San Diego Police Department should also present the results of this audit report to the Public Safety and Livable Neighborhoods Committee prior to FY2024 RFP issuance. (Priority 2)

In Process – Past Due

This recommendation is in process. According to SDPD, it presented a report on the Tow Program's activities to the Public Safety Committee in November 2024. OCA later reviewed the report and determined that some of the program statistics and financial overview statistics contained errors. To correct these errors, Tow Administration needs to gather new raw data from Autura.

Autura began providing information requested during the week of April 13, 2026. Tow Administration is reviewing the new raw data from Autura and has been working with a representative from OCA throughout the process.

As of the week of June 30,2026, Tow Administration is waiting for additional requested raw data from Autura.

Issue Date: November 14, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~May 2025~~ ~~December 2025~~ ~~Unknown~~ August 2026

Recommendation 2 *SDPD*

Prior to presentation of the next towing program update, the San Diego Police Department (SDPD) should work with City leadership to present a new or updated Council Policy 500-03 for City Council's approval. The revised Council Policy should codify the frequency of presenting the report, and provide specific guidance regarding information that should be contained in the report. The Council Policy should require that all of the information listed in Recommendation 1 be included in the periodic report, in addition to any other information that SDPD believes is essential. If SDPD determines any of the information listed in Recommendation 1 should not be

required by the Council Policy, the staff report and presentation for the proposed Council Policy should include an explanation of why SDPD has determined the information is unnecessary or infeasible to provide. (Priority 2)

In Process – Past Due

This recommendation is in process. According to SDPD, it has examined the listed information requested in Recommendation #1. SDPD stated that the information requested is not unnecessary or infeasible to provide and the Deputy Director of Community Engagement will use the information provided from Recommendation #1 to update Council Policy 500-03 if necessary.

SDPD also added that Autura, the City's towing operations software, began providing information requested during the week of April 13, 2026. Tow Administration is reviewing the new raw data from Autura and has been working with a representative from OCA throughout the process. As of the week of June 30,2026, Tow Administration is waiting for additional requested raw data from Autura. The new target implementation date is August 2026.

Issue Date: November 14, 2022

Original Target Date: July 2023

Current Target Date: ~~July 2023~~ ~~May 2024~~ ~~October 2024~~ ~~May 2025~~ ~~Unknown~~ August 2026

Recommendation 3 *SDPD*

As the primary department administering the City's towing program, the San Diego Police Department (SDPD) should solicit, compile, and report information to City Council on potential policy options for the towing program. SDPD should solicit, compile, and report information from stakeholder departments, which may include, for example, information on:

a. Alternative fee models, fee forgiveness options, and/or income-based payment plan options (City Treasurer's Office);
b. Policy options to mitigate potential impacts on residents or segments of resident populations (Homelessness Strategies and Solutions; Office of Race and Equity);
c. Legal considerations associated with policy options (Office of the City Attorney);
d. Potential changes to towing and impound provider contracts (Purchasing and Contracting); and
e. Enforcement considerations associated with policy options including options for increasing enforcement based on complaint trends, safety considerations, or other factors, as well as enforcement alternatives to towing (SDPD).

SDPD should incorporate the input from stakeholder departments in future towing program updates to City Council, consistent with the reporting frequency set forth in Recommendation 1. (Priority 2)

In Process – Past Due

This recommendation is in process . Councilmember Whitburn's office presented amendments to Council Policy 500-03 to the Public Safety Committee on November 11, 2025 and to City Council on September 15, 2026. The amendments are intended to reduce disproportionate economic harm to low-income residents which was brought to light during OCA's 2022 Performance Audit of the City's Towing Program. The City Council passed the following amendments to Council Policy 500-03 on September 15, 2026:

1. It is the policy position of the City Council that the City issue citations for vehicles with registrations that have been expired for more than six months instead of towing those vehicles.
2. SDPD shall report on the performance of the Towing Program to the Public Safety Committee or successor Committee at least once every three years, and the report shall include, at minimum, the total number of tows and vehicles sold via lien sales, broken out by tow reason. In addition, SDPD should consider providing an update to the Public Safety Committee or successor Committee during the initial year of a new towing contract.
3. Before the end of FY2028, the Public Safety Committee or successor Committee will receive a report from the IBA on the impacts of amendments to Council Policy 500-03 during the calendar year beginning on January 1, 2027, through December 31, 2027.

SDPD has indicated that they may not adhere to the new towing policy. This recommendation will remain in process until OCA can verify that the intent of the recommendation and new towing policy have been achieved. Issue Date: November 14, 2022.

Issue Date: November 14, 2022

Original Target Date: Disagree

Current Target Date: Unknown

Fraud Hotline Report of Unsafe Driving by City Employees

23-08

(AH) (GR)

The City, its employees, and the public are placed at risk when employees drive unsafely. Our Fraud Hotline Report of Unsafe Driving by City Employees determined that the City of San Diego made a total of $31.2 million in liability claim payments related to motor vehicle accidents from fiscal year 2017 to 2021. To minimize this significant liability, City Management should take additional steps to increase accountability when City staff are determined to be at fault in vehicle accidents, and more fully utilize existing technology and policies to prevent accidents. Specifically, our investigation concluded:

Conclusion 1: Required reviews of unsafe driving data appear to be rare.

Conclusion 2: Numerous recent City vehicle accident investigations were never completed.

Conclusion 3: New City employees who drive on City business are required to review some, but not all City driving policies.

Conclusion 4: Enhancements to the vehicle telematics system could streamline the review process.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Risk Management*	In Process – Past Due			
2	Risk Management*	Partially Implemented – No Further Action (December 2025)			
3	Risk Management*	Previously Implemented (June 2024)			
4	Risk Management*	In Process – Past Due			

*These recommendations were previously assigned to the Chief Compliance Officer and have been reassigned to the Risk Management Department Occupational Safety & Health Team due to the elimination of the Compliance Department.

Recommendation 1

Risk Management

We recommend that the Chief Operating Officer establish procedures to ensure that supervisors routinely review vehicle telematics data in order provide proactive, timely, and efficient training and/or disciplinary action to unsafe City drivers. These review procedures should be documented, coordinated, and monitored for compliance. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, a pilot program involving several departments, and including about 1,020 vehicles, is ongoing. The pilot program initially ran until January 31, 2026, at which time the department requested a pilot extension until April 30, 2026. Another extension was granted until June 30, 2026, to gather additional department feedback and telematics data. In July 2026, the department started working with HR to prepare for a Fall 2026 Meet and Confer with the impacted Recognized Employee Organizations. Final Implementation is anticipated for the second to third quarter of Fiscal Year 2027.

Issue Date: April 17, 2023

Original Target Date: ~~Disagree~~ December 2026

Current Target Date: ~~Unknown~~ ~~December 2026~~ June 2027

Recommendation 4

Risk Management

We recommend that the Chief Operating Officer conduct a cost-benefit analysis regarding additional vehicle telematics technology, such as driver identification, automated training assignments, camera systems, and other solutions to proactively and efficiently increase driver safety, and implement the solutions indicated by the analysis. Priority should be placed on addressing City drivers who have demonstrated a pattern of high-risk driving behaviors in the past. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, a pilot program involving several departments, and including about 1,020 vehicles, is ongoing. The pilot program initially ran until January 31, 2026, at which time the department requested a pilot extension until April 30, 2026. Another extension was granted until June 30, 2026, to gather additional department feedback and telematics data. In July 2026, the department started working with HR to prepare for a Fall 2026 Meet and Confer with the impacted Recognized Employee Organizations. Final Implementation is anticipated for the second to third quarter of Fiscal Year 2027.

Issue Date: April 17, 2023

Original Target Date: ~~Disagree~~ December 2026

Current Target Date: ~~Unknown~~ ~~December 2026~~ June 2027

Performance Audit of the City's Brush Management on City-Owned Land

24-01

(NO) (MS) (KE)

In areas adjacent to structures and dwellings, brush management is used to create a defensible space that provides protection from an approaching wildfire and minimizes the spread of a structure fire to wildlands or surrounding areas. We found the City needs more comprehensive and coordinated brush management efforts to reduce the risk of wildfires that have caused billions of dollars in property damage and cost lives in San Diego in the past. In our Performance Audit of the City's Brush Management on City-Owned Land, we found:

Finding 1: The City lacks comprehensive brush management oversight, causing inconsistent and potentially ineffective brush management efforts by some departments with significant amounts of land in Very High Fire Hazard Severity Zones.

Finding 2: The Parks and Recreation Department Open Space Division has a program to perform regular and effective brush management; however, the City should implement a more coordinated approach to ensure other high fire risk City-owned lands undergo regular brush management.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Chief Operating Officer	In Process – Past Due			
1.2	Fire-Rescue	Previously Implemented (June 2025)			
2.1	Chief Operating Officer	In Process – Past Due			
2.2	Chief Operating Officer	In Process – Past Due			
2.3	Parks & Recreation	Previously Implemented (December 2024)			
2.4	Parks & Recreation	Previously Implemented (December 2024)			
2.5	Parks & Recreation	In Process – Past Due			

Recommendation 1.1 *Chief Operating Officer*

To improve accountability for brush management on City-owned land, the Chief Operating Officer should adopt and implement an Administrative Regulation that:

a. Requires the Fire-Rescue Department (Fire-Rescue) to identify and maintain information on the location of lands managed by City departments subject to brush management regulations, and to distribute this information to the relevant City departments; and
b. Establishes policies and procedures (e.g., requiring the development of periodic workplans with relevant brush management goals, and submittal of these workplans to Fire-Rescue) for Fire-Rescue to proactively monitor City-owned land for compliance with brush management regulations, evaluate the work performed, and provide a publicly-available report of the outcomes to City Council and the Chief Operating Officer. (Priority 1)



In Process – Past Due

This recommendation is in process. According to the department, since the hiring of the Assistant Fire Marshal/Wildfire Program Manager on October 27,2025, there has been more coordination amongst city-owned land departments. Coordination will continue to be limited until the three Wildfire Prevention Specialist positions to assist with overseeing are restored in the budget after being vetoed due to the ongoing budgetary challenges. These positions were based on the staffing analysis to oversee city-owned land and will allow the department the ability to implement the audit recommendations.

Recommendation 1.1 (a): Fire-Rescue has completed development of the standardized GIS methodology used to identify City-owned land subject to brush management regulations. The methodology identifies City-owned property located within the applicable 100-foot brush management area associated with existing structures and applies standardized screening criteria to determine potentially applicable areas. Since the previous update, Fire-Rescue has completed the GIS logic, mapping methodology, and preliminary identification of applicable brush management areas. Screening that was previously anticipated to require manual parcel-by-parcel review, including evaluation of development constructed after 1989, has been incorporated into an automated GIS workflow. This has improved the consistency, repeatability, and scalability of the identification process. The resulting mapping and associated data are currently maintained within the City's ArcGIS environment. Fire-Rescue is continuing validation and coordination with relevant City land-managing departments to confirm departmental responsibility and distribute the identified brush management areas to the appropriate departments. This interdepartmental distribution and verification process is currently in progress.

Fire-Rescue also continues recruitment for the Information Systems Analyst II/Wildfire Risk Analyst position. Interviews are scheduled for mid-September 2026. Once filled, this position will provide additional capacity to maintain the GIS datasets, support ongoing data validation, integrate inspection and reporting workflows, and assist with

long-term program monitoring. This position was approved in FY2026 as part of the May Revised budget. It has been on hold due to budgetary challenges and the request to fill approval process. Development of formal departmental brush management work plans remains in progress and will be addressed as part of the policies, procedures, monitoring, and reporting framework associated with Recommendation 1.1(b).

Recommendation 1.1(b): Fire-Rescue continues development of the policy, monitoring, and reporting framework necessary to support implementation of this recommendation.

Fire-Rescue has submitted a legal services request to the Office of the City Attorney for assistance with development of the Administrative Regulation. The department is currently awaiting assignment and legal guidance. The Administrative Regulation remains in the concept-development phase pending coordination with the City Attorney.

Development of formal departmental brush management workplans also remains in progress. Fire-Rescue is currently coordinating with Parks and Recreation/Open Space Division and Planning to clarify long-term departmental roles and responsibilities for brush management on City-owned land. This includes determining which City departments may formally transfer brush management responsibilities to Parks and Recreation/Open Space. Establishing these responsibilities is necessary before standardized departmental workplan and reporting requirements can be finalized.

Fire-Rescue is not currently conducting routine field inspections, spot checks, or formal compliance monitoring of brush management performed by other City departments. The department does not currently have sufficient dedicated field staffing to implement a proactive monitoring program. The staffing limitations identified in the department's previous resource analysis therefore continue to affect implementation of the monitoring and verification components of this recommendation.

Completed brush management projects are being tracked internally; however, Fire-Rescue has not yet established a standardized workflow for departments to submit completed-work information, for Fire-Rescue to independently verify that information, or for the resulting data to be made publicly available. Quarterly coordination meetings with Parks and Recreation/Open Space Division and Planning continue and are being used to clarify responsibilities, improve data consistency, and develop the future monitoring and reporting framework.

Fire-Rescue continues to plan for a departmental self-certification process as part of the long-term monitoring framework. The intent is to establish a standardized process through which responsible City departments can report planned and completed brush management activities, with Fire-Rescue providing review and verification through an operationally feasible inspection or spot-check process. Development and

implementation of this workflow remain dependent on additional staffing capacity, including recruitment of the Information Systems Analyst II/Wildfire Risk Analyst and future field inspection personnel. Public reporting of departmental workplans, completed brush management activities, and Fire-Rescue verification outcomes has not yet been implemented and will be developed as part of the future Administrative Regulation and associated reporting framework.

Issue Date: July 17, 2023

Original Target Date: June 2025

Current Target Date: ~~June 2025~~ ~~July 2026~~ Unknown

Recommendation 2.1 *Chief Operating Officer*

The Chief Operating Officer should direct the Parks and Recreation Department Open Space Division to incorporate paper streets which require brush management, and that are within or adjacent to land managed by the Open Space Division, into its brush management schedule and program. A Service Level Agreement, Internal Order, or similar re-imbursement mechanism should be established if/as appropriate. (Priority 1)



In Process – Past Due

This recommendation is in process. According to the department, beginning July 1, 2026, brush management responsibilities for the Transportation Department was consolidated under the Parks and Recreation Department's Open Space Division Brush Management Program. As part of the FY2027 budget, $1 million was transferred from the Transportation Department to support brush management and weed abatement along the public right-of-way. Of this amount, the Transportation Department estimates that approximately $800,000 is required for non–brush management weed abatement activities, leaving an estimated $200,000 available for brush management work.

A draft Memorandum of Understanding (MOU) is currently being prepared to formalize the process for Parks and Recreation (Parks & Rec) to conduct both weed abatement and brush management activities on Transportation Department-owned land.

Parks and Recreation has begun the process of incorporating the additional departmental areas into existing brush management maps scheduled for treatment in the coming months. This includes areas in Del Mar Heights and East San Diego. Integrating these new areas into the established schedule will slow progress, as many of the newly added locations will require more extensive work during the initial treatment cycle due to limited prior brush management.

New maps will also be developed for areas not currently included in the brush management mapping system, and these will be added to the schedule as funding becomes available to support the increased acreage. In the interim, the Brush

Management Section will continue responding to brush management needs on a case-by-case basis, including GIDs, Fire-Rescue referrals, and other inquiries or complaints.

As part of the recent budget increase, one Biologist position was approved. Parks and Recreation is actively working to fill this position to expand operational capacity and support brush management efforts using existing as-needed contracts and City crews.

Issue Date: July 17, 2023

Original Target Date: June 2025

Current Target Date: ~~June 2025~~ ~~Unknown~~ December 2027

Recommendation 2.2 *Chief Operating Officer*

To ensure consistent and effective brush management across all City-owned land, the Chief Operating Officer should consider consolidating brush management responsibilities to the extent operationally and fiscally possible. OCA believes that the Parks and Recreation Department's Open Space Division is best positioned to expand its operations to achieve mandated brush management objectives. However, our assessment does not preclude other approaches that achieve the same objectives. A Service Level Agreement, Internal Order, or similar reimbursement mechanism should be established if/as appropriate. (Priority 2)



In Process – Past Due

This recommendation is in process. According to the department, beginning July 1, 2026, brush management responsibilities for the Transportation, Economic Development, Fire-Rescue, Police, and Library Departments were consolidated under the Parks and Recreation Department's Open Space Division Brush Management Program. As part of the FY2027 budget, $1 million was transferred from the Transportation Department to support brush management and weed abatement along the public right-of-way. Of this amount, the Transportation Department estimates that approximately $800,000 is required for non–brush management weed abatement activities, leaving an estimated $200,000 available for brush management work.

A draft Memorandum of Understanding (MOU) is currently being prepared to formalize the process for Parks and Recreation (Parks & Rec) to conduct both weed abatement and brush management activities on Transportation Department-owned land. MOUs with the other consolidated departments are also in development.

Parks and Recreation has begun the process of incorporating the additional departmental areas into existing brush management maps scheduled for treatment in the coming months. This includes areas in Del Mar Heights and East San Diego. Integrating these new areas into the established schedule will slow progress, as many of the newly added locations will require more extensive work during the initial treatment cycle due to limited prior brush management.

New maps will also be developed for areas not currently included in the brush management mapping system, and these will be added to the schedule as funding becomes available to support the increased acreage. In the interim, the Brush Management Section will continue responding to brush management needs on a case-by-case basis, including GIDs, Fire-Rescue referrals, and other inquiries or complaints.

The Public Utilities Department will continue to perform all brush management activities through the department's operational budget. The Stormwater Department will continue to utilize the established Municipal Waterways Maintenance Plan (MWMP) to perform brush management.

Issue Date: July 17, 2023

Original Target Date: May 2024

Current Target Date: ~~May 2024~~ ~~June 2025~~ Unknown

Recommendation 2.5

Parks & Recreation

The Parks and Recreation Department (Parks and Rec) should conduct a resource analysis to determine whether it needs additional resources to perform brush management activities on paper streets and potentially other lands managed by other departments. Once the resource analysis is completed, Parks and Rec should present it to the appropriate Council bodies, such as the Public Safety Committee, and make a commensurate request for additional resources during the City's budget process. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, as part of the FY2027 budget process, brush management responsibilities for the Transportation, Economic Development, Fire-Rescue, Police, and Library Departments were consolidated under the Parks and Recreation Department's Open Space Division Brush Management Program, effective July 1, 2026. A total of $1 million was transferred from the Transportation Department's budget to support weed abatement activities. Of this amount, the Transportation Department estimates that approximately $800,000 is required for non–brush management weed abatement, leaving an estimated $200,000 available for brush management activities.

During the FY2027 budget development, the Parks and Recreation Department submitted a budget increase request totaling $2,810,307. This request included funding for two additional Biologist 3 positions to support mandated environmental surveys and reporting; a Geographic Information Systems Analyst 2 to develop mapping, track assigned work, and document completed activities; and a Grounds Maintenance Manager to oversee the expansion of contractual staffing and operational capacity.

As part of the FY2027 budget add, one Biologist 3 position was approved. Parks and Recreation is actively working to fill this position to enhance operational capacity and support brush management activities through its existing as-needed brush management contracts and City crews.

During the FY2028 budget development, the Parks and Recreation Department will submit a budget increase request totaling an additional $2,578,949.00. This request includes funding for one additional Biologist 3 position to support mandated environmental surveys and reporting; a Geographic Information Systems Analyst 2 to develop mapping, track assigned work, and document completed activities; and a Grounds Maintenance Manager to oversee the expansion of contractual staffing and operational capacity.

The additional contractual funding and staff will allow for a complete proactive brush management program across all consolidated departments.

Issue Date: July 17, 2023

Original Target Date: June 2024

Current Target Date: ~~June 2024~~ ~~March 2025~~ ~~June 2026~~ Unknown

Performance Audit of the City's Classified Employee Hiring Process

24-02

(CN) (NT)

The City has operated with an elevated employee vacancy rate perpetuated by the length of time it takes to hire. We conducted a Performance Audit of the City's Classified Employee Hiring Process to determine whether changes to the City's hiring process and Civil Service Rules would increase the efficiency and effectiveness of the hiring process for classified employees. We found:

Finding 1: The City Administration should take a more active role in monitoring and advocating for efficiency in the classified hiring process, which took approximately 9 months to complete on average.

Finding 2: The Personnel Department can better balance its focus on fairness in hiring with efficiency by streamlining Personnel regulations and practices.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Chief Operating Officer	Previously Implemented (June 2024)			
1.2	Human Resources	In Process – Past Due			
1.3	Personnel	Previously Implemented (December 2024)			
1.4	Human Resources	In Process – Past Due	💰		
1.5	Personnel	Previously Implemented (December 2023)			
1.6	Human Resources	In Process – Past Due	💰		
1.7	Personnel	In Process – Past Due	💰		
1.8	Personnel	Previously Implemented (June 2024)			
2.1	Personnel	Previously Implemented (December 2023)			
2.2	Personnel	Previously Implemented (June 2025)			
2.3	Personnel	Previously Implemented (June 2024)			
2.4	Personnel	Newly Implemented			

Recommendation 1.2 *Human Resources*

The City Administration's central point of oversight and coordination should collect data on the key phases in the hiring process by department (for all City departments) and report that data to a City Council committee and the Civil Service Commission on a regular basis, at least annually. The City Administration should share this information, as well as where each position is in the hiring process, with City departments through a dashboard or other accessible means so department directors may conduct regular monitoring. The key phases in the hiring process timeline reported on could include, but not be limited to, the following:

a. Vacancy date to date requisition submitted to the Personnel Department;
b. Date requisition submitted to the Personnel Department to date list of eligible candidates is provided to the department;
c. Date list of eligible candidates is provided to the department to date the department began interviewing candidates;
d. Date the department began interviewing candidates to date the department made the conditional offer for the position; and
e. Date the department made the conditional offer to candidate's first day in the position. The City Administration should also set goals for each timeframe in the hiring process, similar to the federal government's Office of Personnel Management. Development of this dashboard or other tracking system and timeframe should involve input from the Personnel Department. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Personnel Department, as noted in its prior response from January 2026, these data points cannot be extracted Citywide without further enhancements/modules in their applicant tracking system (NeoGov) and an expansion of the current outstation pilot to all City departments. Both of these efforts are currently in progress and moving through the City's respective procurement, labor negotiations, and Personnel Manual update protocols. Once complete, reports can be created and data analyzed in order for Human Resources will endeavor to report out to committees and the Civil Service Commission.

Issue Date: July 18, 2023
Original Target Date: Unknown
Current Target Date: ~~December 2025~~ Unknown

Recommendation 1.4 *Human Resources*

The City Administration should establish a policy to determine, at least annually, if there are administrative requirements or other barriers contributing to the length of time phases of the hiring process take, such as the time to submit a requisition or the complex nature of the applicant tracking system, and propose changes to City practices, Personnel Regulations, or Civil Service Rules to make the process more efficient and effective. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. According to the Human Resources Department (HR), Partners in Public Innovation (PPi) completed their work scope, including a review of City practices, Personnel Regulations, Civil Service Rules, technology, and organizational structure. At the time of the prior recommendation follow-up period, HR noted that the City does not have the financial resources to conduct this level of review on an annual basis. This reporting period, HR reiterated that until such time as City/department financial outlook improves, HR does not have financial resources to complete annual reviews.

Issue Date: July 18, 2023

Original Target Date: Unknown

Current Target Date: ~~December 2025~~ December 2026

Recommendation 1.6 *Human Resources*

The City Administration should facilitate sharing information across departments to allow hiring departments to expedite the hiring process, including but not limited to the following:

a. Provide information to the Personnel Department so it can create a centralized bank of job analyses, job factors, and interview questions for all departments to access;

b. Require departments to begin assembling the interview packet and interview panel once they submit the requisition to the Personnel Department, while they wait for the list of applicants;

c. Require departments to record the results of their interviews and candidate ratings electronically in a centralized location;

d. Report on the overall percent of candidates interviewed from applicant lists and the percent that fell into each category rating (highly qualified, qualified, and minimally qualified). As needed, break this percentage out by position or recruitment to demonstrate necessary changes to recruitments or identify recruitments that went well.

e. Allow departments, if they wish, to see and consider other departments' candidate ratings (highly qualified, qualified, minimally qualified) when selecting who to interview for their vacant position;

f. Require departments to close certifications in NEOGOV once the position has been filled. If the position is not filled within 2 years, the maximum amount of time an eligible list is viable, the Personnel Department should systematically close the requisition in NEOGOV;

g. Coordinate joint interviews for positions shared by multiple departments, if the departments wish; and

h. Train departments on existing processes that may expedite the hiring process, including joint interviews, sharing interview results across departments, and transfer process options. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. According to the Personnel Department, the following tasks are necessary to achieve full implementation. As noted below, some tasks are functionally completed, while others remain in process for the reasons specified.

Task 1: Provide information to the Personnel Department so it can create a centralized bank of job analyses, job factors, and interview questions for all departments to access.
Status: The Personnel Department is not staffed to do anything with this information, so this item is on hold.

Task 2: Require departments to begin assembling the interview packet and interview panel once they submit the requisition to the Personnel Department, while they wait for the list of applicants.
Status: Departments with Personnel Outstation support are currently doing this; the remaining departments either need Outstation support or internal department staff to fully implement Citywide.

Task 3: Require departments to record the results of their interviews and candidate ratings electronically in a centralized location.
Status: Departments with Personnel Outstation support are currently doing this; the remaining departments will endeavor to do this once the outstation pilot is rolled out Citywide.

Task 4: Report on the overall percent of candidates interviewed from applicant lists and the percent that fell into each category rating (highly qualified, qualified, and minimally qualified). As needed, break this percentage out by position or recruitment to demonstrate necessary changes to recruitments or identify recruitments that went well.
Status: Personnel Department is currently assessing how they can accomplish this using their current applicant tracking system, NeoGov.

Task 5: Allow departments, if they wish, to see and consider other departments' candidate ratings (highly qualified, qualified, minimally qualified) when selecting who to interview for their vacant position.
Status: Personnel is already doing this when needed (e.g., joint interviews and hiring halls).

Task 6: Require departments to close certifications in NEOGOV once the position has been filled. If the position is not filled within 2 years, the maximum amount of time an eligible list is viable, the Personnel Department should systematically close the requisition in NEOGOV.
Status: Departments with Personnel Outstation support are currently doing this; the remaining departments will endeavor to do this once the outstation pilot is rolled out Citywide. Over 1,000 dated certifications have been closed out in NeoGov.

Task 7: Coordinate joint interviews for positions shared by multiple departments, if the departments wish.
Status: Personnel is already doing this.

Task 8: Train departments on existing processes that may expedite the hiring process, including joint interviews, sharing interview results across departments, and transfer process options.
Status: Departments with Personnel Outstation support are currently doing this; the remaining departments will endeavor to do this once the outstation pilot is rolled out Citywide via Hiring Manager Toolkit Guide.

Issue Date: July 18, 2023
Original Target Date: December 2025
Current Target Date: ~~December 2025~~ Unknown

Recommendation 1.7 *Personnel*

The Personnel Department should create a centralized bank of job analyses, job factors, and interview questions for all departments to access. The Personnel Department should obtain input from the City Administration on how to develop and maintain this bank so that it is useful to hiring departments. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. According to the Personnel Department, the following tasks are necessary to achieve full implementation:

Task 1: Evaluate need for additional positions to create and maintain a centralized item bank.
Status: Dependent on appropriate budget allocation.

Task 2: Procure software license to create online item bank.
Status: Dependent on appropriate budget allocation.

Task 3: Create procedures on how to populate the centralized item bank along with policies related to access by hiring departments.
Status: Dependent on appropriate budget allocation.

Issue Date: July 18, 2023
Original Target Date: December 2024
Current Target Date: ~~December 2024~~ ~~October 2025~~ Unknown

Recommendation 2.4 *Personnel*

For classified not-sworn positions, the Personnel Department should create a background check, medical check, and drug and alcohol screening process that requires fewer steps and paperwork to be completed by the candidate for hire. For classified not-sworn positions, the Personnel Department should, at minimum:

a. Review current medical check requirements and confirm with the City Administration that existing requirements for each classification or position still align with City needs. The Personnel Department and the City Administration should consider if provisional hiring, contingent upon the applicant attesting they can perform the necessary job functions and demonstrating as such during the probationary period on the job, would sufficiently mitigate risk for most job classifications and eliminate the need for most medical checks required by the City but not required by stipulations set by outside funding or grants.

b. Review current drug and alcohol screening requirements and confirm with the City Administration that existing requirements for each classification or position still align with City needs and conform with California Assembly Bill 2188.

c. Review the forms candidates need to fill out related to criminal history and drug use history and confirm with the City Administration the forms and the content on the forms still align with City needs.

d. Review the fingerprinting process for background checks and determine if there is a streamlined method for candidates outside of the San Diego area to be fingerprinted for background checks without having to travel to the Personnel Department's fingerprinting machine.

The Personnel Department should present its findings and conclusions from these reviews to the Civil Service Commission and provide the City Administration the opportunity to present comments on those findings and conclusions as well.

If changes to the Personnel Regulations or Civil Service Rules are required to implement these recommendations, Personnel should propose the appropriate changes to the Civil Service Commission and the City Council, as necessary. (Priority 2)

Newly Implemented

This recommendation is implemented. The Personnel Department (Personnel) provided evidence that the following recommendation components have been addressed:

With the consultation of its medical director, the department has reviewed medical and drug and alcohol screening requirements for each job classification. In regard to considering provisional hiring contingent on applicant attestation to reduce medical screenings, the City Attorney's Office stated that "From a safety perspective, eliminating pre-employment medical examinations for Group II or Group III positions would increase the City's risk and could expose the City to liability if, despite their attestation, an employee's inability to safely perform job functions results in a

workplace accident or injury to the employee or others, particularly if such inability would have been identified during a pre-employment medical exam." Moreover, "Removing pre-employment drug and alcohol screening requirements for Group II or Group III classifications would increase the City's risk and the potential for harm to employees and the public, and could expose the City to liability for accidents or injuries. Additionally, for positions requiring federal background checks or compliance with federal regulations, eliminating drug and alcohol screening would result in non-compliance with federal laws. Further, if drug and alcohol screening is inconsistently applied across classifications, it could lead to claims of disparate treatment." The Risk Management Director confirmed with City Administration that they are in line with the CAO's analysis and do not support reducing any pre-employment screenings as it would expose the City to increased liabilities. Personnel also considered removing its conviction record form, but revised the form to be more applicant-friendly instead.

Finally, Personnel has updated the fingerprinting policy, Administrative Regulation 96.10, to include changes listed in the recommendation (allowing candidates who reside outside of San Diego County to be fingerprinted without having to travel to Personnel's fingerprinting machine). Evidence provided by Personnel confirms that Administrative Regulation 96.10 with the updated language on candidate fingerprinting requirements is effective as of July 2,2026.

Fraud Hotline Report of Purchase Order Approvals

24-03

(AH) (GR)

While most of the City's purchase order transactions are routine, unanticipated events create a need to process purchase orders outside of the normal course of business. One type of non-routine purchase order is referred to internally as a "confirming purchase order." We initiated a Fraud Hotline Report of Purchase Order Approvals after a City employee expressed a concern that the confirming memorandum process is being abused. Our investigation concluded that:

Conclusion 1: Confirming purchase order memos were used 240 times in fiscal year 2022 to make purchases totaling over $4 million. While this is a small percentage of the City's total contracting volume, this process is not defined in the San Diego Municipal Code. As a result, no dollar limits are set and no public disclosure is required.

Conclusion 2: Staff errors and poor planning created the need for most confirming purchase orders. Some purchases appeared to violate the City Charter and SDMC requirements. For example, a vendor was paid approximately $2 million for services after their contract with the City had expired.

Conclusion 3: Four prior OCA reports recommended contract administration training and better purchase order monitoring that would likely reduce the need for confirming purchase orders, however eight recommendations from those reports dating back to 2015 have not been fully implemented.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1	Purchasing & Contracting	In Process – Past Due			

Recommendation 1 *Purchasing & Contracting*

We recommend that the Purchasing and Contracting Department Director propose an amendment to the San Diego Municipal Code to define procedures for confirming purchase orders, and provide public disclosure of the approved purchase orders, such as reports to the City Council and/or online disclosures. The development of this proposal should consider including dollar limits for confirming purchase orders. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, after additional discussions and preliminary feedback from councilmembers, changes to updates were requested. The department reported that they will be presenting a final draft to the Budget and Government Efficiency Committee in September 2026. Full completion of the recommendation is expected prior to the next reporting period. OCA will follow up in the next cycle to confirm progress.

Issue Date: September 6, 2023

Original Target Date: May 2024

Current Target Date: ~~May 2024~~ ~~Unknown~~ ~~June 2025~~ ~~October 2025~~ ~~April 2026~~ December 2026

2023 High Risk Re-Review of the 2016 Audit of the City's Programs Responsible for Improving Pedestrian Safety

24-04

(NO)

Due to the continued risk experienced by pedestrians in San Diego, OCA conducted a High-Risk Re-Review of the key recommendations set forth in the 2016 Performance Audit of the City's Programs Responsible for Improving Pedestrian Safety. We found that the City has maintained implementation of most recommendations from the 2016 audit, but some efforts should be expanded or updated. Specifically, we organized our findings into four main topics:

Topic 1: Transportation

The City should update its systemic safety program and expand reporting to ensure efficient and equitable use of resources.

Topic 2: Communications

The City should update its pedestrian safety communications plan to better ensure inclusive public engagement and outreach.

Topic 3: Monitoring & Evaluation

The City should expand evaluations and improve its website to increase public transparency and build support for Vision Zero projects.

Topic 4: Oversight & Management

The City should create a central coordination mechanism for Vision Zero efforts.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Transportation	Previously Implemented (June 2024)			
1.2	Transportation	Previously Implemented (June 2024)			
2.1	Chief Operating Officer	Previously Implemented (June 2024)			
3.1	Transportation	In Process – Not Due			
3.2	Transportation	In Process – Not Due			
3.3	Communications & Transportation	Previously Implemented (June 2024)			
4.1	Chief Operating Officer	In Process – Past Due			
4.2	Chief Operating Officer	Previously Implemented (June 2024)			

Recommendation 3.1 *Transportation*

The Transportation Department should develop a policy for evaluating the impacts of the high-crash and systemic safety analysis programs. The policy should include steps to evaluate program effectiveness on the number of crashes, severe injuries, and fatalities, as well as interim outcomes, such as changes in vehicle speed and near-misses. Results of the evaluations should be made publicly available. (Priority 2)

💰 In Process – Not Due

This recommendation is in process. According to the Transportation Department, the department instructions were updated to clarify the completion and posting of the annual high crash evaluations. The systemic safety report has also been published to the Vision Zero website. However, additional resources will be necessary to fully address this recommendation. The request for additional resources was made in FY2026 but not approved. The department will continue to request additional resources for this item.

Issue Date: October 30, 2023

Original Target Date: Dependent upon funding for additional positions

Current Target Date: Dependent upon funding for additional positions

Recommendation 3.2 *Transportation*

The Transportation Department should evaluate large pedestrian-related infrastructure projects for at least the effect on speeds, volumes, and crash data. It should also consider evaluating for the effect on corridor travel time—including transit travel time—and change in volume on adjacent streets. Additionally, these evaluations should be posted on the City's website. (Priority 2)

💰 In Process – Not Due

This recommendation is in process. According to the Transportation Department, it reports improvement findings when required by grant funding but does not have resources to accomplish additional post-improvement evaluations. Therefore, additional resources will be necessary to complete post-improvement evaluations and fully address this recommendation. The request for additional resources (staff) was made in FY2026 but not approved. The department will continue to request additional resources for this item.

Issue Date: October 30, 2023

Original Target Date: Dependent upon funding for additional positions

Current Target Date: Dependent upon funding for additional positions

Recommendation 4.1 *Chief Operating Officer*

The Chief Operating Officer should create or assign a Vision Zero coordinator, or equivalent position. Staff tasks should include:

a. Sharing information and coordinating departments on traffic safety issues;
b. Conducting public engagement and outreach; and
c. Supporting departments in analyzing traffic safety data. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. The Transportation Department stated that per its original response, the Transportation Department has a filled Program Manager position which oversees the Vision Zero program and coordinates with other City departments. The need for additional resources to accomplish the Vision Zero goals outlined in this recommendation, including programming, data collection, website updates, and outreach, remains an unfunded need. Given the current budget deficit the City is facing for the FY2027 budget, requests for new positions will not be submitted.

Issue Date: October 30, 2023

Original Target Date: Dependent on the allocation of additional resources

Current Target Date: ~~Dependent on the allocation of additional resources~~ Unknown

Performance Audit of SDPD Overtime

24-08

(NK) (SP)

The City spent more than $50 million on police overtime last year and has spent more than it budgeted on overtime for 10 of the last 11 fiscal years. Limiting officers' overtime hours might reduce costs, but could mean fewer officers are available to address public safety needs. The San Diego Police Department (SDPD) faces tension between the cost of overtime and the struggle to hire and retain more officers so overtime is not as necessary. In our Performance Audit of SDPD Overtime, we found:

Finding 1: To ensure officers are available to respond to the public, SDPD does not limit overtime, risking fatigued officers.

Finding 2: While SDPD overtime spending is in line with other police departments, more civilian positions could help reduce overtime costs and improve response times.

Finding 3: Overall, SDPD overtime tracking and authorization is accurate.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	SDPD	In Process – Past Due			
1.2	SDPD	In Process – Past Due			
1.3	SDPD	In Process – Past Due	💰		
2.1	SDPD	Previously Implemented (December 2025)			

Recommendation 1.1 *SDPD*

The San Diego Police Department (SDPD) should amend its applicable policies and procedures to require officers take an 8-hour break between shifts. SDPD should clearly define what constitutes a "shift," and should clarify the specific situations that would merit an officer not taking an 8-hour break between shifts, such as officers approved to extend their current shift, a necessary court appearance, a call-back that has been approved in accordance with policy, or an emergency situation. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the San Diego Police Department, it is still in the meet and confer process with the San Diego Police Officers Association on policies and procedures related to the eight-hour break.

Issue Date: February 28, 2024

Original Target Date: December 2025

Current Target Date: ~~December 2025~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Recommendation 1.2 *SDPD*

We recognize the San Diego Police Department (SDPD) is working with limited staffing resources and overtime is necessary, but SDPD could prioritize its needs to ensure staffing levels are highest where the needs are greatest. To do so, we recommend:

a. SDPD should prioritize its overtime allocation, potentially through a central overtime function. If additional resources are necessary to implement this recommendation, SDPD should present those needs to the City Council and its relevant committees.
b. Once overtime allocation is prioritized, SDPD should review its applicable policies and procedures to determine if it should set a limit on the maximum number of hours officers can work in a day and a rolling week to ensure officer and public safety. To determine if a limit is necessary and the appropriate limit, SDPD should consider the available research on the increased risks of long shifts and repeated long shifts. However, due to the nature of public safety work, SDPD should also clarify in its policies and procedures the specific circumstances in which an officer would be allowed to work more hours than the policies allow. SDPD should present the results of its review and determination on whether or not to set a limit, and what the limit should be, to the appropriate City Council committee. (Priority 2)

In Process – Past Due

This recommendation is in process. SDPD provided the following update:

For 1.2a, the "sign up" for scheduling Patrol overtime (OT) has been centralized. SDPD provided training in August of 2025 to command officers on how to sign up for overtime. SDPD also provided training on the process each patrol command should follow to post available overtime shifts and how officers sign up for the open slots that are available. The sign up system is constantly being upgraded and developed, with the most recent update being in April of 2026. Staffing sergeants have reported that the updates are saving them hours per week. The other highlight is that the OT module is now also looking at the officers' normal working schedule and will alert both the officer and the staffing sergeant of any potential overlap with their regular working shift.

In addition, every unit has been placed on an overtime budget for FY2026. SDPD provides a recap report at the end of each pay period where patrol commands can see the amount of their budget spent in comparison to the amount of fiscal year that has elapsed and the percentage of their allocated hours that was used during that pay period, as well as breakdown of how those hours were spent.

Divisions are utilizing call volume and out-of-service time to determine the hours most critical for staffing, not just assigning them on traditional shifts. Commanding officers are placing shifts where needs are the greatest. Commands are targeting their overtime to maximize its impact. Area stations are becoming more data driven and accountable.

The department is in the RFP process for scheduling software to allow centralized OT requests department-wide (i.e., Dispatch, Traffic, Grants, Special Events, Patrol Backfill, etc.). The RFP has been approved by IT Governance, approved by Legal, and is currently with City Personnel for approval. Once approved by Personnel, it will be given to affected unions to review per AB-339. Once these steps are completed, the RFP will be given to Purchasing and Contracting to post for bids on the city website. The RFP has gone back and forth between affected unions multiple times and was most recently re-submitted in mid-June. If this version of the RFP is accepted, the RFP could be sent to Purchasing and Contracting by August 2026.

For 1.2b, the Department is in the "meet and confer" process with the San Diego Police Officer's Association (SDPOA) to establish the number of hours of "off time" between shifts and on days off. The department, along with the SDPOA prioritize officer safety and wellness and are working together to establish guidelines for our sworn personnel. We are committed to ensuring the recommended 8 hours in between shifts and creating a maximum working hours for a 24-hour shift barring an exigent circumstance.

Issue Date: February 28, 2024

Original Target Date: December 2025

Current Target Date: ~~December 2025~~ ~~March 2025~~ ~~December 2025~~ ~~Unknown~~ December 2026

Recommendation 1.3 *SDPD*

The San Diego Police Department (SDPD) should operationalize Recommendations 1.1 and 1.2 by setting notifications in SAP and/or the payroll review process to ensure the total number of hours worked in a day and a rolling week does not exceed the maximums set by SDPD policies and procedures. The oversight in SAP and/or the payroll review process should also determine when officers have failed to take the required 8-hour consecutive time off between shifts. SDPD should amend its applicable policies and procedures to include who will monitor this notification and raise the issue to the relevant supervisors, including processes for addressing violations and a policy for exceptions. (Priority 2)



In Process – Past Due

This recommendation is in process. According to SDPD, it is still in the meet and confer process regarding how many hours can be worked in a day or a week. Once the process is complete, SDPD states that the overtime administration software will have the requisite limits and flagging put in place and policies and procedures can then be amended and finalized to include who will monitor and address violations.

Issue Date: February 28, 2024

Original Target Date: December 2025

Current Target Date: ~~December 2025~~ ~~March 2025~~ ~~Unknown~~ December 2026

2024 High Risk Re-Review of the 2013 Performance Audit of the City's Pothole Repair Operations

24-11

(DK)

Due to the continued high risk experienced by the public and the City alike, we conducted a High Risk Re-Review of the 2013 Performance Audit of the City's Pothole Repair Operations. We found that Transportation has implemented most of the recommendations from the 2013 pothole repair audit, but some efforts should be expanded or updated. Specifically, we organized our findings into three main topics:

Topic 1: Maximizing Resources

To increase the daily number of pothole repairs and reduce average response times, Transportation should aim to implement mapping software for pothole assignments and assess specific aspects of current activities to maximize staff productivity, such as when patch trucks are out for maintenance.

Topic 2: Data Management

To more efficiently and accurately record pothole repairs, Transportation should provide crews with guidance on quantifying potholes, include IT controls to ensure all data is recorded, and require crews to only use paper forms in the field when necessary.

Topic 3: Monitoring Performance

To improve Transportation's ability to monitor the performance of pothole operations, the department should implement an efficiency performance metric, evaluate the equity of operations across the City, and enter proactively repaired potholes in BlueWorx.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Transportation	Previously Implemented (December 2024)			
1.2	Transportation	Previously Implemented (December 2024)			
1.3	Transportation	Previously Implemented (June 2024)			
1.4	Transportation	Previously Implemented (December 2024)			
2.1	Transportation	Previously Implemented (December 2024)			
2.2	Transportation	Previously Implemented (June 2025)			
2.3	Transportation	Previously Implemented (December 2024)			
3.1	Transportation	Previously Implemented (December 2024)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
3.2	Transportation	Newly Implemented			
3.3	Transportation	Previously Implemented (December 2024)			

Recommendation 3.2

Transportation

The Transportation Department (Transportation) should work with the Department of Race & Equity to assess the equity of pothole operations. Should inequities in operations exist, Transportation should determine how it will address potential inequities in pothole repair operations, include the approach to improve equity in the Pavement Management Plan, and present this plan to the Active Transportation and Infrastructure Committee. (Priority 3)

Newly Implemented

This recommendation is implemented. The Transportation Department presented the FY2026 Pavement Management Plan to the Active Transportation and Infrastructure Committee on April 23, 2026. The Pavement Management Plan states that equity considerations are now incorporated into ongoing pothole operations. Crews conduct proactive identification and repair of potholes, when operational capacity allows, in areas with historically low Get It Done reporting activity. Transportation also provided documentation of communication with Council Offices summarizing the proactive repair work done in that Council District for the specific time period, including before and after photos. According to Transportation, since the initiation of the proactive equity approach, Council District 4 received 236 proactive repairs in FY2026 out of a total of 886 repairs. In FY2025, there were 529 pothole repairs in Council District 4. Council District 8 received 546 proactive repairs in FY2026 out of a total of 1,384 repairs. In FY2025 there were 295 pothole repairs in Council District 8. Council District 9 received 393 proactive repairs in FY2026 out of a total of 1,051 repairs. In FY2025, there were 276 repairs in Council District 9. (Note proactive repairs were conducted prior, but data collection was not consistent.)

Performance Audit of Facility Maintenance

25-01

(CN) (MS)

The City of San Diego (City) owns more than 1,600 public buildings and structures that cost tens of millions of dollars to maintain annually. Failure to adequately maintain these facilities can lead to greater costs in the long run and can have negative impacts on City services, worker morale, and visitors' and residents' overall impression of the City. Although the City has a maintenance program intended to protect the public investment in City-owned facilities, limited resources have hampered the City's ability to adequately maintain them. In our Performance Audit of Facility Maintenance, we found:

Finding 1: The City has not been able to prioritize sufficient funding to maintain its facilities, which will cost the City more in the long term.

Finding 2: With or without increased funding, the City needs a facility management plan to ensure it spends its limited maintenance funds efficiently.

Finding 3: Departments have limited insight into the status of their repairs, resulting in unnecessary delays and unclear expectations.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	General Services	In Process – Past Due			
1.2	General Services	In Process – Past Due	💰		
1.3	Finance	In Process – Not Due			
1.4	Finance	In Process – Not Due			
1.5	General Services	In Process – Past Due			
1.6	General Services	In Process – Past Due	💰		
2.1	General Services	In Process – Not Due	💰		
2.2	General Services	In Process – Past Due	💰		
2.3	General Services	Previously Implemented (June 2025)			
3.1	General Services	Previously Implemented (June 2025)			

Recommendation 1.1 *General Services*

The Facilities Services Division (Facilities Services), working with the Department of Finance and City Council, should propose amendments to Council Policy 200-13 to set a goal for the percent of the facility replacement value the City intends to spend on facility maintenance. The Council Policy should include all facilities for which Facilities Services provides maintenance, although it could have one goal for General Fund facilities and a different goal for non-General Fund facilities. Facilities Services should ensure the goals are included in the facility management plan discussed in Recommendation 2.1. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the Facilities Services Division (Facilities Services), the following tasks are necessary to achieve full implementation:

Task 1: The department is in the process of updating Council Policy 200-13 and is working with other departments to gain their input.
Status: In progress.

Task 2: Facilities Services receives department input, drafts proposed policy revision and submits to City Attorney's Office for review.
Status: Estimated completion in FY2027, Quarter 1.

Task 3: Facilities Services will work with the City Attorney's Office to revise policy based on feedback.
Status: Estimated completion in FY2027, Quarter 1.

Task 4: Facilities Services will present the draft policy to the Active Transportation and Infrastructure Committee.
Status: Estimated completion in FY2027, Quarter 2.

Task 5: Facilities Services revises the proposed policy as needed and presents draft policy to Council for final approval.
Status: Estimated completion in FY2027, Quarter 2.

Issue Date: July 16, 2024

Original Target Date: June 2026

Current Target Date: ~~June 2026~~ December 2026

Recommendation 1.2 *General Services*

As part of the facility management plan in Recommendation 2.1, Facilities Services Division (Facilities Services) should develop a multi-year, long-term funding strategy to address both deferred maintenance needs and routine maintenance of City-owned facilities. This funding strategy should incorporate the funding goal as specified in Recommendation 1.1 and should, at minimum, include the following scenarios that tie funding needs to facility maintenance outcomes:

- Scenario A: Show the current financial investments and the projected impact on the condition of facilities and the deferred maintenance backlog if funding levels stay the same.
- Scenario B: Show the financial investment that would be needed to address the maintenance backlog over time.
- Scenario C: Show the annual financial investment that would be needed to maintain facilities to the standard set in Council Policy 200-13, detailed by General Fund and non-General Fund funding levels.
- Scenario D: Show the combined financial investment that would be necessary to accomplish the goals of both Scenario B and C.
- Scenario E: For comparison, show the financial investment that would reflect the best practice funding level of addressing the backlog of maintenance over time and spending 2 percent to 4 percent of the facility replacement value on maintenance annually.

The funding strategy should be updated and presented annually to City Council or the appropriate Council committee as part of the facility management plan in Recommendation 2.1.

Facilities Services should work with the City of San Diego's Department of Finance to review long-term funding options and include these options in the funding strategy, such as: continued or increased reliance on the General Fund and special revenue funds, reallocation of resources from other priority areas, dedicated funds from non-General Fund departments, additional revenue sources, and any other options that may significantly contribute to closing the existing funding gap. (Priority 1)

💰 In Process – Past Due

This recommendation is in process. According to the Facilities Services Division (Facilities Services) the following tasks are necessary to achieve full implementation:

Task 1: Facilities Services will begin work with the Department of Finance to develop the Funding Strategy with an initial meeting in Q1 FY2026.

Task 2: Facilities Services will request the positions for execution of and/or administration of:

a. Regular Preventive Maintenance (PM) - In Process (Deferred to FY2027 Budget Cycle).
b. As-needed repairs and projects - In Process (Deferred to FY2027 Budget Cycle).
c. FCA Program - In Process.

d. Contract routing to Committee (Targeting Committee first meeting after Council recess).

Task 3: Once funding is granted, Facilities Services will implement the FCA program by:

a. Filling of listed equivalent positions - In Process (Deferred to FY2027 Budget Cycle)
b. Establishing a priority-based schedule for assessments - In Process (Deferred to FY2027 Budget Cycle)
c. Completing FCA for 20 percent of all facilities each year over a 5-year cycle - In Process (Deferred to FY2027 Budget Cycle)
d. Incorporating the gathered information into the City database - In Process (Deferred to FY2027 Budget Cycle)

Task 4: Using the FCA information, Facilities Services will establish a Regular Maintenance Program that:

a. Creates a schedule for PM - In Process (Deferred to FY2027 Budget Cycle)
b. Identifies future repairs and replacements based on known lifespans of equipment - In Process (Deferred to FY2027 Budget Cycle)
c. Identifies budget and personnel needs for the division over a multi-year period - In Process
d. This program is more fully detailed in Section 2.1

Implementation of this recommendation is delayed due to the projected structural budget deficit in the General Fund. To address this deficit, the City is implementing budget deficit mitigation measures that include: potential revenue increases, a citywide hiring freeze, departmental reductions in non-essential discretionary spending, and potential FY2027 budget reductions. Additionally, updated Facility Condition Assessments are necessary to understand the funding requirements relevant to the current conditions of the buildings to inform the Funding Strategy. Once the City's fiscal position improves, and additional revenues are identified or secured, we will reassess the resource needs associated with implementing any recommendations connected to remaining services or programs.

Issue Date: July 16, 2024

Original Target Date: June 2026

Current Target Date: ~~June 2026~~ December 2027

Recommendation 1.3 *Finance*

The Department of Finance should include the estimated cost of annual maintenance for facilities in the Five-Year Financial Outlook. The estimated cost for annual maintenance should align with the goal funding level set in Council Policy 200-13 or should explain why it deviates from the goal set in Council Policy 200-13. If the costs are not included in the projected expenditures, the costs should, at minimum, be estimated and discussed in the report. (Priority 2)

In Process – Not Due

This recommendation is in process. The department noted that this recommendation is due in December 2026 and it does not have any current updates to its Management Response.

Issue Date: July 16, 2024
Original Target Date: December 2026
Current Target Date: December 2026

Recommendation 1.4 *Finance*

The Department of Finance should include the cost of maintenance for new facilities when discussing ongoing costs of facilities in the Five-Year Financial Outlook. The estimated cost for annual maintenance should align with the goal funding level set in Council Policy 200-13 or should explain why it deviates from the goal set in Council Policy 200-13. (Priority 2)

In Process – Not Due

This recommendation is in process. The department noted that this recommendation is due in December 2026 and it does not have any current updates to its Management Response.

Issue Date: July 16, 2024
Original Target Date: December 2026
Current Target Date: December 2026

Recommendation 1.5 *General Services*

The Department of General Services, working with the relevant City departments, should propose amendments to the relevant Council Policy or policies on acquiring new facilities to require that when presenting new facility acquisitions, the anticipated cost of ongoing maintenance be included in the financial analysis and Staff Report to Council. The cost of maintenance should align with the goal funding level set in Council Policy 200-13 or explain why it deviates from the goal. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Department of General Services, the following tasks are necessary to achieve full implementation:

Task 1: Department of General Services has met with the Department of Finance (DoF) to determine the appropriate policies to be updated.

Task 2: Council Policy 200-13 to be updated by the Department of General Services. This update will affect other Asset Managing Departments. Department of General Services will work with DoF, Engineering & Capital Projects, and all affected Asset Managing Departments on draft changes.
Status: Estimated completion in FY2027, Quarter 1.

Task 3: Department of General Services will submit draft revisions for Council Policy 200-13 and CP 000-31 to the City Attorney's Office.
Status: Estimated completion in FY2027, Quarter 1.

Task 4: Department of General Services will work with the City Attorney's Office on revisions and feedback for draft policy.
Status: Estimated completion in FY2027, Quarter 1.

Task 5: Planned completion and final draft policy ready for Council review.
Status: Estimated completion in FY2026, Quarter 2.

Task 6: Department of General Services revises proposed policy as needed and presents draft policy to Council for final approval.
Status: Estimated completion in FY2027, Quarter 2.

Issue Date: July 16, 2024

Original Target Date: TBD based upon the established goals and the amendment of Council Policy 200-13

Current Target Date: ~~TBD based upon the established goals and the amendment of Council Policy 200-13~~ ~~June 2026~~ December 2026

Recommendation 1.6 *General Services*

The Facilities Services Division, working with the Engineering and Capital Projects Department and the City's asset managing departments, should describe in its facility management plan how it plans to update the design standards manual for efficient maintenance and keep the manual updated in the future. The facility management plan is detailed in Recommendation 2.1. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the Facilities Services Division (Facilities Services), the following tasks are necessary to achieve full implementation:

Task 1: Facilities Services will work with the Engineering & Capital Projects Department, the Purchasing & Contracting Department, and the City Attorney's Office to review the potential of standardizing building systems and equipment.
Status: Estimated completion in FY2026 Quarter 4.

Task 2: Facilities Services will identify which building systems and equipment could and/or should be good candidates for standardization.
Status: Estimated completion in FY2026 Quarter 4.

Task 3: Facilities Services will work with the appropriate departments to update or develop the City's building design standards and incorporate into the Facility Management Plan.
Status: Estimated completion in FY2027 Quarter 2; however, incorporation into the Facilities Management Plan is contingent on the completion of other recommendations such as 1.1, 1.2, 1.3, 1.4, and 2.1.

Issue Date: July 16, 2024

Original Target Date: TBD based upon Fiscal Year 2026 budgeted resource allocations

Current Target Date: ~~TBD based upon Fiscal Year 2026 budgeted resource allocations~~ ~~June 2026~~ December 2026

Recommendation 2.1 *General Services*

The Facilities Services Division (Facilities Services) should develop a facility management plan and present it to City Council or the appropriate Council Committee annually. Facilities Services should propose updates to Council Policy 200-13 to require an updated facility management plan. The Council Policy should require the plan to include, at minimum:

a. The facility maintenance funding strategy, as set out in Recommendation 1.2;
b. The target funding goals, as set out in Recommendation 1.1;
c. Actual spending levels for the previous 5 years;
d. Where the funds from the previous year were spent, such as the amount spent by facility category type, by department, for non-maintenance activities like setting up homelessness services spaces, or for specific initiatives across facility types, such as an initiative for multiple elevator repairs or roof repairs;
e. Anticipated facility maintenance needs in the next 1–5 years, with input regularly gathered from departments and updated condition assessments;
f. Actual and anticipated facility maintenance needs compared to actual and anticipated spend by facility type and department;
g. The latest information and results from the facilities condition assessments, including the date of the most recent assessment and the date of the next assessment according to updated Council Policy 200-13 requirements; and
h. The plan for addressing those needs in the next 1–5 years.

If the City prefers, certain elements of the facility management plan, such as the target funding level (item b), anticipated facility maintenance needs (item e), and results from the latest facility condition assessments (item g) may not change substantially each year and therefore may not need to be updated annually. However, the reports on funding, including the funding strategy (item a), spending levels (item c), how funds were spent (items d and f), and the plan for addressing needs (item h), should be updated annually to reflect maintenance budget patterns and maintenance funding needs before the City makes budget decisions. (Priority 1)

💰 In Process – Not Due

This recommendation is in process. According to the Facilities Services Division (Facilities Services), the following tasks are necessary to achieve full implementation:

Task 1: Update Council Policy 200-13 (see Recommendation 1.1).

Task 2: Request resources to develop and manage Facility Management Plan.

Task 3: Develop and implement Plan.

a. Initiate process for approval and certification of new positions.
b. Once certifications and budget are approved, begin advertising positions and interviewing candidates.
c. Upon selection of candidates accepting offers and passing required backgrounds, install team members and begin training for program specific goals.
d. Review program quarterly and make adjustments as needed.
e. Publish annual report of program successes and lessons learned and make necessary adjustments to required budget.

Implementation of this recommendation is delayed due to the projected structural budget deficit in the General Fund. To address this deficit, the City is implementing budget deficit mitigation measures that include potential revenue increases, a Citywide hiring freeze, departmental reductions in non-essential discretionary spending, and potential FY2027 budget reductions. Once the City's fiscal position improves, and additional revenues are identified or secured, we will reassess the resource needs associated with implementing any recommendations connected to remaining services or programs.

Issue Date: July 16, 2024

Original Target Date: December 2026 contingent upon the approval of requested resources and additional budget

Current Target Date: ~~December 2026~~ December 2027

Recommendation 2.2 *General Services*

The Facilities Services Division should propose updates to Council Policy 200-13 and request the Mayor and City Council approve funding to update its facility condition assessments at least every 5 years, in line with best practices. If best practices dictate that specific facility asset classes require assessment less often than 5 years, the division should note those asset classes and their corresponding recommended assessment timelines in the Council Policy. To smooth the budgetary cost of the assessments, the update should allow the City to conduct these reviews on a rolling basis, so that not every facility is assessed at once. (Priority 2)

💰 In Process – Past Due

This recommendation is in process. According to the Facilities Services Division (Facilities Services), the following tasks are necessary to achieve full implementation:

Task 1: Facilities Services will work with the proper City departments to propose updates to Council Policy 200-13 to include language that requires the City to update its facility condition assessments at least every 5 years to be in line with best practices. This effort is in process as described in Recommendation 1.1.

Task 2: Request funding to update Facility condition assessments.

Implementation of this recommendation is delayed due to the projected structural budget deficit in the General Fund. Once the City's fiscal position improves, and additional revenues are identified or secured, we will reassess the resource needs associated with implementing any recommendations connected to remaining services or programs.

Issue Date: July 16, 2024
Original Target Date: June 2025
Current Target Date: ~~June 2025~~ June 2027

Performance Audit of the City's Contract Management Process

25-02

(KE)

The City has paid hundreds of millions of dollars to outside contractors to provide goods and services. The San Diego Municipal Code (SDMC) requires City Council to review and approve certain changes to those contracts, such as larger changes in value. Council's review ensures public oversight and transparency in the use of taxpayer dollars. In our Performance Audit of the City's Contract Management Process, we found:

Finding 1: The City altered contract spending limits by at least $15 million without required Council approval, diminishing transparency and governance.

Finding 2: Departments brought 19 percent of contract alterations totaling nearly $64 million to Council for approval retroactively, creating risks for vendors and City services, and further reducing effective oversight.

Finding 3: Incomplete and inaccurate contract information and unwritten policies have led to work inefficiencies and staff errors.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Purchasing & Contracting	Previously Implemented (June 2025)			
1.2	Purchasing & Contracting	In Process – Past Due			
1.3	Purchasing & Contracting	In Process – Past Due			
1.4	Purchasing & Contracting and City Attorney	In Process – Past Due			
2.1	Purchasing & Contracting	Previously Implemented (December 2024)			
2.2	Purchasing & Contracting	Previously Implemented (June 2025)			
2.3	Purchasing & Contracting	Previously Implemented (June 2025)			
2.4	Purchasing & Contracting	Previously Implemented (December 2025)			
2.5	Purchasing & Contracting	Previously Implemented (June 2025)			
3.1	Purchasing & Contracting	Previously Implemented (June 2025)			
3.2	Purchasing & Contracting	Previously Implemented (June 2025)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
3.3	Purchasing & Contracting	Previously Implemented (June 2025)			
3.4	Purchasing & Contracting	Previously Implemented (December 2025)			

Recommendation 1.2 *Purchasing & Contracting*

The Purchasing & Contracting Department should propose updated City Council approval thresholds such as an inflation adjustment mechanism, mandated periodic review, or another control. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, after additional discussions and preliminary feedback from councilmembers, changes to updates were requested. P&C will be presenting a final draft to BG&E in September 2026. Full completion of recommendation expected prior to the next reporting period.

Issue Date: July 17, 2024

Original Target Date: June 2025

Current Target Date: ~~June 2025~~ ~~October 2025~~ ~~April 2026~~ December 2026

Recommendation 1.3 *Purchasing & Contracting*

The Purchasing & Contracting Department should propose changes to the San Diego Municipal Code clarifying City Council approval requirements for goods and services contract alterations. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, after additional discussions and preliminary feedback from councilmembers, changes to updates were requested. P&C will be presenting a final draft to BG&E in September 2026. Full completion of recommendation expected prior to the next reporting period.

Issue Date: July 17, 2024

Original Target Date: June 2025

Current Target Date: ~~June 2025~~ ~~October 2025~~ ~~April 2026~~ December 2026

Recommendation 1.4

Purchasing & Contracting / City Attorney

Once Recommendations 1.2 and 1.3 are implemented, the City Attorney's Office, in consultation with the Purchasing & Contracting Department, should issue updated, written guidance clarifying San Diego Municipal Code requirements for contract alterations to ensure that departments and attorneys are aware of what the requirements are. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, implementation has been pushed back until proposed changes can be brought forward to Council. Once adopted, guidance can be updated.

Issue Date: July 17, 2024

Original Target Date: December 2025 (Purchasing & Contracting); TBD (City Attorney's Office indicated the implementation timeline is dependent on potential revisions to the San Diego Municipal Code per Recommendations 1.2 and 1.3)

Current Target Date: ~~December 2025~~ ~~September 2026~~ February 2027

Fraud Hotline Report of Boat Storage Permits

25-05

(AH) (GR)

OCA received a Fraud Hotline allegation regarding the mismanagement of permits issued by the City for the long-term storage of small boats on the sand at Mission Bay. Our investigation determined that the allegations of waste and mismanagement were substantiated. Specifically, in our Fraud Hotline Report of Boat Storage Permits, we found:

Conclusion 1: Over 100 boat storage permits could have been issued, but were not, due to clerical errors that could have been avoided by using the existing online payment system. In addition, permitholders are currently allowed to renew their permits year after year without giving others a chance to purchase a permit. As a result, over 400 people are on waitlists for these permits, and some have been waiting for over 20 years.

Conclusion 2: The City charges lower fees for its boat storage program compared to other jurisdictions, and these fees only recover part of the estimated staff costs. If the fees were set based on the use of City property or set in comparison to what other cities charge, they could be higher. However, because the fees are lower than they could be, the City might not receive sufficient revenue to administer the program efficiently and effectively.

Conclusion 3: Other jurisdictions offer more efficient boat storage options and vary permit rates by boat type. Additional boat storage locations and repairs to existing structures could improve access to this resource.

Conclusion 4: Compliance inspections and enforcement activities would likely be improved if boat storage permit monitoring procedures were in place. Program compliance would also be improved if the existing rules were updated and clarified.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Parks & Rec	Previously Implemented (December 2025)			
1.2	Parks & Rec	In Process – Not Due			
1.3	Parks & Rec	In Process – Not Due			
2.1	Parks & Rec	In Process – Not Due			
3.1	Parks & Rec	Previously Implemented (December 2024)			
3.2	Parks & Rec	In Process – Not Due			
3.3	Parks & Rec	Previously Implemented (December 2024)			
3.4	Parks & Rec	Newly Implemented			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
4.1	Parks & Rec	In Process – Not Due			
4.2	Parks & Rec	Previously Implemented (June 2025)			

Recommendation 1.2

Parks & Rec

The Parks and Recreation Department should transition from mailed checks and manual recordkeeping to using online registration software to create permit data records for all available boat storage permits, issue permits using the online system, and make permits available to the public via the online system as they become available through revocations or cancelations. (Priority 3)

In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Identify permitting system needs and assess ActiveNet limitations.
Target Date: FY2026, Quarter 1.
Status: Complete - Gaps in ActiveNet known (no permit records, no online option to seek or review permit requests, limited reporting capabilities)

Task 2: Determine feasibility of purchasing and implementing a new online permitting system; Request estimated budget as part of FY2027 budget process.
Target Date: FY2027, Quarter 2.
Status: Completed but not obtained - $160,000 was requested as part of the FY2027 budget process but this request was not approved as part of the Fiscal Year 2027 Adopted Budget. The department will request this again in the Fiscal Year 2028 budget process. However, the feasibility of the purchase and implementation of a new permitting system will not be determined until bids from the RFP process are received and evaluated.

Task 3: Coordinate with Purchasing & Contracting on procurement process once funds received; Select vendor and begin implementation of new permitting system.
Target Date: FY2027, Quarter 4.
Status: In Process. A Request for Proposal (RFP) for a new online registration and permitting system is in the final stages of development. Provided available funding, the contract award is anticipated in December 2026, with system implementation and transition expected to be completed by Fall 2027.

Task 4: Conduct system testing and staff training.
Target Date: FY2027, Quarter 4.
Status: Not started.

Task 5: Launch online permitting system.
Target Date: FY2028, Quarter 1.
Status: Not started.

Issue Date: November 13, 2024

Original Target Date: June 2027

Current Target Date: June 2027

Recommendation 1.3 *Parks & Rec*

The Parks and Recreation Department (Parks and Rec) should revise the boat storage permitting process to mitigate the current problems of extensive waitlists and permits that can be renewed in perpetuity. For example, Parks and Rec could make all permits available to the general public annually on a first-come, first-served basis, use a lottery system, and/or establish a maximum number of years boat storage permits can be renewed. Parks and Rec should propose revisions to SDMC section 63.25.73(d), if necessary, to allow this change in practice. (Priority 3)

In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Submit Legal Services Request to City Attorney for review of SDMC section 63.25.73(d).
Target Date: FY2025, Quarter 4.
Status: Complete.

Task 2: Draft required municipal code language reflecting change to program (e.g., lottery system, renewal limits); Take to Mission Bay Park Committee as info, Committee and Council.
Target Date: FY2027, Quarter 1.
Status: In process. Code language has been drafted. The Parks and Recreation Department was advised by City Attorney that beach bar fees could be based on a market rate rather than the method of cost recovery (as a result of being categorized as use of government property). With this information, the department agreed to remove beach bar fees from the comprehensive user fee study to accelerate a new fee study internally with the assistance of Department of Finance.

Task 3: Draft written procedures on revised beach bar permitting process; Coordinate with Lifeguards on enforcement and inspection feasibility.
Target Date: FY2026, Quarter 3.
Status: Complete. Written procedures have been drafted. The department continues to coordinate with Lifeguards on their ability to enforce and inspect.

Task 4: Finalize written procedures and implement new permitting process.
Target Date: FY2027, Quarter 1.
Status: In Process - Procedures drafted; In process of routing Council Action for Municipal Code change and completing fee study to bring to Council for consideration concurrently.

Issue Date: November 13, 2024

Original Target Date: June 2026

Current Target Date: ~~June 2026~~ September 2026

Recommendation 2.1 *Parks & Rec*

In order to ensure that the boat storage program is funded at a level that allows for efficient and effective management of the program, the Parks and Recreation Department should base boat storage permit fees on a comparison of what other jurisdictions charge for similar permits, rather than relying on the existing estimates of staff time costs. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the department, tasks were adjusted after the April 23, 2026, Audit Committee meeting in which the department was asked to conduct the benchmarking study internally with the support of the Department of Finance. Per the department, the following tasks are necessary to achieve full implementation:

Task 1: Complete internal benchmarking study for Beach Bar fees.
Target Date: FY2026, Quarter 4.
Status: In Process; The benchmarking study was completed and is currently being reviewed by Department of Finance.

Task 2: Draft updated fee schedule based on findings; Council approval
Target Date: FY2027, Quarter 2.
Status: Not started.

Task 3: Implement new fee structure.
Target Date: FY2027.
Status: Not started.

Issue Date: November 13, 2024

Original Target Date: June 2028

Current Target Date: June 2028

Recommendation 3.2 *Parks & Rec*

The Parks and Recreation Department should consider: (1) raising permit fees for catamarans based on their width, (2) limiting the number of boat permits available to catamarans, and/or (3) distributing permits to storage bars based on boat type and available space. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Evaluate setting different fees based on boat size as part of the benchmarking study.
Target Date: FY2027, Quarter 1.
Status: In Process.

Task 2: Evaluate space usage and permit distribution by boat type.
Target Date: FY2027, Quarter 1.
Status: In Process.

Task 3: Draft permit and process changes.
Target Date: FY2027, Quarter 2.
Status: Not started.

Task 4: Implement revised permit policies.
Target Date: FY2027.
Status: Not started.

Issue Date: November 13, 2024

Original Target Date: June 2028

Current Target Date: June 2028

Recommendation 3.4 *Parks & Rec*

The Parks and Recreation Department should identify beach bar boat storage racks that need repairs, estimate the costs for improvements, determine the relative priority for each identified location, and make repairs as indicated. (Priority 3)

Newly Implemented

This recommendation was originally reported as in process by the department. However, after OCA review and additional fieldwork, we have determined it to be implemented. The update provided by the department noted that initial site inspections had been conducted in December of 2024. That survey included documentation of the existing conditions of the beach bars, signage, and available space. Each location was evaluated as to the potential for additional permits that could be issued with additional consideration regarding the size of the vessels. Missing or faded signs were noted at each location, and minor welding work was needed to repair one bar. The department indicated that the necessary repair work is complete. We confirmed that repairs have been made and signs identifying the permit sites are legible. Therefore, this recommendation has been implemented.

Recommendation 4.1 *Parks & Rec*

The Parks and Recreation Department should develop written policies and procedures for boat storage permit compliance activities, including scheduled inspections, permit data collection and sharing, and compliance operations in coordination with Lifeguards. (Priority 3)

In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Draft written procedures on revised beach bar permitting process; Coordinate with Lifeguards on enforcement and inspection feasibility.
Target Date: FY2026, Quarter 3.
Status: Complete; Continued coordination with Lifeguards on programmatic changes and their ability to enforce.

Task 2: Finalize written procedures and implement new permitting process.
Target Date: FY2027, Quarter 1.
Status: In process; procedures and municipal code changes drafted and under review at City Attorney.

Task 3: Launch online permitting system to capture permit data. (See Recommendation 1.2 for status)
Target Date: FY2027, Quarter 4.
Status: Not started.

Issue Date: November 13, 2024

Original Target Date: June 2027

Current Target Date: June 2027

Performance Audit of the City's Fleet Maintenance

25-06

(NO) (NK) (AM)

The Fleet Operations Division (Fleet) manages the maintenance and repairs of about 4,900 vehicles and motorized equipment with an estimated total replacement value of $437 million. Timely maintenance and inspection of fleets is important to enhance equipment life, ensure cost-effectiveness, and minimize risks to safety for City operators and the public. In our Performance Audit of the City's Fleet Maintenance, we found:

Finding 1: Many City vehicles are not receiving their prescribed preventive maintenance services and safety inspections on time, which can lead to safety risks, increased costs, and negative impacts on City operations.

Finding 2: Fleet is able to complete most preventive maintenance services in less than a day, but additional steps may help streamline services, increase vehicle availability for departments' operations, and improve the timeliness and compliance rates of required maintenance and safety inspections.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Chief Operating Officer	Previously Implemented (June 2025)			
1.2	Fleet	Previously Implemented (December 2025)			
1.3	Fleet	Newly Implemented			
1.4	Chief Operating Officer	Newly Implemented			
1.5	Fleet	Newly Implemented			
2.1	Fleet	Newly Implemented			
2.2	Fleet	Previously Implemented (December 2025)			
2.3	Fleet	Newly Implemented			
2.4	Fleet	Newly Implemented			
2.5	Fleet	Newly Implemented			

Recommendation 1.3 *Fleet*

The Fleet Operations Division should lead regular quarterly meetings with relevant City departments, in compliance with Administrative Regulation 30.20, to review and discuss their current fleet issues, needs, and concerns wholistically; for example, by using a standardized agenda template including their recent preventive maintenance compliance rates (including relevant inspections), vehicle availability and fleet size, and adherence to defined roles and responsibilities, etc. (Priority 2)

Newly Implemented

This recommendation is implemented. The Fleet Operations Division (Fleet) provided sufficient evidence of four consecutive quarterly meetings between departments, which, in this case, demonstrates the ongoing nature of the regular meetings. The department also provided sufficient evidence to ensure that fleet maintenance topics such as preventive maintenance updates and inspection status were discussed.

Recommendation 1.4 *Chief Operating Officer*

The Office of the Chief Operating Officer should consult with the Fleet Operations Division and City departments to develop and communicate a set of workable and appropriate incentives, disincentives, and/or monitoring capabilities to reduce the number of late preventive maintenance services and required regulatory inspections. The resulting effects and outcomes should be monitored, for example through a reporting control as in Recommendation 1.5, and adjusted as appropriate to increase the compliance rate. (Priority 1)

Newly Implemented

This recommendation is implemented. The Fleet Division has been monitoring preventative maintenance (PM) and inspection timeliness and compliance for several months and is reporting compliance by department to City management. Inspection compliance has increased from about 40% in January 2025 to over 60% in June 2026. PM compliance has remained between 74% to 76% from April 2026 to June 2026 compared to 20% at the time of audit publication, but is actively monitored by Fleet, departments, and City Management.

Recommendation 1.5 *Fleet*

The Fleet Operations Division should monitor and report quarterly the percentage of preventive maintenance and inspections completed on time by City departments or other accountable work groups to the Deputy Chief Operating Officers. (Priority 3)

Newly Implemented

This recommendation is implemented. The Fleet Operations Division and Performance and Analytics team has updated the Citywide Fleet Dashboard to include Preventative Maintenance and BIT compliance as of February 2026. The Citywide dashboard is accessible to all City Employees, supervisors, management, the City's Executive Team. While the dashboard is updated daily and is accessible to the Executive Team, Fleet Operations has taken the extra step by delivering Monthly Fleet Services Reports to the executive team.

Recommendation 2.1 *Fleet*

The Fleet Operations Division should establish, monitor, and report turnaround time goals and performance to City departments and Deputy Chief Operating Officers along with the information in Recommendation 1.5. (Priority 2)

Newly Implemented

This recommendation is implemented. Fleet Operations (Fleet) provided sufficient evidence of communicating turnaround goals for preventive maintenance (PM) and inspections shared with departments through the Citywide Fleet Dashboard.

Recommendation 2.3 *Fleet*

The Fleet Operations Division (Fleet) should implement or update the intake process by utilizing scheduled preventive maintenance appointments in advance where possible, and training departments on the scheduling process. (Priority 1)

Newly Implemented

This recommendation is implemented. Fleet Operations (Fleet) provided sufficient evidence of a communicated procedure for, as well as several examples of departments utilizing scheduled preventive maintenance and inspection appointments. OCA observed the auditee scheduling an example inspection appointment. According to Fleet, during its monthly coordination meetings, it instructs departments to contact their respective repair facilities to schedule appointments. Additionally, according to Fleet, it emailed the Fleet Coordinators with the appointment scheduling information.

Recommendation 2.4 *Fleet*

The Fleet Operations Division (Fleet) should prioritize vehicles that have scheduled their preventive maintenance appointments in advance, allowing for exceptions in extenuating circumstances, as set by Fleet. (Priority 1)

Newly Implemented

This recommendation is implemented. Fleet Operations (Fleet) provided sufficient evidence of a procedure directing Fleet staff to prioritize preventive maintenance and inspections which have been scheduled in advance. The auditor observed the auditee scheduling an example inspection appointment. In the demonstration, Fleet noted that the act of scheduling an appointment for a specific Fleet technician at a specific appointment time aids in the prioritization of these work orders as opposed to unassigned, unscheduled work orders.

Recommendation 2.5 *Fleet*

The Fleet Operations Division should conduct an analysis to determine the optimal share of the Assistant Fleet Technician position out of service professional positions and/or their ability to more strategically target their time to help achieve its preventive maintenance goals timely and efficiently. (Priority 2)

Newly Implemented

This recommendation is implemented. Fleet Operations (Fleet) provided sufficient evidence of its analysis of its work types, its existing staff resources, and its analysis to increase the share of the Assistant Fleet Technician positions in its service professional positions. Fleet analyzed annual hours and its distribution of actual preventive maintenance, safety inspections, and tire maintenance functions to identify a need and use for 4 additional Assistant Fleet Technicians, which the audit identified as a skilled position that can contribute to Fleet's goals and services in a cost-effective manner.

Performance Audit of the City's Grants Program

25-07

(MJ) (VG) (NT)

The City's FY2026–FY2030 Five-Year Financial Outlook projects a $1.5 billion shortfall in City funds. This highlights the need for additional sources of funding to support essential services and programs. The City faces many resource constraints to successfully compete for grant funding compared to peer cities, which underscores the need for a more strategic, coordinated, and process-efficient approach to more effectively target grants that best align with City priority areas. Grants can be a tool to bridge the gap between the City's operational budget and its needs. In our Performance Audit of the City's Grants Program, we found:

Finding 1: A Citywide grants strategic plan can help the City better prepare for and pursue grants by identifying capacity issues that may limit the City's ability to seek out and manage grants, defining the City's grants goals and objectives, and facilitating two-way communication between operational departments and City leaders.

Finding 2: The Grant Review Process could be streamlined and further clarified to ensure that requests to apply for grants are reviewed timely and effectively tracked to capture the City's application activity.

Finding 3: Formalizing Grants Program Coordinator roles would clarify their duties to City departments and maximize their benefit.

Finding 4: Improving and consolidating grants resources, in addition to implementing a mechanism to gauge City staff's grant training needs, can help the City be more prepared to pursue funding opportunities.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Government Affairs	In Process – Past Due			
1.2	Government Affairs	In Process – Past Due			
1.3	Government Affairs	In Process – Past Due			
2.1	Government Affairs	In Process - Past Due			
2.2	Government Affairs	In Process – Past Due			
2.3	Government Affairs	Previously Implemented (June 2025)			
2.4	Government Affairs	In Process – Past Due			
3.1	Government Affairs	In Process – Past Due			
3.2	Government Affairs	Previously Implemented (December 2025)			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
3.3	Government Affairs	Previously Implemented (December 2025)			
4.1	Government Affairs	In Process – Past Due			
4.2	Government Affairs	In Process – Past Due			
4.3	Government Affairs	Newly Implemented			

Recommendation 1.1

Government Affairs

To facilitate the development of an annual grants strategic plan for the City of San Diego, the Department of Government Affairs (Government Affairs) should update Administrative Regulation 1.80 to require all grant-active Mayoral departments to create and submit an annual grant planning memo to Government Affairs. Grant-active is defined as departments applying for a grant or currently managing a grant. Grant planning memos are a summary of a department's anticipated grant activity and are meant to act as a guide; however, this should not preclude departments from applying to other opportunities if they arise outside of the Citywide grants strategic plan. Each grant priority memo should include the following elements, and any others that Government Affairs deems essential:

a. Listing of the department's currently active grants and their closing dates;
b. Grant-ready projects and programs listed in order of priority;
c. Major projects and programs that the department wants to fund, and the amount of funding needed for the projects to be completed;
d. Matching funds capability;
e. Anticipated grants and/or grant priority areas the department
f. intends to seek and apply for in the upcoming fiscal year;
g. Staff capacity for applying for and managing grants; and
h. Grant training needs, as discussed in Finding 4. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Grants Team to establish metrics for department annual plan, review with Grants Working Group, make changes to required metrics and format, review and approve with leadership, finalize and distribute to grants-active staff and departments.
Status: Grants Team has finalized department memo template, guidance document, and call memo. This information was presented at the Department Directors meeting in February 2026, as well as the Grants Working Group in July 2026. The call memo will be released in August 2026 and due back in October 2026.

Task 2: Strikeout and add additional language to AR 180, circulate with stakeholders including leadership, GWG, departments, directors, and DCOOs, receive and incorporate feedback, send revised draft out for review, circulate draft with Human Resources & DOF, incorporate new comments and feedback, review draft with City Attorney and incorporate revisions, circulate revised draft to directors, DCOOs, and CAO to obtain Clearance Memorandum, Route proposed draft to HR and Internal Controls for routing to impacted employee organizations for clearance. Finalize draft, obtain sign off, route to Mayor for final approval, publish.
Status: Staff have strikeouts and additional language for AR 180. This item is pending finalization of other Recommendations before it will be circulated.

Issue Date: February 24, 2025

Original Target Date: July 2025

Current Target Date: ~~July 2025~~ ~~July 2026~~ January 2027

Recommendation 1.2 *Government Affairs*

The Department of Government Affairs (Government Affairs), should update Administrative Regulation 1.80 to require Government Affairs to publish an annual Citywide grants strategic plan, informed by City departments' grant planning memos. Government Affairs, in collaboration with the City's Grants Program Coordinators, should review departments' grant planning memos, as required in Recommendation 1.1, and use the memos to inform the City's overall grant goals, priorities, and strategies. The plan should, at minimum, contain the following elements, and any others Government Affairs and the Grants Program Coordinators deem essential:

a. The City's grants vision, goals, and objectives; priority projects and programs that need funding; and grants and grant types that will be prioritized in the upcoming year.

b. A summary of departments' staff capacity limitations and identified strategies to address these limitations. These strategies should also include the issues addressed in Recommendations 1.3, 3.2, and 3.3.

c. Summaries of recommendations on the Grant Review Team tracking timelines and assessment of departments' training needs as described in Recommendations 2.1 and 4.2.

The Grant Review Team members should use the grants strategic plan as a reference when reviewing and approving grant application requests from departments. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Grants Team to develop protocols that include information such as staff points-of-contact, content and elements, routing for approval process, and timing and deadlines. Grants Team to circulate protocols internally for feedback, present protocols and future Grants Working Group to discuss and receive feedback, finalize protocols and publish on CityNet.

Status: This task is complete (with exception of publishing the materials to CityNet; it will be punished on CityNet when the Grants Team releases the call memo in the next couple of weeks).

Task 2: Develop draft memo template, circulate draft template internally and to small test group, showcase template at future Grants Working Group for discussion and feedback, incorporate and revise, circulate with management, finalize memo template and publish on CityNet.
Status: Grants Team has prepared and finalized department memo template, protocol and guidance documents, and call memo. This information was presented at the Department Directors meeting in February 2026, as well as the Grants Working Group in July 2026. The call memo will be released in August 2026 and due back in October 2026.

Task 3: Strikeout and add additional language to AR 180, circulate with stakeholders including leadership, GWG, departments, directors, and DCOOs, receive and incorporate feedback, send revised draft out for review, circulate draft with Human Resources & DOF, incorporate new comments and feedback, review draft with City Attorney and incorporate revisions, circulate revised draft to directors, DCOOs, and CAO to obtain Clearance Memorandum, Route proposed draft to HR and Internal Controls for routing to impacted employee organizations for clearance. Finalize draft, obtain sign off, route to Mayor for final approval, publish.
Status: Staff have strikeouts and additional language for AR 180. This item is pending finalization of other Recommendations before it will be circulated.

Issue Date: February 24, 2025
Original Target Date: September 2025
Current Target Date: ~~September 2025~~ ~~July 2026~~ January 2027

Recommendation 1.3 *Government Affairs*

The Department of Government Affairs, in collaboration with the Department of Finance, the City's Grants Program Coordinators, and any other relevant departments, should assess departments' staff capacity needs and matching funds capabilities, as outlined in their annual memos, and create a strategy to address them. This strategy should be included in the annual Citywide grants strategic plan as recommended in Recommendation 1.2. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Grants Team to develop protocols that include information such as staff points-of-contact, content and elements, routing for approval process, and timing and deadlines. Grants Team to circulate protocols internally for feedback, present protocols and future Grants Working Group to discuss and receive feedback, finalize protocols, and publish on CityNet.

Status: Grants Team have met to begin discussing metrics, timing, and format for strategic plan.

Task 2: Develop draft memo template, circulate draft template internally and to small test group, showcase template at future Grants Working Group for discussion and feedback, incorporate and revise, circulate with management, finalize memo template, and publish on CityNet.
Status: In process.

Task 3: Strikeout and add additional language to AR 180, circulate with stakeholders including leadership, GWG, departments, directors, and DCOOs, receive and incorporate feedback, send revised draft out for review, circulate draft with Human Resources & DOF, incorporate new comments and feedback, review draft with City Attorney and incorporate revisions, circulate revised draft to directors, DCOOs, and CAO to obtain Clearance Memorandum, and route proposed draft to HR and Internal Controls for routing to impacted employee organizations for clearance. Finalize draft, obtain sign off, route to Mayor for final approval, and publish.
Status: The Grants Team developed Annual Grants Planning Protocols, which were circulated and received feedback and buy-in from the Department of Finance and the Mayor's policy advisors. Additionally, the Grants Team presented this item to the Grants Working Group in October 2025 and launched a survey following that meeting to garner feedback from grants-active staff. An analysis of survey results will be circulated to Department Directors and the Grants Team will next present at the Director's Meeting (planned February 2026).

Issue Date: February 24, 2025

Original Target Date: September 2025

Current Target Date: ~~September 2025~~ ~~July 2026~~ January 2027

Recommendation 2.1 *Government Affairs*

The Department of Government Affairs (Government Affairs) should update Administrative Regulation 1.80 to require that Government Affairs track and report on the Grant Review Team approval process timeline. Government Affairs should use the reporting capabilities of OnBase to, at minimum, include the following data:

a. Average number of business days it takes for Grant Review Team members to review and approve grant application requests, compared to the 10-business day goal outlined in Administrative Regulation 1.80; and

b. Any other data deemed necessary. Government Affairs should annually evaluate this data, include evaluation results in the Citywide grants strategic plan as recommended in Recommendation 1.2, and use it to inform changes to the Grant Review Team process. (Priority 3)



In Process – Past Due

This recommendation is in process. According to the department, the Grants Team has discussed the reporting capabilities with the docketing office and the OnBase developer and has determined that there is not an easy way to accomplish reporting GRT approval timelines. The department will continue to track this item.

Issue Date: February 24, 2025

Original Target Date: TBD – Dependent on funding

Current Target Date: ~~TBD – Dependent on funding~~ ~~January 2026~~ Unknown

Recommendation 2.2 *Government Affairs*

To improve the City's grant application tracking and reporting process and ensure that the City's grant application activity is accurately captured, the Department of Government Affairs (Government Affairs) should determine a way to centrally track its grant application activity. As part of its determination, Government Affairs may consider the adoption of a standard tracking and compliance software tool that all departments can use to standardize grant applications.

Additionally, Government Affairs should update Administrative Regulation 1.80 to require that all Mayoral departments use its identified central application tracking mechanism to ensure that all City departments' grant application activity is captured. (Priority 3)



In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Identify centralized tracking system for grants applications, transition to tracking system, train users on utilizing new system.
Status: Completed. The Grants Team transitioned the centralized GRT tracking system from SharePoint to OnBase in August 2024; with new GRTs routing through OnBase starting in September 2024.

Task 2: Strikeout and add additional language to AR 180, circulate with stakeholders including leadership, GWG, departments, directors, and DCOOs, receive and incorporate feedback, send revised draft out for review, circulate draft with Human Resources & DOF, incorporate new comments and feedback, review draft with City Attorney and incorporate revisions, circulate revised draft to directors, DCOOs, and CAO to obtain Clearance Memorandum, Route proposed draft to HR and Internal Controls for routing to impacted employee organizations for clearance. Finalize draft, obtain sign off, route to Mayor for final approval, publish.
Status: Staff have strikeouts and additional language for AR 180. This item is pending finalization of other Recommendations before it will be circulated.

Issue Date: February 24, 2025

Original Target Date: TBD – Dependent on funding

Current Target Date: ~~TBD – Dependent on funding~~ ~~July 2026~~ January 2027

Recommendation 2.4

Government Affairs

The Department of Government Affairs (Government Affairs) should update Administrative Regulation 1.80 to reflect the current Grant Review Team process, which has transitioned to OnBase. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the department, the following task is necessary to achieve full implementation:

Task 1: Strikeout and add additional language to AR 180, circulate with stakeholders including leadership, GWG, departments, directors, and DCOOs, receive and incorporate feedback, send revised draft out for review, circulate draft with Human Resources & DOF, incorporate new comments and feedback, review draft with City Attorney and incorporate revisions, circulate revised draft to directors, DCOOs, and CAO to obtain Clearance Memorandum, Route proposed draft to HR and Internal Controls for routing to impacted employee organizations for clearance. Finalize draft, obtain sign off, route to Mayor for final approval, publish.
Status: Staff have strikeouts and additional language for AR 180. This item is pending finalization of other Recommendations before it will be circulated.

Issue Date: February 24, 2025

Original Target Date: December 2025

Current Target Date: ~~December 2025~~ ~~July 2026~~ January 2027

Recommendation 3.1

Government Affairs

The Department of Government Affairs (Government Affairs), in collaboration with the City's Grants Program Coordinators and other relevant departments, should discuss and formally document the agreed upon duties and positions of the Grants Program Coordinator positions in Administrative Regulation 1.80. Specifically, Administrative Regulation 1.80 should incorporate the following current roles and responsibilities of the Grants Program Coordinators in the Grants Program as identified in the Grants Program Framework and recommendations in this report, and any other duties as necessary:

a. Assist with grant application development;
b. Research and analyze grant opportunities;
c. Support strategic project development;
d. Support grants reporting, compliance, and implementation, as needed;
e. Support cross-department collaboration;
f. Assist City departments with composing their annual grant priority memos as recommended in Recommendation 1.1;
g. Assist Government Affairs in creating the annual Citywide grants strategic plan as recommended in Recommendation 1.2;

h. Assist with the creation of grant planning tools and training opportunities; and

i. Assist in the creation and management of a grants resource library to preserve historical grant records and institutional knowledge. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following task is necessary to achieve full implementation:

Task 1: Strikeout and add additional language to AR 180, circulate with stakeholders including leadership, GWG, departments, directors, and DCOOs, receive and incorporate feedback, send revised draft out for review, circulate draft with Human Resources & DOF, incorporate new comments and feedback, review draft with City Attorney and incorporate revisions, circulate revised draft to directors, DCOOs, and CAO to obtain Clearance Memorandum, Route proposed draft to HR and Internal Controls for routing to impacted employee organizations for clearance. Finalize draft, obtain sign off, route to Mayor for final approval, publish.
Status: In 2025, grant coordinators were reorganized into Government Affairs in the Office of the Mayor. To codify roles, staff have strikeouts and additional language for AR 180. This item is pending finalization of other Recommendations before it will be circulated.

Issue Date: February 24, 2025

Original Target Date: December 2025

Current Target Date: ~~December 2025~~ ~~July 2026~~ January 2027

Recommendation 4.1 *Government Affairs*

The Department of Government Affairs (Government Affairs), in collaboration with the City's Grants Program Coordinators and the Department of Finance (Finance), should update the City's designated internal Citywide grants website to host all grants training materials relevant to the City's general grants application and management process. This website should either host a library of previous grant applications and debrief notes or contain a link to where these materials are located and maintained. The designated internal Citywide grants website should also contain links to Finance's grants management training materials.

Additionally, Government Affairs, in collaboration with the Grants Program Coordinators and Finance, should update the designated internal Citywide grants website with the following training materials related to the following topics, at a minimum:

a. Broad overview of the City's grants application process to assist in training and onboarding new staff on the City's grants procedures, expectations, and resources;

b. Several examples of successful grant applications submitted by the City;

c. Guidelines for departments on creating the annual grants planning memo, as referenced in Recommendation 1.1;

d. Documented resources for requesting and renewing Unique Entity Identifier number(s), including any relevant City information required for the application(s);

e. The grants decision-making checklist as recommended in Recommendation 2.3;

f. Guidance for departments on requesting, conducting, and documenting debrief meetings with funders when a grant is not awarded;

g. Grant writing training materials; and

h. Recordings of any live trainings provided on the City's grants process. (Priority 2)

In Process – Past Due

This recommendation was originally reported as implemented by the department. However, after OCA review, we have determined it to be in process. The Grants webpage on CityNet now hosts additional materials related to the City's grant application process. These include resources to assist in training and onboarding new staff on the City's grants procedures, examples of successful City grant applications, a grants decision-making checklist, grant writing training materials, and recordings of recent live trainings. These resources address several components of this recommendation.

However, three elements identified in the recommendation are still not available on the Grants webpage: guidelines for departments on preparing the annual grants planning memo, resources for obtaining and renewing Unique Entity Identifier numbers, and guidance for departments on how to request, conduct, and document debrief meetings with funders when a grant is not awarded.

Issue Date: February 24, 2025

Original Target Date: September 2025

Current Target Date: ~~September 2025~~ ~~July 2026~~ Unknown

Recommendation 4.2 *Government Affairs*

As part of Recommendation 1.1 regarding the grant priority memos, the Department of Government Affairs (Government Affairs) should update Administrative Regulation 1.80 to require that all grant-active Mayoral departments include a statement on their grants training needs and priorities in their annual grant planning memos.

Additionally, as part of the Citywide grants strategic plan recommended in Recommendation 1.2, Government Affairs should assess departments' training needs from their grant planning memos, include a summary of these needs in the plan, and outline the training plan for the year to address these needs. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Grants Team to establish metrics for department annual plan, review with Grants Working Group, make changes to required metrics and format, review

and approve with leadership, finalize and distribute to grants-active staff and departments.
Status: The Grants Team has finalized the department memo template, guidance document, and call memo. This information was presented at the Department Directors meeting in February 2026, as well as the Grants Working Group in July 2026. The call memo will be released in August 2026 and due back in October 2026.

Task 2: Strikeout and add additional language to AR 180, circulate with stakeholders including leadership, GWG, departments, directors, and DCOOs, receive and incorporate feedback, send revised draft out for review, circulate draft with Human Resources & DOF, incorporate new comments and feedback, review draft with City Attorney and incorporate revisions, circulate revised draft to directors, DCOOs, and CAO to obtain Clearance Memorandum, Route proposed draft to HR and Internal Controls for routing to impacted employee organizations for clearance. Finalize draft, obtain sign off, route to Mayor for final approval, publish.
Status: Staff have strikeouts and additional language for AR 180. This item is pending finalization of other Recommendations before it will be circulated.

Issue Date: February 24, 2025
Original Target Date: September 2025
Current Target Date: ~~September 2025~~ ~~July 2026~~ January 2027

Recommendation 4.3 *Government Affairs*

To ensure a comprehensive grant application library, the Grants Program Coordinators should establish a process for City departments to contribute submitted grant applications and debrief notes to a centralized library hosted on or linked to the designated grants training website referenced in Recommendation 4.1. (Priority 3)

Newly Implemented

This recommendation is implemented. The Department of Government Affairs has created a grants library resource for departments to contribute submitted grant applications to on the Grants web page on CityNet. This centralized grants resource library can serve as a tool for City departments to access historical grant materials for up to five years from across the City. Government Affairs has created a grants library form, located on the Grants CityNet page under the Grants Library tab, where departments can easily fill out a form to contribute to the Grants Library and attach materials such as submitted grant applications. In addition, the Grants Library Guide serves as a resource for departments to learn about the Grants Library and how to contribute to it. The guide also outlines a schedule for when departments should upload grants materials (applications, debrief notes, and grant agreements) in a timely matter. This information was also shared with departments during quarterly Grants Working Group meetings, hosted by Government Affairs.

Performance Audit of the City's Trash, Recycling, and Organics Collection and Handling

25-08

(CN) (DK) (KE)

To combat landfill waste's negative effects, the City set targets to divert all waste from landfills by 2040. However, the City has not met its targets and the City's oversight of private waste haulers is critical to achieving these targets, since the haulers collect most of the waste in San Diego. Central to the City's oversight is recovering costs through franchise hauler fees. However, the City has not adjusted the fees for inflation nor has the City conducted a fee study to ensure all City costs are legally recovered. In our Performance Audit of the City's Trash, Recycling, and Organics Collection and Handling, we found:

Finding 1: The City could recover at least $4 million more per year by increasing hauler fees to cover City costs.

Finding 2: The City can do more to hold itself and private waste haulers accountable to meet the Climate Action Plan targets, which are designed to help limit poor air quality, extreme weather events, and other negative impacts of climate change.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Environmental Services	Not Implemented – N/A (June 2025)			
1.2	Environmental Services	In Process – Not Due			
1.3	Environmental Services	In Process – Not Due			
2.1	Environmental Services	In Process – Not Due			
2.2	Environmental Services	In Process - Not Due			
2.3	Environmental Services	In Process – Not Due			
2.4	Environmental Services	In Process – Not Due			
2.5	Environmental Services	In Process – Not Due			

Recommendation 1.2 *Environmental Services*

The Environmental Services Department (ESD), in consultation with other relevant departments, should conduct or contract for a fee study to assess appropriate franchise fee and AB939 fee rates to recover City costs, such as:

a. Increased costs of street damage caused by haulers' vehicles;
b. Increased costs of overseeing haulers' regulatory compliance;
c. Increased costs of City Treasurer audits;
d. Other potential costs to the City and residents, such as traffic, pollution, and noise;
e. The inherent value of the franchise; and
f. The costs of public education programs designed to decrease landfill waste across all customers.

ESD should present the fee study to the City Council and should prepare and present a proposed action to City Council to revise franchise fees. The proposed fees should be based on the results of the fee study.

ESD should adopt a policy requiring the recommended fee study and presentation to City Council be completed at least every 5 years. (Priority 1)

In Process – Not Due

This recommendation is in process. According to the Environmental Services Department (ESD), the department is developing the scope of work for a RFP to retain a consultant to conduct a comprehensive rate study of franchise fees, AB 939 fees, Miramar Landfill disposal and Greenery tipping fees, and the Solid Waste Management fee. The study will evaluate legally permissible cost recovery opportunities consistent with Proposition 26 and Proposition 218, including the costs identified in the audit where applicable.

ESD confirmed that it has been tracking SB922, the bill that would allow street damage costs to be included in franchise fees and the department would plan to leverage SB922 along with any other legally permissible cost opportunities. SB922 is moving through the legislative process with an August 31 legislative deadline.

ESD plans to release the RFP in Fall 2026, with consultant selection and the rate study anticipated to begin by January 2027. An interdepartmental workgroup will be established to support the study and ensure coordination among affected City departments. The franchise fee and AB 939 fee study is anticipated to be completed by Spring 2028 following technical analysis, stakeholder engagement, and considerations of proposed franchise agreement amendments. ESD will present the franchise fee and AB 939 study findings and any recommended fee adjustments to the City Council for consideration by late Spring 2028.

ESD will also evaluate and establish a policy for the frequency of future rate studies and City Council presentations to ensure fees remain current and aligned with franchise agreement terms.

Implementation of this recommendation has taken longer than originally anticipated due to the need to build ESD's internal capacity and expertise, as well as delays associated with the City's Request to Fill hiring process for key staff supporting this effort.

Issue Date: May 2, 2025
Original Target Date: June 2028
Current Target Date: June 2028

Recommendation 1.3 *Environmental Services*

The Environmental Services Department (ESD) should ensure the study in Recommendation 1.2 also analyzes and presents the benefits and costs of alternative fee structures that incentivize recycling, including but not limited to charging more for landfill waste and less for recycled waste. The costs should include additional oversight to ensure landfill waste is not placed in recycling containers at a higher rate due to the cost increase. The costs should also include the increased cost of the City Treasurer auditing franchise hauler payments to verify the type of waste collected and disposed of, to ensure landfill waste is not claimed as recycling waste by haulers. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the Environmental Services Department (ESD), ESD is developing the scope of work for a RFP to retain a consultant to conduct a comprehensive rate study of franchise fees, AB 939 fees, Miramar Landfill disposal and Greenery tipping fees, and the Solid Waste Management fee. Following the selection of a consultant from Recommendation 1.2, anticipated by January 2027, ESD and the consultant will evaluate differential pricing models for collection services and Miramar landfill tipping fees that incentivize recycling. This evaluation will include a review of potential fee structures that align with the goals of increasing recycling and reducing landfill disposal, while ensuring compliance with Proposition 26. As part of this analysis, ESD will also assess the potential administrative and operational costs associated with enhanced oversight and auditing —specifically, increased monitoring to prevent improper disposal in recycling containers, and expanded auditing efforts by the City Treasurer to verify the accuracy of franchise hauler reporting on waste types. Findings and recommendations will be integrated into the broader rate study and presented for further consideration.

Issue Date: May 2, 2025
Original Target Date: June 2028
Current Target Date: June 2028

Recommendation 2.1 *Environmental Services*

The Environmental Services Department should propose an amendment to the franchise agreements upon renewal in 2027 to continue to include regular increases in diversion rate requirements. These increased diversion rates should be based on an evaluation of the most recent waste characterization study to ensure diversion rate requirements are achievable but also help the City meet its Climate Action Plan targets. (Priority 1)

In Process – Not Due

This recommendation is in process. According to the Environmental Services Department (ESD), it will use the results of the citywide waste characterization study, along with technical recommendations from Tetra Tech, to evaluate whether future franchise agreement amendments should include updated diversion rate requirements.

ESD stated it is currently routing the study for approval and anticipates the study to begin in Fall 2026 and conclude by October 2027. The scope was expanded to a three-season study to validate sampling data across multiple seasons, resulting in a revised completion schedule. Interim results will help inform ESD of proposed franchise agreement amendments during calendar year 2027.

ESD stated if the study indicates that adjustments to franchise hauler diversion rate requirements are warranted, ESD will consider incorporating those changes into future franchise agreement amendments. ESD anticipates Fall/Winter 2027 to be the earliest the City will present proposed programmatic amendments to the City Council, followed by implementation as early as January 2028. This updated timeline extends the previous preliminary implementation target of January 2027.

Issue Date: May 2, 2025

Original Target Date: January 2027

Current Target Date: ~~January 2027~~ January 2028

Recommendation 2.2 *Environmental Services*

The Environmental Services Department (ESD) should propose to City Council an amendment to the Municipal Code to require ESD to consider the ability of the hauler to meet the terms of the franchise agreement both when the hauler first applies and when the hauler applies to extend the agreement. ESD's review and report to City Council should include the hauler's historical performance, including whether it complied with diversion rate requirements or showed improvement over time, before City Council grants a franchise agreement extension. (Priority 1)

In Process – Not Due

This recommendation is in process. According to ESD, under the Municipal Code and current franchise agreements, ESD already has the authority to evaluate a franchise

hauler's ability to meet the terms of the agreement when a franchise is issued and when determining whether an agreement should be extended or terminated. ESD states franchise agreement extensions are contingent upon the hauler satisfying the agreement's performance requirements.

ESD states that in December 2026, it plans to present the City Council with a report on each franchise hauler's current and historical performance as part of the annual one-year franchise agreement extension process. The report may include an assessment of diversion performance, compliance with agreement requirements, and demonstrated improvement over time to support the City Council's consideration of the extension.

Also, ESD stated it is implementing Waste Management Regulation R-001-25, which pilots a performance-based compliance framework with select franchise haulers. Lessons learned from this pilot will help inform future franchise agreement amendments and strengthen performance accountability.

ESD anticipates Fall/Winter 2027 to be the earliest the City will present proposed programmatic amendments to the City Council, followed by implementation as early as January 2028. This updated timeline extends the previous preliminary implementation target of January 2027.

Issue Date: May 2, 2025
Original Target Date: January 2027
Current Target Date: ~~January 2027~~ January 2028

Recommendation 2.3 *Environmental Services*

To ensure the Environmental Services Department (ESD) consistently enforces the terms of the franchise agreement and treats all haulers equally by requiring compliance plans and assessing liquidated damages when set forth in the franchise agreement, ESD should draft, adopt, and train staff on an internal policy that directs staff to follow the enforcement mechanisms set forth in the franchise agreement. Additionally, ESD should propose amendments to the current franchise agreement upon renewal in 2027 to remove the language stating that "the assessment of any and all liquidated damages is at the City's sole discretion," and clarify that "a second occurrence of failure to achieve compliance will require a presentation by Franchisee to City Council," rather than "may require." (Priority 1)

In Process – Not Due

This recommendation is in process. According to ESD, it is reviewing its current procedures for monitoring and enforcing franchise agreement compliance, including the use of compliance plans and the assessment of liquidated damages. Based on this review, ESD will develop and implement written internal guidance and provide staff training to promote consistent and equitable enforcement of franchise agreement requirements.

ESD stated it plans to begin meet and confer with the franchise haulers on revisions to the franchise agreement terms after January 1, 2027, in alignment with the timeline in the current franchise agreements. In advance of formal meet and confer, ESD stated it is engaging with the franchise haulers, San Diego County Waste Disposal Association, and other stakeholders now through 2027 on the amendments. As part of that process, ESD will evaluate potential amendments to strengthen and clarify the agreement's enforcement provisions. This evaluation will include the auditor's recommendations regarding the assessment of liquidated damages, while maintaining appropriate flexibility to address extenuating circumstances, as well as clarifying the process for addressing repeated noncompliance by franchise haulers. ESD anticipates Fall/Winter 2027 to be the earliest the City will present proposed programmatic amendments to the City Council is, followed by implementation as early as January 2028. This updated timeline extends the previous preliminary implementation target of January 2027.

Issue Date: May 2, 2025

Original Target Date: January 2027

Current Target Date: ~~January 2027~~ January 2028

Recommendation 2.4 *Environmental Services*

The Environmental Services Department should continue its plan to lower the cap of third-party credits to 10 percentage points of the required 50 percent diversion rate, effective 2025, and propose an amendment to the current franchise agreements upon renewal in 2027 so that the cap steadily decreases to 0 percent by 2032 at the latest. (Priority 2)

In Process – Not Due

This recommendation is in process. According to ESD, it will continue its planned reduction of third-party credit cap to 10% in 2025 based on the current franchise agreements.

ESD stated it plans to begin meet and confer with the franchise haulers on revisions to the franchise agreement terms after January 1, 2027. In advance of formal meet and confer, ESD stated it is engaging with the franchise haulers, San Diego County Waste Disposal Association, and other stakeholders now through 2027 on the amendments. As part of that process, ESD will evaluate a proposed amendment to the franchise agreements to further phase down the third-party cap. ESD anticipates Fall/Winter 2027 to be the earliest the City will present proposed programmatic amendments to the City Council is, followed by implementation as early as January 2028. This updated timeline extends the previous preliminary implementation target of January 2027.

Issue Date: May 2, 2025

Original Target Date: January 2027

Current Target Date: ~~January 2027~~ January 2028

Recommendation 2.5 *Environmental Services*

The Environmental Services Department (ESD) should set a diversion rate performance goal for City Collections that closely aligns with the minimum diversion rate requirements in the franchise agreements to help the City meet its Climate Action Plan targets. The goal can be implemented to increase incrementally over time and could take into consideration factors related to the implementation of Measure B. For example, ESD could set a goal under the current frequency of recycling collection and then increase the goal if the frequency of recycling collection increased from every other week to every week. ESD should present City Collections' annual diversion rate performance as well as haulers' collective and individual diversion rate performance annually to the City Council's Environment Committee. (Priority 2)

In Process – Not Due

This recommendation is in process. According to ESD, it will establish future diversion targets for City Collection services using the results of the citywide waste characterization study described in Recommendation 2.1. The study is currently being routed for approval and anticipated to begin in Fall 2026 and conclude in October 2027, as it includes seasonal sampling. ESD will use the final study results in fall 2027 to establish long-term diversion targets for City Collection services. ESD also stated it plans to provide annual reports to the City's Environment Committee on the diversion performance of both City Collection services and franchise haulers. Therefore, this updated timeline extends the previous preliminary target of January 2027.

During the follow-up cycle for this period, ESD stated it continues implementing initiatives to improve recycling participation and diversion, including:

- Completing the rollout of new gray trash and light blue recycling containers with enhanced educational messaging and multiple container size options.
- Conducting curbside enforcement container checks and providing targeted educational feedback to improve proper waste sorting.
- Expanding education and outreach efforts through the "Stay Scrappy, San Diego" citywide marketing campaign and updated recycling materials.
- Completing the transition of approximately 20,000 properties no longer eligible for City collection service to private franchise hauler service.

Issue Date: May 2, 2025

Original Target Date: December 2027

Current Target Date: ~~December 2027~~ January 2028

Performance Audit of Fire-Rescue Overtime

25-09

(MJ) (SP) (RM)

The San Diego Fire-Rescue Department's (Fire-Rescue) public safety service is crucial and one of the City's top priorities. Fire-Rescue uses overtime to ensure it can respond to emergency fire and medical calls 24 hours a day, 365 days a year. Notwithstanding the critical need for overtime to deliver essential public safety services, we found Fire-Rescue regularly underestimates its overtime needs. This resulted in $71.6 million in total overages from FY2019 to FY2024, including $31.8 million in General Fund impacts. In our Performance Audit of Fire-Rescue Overtime, we found:

Finding 1: The Fire-Rescue Department should document and refine its overtime budgeting methodology to reduce the risk of consistent budget overages.

Finding 2: The Fire-Rescue Department should include all sworn employees in its staffing projections to more reliably determine how many academies it needs to reach full staffing and reduce overtime.

Finding 3: The Fire-Rescue Department should update its relief factor calculation to further reduce overtime after it reaches full staffing.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Fire Rescue & Finance	In Process – Past Due			
1.2	Fire Rescue & Finance	Previously Implemented (December 2025)			
2.1	Fire-Rescue	In Process – Past Due			
2.2	Fire-Rescue	Newly Implemented			
2.3	Fire-Rescue	In Process - Past Due			
3.1	Fire-Rescue	In Process – Past Due			

Recommendation 1.1 *Fire-Rescue & Finance*

To ensure the overtime budget aligns with expected overtime needs, the Fire-Rescue Department (Fire-Rescue) should collaborate with the Department of Finance to refine its overtime budgeting methodology and formalize that methodology in a policy, standard operating procedure, department instruction, or other appropriate document. This methodology should include that Fire-Rescue use a zero-based budgeting approach at least every five years to develop its overtime budget request. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, the following tasks are necessary to achieve full implementation:

Task 1: Fire-Rescue prepares draft Overtime Budget Policy which includes the overtime budgeting methodologies and submits it to Department of Finance for review and feedback.
Status: Completed January 2026

Task 2: Department of Finance provides recommendations for changes to overtime budgeting methodologies to Fire-Rescue.
Status: Completed June/July 2026

Task 3: Fire-Rescue reviews recommendations from Department of Finance and determines whether it agrees with the recommendations, incorporates recommendations into the overtime budgeting methodologies, and provides revised Overtime Budget Policy to Department of Finance for approval and use in the development of future budgets.
Status: Planned for December 2026

The Department of Finance provided their recommendations to the overtime budget methodologies to the Fire-Rescue Department in June/July 2026. Fire-Rescue agrees with all recommendations and plans to incorporate them into the draft Overtime Budget Policy and receive Department of Finance's approval of the final policy by December 2026.

Issue Date: May 8, 2025
Original Target Date: December 2025
Current Target Date: ~~December 2025~~ ~~March 2026~~ December 2026

Recommendation 2.1 *Fire-Rescue*

The Fire-Rescue Department should create a written internal policy that revises its staffing projection methodology to include the vacancies and attrition of all sworn job classifications that are filled using academy graduates. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Fire-Rescue Department (Fire-Rescue), the Department of Finance provided its recommendations on the staffing projection methodology to Fire-Rescue in June/July 2026. Fire-Rescue agrees with all recommendations and plans to incorporate them into the draft Overtime Budget Policy and to receive the Department of Finance's approval of the final policy by December 2026. According to Fire-Rescue, the following tasks are necessary to achieve full implementation:

Task 1: Fire-Rescue prepares draft Overtime Budget Policy which includes the staffing projection methodology and submits it to Department of Finance for review and feedback.
Status: Completed January 2026

Task 2: Department of Finance provides recommendations for changes to staffing projection methodology to Fire-Rescue.
Status: Completed June/July 2026

Task 3: Fire-Rescue reviews recommendations from Department of Finance and determines whether it agrees with the recommendations, incorporates recommendations into the staffing projection methodology, and provides revised Overtime Budget Policy to Department of Finance for approval and use in the development of future budgets.
Status: Planned for December 2026

Issue Date: May 8, 2025
Original Target Date: November 2025
Current Target Date: ~~November 2025~~ ~~March 2026~~ December 2026

Recommendation 2.2 *Fire-Rescue*

To improve the transparency of the Fire-Rescue Department's (Fire-Rescue) progress towards achieving full staffing, the policy in Recommendation 2.1 should also require that Fire-Rescue revise its monthly staffing reports to include all sworn job classifications and to provide them to the Independent Budget Analyst and City Council. (Priority 2)

Newly Implemented

This recommendation is implemented. This recommendation required the San Diego Fire-Rescue Department (Fire-Rescue) to adjust its monthly sworn staffing reports to include all sworn job classifications and provide the revised monthly sworn staffing reports to the Independent Budget Analyst's Office (IBA) and the City Council.

Fire-Rescue provided sufficient evidence that it adjusted its monthly sworn staffing reports to include all sworn job classifications and provided the revised monthly reports to the IBA and City Council. OCA staff reviewed the revised monthly sworn staffing reports for June 2026 and August 2026 and email documentation that the revised monthly sworn staffing report was shared with the IBA starting in June 2026 and to the City Council starting in August 2026.

Recommendation 2.3 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should adopt an internal policy stating that when making its annual budget request for fire academies, Fire-Rescue will conduct a cost-benefit analysis which includes the overtime budgeting and staffing impacts for all sworn positions based on the number of annual fire academies it requests to hold. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Fire-Rescue Department (Fire-Rescue), the Department of Finance provided its recommendations on the overtime budgeting and staffing projection methodologies for use in the cost-benefit analysis to Fire-Rescue in June/July 2026. Fire-Rescue agrees with all recommendations and plans to incorporate them into the draft Overtime Budget Policy and receive the Department of Finance's approval of the final policy by December 2026. According to Fire-Rescue, the following tasks are necessary to achieve full implementation:

Task 1: Fire-Rescue prepares draft Overtime Budget Policy which includes the preparation of the cost-benefit analysis and submits it to Department of Finance for review and feedback.
Status: Completed January 2026

Task 2: Department of Finance provides recommendations for changes to the overtime budgeting and staffing projection methodologies which will be used for the cost-benefit analysis to Fire-Rescue.
Status: Completed June/July 2026

Task 3: Fire-Rescue reviews recommendations from Department of Finance and determines whether it agrees with the recommendations, incorporates recommendations into the overtime budgeting and staffing projection methodologies for use in the cost-benefit analysis, and provides revised Overtime Budget Policy to Department of Finance for approval and use in the development of future budgets.
Status: Planned for December 2026

Issue Date: May 8, 2025
Original Target Date: November 2025
Current Target Date: ~~November 2025~~ ~~March 2026~~ December 2026

Recommendation 3.1 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should create an internal policy that updates its relief factor calculations, which determines the number of sworn Fire Suppression employees needed for its relief pool. The relief factor should be calculated for each job classification in the Operations Division using actual absences per day. Fire-Rescue may phase in its relief factor incrementally by accounting for certain types of leave and gradually including other leave types to achieve greater coverage in the future if desired. Additionally, Fire-Rescue should annually revise its relief factor after reaching full staffing to ensure it keeps pace with operational need. The relief factor should include the following variables:

a. Historical absence data from at least the prior two fiscal years, which can include the following absence types: annual leave, Family and Medical Leave Act leave, discretionary leave, industrial leave, compensatory time off, light duty, parental leave, bereavement leave, floating holidays, DROP extension, and others.

b. A seasonality measure, allowing Fire-Rescue to calculate the number of relief employees needed during times of the year when employees took the least time off to avoid over-hiring. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the Fire-Rescue Department (Fire-Rescue), it has compiled partial historical leave data and is awaiting the completion of Fiscal Year 2026 to finalize the compilation of the prior years' historical leave data, which is anticipated to be completed by November 2026. Once the historical data is compiled, the Fire Rescue Department will determine the appropriate relief factor by leave type and rank and formalize the Relief Factor calculation into an internal policy by March 2027. According to Fire-Rescue, the following tasks are necessary to achieve full implementation:

Task 1: Fire-Rescue compiles the historical (actual) leave data for (at minimum) the past two fiscal years.
Status: Planned for November 2026. Partial historical leave data was compiled. Given the upcoming finalization of Fiscal Year 2026, leave data for all absence types for Fiscal Year 2026, as well as the remaining leave data for prior fiscal years will be compiled.

Task 2: Fire-Rescue updates the relief factor calculation by leave type and rank, while considering historical data and any anticipated changes in future behavior for leave taken.
Status: Planned for January 2027; pending the completion of Task 1

Task 3: Formalize the Relief Factor calculation into an internal policy.
Status: Planned for March 2027; pending the completion of Tasks 1 and 2

Issue Date: May 8, 2025
Original Target Date: January 2026
Current Target Date: ~~January 2026~~ ~~May 2026~~ March 2027

Performance Audit of the City's Disaster Response

25-10

(CN) (MS)

On January 22, 2024, a historic storm flooded homes and businesses. Hundreds of personnel from the City mobilized to address the crisis. Assessing the effectiveness of the City's response will ensure it is prepared to respond to future disasters. In our Performance Audit of the City's Disaster Response, we found:

Finding 1: The City effectively managed the immediate emergency response to the January 22, 2024 storm using existing plans, but when recovery demands extended beyond the City's previous responsibilities, there were no clear plans in place to meet residents' needs.

Finding 2: The City does not have a plan to ensure it quickly and effectively communicates response and recovery information with all members of the public after a disaster.

Finding 3: The City's use of an incident management team worked well to respond to infrastructure damaged by the storm, but a lack of documented policies and staff training led to delays getting its response started.

Finding 4: Increasing staff training and tracking lessons learned from previous disasters can help the City prepare for future disasters.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Office of Emergency Services	In Process – Not Due			
1.2	Office of Emergency Services	In Process – Not Due			
1.3	Office of Emergency Services	In Process – Past Due			
1.4	Office of Emergency Services	In Process – Past Due			
1.5	Office of Emergency Services	In Process - Past Due			
1.6	Office of Emergency Services	In Process – Past Due			
1.7	Office of Emergency Services	In Process – Past Due			
1.8	Stormwater	Previously Implemented (December 2025)			
1.9	Office of Emergency Services	In Process – Past Due			
2.1	Office of Emergency Services	In Process – Past Due			
2.2	Office of Emergency Services	In Process – Past Due			
2.3	Office of Emergency Services	In Process – Past Due			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
2.4	Office of Emergency Services	In Process – Past Due			
3.1	Office of Emergency Services	In Process – Past Due			
3.2	Office of Emergency Services	In Process – Past Due			
4.1	Office of Emergency Services	In Process – Past Due			
4.2	Office of Emergency Services	In Process – Past Due			
4.3	Office of Emergency Services	In Process – Past Due			
4.4	Office of Emergency Services	In Process – Past Due			
4.5	Office of Emergency Services	Previously Implemented (December 2025)			
4.6	Office of Emergency Services	In Process – Past Due			
4.7	Office of Emergency Services	Previously Implemented (December 2025)			
4.8	Office of Emergency Services	Previously Implemented (December 2025)			

Recommendation 1.1

Office of Emergency Services

The Mayor's Office should work with the City Council, Office of Emergency Services, other relevant departments, and other stakeholders to develop a framework that clearly sets out the City's overall planned role in disaster response and recovery. The framework should address key questions raised during the January 2024 flood response, including:

a. What types of short-, intermediate-, and long-term recovery needs will the City plan to meet, and in what instances?

b. Does the City expect short-, transitional-, and/or long-term shelter services for its residents?

c. Does the City expect non-congregate shelter options for its residents, and if so, in what instances?

d. Does the City expect mass care services for affected residents who choose to stay in their homes?

e. If the relevant stakeholders do not plan to meet the expected needs, does the City plan to provide those care and shelter services itself?

f. What information does the City expect to have about residents' needs, and what method or methods would the City use to collect that information?

The framework should also outline, at a high-level, the roles expected of external entities like the County of San Diego, the Operational Area, the State, FEMA, and individuals, businesses, and non-governmental organizations. While it will not direct these entities, the framework will clarify where the City expects certain needs to be met based on laws, agreements, and coordination.

The goal of the framework is to establish internal consensus on the City's overall response and recovery roles and communicate this to City Council, non-governmental organizations, and the public before emergencies arise, ensuring clear expectations. Management should present the framework to City Council, including potential costs of any additional roles the City plans to take on in future emergencies.

Once the City establishes the framework, the City should develop and publish a clear, easy-to-understand document that communicates the framework and outlines the City's overall planned role, as well as the expected roles of other stakeholders, for use by City leadership and the public. (Priority 1)

In Process – Not Due

This recommendation is in process. According to the Office of Emergency Services (OES), it, in coordination with the Mayor's Office and relevant stakeholders, has established a working group to develop the City's disaster response and recovery framework. This effort is being approached comprehensively to ensure alignment with related recommendations and the City's broader emergency management planning. Adoption of the framework is connected to governance actions currently underway, including updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. These updates support a functioning City of San Diego Disaster Council, the body responsible for adopting the framework and the Emergency Operations Plan. To ensure the framework is properly established within the City's governance structure, its completion is being aligned with these efforts. Based on the sequencing the target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: As determined by the Mayor's Office

Current Target Date: July 2027

Recommendation 1.2 *Office of Emergency Services*

After the implementation of Recommendation 1.1, the Office of Emergency Services should create a City-specific recovery plan that establishes:

a. When the plan will be activated;

b. The short-, intermediate-, and long-term recovery activities the City plans to undertake, including those identified through Recommendation 1.1

c. The department or position responsible for overall oversight of the City's recovery activities

d. Recovery roles and responsibilities of different City departments

e. Expected roles and responsibilities of external agencies like the County of San Diego, the American Red Cross, and other nongovernmental organizations; and

f. How the City engaged with the community to develop the plan.

The Office of Emergency Services should update and present the plan to City Council at least every five years, in line with updates to the City's Emergency Operations Plan, and should also update it on an ongoing basis to incorporate best practices and lessons learned from exercises and activations. The plan should be posted publicly with other public City resources on disaster planning and preparedness and could be included in the City's Emergency Operations Plan as an annex. (Priority 1)

In Process – Not Due

This recommendation is in process. According to the Office of Emergency Services (OES), following the development of the framework under Recommendation 1.1, OES will create a City-specific recovery plan as an annex to the Emergency Operations Plan. This plan will align with the Operational Area's Disaster Recovery Plan and reflect the roles, responsibilities, and activation criteria established through the framework. Because this recovery plan builds directly on the framework and will be incorporated into the EOP, its completion is connected to the same governance actions currently underway, including updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103, and the establishment of a functioning City of San Diego Disaster Council as the body responsible for adopting the EOP. Based on this sequencing, the target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: Contingent on guidance provided by Recommendation 1.1

Current Target Date: July 2027

Recommendation 1.3 *Office of Emergency Services*

The Office of Emergency Services should work with the Mayor's Office to clarify how policy direction will be provided to the Emergency Operations Center, and clarify the Mayor's Office's responsibilities in emergency planning, response, and recovery. The clarified method and responsibilities should be documented in relevant policy or procedure, such as the Emergency Operations Plan or Manual. The identified necessary trainings to ensure the Mayor's Office is knowledgeable of its responsibilities should be documented and tracked as part of the broader training program in Recommendation 4.6. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it is coordinating with the Mayor's Office to clarify how policy direction is provided to the Emergency Operations Center and to define the Mayor's Office's responsibilities in emergency planning, response, and recovery. Updated language addressing these roles has been incorporated into the draft Emergency Operations Plan, and associated training will be documented and tracked as part of the broader

training program under Recommendation 4.6. Because these clarifications are captured in the EOP, their completion is connected to the plan's adoption. The EOP will be adopted by a functioning City of San Diego Disaster Council, which is supported by governance actions currently underway, including updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. Based on this the target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ ~~September 2026~~ July 2027

Recommendation 1.4 *Office of Emergency Services*

The Office of Emergency Services, in consultation with the Mayor's Office and City Council, should propose to City Council a Council Policy, or other mechanism that requires City Council approval, that clarifies Council Offices' responsibilities in emergency planning, response, and recovery. The policy or mechanism should include, at minimum:

a. The formal roles and responsibilities of City Councilmembers and their staff. This could include activities in addition to their current roles, such as:
    ii. Communicating public information provided by City operations to residents;
    iii. Working with impacted communities and community organizations to assess and communicate community needs; and
    iv. Encouraging community philanthropic activity.

b. The topics covered by training provided to City Councilmembers and Council Office staff. We recommend topics include:
    iii. City Council Office roles and responsibilities in disaster planning, response, and recovery;
    iv. The City's and other organizations' roles and responsibilities in disaster planning, response, and recovery, including the framework established in Recommendation 1.1;
    v. The overall emergency management structure under the Standardized Emergency Management System;
    vi. The internal disaster-communications plan for City Councilmembers established in Recommendation 1.5.

c. When the City will provide training to City Councilmembers. We recommend the City provide training to City Councilmembers and their staff at least when Councilmembers are newly elected to City Council and upon request thereafter.

d. If and how often Councilmembers and/or their staff will plan to attend City emergency response tabletop exercises and other emergency response trainings or exercises. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it is assessing the appropriate mechanism to formalize the roles and responsibilities of Councilmembers and their staff in emergency planning, response, and recovery, along with the associated training expectations, for incorporation into the Emergency Operations Plan. Any resulting updates carried in the EOP would clear upon the plan's adoption by a functioning Disaster Council, which follows the pending updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. The target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ ~~September 2026~~ July 2027

Recommendation 1.5 *Office of Emergency Services*

The Mayor's Office should work with the City Council to establish an internal disaster-communications procedure that details how and when City Council Offices can expect to be informed of emergencies and disaster response activities in and near their districts, and how City Council Offices can best communicate community needs to the City's emergency response structure. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it is coordinating with the Mayor's Office and the Communications Department to establish internal protocols for how and when Council offices are informed of emergencies affecting their districts, and how those offices relay community needs into the City's emergency response structure. This work is underway, with the protocols to be reflected in the Emergency Operations Plan or a supporting communications annex. As with other EOP-based items, these protocols take effect once the plan is adopted by a functioning Disaster Council — a step that follows the pending updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. The target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ ~~September 2026~~ July 2027

Recommendation 1.6 *Office of Emergency Services*

After the implementation of Recommendation 1.1, the Office of Emergency Services, in consultation with the Mayor's Office, the County of San Diego, the American Red Cross, and other stakeholders, should develop a Pre-Disaster Housing Plan. The plan could be an annex to the existing Emergency Operations Plan. The plan should include elements determined in Recommendation 1.1, as well as other elements, including but not limited to:

a. The City's role in providing short- and long-term shelter to disaster survivors, including in small- and large-scale disasters;
b. Circumstances when non-congregate shelter options may be sought and a plan for their provision;
c. Identified funding sources, including general cost estimates for City-provided shelter options;
d. How the City will ensure individuals with access and functional needs will be appropriately accommodated;
e. Consideration of federal, state, and local recovery programs when planning eligibility; and
f. How non-governmental organizations were involved in creating the plan and how they will be involved in its implementation. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), this item follows the completion of the framework under Recommendation 1.1, which establishes the City's role in sheltering and housing that a Pre-Disaster Housing Plan would carry forward. Until that framework is settled, the scope of this plan cannot be finalized. Given that dependency, and because the plan would be incorporated into the Emergency Operations Plan, its completion is tied to the same path as the EOP, adoption by a functioning Disaster Council, which follows the pending updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. The target date has been revised to July 16, 2027.

Issue Date: June 25, 2025
Original Target Date: July 2026
Current Target Date: ~~July 2026~~ ~~September 2026~~ July 2027

Recommendation 1.7 *Office of Emergency Services*

The Office of Emergency Services should centralize on the City's public website City information related to disaster preparedness, response, and recovery. The site should include a public version of the framework developed in Recommendation 1.1 and additional disaster preparedness information, such as disaster-specific information on risk area, preparation, and response, similar to the examples provided from Houston and Los Angeles. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it has implemented a Department Instruction requiring OES to maintain a publicly accessible website providing emergency information and resources, reviewed and updated quarterly. As required by the Department Instruction, the website includes emergency preparedness guidance for residents and businesses, hazard-specific information for the City, links to regional, State, and federal emergency management resources, and alert and emergency notification access and resources.

The Emergency and Preparedness Resources and Stay Informed webpages provide preparedness guidance, emergency alert sign-up, evacuation resources, and links to County, State (CalOES), federal (FEMA), and partner (Red Cross, Ready.gov, 211) resources for use before, during, and after an emergency. The remaining element of this recommendation is the publication of the public-facing version of the disaster response and recovery framework developed under Recommendation 1.1. This item will be completed once that framework is finalized and uploaded to the City's public website. As the framework's adoption is connected to governance actions currently underway, including updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103, which support a functioning City of San Diego Disaster Council, completion of this recommendation is aligned with that sequencing. Based on this dependency, the target date has been revised to 7/16/2027.

Issue Date: June 25, 2025

Original Target Date: October 2025

Current Target Date: ~~October 2025~~ ~~Unknown~~ July 2027

Recommendation 1.9 *Office of Emergency Services*

The Office of Emergency Services should work with the Mayor's Office to develop a plan for building and maintaining relationships with non-governmental and community organizations involved in disaster response. This plan should identify points of contact, establish communication channels, identify relevant groups for participation in trainings, and include strategies for identifying and communicating with impacted community organizations working in active disasters. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it is actively coordinating with the County to build and maintain relationships with non-governmental and community organizations involved in disaster response, working through the Operational Area's outreach efforts and aligning with regional engagement already underway. Recent meetings have moved this forward, and the effort is continuing toward a more established structure for identifying points of contact, communication channels, and organizations for ongoing participation.

Because this work depends on coordination with the County and outside partners, the pace is tied in part to their timelines. The target date has been revised to January 15, 2027 to reflect the additional coordination required across agencies.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ January 2027

Recommendation 2.1

Office of Emergency Services

The Mayor's Office, in consultation with City Council and relevant departments, should determine if the City will use canvassing in future disaster responses.

If the Mayor's Office decides the City will use canvassing in future disaster responses, the Office of Emergency Services (OES) should outline in policy or procedure the general situations in which canvassing would be used.

Additionally, OES should create a canvassing plan and the plan should include, at minimum:

a. A timeline for effective canvassing;
b. Considerations to mitigate repeat canvassing, including overlap with other canvassing efforts from other governmental or nongovernmental organizations;
c. A plan to identify and address potential language and interpretation needs;
d. A template of questions for collecting information that has been pre-approved by the relevant departments and includes a question about data sharing; and
e. Guidelines and scripts for just-in-time training for canvassers. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), the use of canvassing in future disaster responses is one of the policy questions being addressed through the working group. Once that direction is established, OES will develop the supporting policy and procedure, covering the timeline, coordination, just-in-time training, and messaging considerations called for in the recommendation.

Because any resulting procedure connects to the Emergency Operations Plan, it clears on the same path as the plan itself: adoption by a functioning Disaster Council, which follows the pending updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. The target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ ~~September 2026~~ July 2027

Recommendation 2.2

Office of Emergency Services

The Office of Emergency Services, in consultation with the Mayor's Office and Communications Department, should create disaster messaging templates, including pre-translated messages, for flyers and social media posts that may be necessary during and after different types of disasters that the City can use to provide necessary and timely information to the public. The templates should be pre-approved by relevant departments when possible. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), the Communications Department, in coordination with OES, in developing disaster messaging templates that include pre-translated content for flyers and social media, guided by FEMA best practices for timely and accessible public communication. Templates will be pre-approved by the relevant departments where possible.

This effort is being informed by the City's current El Niño and flood planning work, which is shaping the messaging needs these templates will support. Given that coordination and the seasonal planning timeline involved, the target date has been revised to January 15, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ January 2027

Recommendation 2.3 *Office of Emergency Services*

The Office of Emergency Services, in consultation with the Communications Department, should update the Emergency Operations Plan and Emergency Operations Center Manual to include plans and procedures that ensure all of its public communications methods will meet residents' access and functional needs, including the expeditious translation of written materials. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), this item is being addressed alongside the messaging template work under Recommendation 2.2. Ensuring the City's public communications meet residents' access and functional needs, including the expeditious translation of written materials, is built into that effort, with the Communications Department and OES coordinating on the standards and procedures involved. The near-term work is informed by the City's current El Niño and flood planning, and the resulting procedures will also be reflected in the Emergency Operations Plan and EOC Manual. To the extent they are carried in the EOP, final clearance aligns with the plan's adoption by a functioning Disaster Council, which follows the pending updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. The target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ July 2027

Recommendation 2.4 *Office of Emergency Services*

The Mayor's Office, in consultation with the Office of Emergency Services and Communications Department, should create or update policies and procedures to ensure the expeditious approval and dissemination of public information during and after an emergency. The policies could include creating procedures for establishing a City-specific joint information center.(Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it is coordinating with the Mayor's Office and the Communications Department on policies and procedures for the timely approval and dissemination of public information during and after an emergency, including the framework for a City-specific Joint Information Center. This work distinguishes between incident-specific messaging handled through incident command, time-sensitive emergency messaging coordinated through the EOC Director and the Operational Area, and general public information managed by the Communications Department.

Because these approval and coordination procedures are reflected in the Emergency Operations Plan, their completion aligns with the plan's adoption by a functioning Disaster Council, which follows the pending updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. The target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ July 2027

Recommendation 3.1 *Office of Emergency Services*

The City should develop and document policies and procedures for mobilizing an incident management team (IMT) in emergency planning and response, including emergencies other than fires. These policies and procedures should include, at minimum:

a. A requirement that the IMT have a written delegation of authority and the minimum elements required to be in the written delegation of authority;

b. A roster of staff for the functions of the IMT;

c. A process to periodically review the roster for the IMT to ensure it is up to date; and

d. Training requirements for IMT roster members related to their functions on the IMT. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), following the realignment of OES under San Diego Fire-Rescue and the transition to new leadership, OES has adopted a revised approach to incident management team mobilization. Rather than developing a separate multidisciplinary

IMT, the City will rely on San Diego Fire-Rescue's Type 3 All-Hazards Incident Management Team (AHIMT), which is FEMA-certified and equipped to respond to a full range of incidents, including floods and other major non-fire emergencies. The AHIMT maintains leadership co-located in the Fire Department Operations Center adjacent to the Emergency Operations Center and is postured to respond to life-safety incidents. During an activation, management of City department-level activities will be reported to and supported by the EOC. The AHIMT retains the ability to request technical specialists from any City department to address unique situations and meet the needs of the incident. Training requirements for AHIMT roster members are dictated by federal and State standards and are tracked by San Diego Fire-Rescue and the AHIMT lead. The written delegation of authority for the AHIMT is being developed in coordination with the working group, and the AHIMT's structure and role will be documented in the Emergency Operations Plan. Adoption of the EOP is connected to governance actions currently underway, including updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103, which support a functioning City of San Diego Disaster Council as the body responsible for adopting the plan. Based on this sequencing, the target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ July 2027

Recommendation 3.2 *Office of Emergency Services*

The City should develop and deploy training on the Incident Management Team structure, its purpose, and how it fits into the overall emergency response structure for the Emergency Operations Center roster and Incident Management Team roster members, City leadership (such as department directors and deputy or assistant directors), and City Council Offices. The training requirement and frequency should be included in the training structure established in Recommendation 4.6. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), training on the incident management team structure is addressed through a combination of established programs covering each audience identified in the recommendation. Training requirements for All-Hazards Incident Management Team (AHIMT) roster members are dictated by federal and State standards and are tracked by San Diego Fire-Rescue and the AHIMT lead. For Emergency Operations Center responders, OES has developed and conducts quarterly in-person training covering the incident management structure, its purpose, and how it fits within the City's overall emergency response system. City leadership and responders further participate in two San Diego-specific tabletop exercises each year, which incorporate the concept and application of the incident management team and reinforce how City departments coordinate with and support the EOC during an activation. Together, these recurring programs provide role-appropriate training across AHIMT

roster members, EOC roster members, City leadership, and City Council Offices, consistent with the training structure established under Recommendation 4.6. The incident management team reference within the Emergency Operations Plan is being developed in coordination with the working group and requires approval as part of the EOP. Based on this sequencing, the target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ July 2027

Recommendation 4.1 *Office of Emergency Services*

The Office of Emergency Services should update the City's Emergency Operations Plan to include the Office's current name and identify the current primary and alternate Emergency Operations Center locations. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), a signed MOU is now in place establishing the secondary EOC and alternate seat of government. The location meets operational sustainability requirements, logistical needs, and current budget constraints, completing the identification and establishment of a satisfactory secondary EOC.

The remaining element of this recommendation, reflecting the office name change from OHS to OES and documenting the locations of the primary and secondary EOC, is incorporated into the draft Emergency Operations Plan. Adoption of the EOP is connected to governance actions currently underway, including updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103, which support a functioning City of San Diego Disaster Council as the body responsible for adopting the plan. Based on this sequencing, the target date has been revised to July 16, 2027.

Moving forward, OES will continue to build on this foundation by identifying additional ways to increase readiness at the secondary EOC. Planned efforts include designating additional readiness supplies, establishing emergency backup communications, and conducting a secondary EOC start-up and activation exercise.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ July 2027

Recommendation 4.2

Office of Emergency Services

The Office of Emergency Services should develop a donations and volunteer management plan, potentially as an annex or annexes to the City's Emergency Operations Plan. (Priority 3)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it is reviewing the approach to donations and volunteer management, which would be reflected in the Emergency Operations Plan or a supporting annex, informed by the Operational Area's existing framework. The scope and structure of this effort continue to be evaluated. Because any resulting product is connected to the Emergency Operations Plan, its completion aligns with the plan's adoption by a functioning Disaster Council, which follows the pending updates to Municipal Code Chapter 5 and Administrative Regulations 101, 102, and 103. The target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ July 2027

Recommendation 4.3

Office of Emergency Services

The Office of Emergency Services should enter into negotiations with the County of San Diego to develop an agreement so the City can use Crisis Track in City emergencies and have expeditious access to Crisis Track data in the format necessary. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), Crisis Track is administered by County Health, with data accessed through the County Operational Area and shared with City of San Diego OES. This arrangement presents some practical limitations for the City, as OES does not control the survey questions or the activation and deactivation of the system. During the 2024 storms, for example, deactivation timing did not fully align with the City's ongoing data collection needs. To strengthen the City's situational awareness capability, OES is working with the Department of IT, Enterprise GIS, and, where applicable, Performance and Analytics to evaluate a City-managed public surveying solution. The preferred option, ESRI Survey123, integrates directly with the City's ArcGIS system and would allow real-time data collection, analysis, and display under City staff control. This effort is in progress. Given the coordination across departments involved, the target date has been revised to 1/15/2027.

Issue Date: June 25, 2025

Original Target Date: December 2025

Current Target Date: ~~December 2025~~ ~~July 2026~~ January 2027

Recommendation 4.4

Office of Emergency Services

The Office of Emergency Services should work with the Performance and Analytics Department to create a plan for gathering, accessing, and using data from Get It Done reports or from a similar program, that could provide information to increase situational awareness during an emergency. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it is coordinating with SDFD on the use of Fire Mapper as the City's damage assessment tool. The system meets the City's operational requirements, is straightforward to use, and integrates with the City's ArcGIS system. Work is underway on the supporting details, including user accounts, funding, deployment, and future training and drills. Given the scope and complexity of the overall project, the target date has been revised to January 15, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ January 2027

Recommendation 4.6

Office of Emergency Services

The Office of Emergency Services should continue its work to develop a training program for City leadership and staff on the City's emergency response protocol.

a. The training program should be tiered depending on the staff's role and list required training topics to be covered for each tier. For example, training for all City employees should cover high-level information about the City's role in a disaster, the Emergency Operation Center's role, an Incident Management Team's role, the incident command structure, and what elements of their job may change if they are activated as a Disaster Service Worker. Members on the Emergency Operations Center roster and Incident Management Team roster would have the general City staff training and more detailed trainings on their specific roles and responsibilities. The Mayor's Office's training and City Council Offices' training would have the general City staff training and information covered in Recommendation 1.3 and Recommendation 1.4, respectively.

b. The training program should detail when employees should receive the trainings. At minimum, all City staff should receive basic refresher trainings on their potential assignment as a disaster service worker annually.

c. The training program should have a mechanism to track which employees have and have not completed the required trainings, similar to other mandatory City trainings. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the Office of Emergency Services (OES), it continues to work with the Human Resources Department to develop a tiered training program on the City's emergency response protocol, along with a mechanism to assign and track completion across City staff. OES and HR met on March 27, 2026 to identify methods for assigning and tracking completion of FEMA NIMS/ICS training and discussed the specific course requirements (IS-100, 200, 700, and 800). A follow-up meeting between OES and HR is being scheduled to finalize the training rollout plan. Given these factors, pending technical requirements, and the coordination required with Human Resources, the target date has been revised to July 16, 2027.

Issue Date: June 25, 2025

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ ~~September 2026~~ July 2027

Performance Audit of the City's Key Performance Indicators

26-03

(NO) (NK) (AM)

Performance measurement is an essential transparency tool for a government agency like the City of San Diego (City), allowing taxpayers, City Management, and Council to monitor and engage with how the City is performing. The FY2026 Adopted Budget estimates that the City will face an average annual structural budget deficit of $49 million from FY2027 through FY2030. Given limited resources, Key Performance Indicators (KPIs) should be used by City leadership as evidence to help allocate the budget in a way that minimizes negative service level impacts, to evaluate the City's programs and services, and to deliver improved outcomes for residents. In our Performance Audit of the City's Key Performance Indicators, we found:

Finding 1: Although they are a critical governance and management tool, the City underutilizes KPIs and should strengthen oversight to ensure greater accuracy, transparency, and value for City services.

Finding 2: The City lacks a cohesive approach to KPIs and should provide increased guidance for their selection and development to enhance accountability and comparability.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Performance & Analytics	In Process – Not Due	💰		
1.2	Performance & Analytics	In Process – Not Due	💰		
1.3	Performance & Analytics	In Process – Not Due	💰		
2.1	Performance & Analytics	In Process – Not Due			
2.2	City Attorney	In Process - Not Due			

Recommendation 1.1 *Performance & Analytics*

The Performance and Analytics Department (PandA) should develop and publish an annual Performance Report for the City's KPIs separate from the City's budget document. The Performance Report should:

a. Be presented annually to the Budget and Government Efficiency Committee, or other Committee(s) as appropriate, and to City Council as a separate item from the budget;

b. Include explanations for performance measures not meeting or trending toward performance targets, as required by Council Policy 000-02; and

c. Include KPI calculation methodology.

PandA should lead efforts to formalize a requirement for recurring Performance Reports, such as by a Process Narrative, Standard Operating Procedure, or Council Policy. (Priority 1)



In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary in order to achieve full implementation:

Step 1: Define the scope and structure of the first annual Performance Report.
Status: In progress. PandA has defined the report's purpose and audience, identified required audit elements, and developed an initial report structure; remaining work is to confirm the minimum viable first release versus what will be added in subsequent versions of the publication due to capacity limitations.
Target timeframe: July 2026.

Step 2: Establish the production process and resource plan.
Status: Not started. PandA will create the department submission template, annual production calendar, internal staffing/workplan, and resource assessment needed to produce the report.
Target timeframe: September - November 2026.

Step 3: Formalize the recurring Performance Report requirement.
Status: Not started. PandA will document the recurring report requirement through an SOP, process narrative, Council Policy update, or similar mechanism.
Target timeframe: February 2027.

Step 4: Collect, validate, and prepare KPI data for the report.
Status: Not started. PandA will inventory available KPI actuals, targets, historical data, calculation methods, and missing fields, coordinating with the KPI validation process under Recommendation 1.2.
Target timeframe: February - August 2027.

Step 5: Draft, review, publish, and present the annual Performance Report.
Status: Not started. PandA will draft the report, complete department and executive review, publish the report separately from the budget, present it to B&GE and/or Council, and prepare evidence for the City Auditor.
Target timeframe: August - October 2027.

The department also provided additional context: According to the department, "PandA has completed the initial report concept and structure and is developing the scope for a first annual Performance Report. The report's timing will depend on the availability of KPI actuals, department review, validation under Recommendation 1.2, and executive review before publication. Though the report will be published in incremental volumes, the October 2027 target date remains appropriate for when department KPIs are expected to be available under the new performance report approach."

Issue Date: October 23, 2025
Original Target Date: October 2027
Current Target Date: October 2027

Recommendation 1.2 *Performance & Analytics*

The Performance and Analytics Department should implement its draft Standard Operating Procedure to create a KPI data validation process and ensure accuracy of the City KPIs. (Priority 2)



In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary in order to achieve full implementation:

Step 1: Finalize the KPI data validation Standard Operating Procedure (SOP).
Status: In progress. The Performance and Analytics Department (PandA) is reviewing the draft SOP against the audit recommendation, defining data validation standards, clarifying department and PandA roles, and assessing how the process aligns with the new budget development software.
Target timeframe: September 2026.

Step 2: Develop the validation tools and implementation process.
Status: Not started. PandA will create checklists, review forms, certification language, issue logs, and process maps to support consistent validation of KPI data.
Target timeframe: October 2026.

Step 3: Pilot and refine the validation process.
Status: Not started. PandA will pilot the data validation process with a limited group of departments or KPI sample, then revise the SOP and tools based on the pilot results.
Target timeframe: August - October 2026.

Step 4: Train departments and launch the validation process for the full KPI cycle.
Status: Not started. PandA will train departments and internal staff on the data validation process and launch the process through the annual KPI cycle. The process begins with the Tactical Equity Plan (TEP) and budget training and continues through the City's Proposed Budget KPI submissions.
Target timeframe: October 2026 - March 2027.

Step 5: Retain validation records and package evidence for audit closure.
Status: Not started. PandA will retain evidence of review, corrections, unresolved issues, department signoffs, and final validated KPI data before preparing the recommendation closure package for the City Auditor.
Target timeframe: March 2027.

The department also provided additional context: According to the department, "PandA is revising the implementation target date from January 1, 2027 to March 2027 because full implementation depends on applying the SOP to the Budget KPI

submission process. The SOP and supporting tools can be completed earlier, but evidence of implementation will require use of the new process during an active KPI cycle, including department submissions, PandA review, corrections, and retained validation records. Implementation may also be affected by the capacity of the new budget development software and available staff resources to support manual or system-based validation steps."

Issue Date: October 23, 2025

Original Target Date: January 2027

Current Target Date: ~~January 2027~~ March 2027

Recommendation 1.3 *Performance & Analytics*

The Performance and Analytics Department should develop a publicly accessible dashboard that includes, at a minimum, graphical representation of historical data to demonstrate departmental performance over time, when applicable. The dashboard should be updated annually and include historical performance of past fiscal year(s). Other elements that should be considered include a clear performance indicator description of what the KPI measures, the unit of measurement, and how it is calculated. (Priority 2)

💰 In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary in order to achieve full implementation:

Step 1: Define dashboard requirements and publishing approach.
Status: Completed. PandA has defined the dashboard's core purpose, identified the required elements from the audit recommendation, and selected Power BI as the dashboard platform.
Target timeframe: Completed February 2026.

Step 2: Prepare KPI data and display standards.
Status: In progress. PandA is inventorying available KPI data, determining which measures have sufficient historical data to display trends, and developing rules for measures with missing history, changed methodology, discontinued status, or no target.
Target timeframe: September 2026 - February 2027.

Step 3: Design, build, and test the dashboard.
Status: Not started. PandA will design the dashboard structure, define data fields and metadata standards, build a prototype, and test it for accuracy, usability, accessibility, and public clarity.
Target timeframe: September 2026 - January 2027.

Step 4: Review, revise, and publish the dashboard.
Status: Not started. PandA will review the dashboard with leadership and selected

department users, revise it based on feedback, load validated KPI data, and publish the dashboard on the CCPR website.
Target timeframe: January - March 2027.

Step 5: Establish the annual dashboard update process and package evidence.
Status: Not started. PandA will document the ongoing update process, including timing, owners, validation requirements, and publication steps, then prepare evidence for the City Auditor.
Target timeframe: March 2027.

The department also provided additional context: According to the department, "PandA has completed the initial scoping work for the public KPI dashboard and selected Power BI as the publishing platform. Remaining work depends on completing the KPI data inventory, defining data display rules, and coordinating with the KPI validation process under Recommendation 1.2 so the public dashboard uses reviewed and reliable data. Additional software or staffing capacity may affect the level of dashboard functionality available for the first release, but the March 2027 target remains focused on publishing a public dashboard with historical graphical performance data."

Issue Date: October 23, 2025

Original Target Date: March 2027

Current Target Date: March 2027

Recommendation 2.1 *Performance & Analytics*

The Performance and Analytics Department, seeking input from City leadership to include City Council—such as by soliciting input during the presentation of the performance report—should create and implement a formal policy documenting the City's KPI philosophy and guidance for departments to follow. Specifically, guidance should include content on whether KPIs should be realistic, aspirational, a long-term or short-term goal, or other similar relevant considerations. The results of this formal guidance should be reflected in the performance reports from Recommendation 1.1. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the department, the following tasks are necessary in order to achieve full implementation:

Step 1: Develop the City's KPI philosophy and department guidance.
Status: In progress. The Performance and Analytics Department (PandA) completed the problem statement for distinguishing long- and short-term goals. PandA developed draft guidance for addressing target-setting, KPI types, measure selection criteria, and the relationship between KPIs, operations, outcomes, and the budget process.
Target timeframe: August 2026.

Step 2: Obtain feedback from City leadership, departments, and Council/Committee members.
Status: In progress. PandA is identifying the appropriate engagement points and plans to conduct briefings with City leadership, departments, and Budget and Government Efficiency Committee members before finalizing the KPI philosophy guidance.
Target timeframe: August - October 2026.

Step 3: Revise, finalize, and publicly post the KPI philosophy and guidance.
Status: Not started. After PandA receives feedback, it will revise the KPI philosophy draft, present it to the Budget and Government Efficiency Committee, finalize the KPI guidance, and post it on the City Comprehensive Performance Report (CCPR) website.
Target timeframe: October - November 2026.

Step 4: Update implementation materials and integrate the guidance into the KPI process. Status: Not started. Based on the feedback received in step 3, PandA will update training materials, KPI documentation templates, and submission requirements so departments apply the guidance when creating, revising, or explaining KPIs.
Target timeframe: October - November 2026.

Step 5: Reflect the KPI philosophy in performance reporting and prepare closure evidence.
Status: Not started. PandA will incorporate the KPI philosophy into the annual performance report and website material, review implementation after the first cycle, and prepare evidence for the City Auditor.
Target timeframe: December 2026.

The department also provided additional context: According to the department, "PandA is approaching this recommendation in two stages: first, by finalizing the formal KPI philosophy and guidance by the December 31, 2026, target date; and second, by embedding the guidance into department KPI submissions, training, and performance reporting during the next annual cycle. Full evidence of implementation will depend on the timing of department KPI submissions and the annual performance report from Recommendation 1.1."

Issue Date: October 23, 2025

Original Target Date: December 2026

Current Target Date: December 2026

Recommendation 2.2 *City Attorney*

The City Attorney's Office should work with the Performance and Analytics Department to establish and report a KPI (or KPIs). (Priority 3)

In Process – Not Due

This recommendation is in process. According to the department, the Office has identified two KPIs for tracking: (1) Criminal Division tracking time from law enforcement referral for action to charging decision; and (2) Advisory Division service survey of client departments. The Office is currently tracking the Criminal Division charging decision KPI. The Office has conferred with and obtained DCAA agreement to the form of survey for advisory services. The Office is preparing the survey tool to elicit survey responses from department directors.

Issue Date: October 23, 2025

Original Target Date: June 2027

Current Target Date: June 2027

Performance Audit of the Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2024

26-04

(NO) (DK) (OS)

The City Charter requires that the City Auditor report annually the extent and nature of the Mission Bay and San Diego Regional Parks Improvement Funds' revenues, expenses, and improvements, and compliance with the requirements of Charter Section 55.2. In our Performance Audit of the Mission Bay and San Diego Regional Parks Improvement Funds for Fiscal Year 2024, we found:

Audit Results: A payment application issue impacted our review of Mission Bay revenue for FY2024; however, Economic Development appears to have taken steps to subsequently resolve the issue. Expenditures appeared to be in compliance with Charter Section 55.2, although the City should provide additional project information to the improvement fund oversight committees to strengthen transparency and maximize project delivery, as discussed in Finding 4.

Finding 1: The Office of the City Treasurer could not formally issue potential audit findings from the required percentage lease revenue audits for FY2024 due to a City Management-directed moratorium on revenue audits, which increases the risk of loss of revenue and reduces transparency and oversight for the City.

Finding 2: The Economic Development Department did not impose lease penalty fees for Mission Bay rental accounts for FY2024.

Finding 3: Of 31 Mission Bay rental agreements, 11 (or 35 percent) are in "holdover" status, which may be leading to foregone revenue for the City and potential or perceived favoritism amongst lessees.

Finding 4: The City should provide additional project information to the improvement fund oversight committees to strengthen transparency, ensure expenditures are appropriate, and maximize project delivery

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Chief Financial Officer	Previously Implemented (December 2025)			
2.1	Economic Development	In Process – Past Due			
2.2	Economic Development	In Process – Past Due			
3.1	Economic Development	In Process – Past Due			
4.1	Parks & Rec and Engineering & Capital Projects	In Process – Past Due			

Recommendation 2.1 *Economic Development*

The Economic Development Department should develop and utilize a lease management process narrative that includes the verification of lease terms and agreements at least annually and a process for lease renewal. Additionally, a process narrative should be developed and utilized that includes a periodic quality control check of revenue received from lease concessions to ensure the revenue received is complete, accurate, and timely. The process narrative(s) should include, but not be limited to, the following lease agreement areas:

- Lease Terms;
- Payment Terms;
- Holdover Terms; and
- Late Fee Assessments. (Priority 1)

In Process – Past Due

This recommendation is in process. The Economic Development Department shared an internal procedure for processing late fees for late payments and an internal procedure for signing a long-term lease with the City as a lessor. EDD has also provided its internal procedures for its quality control checks of revenue received from lease concessions to ensure the revenue received is complete, accurate, and timely. However, auditors will need to see EDD's internal procedure that includes verification of lease terms and agreements in its lease management system at least annually. Auditors will also need to see evidence of the implementation of these internal procedures.

Issue Date: November 7, 2025

Original Target Date: June 2026

Current Target Date: ~~June 2026~~ Unknown

Recommendation 2.2 *Economic Development*

The Economic Development Department should create and document procedures to reconcile REPortfolio payment data to SAP in accordance with the City policy process narrative #1 PN-0446 Use of an Alternate Billing or Interfacing System to strengthen internal controls and ensure revenue is accurately accounted for and received timely. (Priority 1)

In Process – Past Due

This recommendation is in process. In the Economic Development Department's Management Response to last year's Mission Bay Audit of FY2024 revenue and expenditures, the department reported this recommendation as implemented as of October 2025. In August 2026, the Economic Development Department provided all existing and updated internal procedures relevant to the reconciliation of REPortfolio payment data to SAP. The audit team is reviewing and in communication with the department regarding the available evidence of the implementation of these policies

and procedures, showing the timely reconciliation of payments between the two systems, to consider this recommendation as implemented.

The Office of the City Treasurer also stated the continued imbalance between REPortfolio and SAP FI-CA has added significant time for its auditing program to audit leases, including Mission Bay leases. The Treasurer stated it is now tracking these hours separately to quantify the impact.

Issue Date: November 7, 2025

Original Target Date: October 2025

Current Target Date: ~~October 2025~~ Unknown

Recommendation 3.1 *Economic Development*

The Economic Development Department should ensure that leases in holdover status receive the required Council approval and appraisal to ensure lease agreements are binding and fair market rental rate is received for the leased property. (Priority 2)

In Process – Past Due

This recommendation is in process. In the Economic Development Department's Management response to last year's Mission Bay Audit of FY2024 revenue and expenditures, the department reported this recommendation as implemented as of October 2025. However the Economic Development Department stated that 11 of the 33 Mission Bay leases, permits, agreements, and licenses are in holdover. These were the same 11 agreements in holdover in last year's audit of FY2024 Mission Bay revenue and expenditures. Therefore, this recommendation remains open until several of the Mission Bay leases, permits, agreements, and licenses that were in holdover have been renewed or terminated.

The Economic Development Department provided status updates for the 11 Mission Bay leases, permits, agreements, and licenses in holdover as of FY2025.

Issue Date: November 7, 2025

Original Target Date: October 2025

Current Target Date: ~~October 2025~~ Unknown

Recommendation 4.1 *Parks & Rec and Engineering & Capital Projects*

To ensure that the oversight committees have sufficient information to execute their responsibilities per City Charter, and that they are able to review and verify the allocation and use of improvement funds in compliance with City Charter, the Parks and Recreation Department and Engineering and Capital Projects Department should work with both the Mission Bay Improvement Fund and San Diego Regional Parks Improvement Fund Oversight Committees to reach an agreement and mechanism to specify which specific project elements should be

provided and the frequency that the departments should generate and share the reports. For example:

a. A well-defined project scope and, when a project scope has changed since the previous reporting cycle, an explanation on why the project scope changed;

b. Project cost estimates and, when a project cost estimate has materially changed since the previous reporting cycle, an explanation on why the cost estimate changed;

c. Estimated timelines for the current project phase completion and the final project completion and, when current project phase and final project completion timelines have been significantly extended, an explanation on why timelines were extended;

d. Project expenditures to date, specifying total contractor, overhead, City personnel, and relevant permit or inspection expenditures; and

e. Project expenditures by project phase (i.e., Bid/Award, Construction, Design, Planning, Post-Construction). (Priority 3)

In Process – Past Due

This recommendation is in process. At the time of this audit, City Departments have not reached a formal agreement with both improvement fund oversight committees on which specific project elements should be provided and the frequency that the departments should generate and share the reports. However, Parks and Recreation anticipates it will reach an agreement with both improvement fund oversight committees within the next two months.

Notably, Engineering and Capital Projects (E&CP) stated it provided more specific project information to the committee at the July 2026 San Diego Regional Parks Improvement Fund Oversight Committee meeting, including: scope, project cost estimate, schedule, project expenditures to-date by project phase, and City personnel costs to-date by project phase. E&CP stated that it will present a similar presentation to the Mission Bay Improvement Fund Oversight Committee in September 2026. E&CP also stated that it intends to provide a presentation every six months of projects with substantial scope/budget/schedule changes and Parks and Recreation will obtain confirmation from both oversight committees to ensure it meets each respective committee's needs.

The San Diego Regional Parks Improvement Fund Oversight Committee stated that significant efforts by City staff have been made to improve project presentations to the oversight board.

Issue Date: November 7, 2025

Original Target Date: June 2026

Current Target Date: ~~June 2026~~ December 2026

Performance Audit of the City's Management of Its Leased Golf Property Portfolio

26-05

(MJ) (KE)

The City of San Diego (City) owns many properties that are leased out to private or non-profit operators, including eight golf courses, which total over 800 acres of City-owned land. The revenue from the leased golf courses supports essential General Fund services, such as public safety, parks, streets, and libraries, and the Water Fund, which helps offset ratepayers' water bills. The golf courses are also intended to provide recreational opportunities for residents. Therefore, effective management of these golf course leases is essential to maximize the financial and recreational benefits to the City, residents, and taxpayers. As golf demand has significantly increased since 2019, the City has new opportunities to enhance the golf course leases' public benefit and financial return. In our Performance Audit of the City's Management of Its Leased Golf Property Portfolio, we found:

Finding 1: The City should collect and report performance data on its leased golf courses to assess lessee performance and maximize City revenue and public benefit.

Finding 2: Lack of regular site inspections and ongoing holdovers put the City's leased golf course properties at risk of property deterioration, reduced public benefit, and lost financial value.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Economic Development and Parks & Recreation	In Process – Not Due			
1.2	Economic Development and Parks & Recreation	In Process – Not Due			
1.3	Economic Development	Newly Implemented			
1.4	Parks & Recreation and Economic Development	In Process – Not Due			
1.5	Economic Development	Newly Implemented			
1.6	Parks & Recreation and Economic Development	In Process – Past Due			
2.1	Economic Development and Parks & Recreation	In Process – Past Due			

Recommendation 1.1

Economic Development and Parks & Recreation

The Economic Development Department, in consultation with the Parks and Recreation Department Golf Division, should take immediate action to ensure that new lease agreements for the City's leased golf property portfolio require lessees to provide:

a. Minimum performance reporting data to the City, including butnot limited to:
   i. Number of golf rounds played;
   ii. Golf fees;
   iii. Utilization rate;
   iv. Annual revenue by category; and
   v. Annual expenses by category.

b. Minimum required capital improvements as part of considerationof the lease agreement.

(Priority 1)

In Process – Not Due

This recommendation is in process. This recommendation was originally reported as implemented by the department. However, after OCA review, we have determined it to be in process. While the department provided evidence of a draft lease (still under negotiation) that incorporates the performance reporting requirements set forth in Recommendation 1.1 and the annual meeting requirement specified in Recommendation 1.2, it did not provide evidence of the other leases currently under negotiation that these requirements are incorporated. As the department expects to bring these leases to City Council in the fall for final approval, OCA would like to see the approved leases to confirm that they meet the standards required of Recommendations 1.1 and 1.2.

Issue Date: February 5, 2026

Original Target Date: N/A (reported as Implemented in Management Response)

Current Target Date: ~~N/A (reported as Implemented in Management Response)~~ August 2026

Recommendation 1.2

Economic Development and Parks & Recreation

To ensure that the lessee is meeting the standards of the lease, the golf course leases should also require that the lessee meet with the City at least annually to review lessee performance. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the department, it is working collaboratively with the Parks and Recreation Department Golf Division to incorporate the inspection results into the annual Golf Business Plan Update, consistent with the intent of this recommendation.

Issue Date: February 5, 2026

Original Target Date: N/A (reported as Implemented in Management Response)

Current Target Date: ~~N/A (reported as Implemented in Management Response)~~ August 2026

Recommendation 1.3

Economic Development

To ensure future golf course leases include terms favorable to the City, the Economic Development Department should incorporate the minimum performance reporting requirements described in Recommendations 1.1 and 1.2 into a standardized document, such as a golf-specific lease template, scope of work, or term sheet for all golf course leases. (Priority 1)

Newly Implemented

This recommendation is implemented. The Economic Development Department has incorporated the minimum performance reporting standards into a standardized golf lease term sheet. This sheet requires that lessees report number of rounds played, golf fees, utilization rate, annual revenue by category, and annual expenses by category. The sheet provides a space for capital improvements including required initial investment and long-term capital investment, and the scope of improvements.

Recommendation 1.4

Parks & Recreation and Economic Development

The Parks and Recreation Department Golf Division should work with the Economic Development Department to compile performance information and lease terms (lease percentage rates, expiration dates, most recent appraisal date and amount, and next appraisal and rent adjustment allowed by the lease) from the City's golf course lessees and annually report this information alongside the performance of the City-owned and operated golf courses in the annual Golf Business Plan Update. (Priority 1)

In Process – Not Due

This recommendation is in Process. According to the department, it is working collaboratively with the Parks and Recreation Department Golf Division to incorporate performance information and lease terms results into the annual Golf Business Plan Update, consistent with the intent of this recommendation.

Issue Date: February 5, 2026

Original Target Date: September 2026

Current Target Date: September 2026

Recommendation 1.5 *Economic Development*

The Economic Development Department should conduct an appraisal of the Fairbanks Ranch Country Club to determine current fair market rent percentage rates for the premises and adjust the percentage rates paid to the City by July 18, 2026. (Priority 1)

Newly Implemented

This recommendation is implemented. The Economic Development Department (EDD), the department completed an appraisal of the Fairbanks Ranch Country Club on May 6, 2026. EDD provided OCA staff with a copy of the appraisal and a letter issued to and accepted by the lessee, agreeing to new percentage rate adjustments effective July 18, 2026. Overall, the new rate structure is expected to increase the percent of Fairbanks Country Club revenues pays as rent from 5 percent to 7 percent. Therefore, the intent of the recommendation to appraise and adjust percent rent paid to the City by July 18,2026 per the terms of the lease for the Fairbanks Ranch Country Club is fulfilled. We note that when the audit was presented to the City Council on August 25, 2026, Audit Committee Chair Moreno requested the IBA review the appraisal and new lease, and that review is pending.

Recommendation 1.6 *Parks & Recreation and Economic Development*

The Parks and Recreation Department Golf Division, in consultation with the Economic Development Department, should establish a cost reimbursement mechanism for worked performed related to the City's leased golf courses. (Priority 2)

In Process – Past Due

This recommendation is in Process. According to the department, EDD is working with the Parks and Recreation Department to establish a cost reimbursement mechanism for work performed related to the City's leased golf courses.

Issue Date: February 5, 2026

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ August 2026

Recommendation 2.1 *Economic Development and Parks & Recreation*

The Economic Development Department, in coordination with the Parks and Recreation Department Golf Division, should conduct site inspections of the City's leased golf course properties at least annually and report the overall conditions of these properties in its annual Golf Business Plan Update. This site inspection can be combined with the performance meeting with the lessee as recommended in Recommendation 1.1. The cost of this should be included in the reimbursement mechanism included in Recommendation 1.6. (Priority 2)

In Process – Past Due

This recommendation is in process. According to the department, it conducts annual inspections of leased properties across its entire real estate portfolio, including the City's leased golf course properties, as part of its standard lease administration responsibilities. These inspections evaluate compliance with lease terms, operational requirements, maintenance obligations, and overall property conditions. The department is working collaboratively with the Parks and Recreation Department Golf Division to incorporate the inspection results into the annual Golf Business Plan Update, consistent with the intent of this recommendation.

Issue Date: February 5, 2026

Original Target Date: July 2026

Current Target Date: ~~July 2026~~ Unknown

2026 High Risk Re-Review: Performance Audit of the Fire-Rescue Department's Emergency Medical Response Process

26-06

(MJ) (RM) (NT)

The City of San Diego's (City's) 911 emergency response system is a critical public safety service, ensuring that those experiencing a serious or life-threatening emergency receive an appropriate and timely level of response. The City's Fire-Rescue Department (Fire-Rescue) dispatches resources to all fire and medical emergencies in the City—from life-threatening incidents like heart attacks to minor injuries like falls. Quick response to critical medical calls is vital—the faster a first responder arrives on scene, the sooner life-saving care can begin. Medical emergencies make up over 85 percent of Fire-Rescue's incidents. Therefore, we conducted a re-review of the 2012 Performance Audit of the Fire-Rescue Department's Emergency Medical Dispatch Process. We organized our findings into two main topics and identified an emerging issue:

Topic 1: Emergency Response Process Evaluation

The Fire-Rescue Department should annually report on its emergency medical dispatch process to inform City leadership and the public about the trade-offs associated with its current process.

Topic 2: Data Collection and Reporting

The Fire-Rescue Department should track all phases of the emergency response process and evaluate and standardize turnout times to increase accountability.

Emerging Issue: Turnout Time

Fire-Rescue did not meet its arrival time standard from FY2023 through FY2025 in large part due to slow turnout times.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Fire-Rescue	In Process – Not Due			
2.1	Fire-Rescue	In Process – Not Due			
2.2	Fire-Rescue	In Process – Not Due			

Recommendation 1.1 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should create an internal policy that requires the production of an annual report on the emergency response process and performance. The policy should require Fire-Rescue to annually present the report to the Public Safety Committee. The report should, at minimum, include the items listed below and compare data year-over-year to identify performance trends:

a. The first year's report should include a discussion of Fire-Rescue's current dispatch process in comparison with its process prior to 2018, delays in response times associated with the current process, and why the current process is selected;

b. Cancellation rate of fire units on medical calls;

c. Performance for each phase of the emergency medical response process from call pickup to time arrived (i.e., time from call answered to dispatch of an ambulance, time from call answered to dispatch of a fire unit, etc.);

d. Percentage of medical incidents involving fire unit dispatch;

e. Any future emergency response process changes and accompanying rationale;

f. All the elements described in Recommendation 2.1; and

g. Any other information Fire-Rescue believes is essential, such as the results of a pilot study that tests operational changes to its dispatch processes.

(Priority 2)

In Process – Not Due

This recommendation is in process. According to the Fire-Rescue Department (Fire-Rescue), internal group has met several times to discuss and is working on next steps for implementation. According to Fire-Rescue, the following tasks are necessary to achieve full implementation:

Task 1: Report to Audit Committee on metrics being considered. Fire-Rescue will request to provide Audit Committee a presentation on the department's work and provide some background on metrics to be worked on. The department has shared the cancelled June briefing materials for Audit Committee and will work with Auditor's Office/Committee to docket next opportunity.
Status: Not yet completed. Fire-Rescue planned to present at the June 2026 Audit Committee, however the meeting was cancelled. There has not been a meeting held since. Fire-Rescue's first response plans to include all metrics recommended in Rec. 1.1(2,3,4,6,7) with opportunity for discussion and further development.

Task 2: The department has internally coordinated EMS/ECDC and Operations to form a planning group for Rec 1.1.
Status: In process.

Task 3: Rec 1.1 is policy focused, leading to a completed Annual Report. Fire-Rescue expects a labor relations component. Primary MOU negotiations with the affected REO is still in process, and the department will prioritize the meet and confer for this project to follow, however, no set date has been established.
Status: Not yet started. Not set date for meet and confer for this project. In the interim, Fire-Rescue is continuing work on the specific metrics to ensure clarity during meet and confer.

Task 4: Report to Audit Committee on complete metrics with past performance run and future response change discussions.
Status: Not yet completed. Fire-Rescue will provide finalized department recommendations for performance metrics with data prior to the Annual Report. Fire-Rescue will provide Audit Committee information on any Department considerations for emergency response operational change and rationale as per Rec. 1.1(5).

Task 5: Final determination of metrics for performance report inclusion.
Status: An internal group has met several times to discuss the details of what the report should contain. Fire-Rescue will provide final metrics for review, prior to inclusion in the Annual Report.

Task 6: Draft first annual Fire-Rescue Performance Report Metrics, providing all determined performance metrics for the previous calendar year (Jan 2026-December 2026).
Status: Not yet completed. Department internal review is planned prior to incorporation into final report for publication at Public Safety Committee, estimated August 2027.

Task 7: Complete executive review of the first Annual Report to satisfy Rec. 1.1(1).
Status: Not yet completed, planned for February 2027.

Task 8: First Annual Fire-Rescue Performance Report to Committee, planned to be presented at the August 2027 Public Safety Committee.
Status: Not yet completed. The first annual Fire-Rescue Performance Report on Emergency Response Process will cover calendar year 2026 performance with an Executive Summary.

Issue Date: March 5, 2026

Original Target Date: March 2027

Current Target Date: ~~March 2027~~ August 2027

Recommendation 2.1 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should add the following reporting elements, and any others that Fire-Rescue deems essential, to the annual report specified in Recommendation 1.1:

a. An overview of the emergency response process;

b. High-level summary statistics, including total call volume, incidents by type, turnout and travel times by fire stations;

c. Emergency response times by area, such as Council Districts and Community Planning Areas, to identify areas with slower response times and high call volumes; and

d. Performance of peak hour engines, including total number of calls responded to, areas responded to, types of calls responded to, and the impact of the peak hour engines on permanent fire units.

(Priority 2)

In Process – Not Due

This recommendation is in process. According to the Fire-Rescue Department (Fire-Rescue), internal group has met several times to discuss and is working on next steps for implementation. According to Fire-Rescue, the following tasks are necessary to achieve full implementation:

Task 1: Communication to the workforce was provided to ensure impacted personnel are aware of the audit recommendations.
Status: Completed. The Fire-Rescue Department informed the impacted personnel of the audit recommendations via a bulletin on July 16, 2026.

Task 2: The Fire-Rescue Department will be conducting internal briefings with regular chief officer meetings.
Status: This is to be scheduled, with a preliminary date expected in September 2026.

Task 3: With Recommendation 2.1 focused on report content, Fire-Rescue's focus is currently on metric review and analysis, capabilities to arrive at regular reporting and distribution, and GIS related component in the recommendation (slicing data by council district, etc.).
Status: In progress. Fire-Rescue is reviewing capabilities of current third-party reporting vendors. The department is exploring additional vendor support to provide reporting capabilities long term.

Task 4: Fire-Rescue will include a section in the Annual Report outlining high-level summary statistics.
Status: Not yet completed. To do this, Fire-Rescue will determine statistics and sample data to be provided to the Audit Committee with deliverables from the Rec. 1.1

Task 5: Ensure the Annual Performance Report describes metrics (response times and incident volume) by geographical boundaries to include Council Districts and

Community Planning Areas.
Status: Not yet started.

Task 6: Fire-Rescue will include an overview of the emergency response process in the Annual Report. The Annual Report will be submitted to the Public Safety Committee in August 2027.
Status: Not started.

Issue Date: March 5, 2026

Original Target Date: March 2027

Current Target Date: ~~March 2027~~ August 2027

Recommendation 2.2 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should establish an internal policy that standardizes a tracking and evaluation method for turnout time and disseminate it to Fire-Rescue personnel. Fire-Rescue should also consistently track turnout time for each fire station and fire unit and report on these times in its annual report as noted in Recommendations 1.1 and 2.1. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the Fire-Rescue Department (Fire-Rescue), internal group has met several times to discuss and is working on next steps for implementation. Communication to the workforce was provided to ensure impacted personnel are aware of the audit recommendations. Funding will still need to be identified to update more accurate turnout times. According to Fire-Rescue, the following tasks are necessary to achieve full implementation:

Task 1: Communication to the workforce was provided to ensure impacted personnel are aware of the audit recommendations.
Status: Completed. The Fire-Rescue Department informed the impacted personnel of the audit recommendations via a bulletin on July 16, 2026.

Task 2: Fire-Rescue is meeting with other departments to review approach and strategy as well as benchmark this specific metric (turnout time). Fire-Rescue has received sample data (reports) from other departments. The department plans to use these samples in consideration of developing its own metric and reporting.
Status: In process.

Task 3: Fire-Rescue is reviewing internal metrics. The department is integrating the turnout metric and in the interim is focusing on the same methodology as the audit report concerning the development of the Standard of Coverage project. According to Fire-Rescue, given that AVL/GPS has its challenges to determine turnout, the department is investigating a more telematics-based method for this metric.
Status: In progress.

Task 4: The department is in the process of reaching out to technology vendors to better capture metric data for future measurement.
Status: In process.

Task 5: Fire-Rescue will draft internal policy concerning the monitoring, communication and reporting of the department's turnout times. To finalize the policy, the department will determine if any elements of the work plan and policy fit mandatory subjects of bargaining under MMBA and conduct those required Meet and Confer obligations.

Issue Date: March 5, 2026

Original Target Date: March 2027

Current Target Date: ~~March 2027~~ August 2027

Performance Audit of the City's Response to Homeless Encampments Since the Unsafe Camping Ordinance

26-07

(JP) (DK) (SP)

Like many cities across California and the United States, addressing homelessness is a major challenge and top priority for the City of San Diego (City). To address the growth of homelessness, regulations like the City's Unsafe Camping Ordinance (Ordinance) have become common across California. When the Ordinance was adopted, many stakeholders were uncertain of its potential consequences, such as if more people would accept or enter shelter, or if encampments would be pushed into other areas of the City, remote locations, or far from services. In our Performance Audit of the City's Response to Homeless Encampments Since the Unsafe Camping Ordinance, we addressed five questions:

Question 1: Did the unsheltered population decrease in the City of San Diego since the implementation of the Unsafe Camping Ordinance?

Question 2: Did the unsheltered population move from downtown to other areas of the City of San Diego after the implementation of the Unsafe Camping Ordinance?

Question 3: Did the number of citations, arrests, and prosecutions for encampments increase after the Unsafe Camping Ordinance?

Question 4: Did City departments work and coordinate in their response to encampments after the implementation of the Ordinance, in accordance with the goals in the preamble of the Ordinance?

Question 5: Does the City equitably store personal items from abatements?

Audit Results: Overall, we found that the City of San Diego (City) coordinated its resources to respond to homeless encampments in alignment with the adoption of the Unsafe Camping Ordinance (Ordinance). However, systemwide resource challenges limit the City's ability to further reduce unsheltered homelessness.

Based on best-available data and our analyses, we found a reduction in the number of people living in public areas. We were unable to determine the specific geographic movement of the homeless population within the City.

We found the City's abatement storage procedures generally align with best practices, but that language accessibility and procedures could be improved.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
5.1	Environmental Services	Newly Implemented			
5.2	Environmental Services	Newly Implemented			

Recommendation 5.1 *Environmental Services*

To ensure the City's abatement storage policies are continuously updated to store valued items, the Environmental Services Department (ESD) should formally document in a new or existing internal policy the requirement that it periodically review its list of items the City does not store. The policy should require that ESD consider other cities' item storage policies and items that people frequently inquire about, even if they were not stored. (Priority 3)

Newly Implemented

This recommendation is implemented. This recommendation required the Environmental Services Department (ESD) to update its internal policies to require a periodic review: 1) the list of items ESD does not store, 2) other cities' item storage policies, and 3) items that people frequently inquire about but are not currently stored.

ESD provided sufficient evidence that it updated its encampment abatement standard operating procedures to require that it annually review its list of items that are commonly abandoned during abatements by reviewing other jurisdictions' storage policies and items that people frequently inquire about, including items that were not stored during abatements. ESD also exceeded the requirements of this recommendation by including in its annual review that it will coordinate with the City's Homelessness Strategies and Solutions Department to solicit feedback. OCA staff reviewed ESD's updated encampment abatement standard operating procedures to verify this recommendation's implementation.

Recommendation 5.2 *Environmental Services*

To ensure equity in access to the City's item retrieval services, the Environmental Services Department (ESD) should provide access to its impound notices in Spanish and consider other commonly spoken languages across the City. ESD should evaluate what the most effective method is to provide the impound notice in other languages. (Priority 3)

Newly Implemented

This recommendation is implemented. This recommendation required the Environmental Services Department (ESD) to provide access to its impound notices in Spanish and to consider providing access in other commonly spoken languages.

ESD provided sufficient evidence that it updated its impound notice to provide access to the information in Spanish as well as Tagalog and Vietnamese. ESD also exceeded the requirements of this recommendation by making the same update to its abatement notices. OCA staff reviewed ESD's updated notices and photos of the updated notices posted in the field to verify this recommendation's implementation.

Performance Audit of Brush Management on Private Property

26-08

(NO) (MS)

Brush management plays a critical role in protecting lives and property by reducing the risk that a home would ignite in a wildfire and therefore also reducing the chance that a burning home would spark fires in nearby homes in the community. Many of the wildland urban interface areas within the City of San Diego (City) are in Very High Fire Hazard Severity Zones because they possess all the ingredients necessary to support large, intense, and uncontrollable wildfires.

State law and the City require property owners and/or residents in Very High Fire Hazard Severity Zones to comply with brush management regulations, although local jurisdictions are generally not required to proactively inspect parcels for brush management issues. Nevertheless, to enforce these regulations, the Fire-Rescue Department (Fire-Rescue) conducts inspections and issues notices of violation when properties do not meet compliance requirements. Effective oversight of these inspections is essential to ensure that the program achieves its intended purpose: reducing wildfire risk and safeguarding public safety In our Performance Audit of Brush Management on Private Property, we found:

Finding 1: Fire-Rescue should substantially strengthen inspection efficiency and accountability to better mitigate the risk of wildfire damage and destruction.

Finding 2: Improving inspection follow-through and enforcement is critical to enhance program effectiveness and further mitigate risk to neighborhoods and properties.

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
1.1	Fire-Rescue	In Process – Past Due			
1.2	Fire-Rescue	In Process – Not Due			
1.3	Fire-Rescue	In Process – Not Due			
1.4	Fire-Rescue	In Process – Not Due			
1.5	Fire-Rescue	Newly Implemented			
1.6	Fire-Rescue	Newly Implemented			
1.7	Fire-Rescue	In Process – Not Due			
2.1	Fire-Rescue	In Process – Not Due			
2.2	Fire-Rescue	In Process – Not Due	💰		
2.3	Fire-Rescue	In Process – Not Due			

No.	Department	Recommendation Status	Resources Required	No Update Provided	Fiscal Benefit
2.4	Fire-Rescue	In Process – Not Due			
2.5	Fire-Rescue	In Process – Not Due			
2.6	Fire-Rescue	In Process – Past Due			
2.7	Fire-Rescue	In Process – Not Due			

Recommendation 1.1 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should establish and enforce productivity standards, goals, or similar performance targets and procedures based on reasonable expectations for conducting proactive brush management inspections. Finalized performance targets should be communicated to all appropriate employees within the Wildfire Prevention and Mitigation section within Fire-Rescue so that all are aware of these expectations and monitored via routine reporting to management/supervisors. (Priority 1)

In Process – Past Due

This recommendation is in process. According to the department, Fire-Rescue has developed updated written Employee Performance Plans that establish productivity standards and reasonable minimum expectations for proactive brush management inspections while maintaining inspection quality. The standards and associated inspection workflow have been communicated to employees within the Wildfire Prevention and Mitigation section and incorporated into the wildfire inspection software to support routine tracking and supervisory review.

Training is ongoing to implement the expanded duties assigned to Defensible Space Inspectors under the new Side Letter agreement. Staff are also preparing to complete the Wildfire Mitigation Specialist Certification to further strengthen technical competency and consistency in conducting inspections.

Two positions remain vacant, including the section supervisor position following a recent retirement, and Requests to Fill are pending approval. These vacancies affect the section's ability to fully sustain routine performance reporting, supervisory oversight, and enforcement of the established productivity standards. Fire-Rescue will continue implementing the updated standards and training requirements while seeking approval to fill the vacant positions. Full implementation is anticipated after adequate staffing is restored and routine monitoring of the productivity standards is fully established.

Issue Date: May 6, 2026

Original Target Date: May 2026

Current Target Date: ~~May 2026~~ Unknown

Recommendation 1.2 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should develop and implement a process to assign or approve brush management inspections in advance for inspectors and which enables inspectors to access their caseloads remotely so that inspections can be completed without physically having to go into the Civic Center Plaza to log into the inspection software. As part of this process, Fire-Rescue should also establish responsibilities for assigning inspections to inspectors. (Priority 2)

In Process – Not Due

This recommendation is in process and nearing completion. According to the department, Fire-Rescue has developed a process to assign geographic locations and communities to employees in advance for proactive wildfire community education activities. Assignments will be organized by Battalion and contiguous geographic work areas to improve routing, geographic coverage, and management accountability.

Employees will be able to remotely access their assigned work areas without reporting to Civic Center Plaza before beginning field activities. All employees assigned to the program will have access to their individual assignments, and homeowner contacts, attempted contacts, and educational materials distributed will be documented through the Department's geographic information and field data collection systems.

Responsibilities for assigning and approving geographic work areas have also been established as part of the program's governance structure. Program management will oversee rollout sequencing and performance monitoring, while supervisory staff will coordinate and manage employee assignments.

The new process is scheduled for operational rollout in late July 2026. Following implementation, Fire-Rescue will validate that advance assignments, remote access, encounter tracking, and supervisory oversight are functioning as designed.

Issue Date: May 6, 2026

Original Target Date: January 2027

Current Target Date: January 2027

Recommendation 1.3 *Fire-Rescue*

The Fire-Rescue Department should inform and train inspectors on reassigning inspection cases in 3Di. (Priority 3)

In Process – Not Due

This recommendation is in process through an alternative workflow. According to the department, Fire-Rescue determined that 3Di does not currently allow scheduled inspection cases to be reassigned once they have been assigned and locked.
As a result, the department will continue to use 3Di for enforcement cases and documented violations, but routine complaints and proactive community education assignments will be managed through ArcGIS and Survey123.

The ArcGIS-based process allows supervisors to assign and reassign geographic work areas, align routine complaint activity with proactive community education maps, and provide employees with remote access to their assignments. Field contacts, complaint activity, and educational outreach will be documented through Survey123 to support accountability and management review.

Fire-Rescue has completed the standard operating procedures for community education, inspections, and complaints. Defensible Space Inspector training on the updated workflows is currently underway. Full implementation will be complete when all affected staff have completed training and the revised assignment and reassignment process is operational.

Issue Date: May 6, 2026
Original Target Date: January 2027
Current Target Date: January 2027

Recommendation 1.4 *Fire-Rescue*

The Fire-Rescue Department should establish responsibilities to regularly monitor and evaluate the effectiveness of the Proactive Brush Management Program. This monitoring should allow for management to evaluate whether brush management inspectors are keeping up with the productivity targets established in Recommendation 1.1, as well as ensuring that whichever inspection approach it uses is effectively achieving program goals. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the department, Fire-Rescue has established a monitoring framework for the new Proactive Community Education Program that will evaluate both employee productivity and overall program effectiveness. The Program Manager and assigned supervisor will share responsibility for reviewing program performance, geographic progress, field activity, and implementation outcomes.

During the initial rollout, performance will be reviewed weekly to identify operational issues, confirm that assigned geographic areas are being completed, and ensure staff are consistently following the approved field procedures. After the program is established, formal performance review will transition to a monthly schedule.

A dashboard will be developed following program launch to track assigned and completed geographic areas, properties visited, direct homeowner contacts, educational materials distributed, routine complaint activity, and extreme-hazard referrals. Supervisors will also conduct field observations to assess the consistency and quality of community education contacts and confirm that field activities align with established procedures.

The program will undergo a formal evaluation after the first 90 days. The evaluation will assess productivity, geographic coverage, education penetration, complaint activity, field consistency, resource needs, and the program's effectiveness in advancing the department's wildfire risk-reduction goals. Results will be used to refine assignments, procedures, performance measures, and program delivery.

Issue Date: May 6, 2026
Original Target Date: January 2027
Current Target Date: January 2027

Recommendation 1.5 *Fire-Rescue*

The Fire-Rescue Department should develop and implement a process to effectively route proactive inspection cases in the Proactive Brush Management Program. The process could include grouping proactive inspections based on factors such as the parcel's location. (Priority 1)

Newly Implemented

This recommendation is implemented. In late July, Fire-Rescue began using ArcGIS to assign proactive brush management inspections to inspectors geographically by engine district. Under this approach, each inspector is assigned to a fire engine district and is responsible for inspecting properties within that district. ArcGIS tracks the date and outcome of each inspection, and data from the system currently shows that inspectors have completed an average of approximately 60 inspections each per day since the new approach was implemented; this is a significant increase from the time period we reviewed during the audit.

Recommendation 1.6 *Fire-Rescue*

The Fire-Rescue Department should enable or ensure that whichever information management system it uses to populate and assign inspector caseloads shows the date on which a given property was last inspected. (Priority 2)

Newly Implemented

This recommendation is implemented. Fire-Rescue now tracks proactive inspections in ArcGIS and Survey123 while enforcement cases and documented violations are tracked in 3Di. Using Survey123, Fire-Rescue establishes and assigns geographic routes with work blocks. The data captured in Survey123 includes the data and time when a parcel was inspected, which allows Fire-Rescue to export the data to readily identify the date when a parcel was last inspected.

Recommendation 1.7 *Fire-Rescue*

The Fire-Rescue Department (Fire-Rescue) should review and update the list of parcels it plans to inspect under the Proactive Brush Management Program. As part of this update, Fire-Rescue should:

a. Identify and determine whether it should Include other properties in a Very High Fire Hazard Severity Zone for proactive inspections under the Proactive Brush Management Program; and

b. Establish inspection frequency for the parcels it plans to inspect under the Proactive Brush Management Program.

For parcels in a Very High Fire Hazard Severity Zone excluded from the Proactive Brush Management Program, Fire-Rescue should document its rationale for excluding them from the Proactive Brush Management Program. (Priority 2)

In Process – Not Due

This recommendation is in process through a proposed alternative. According to the department, Fire-Rescue has reviewed the former Proactive Brush Management Program and determined that the existing list of approximately 45,000 canyon-rim parcels does not provide sufficient coverage of wildfire risk within the Very High Fire Hazard Severity Zone. The former parcel list is being retired and replaced with a geographically structured program that includes all properties within the VHFHSZ.

All VHFHSZ properties are mapped and available within ArcGIS. Proactive community education will be provided throughout the VHFHSZ, with deployment beginning in higher-risk areas such as canyon-rim communities and progressing through assigned geographic blocks. Formal inspections will be prioritized based on wildfire risk, complaint history, observed hazards, previous violations, and other enforcement-related triggers.

Inspection frequency will be based on the assigned risk level of the property or geographic area, with higher-risk parcels receiving more frequent evaluation. Properties that do not receive a routine proactive inspection are not excluded from the department's wildfire risk-reduction program; they remain included in the community education program and may receive a formal inspection when risk-based criteria are met.

The rationale for this approach is documented in the adopted program model, which replaces a limited parcel inspection cycle with universal VHFHSZ education coverage and targeted, risk-based inspections. The ArcGIS layer supporting this process is operational. Final implementation will occur following program rollout and formal application of the risk-based inspection frequency criteria.

Issue Date: May 6, 2026

Original Target Date: January 2027

Current Target Date: January 2027

Recommendation 2.1 *Fire-Rescue*

The Fire-Rescue Department should complete follow-up inspections for the 204 proactive inspection cases we identified with outstanding violations after the last inspection to verify whether the property owner and/or resident addressed the documented violations noted at the time of the initial inspection. (Priority 1)

In Process – Not Due

This recommendation is in process through a proposed alternative. According to the department, Fire-Rescue has not conducted follow-up inspections for the 204 legacy proactive inspection cases identified by the audit. These cases were originally documented under the City's existing brush management regulations and inspection approach.

Following adoption of the California Wildland-Urban Interface Code, Fire-Rescue is transitioning to a performance- and risk-based assessment model that considers current structure ignition pathways, Zone 0 conditions, community exposure, and the relative life-safety impact of observed conditions. Conducting follow-up inspections solely against the former violation criteria would not necessarily provide an accurate assessment of current wildfire risk.

Fire-Rescue will establish a transition process to provide a documented disposition for the legacy cases. Properties presenting higher wildfire or life-safety risk will be prioritized for a new inspection using current CWUIC criteria. Cases involving conditions that no longer warrant enforcement under the current framework will be administratively closed or reclassified with the rationale documented. Current violations identified through this process will be entered and managed in 3Di using the department's established follow-up and enforcement workflows.

Defensible Space Inspector training and implementation of the revised inspection program are currently underway. Responsibility, completion timelines, and review procedures for the legacy cases will be established as part of the program rollout.

Issue Date: May 6, 2026

Original Target Date: January 2027

Current Target Date: January 2027

Recommendation 2.2 *Fire-Rescue*

The Fire-Rescue Department should develop and implement a process, which could include system alerts or reminders, to ensure that inspectors consistently conduct follow-up inspections for parcels with documented violations to verify whether violations are addressed. (Priority 1)

💰 In Process – Not Due

This recommendation is in process. According to the department, Fire-Rescue has established follow-up functionality within 3Di for documented violations and enforcement cases. Inspectors are required to enter the next follow-up date when a violation is documented, and the system provides reminders, overdue notifications, and supervisory dashboards. The assigned supervisor reviews overdue cases, and follow-up intervals are based on the Priority I–IV risk classification so that higher-risk conditions receive more immediate attention.

Due to current staffing limitations, Fire-Rescue is primarily conducting enforcement and follow-up inspections for high-priority cases. Lower-risk complaints are triaged and recorded in ArcGIS, where they can be overlaid with Proactive Community Education assignments. When staff is deployed within an assigned geographic area, the supervisor will coordinate review of existing lower-priority complaints as part of the planned field activity.

Fire-Rescue is developing the remaining workflow governing when an observed condition identified during community education or routine complaint activity should be referred into 3Di as a formal violation or enforcement case. This process will establish consistent criteria for education, voluntary compliance, formal inspection, and enforcement. The workflow will be finalized following program rollout and incorporated into ongoing Defensible Space Inspector training.

Expanded enforcement and follow-up of lower-priority cases will require additional staffing. Until those resources are available, Fire-Rescue will continue prioritizing cases presenting the greatest wildfire and life-safety risk.

Issue Date: May 6, 2026

Original Target Date: January 2027

Current Target Date: January 2027

Recommendation 2.3

Fire-Rescue

The Fire-Rescue Department should update its inspection manual to include workflow information for proactive brush management inspections and update the workflow for complaint inspections to provide guidance on when non-compliance fees or penalties should be assessed. (Priority 1)

In Process – Not Due

This recommendation is in process. According to the department, Fire-Rescue has completed the core standard operating procedures that will serve as the department's inspection manual for community education, routine complaints, formal inspections, and enforcement activity.

The department's existing Inspection Services workflows establish the formal processes for inspection, violation, reinspection, fees, penalties, and enforcement. The updated SOP will align the new Proactive Community Education Program with those existing workflows and clarify when a condition should remain within education or voluntary compliance, when it should be documented as a routine complaint, and when it should be elevated into 3Di for formal inspection and enforcement.

Fee and penalty decision points will continue to follow the department's existing inspection and enforcement procedures. Fire-Rescue will refine the workflow after the new program begins operating to incorporate field experience, risk prioritization, and supervisory review into the final procedures.

Division management will approve the final SOP, and affected staff will receive documented training following approval. Final completion is anticipated by October 2026.

Issue Date: May 6, 2026

Original Target Date: January 2027

Current Target Date: January 2027

Recommendation 2.4

Fire-Rescue

The Fire-Rescue Department should pursue enforcement and issue fees and penalties as appropriate (e.g., for properties that do not pass inspections), in alignment with its inspection workflow in Recommendation 2.3, to better ensure program effectiveness and risk mitigation. (Priority 1)

In Process – Not Due

This recommendation is in process. According to the department, Fire-Rescue has completed a Priority I–IV complaint and violation prioritization matrix to guide enforcement activities based on wildfire risk and life-safety impact. Due to current staffing limitations and the need to train employees for their expanded Defensible Space Inspector duties, the Department is prioritizing follow-up on Priority I

complaints. Priority II, III, and IV conditions will be addressed as workload permits or when staff is deployed in the applicable geographic area through the Proactive Community Education Program.

Fire-Rescue has not assessed reinspection or non-compliance fees during the current reporting period. Current efforts have focused on employee training, implementation of the California Wildland-Urban Interface Code, and development of the department's community education program. Existing enforcement SOPs remain in effect and establish the process for formal inspections, notices, reinspections, fees, penalties, and other enforcement actions.

The transition from education or voluntary compliance to formal enforcement will align with the Citywide compliance framework established for Zone 0 implementation. When an observed condition is determined to be egregious or presents a significant wildfire or life-safety risk, the Deputy Fire Marshal will determine the appropriate enforcement action. Existing enforcement procedures will be incorporated into future Defensible Space Inspector training to promote consistent application.

Expanded enforcement of lower-priority cases and broader use of fees, penalties, or abatement remedies will depend on available staffing and operational capacity.

Issue Date: May 6, 2026

Original Target Date: July 2027

Current Target Date: July 2027

Recommendation 2.5 *Fire-Rescue*

The Fire-Rescue Department should update its non-compliance fee structure for brush management inspections to ensure that the fees are current and align with those charged by comparable jurisdictions, such as the examples provided by, but not limited to, the cities of Berkeley, Beverly Hills, Burbank, Los Angeles, Oakland, and the County of Los Angeles. (Priority 2)

In Process – Not Due

This recommendation is in process. According to the department, Fire-Rescue is scheduled to begin the City's mid-cycle user fee adjustment process in July 2026. As part of this process, the department will review and benchmark its brush management reinspection fees, non-compliance fees, and related penalties against those charged by comparable jurisdictions.

The review will evaluate whether the existing fee structure is current, appropriately reflects the cost of providing inspection and enforcement services, and provides a reasonable incentive for property owners to correct documented violations. Based on the results, Fire-Rescue will propose adjustments as appropriate through the City's established user fee approval process.

The completion date is dependent on the scope, review, and approval requirements of the mid-cycle user fee process and has not yet been determined.

Issue Date: May 6, 2026
Original Target Date: July 2028
Current Target Date: July 2028

Recommendation 2.6 *Fire-Rescue*

After the Fire-Rescue Department implements Recommendation 2.5, Fire-Rescue should update the Notice of Violation template to include all applicable fees or penalties. (Priority 2)

In Process – Past Due

This recommendation is in process. Fire-Rescue will update the Notice of Violation template after completion of the mid-cycle user fee adjustment process described in Recommendation 2.5.

Once any revised reinspection fees, non-compliance fees, or penalties are approved, the department will revise the template to reflect all applicable amounts and provide the updated notice for use in formal enforcement cases.

Issue Date: May 6, 2026
Original Target Date: April 2026
Current Target Date: ~~April 2026~~ Unknown

Recommendation 2.7 *Fire-Rescue*

The Fire-Rescue Department should present a publicly-available report to the appropriate City Council bodies, such as the Public Safety Committee, on the status of brush management inspections, and should seek guidance from Council regarding the desired frequency of such a report. The update should specifically address inspections conducted under the Proactive Brush Management Program and Weed Abatement and Brush Complaint Program, and should include:

a. The number of parcels inspected for each program;
b. The number of parcels with identified brush management violations by inspection type (e.g., initial inspection, first reinspection, etc.) and the extent to which reinspections we reconducted for each inspection type;
c. Number and total amount of reinspection fees or penalties assessed, and collected, including abatements by inspection type; and
d. Alternative options to promote consistency of actual fee collection.

(Priority 3)

In Process – Not Due

This recommendation is in process. According to the department, Fire-Rescue is developing a combined wildfire prevention dashboard that will integrate community education, routine complaint, inspection, violation, reinspection, fee, enforcement, and case-closure activity. ArcGIS and Survey123 will provide geographic coverage, community education, and routine complaint data, while 3Di will provide available formal inspection and enforcement information.

The dashboard will support a publicly available report to the Public Safety Committee describing program activity and outcomes, including properties contacted, complaints addressed, inspections conducted, documented violations, follow-up activity, fees or penalties assessed, and enforcement actions. Fire-Rescue intends to present the first report approximately one year after the Proactive Community Education Program begins so that sufficient operational data is available for meaningful evaluation.

Department management will determine the initial reporting recommendation and seek guidance from the Public Safety Committee on the appropriate frequency of future reports. Full implementation and the quality of the reported data will depend in part on securing sufficient staffing to conduct community education, inspections, follow-up, and enforcement at the intended program scale.

Issue Date: May 6, 2026

Original Target Date: July 2028

Current Target Date: July 2028



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