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# Report to the Audit Committee

## **ACTIVITIES AND ACCOMPLISHMENTS OF THE OFFICE OF THE CITY AUDITOR JANUARY 2019 THROUGH DECEMBER 2019**

**Office of the City  
Auditor**

**City of San Diego**



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## **OFFICE OVERVIEW**

The Office of the City Auditor (OCA) is an independent office that reports and is accountable to the Audit Committee and City Council. Our mission is to advance open and accountable government through accurate, independent, and objective audits and investigations that seek to improve the economy, efficiency, and effectiveness of San Diego City government. OCA identifies opportunities for improvement in City programs, and implementation of our recommendations has resulted in significant financial benefits to the City; substantial improvements in the delivery of critical City services; and has increased the City's oversight, transparency, and accountability to those it serves.

For example, in CY 2019 OCA made recommendations that, when implemented, will help:

- Ensure that the City conducts periodic City employee pay equity studies, and reviews and responds as-needed to the pay gaps identified by gender and race/ethnicity across the City's workforce to ensure that the City is complying with applicable workplace regulations and policies.
- Ensure that the joint use agreements used to facilitate the Play all Day parks initiative reflect the shared goals of the City and the San Diego Unified School District.
- Improve contract oversight and improve tracking and reporting of key performance indicators for Tree Trimming activities.
- Improve Public Utilities Department (PUD) operations in several ways, including providing proper planning and oversight to guide the remainder of the Citywide Advanced Metering Infrastructure implementation, and ensuring that future major projects conducted in-house by PUD are properly planned and managed.
- Ensure that the those receiving free trash collection meet the eligibility criteria and the City takes the appropriate action to ensure full compliance.
- Improve the awarding of cooperative procurement contracts to ensure the process is fair and equitable with the appropriate authorizations and accountability.
- Ensure that the Public Records Act requests received by the City comply with State and City regulations by properly documenting internal procedures and training employees to ensure accurate and consistent application for processing requests.

The City Auditor conducts performance audits of City departments, offices, and agencies in accordance with government auditing standards. We also administer the Fraud, Waste and Abuse Hotline and perform fraud investigations. For all of the issues identified during our audits and investigations, we have made recommendations for City management to implement to mitigate the problems found.

## OFFICE OF THE CITY AUDITOR CY 2019 ACCOMPLISHMENTS

Below is a summary of accomplishments and highlights from some of our significant reports for calendar year 2019:

- **We completed 10 performance audits, one agreed-upon procedures review, and three hotline investigations. These 14 reports contained 66 recommendations to improve the economy, efficiency, and effectiveness of City operations.** The Administration agreed or partially agreed with **100 percent** of our recommendations. We also issued two recommendation follow-up reports to track and validate implementation. A complete listing of all the reports we issued during this period, with the number of recommendations made, can be found in **Appendix I**.
- During calendar year 2019, OCA Fraud Investigators managed 240 reports that were filed with the Fraud, Waste, and Abuse Hotline. We determined 80 of these reports were not within the purview of the Fraud Hotline and they were closed. We added 24 reports to OCA's inventory for investigation and the remaining 136 were referred to City Departments for investigation and resolution. For the reports closed during the year, 35 were substantiated, 26 resulted in corrective action, and 101 were determined to be unsubstantiated.

**Performance Audit of City Employee Pay Equity** – Our audit objective for this project was to determine how the City's compensation data is or could be utilized by the City and other stakeholders. With the recent passage of the City's Equal Pay Ordinance, as well as topics of employee compensation featuring prominently in our previously released **Human Capital Fact Book**, we examined pay equity as one such example. Pay equity between genders and racial/ethnic groups is a prominent topic in today's society, as well as in the field of human capital management. For example, across the entire United States economy in 2018, full-time female employees earned only 81 percent of what full-time male employees earned. In response, federal, state, and local laws, have been passed to try to improve pay equity in the workplace. Research shows that gaps in pay are not just an important issue legally and socially; they are also an issue that can affect the ability of organizations, such as the City of San Diego, to attract and retain talent.

We found the City has not historically conducted pay equity studies to identify City employee pay disparities across genders and racial/ethnic groups, to investigate the root causes of any pay differences found, and to ensure that the City is complying with all applicable laws, policies, and City diversity goals. We performed an 'unadjusted' pay gap analysis that identified wide variation in pay between City employees by gender and racial/ethnic group.

We also performed an 'adjusted' pay gap analysis that holds factors that affect pay constant, including line of work, years of City experience, and age. When adjusting for these factors, we found that significant differences in pay exist for some lines of work, but not others. For example, we found that female Firefighters earned approximately \$25,000 less than male Firefighters of similar age and years of service – a gap that was almost entirely explained by differences in overtime use. Differences across racial/ethnic lines were less pronounced, but did exist in some cases. Departments were able to speculate but did not know the true causes of these gender and racial/ethnic earnings gaps. This is because these differences had never been identified or studied before. It is possible that some of these gaps may be explained by differences in education levels.

We made six recommendations to address the issues identified. We recommended the City implement a requirement for the City to conduct a detailed pay equity study at least every three years to help detect possible indications of unfair workplace practices which could reduce the quality and diversity of the workforce, or potentially place the City at legal risk. We also made recommendations on how the City can help improve pay equity – such as expanding flexible work policies where appropriate and increasing recruiting efforts aimed at diverse groups. In addition, we recommended that the City investigate the root causes of the earnings gaps we identified and develop and implement an action plan to mitigate earnings gaps where necessary.

**[Performance Audit of the City's Administration of Joint Use Agreements with San Diego Unified School District](#)**

– The objective of the audit was to determine whether the operations and oversight of Joint Use Agreements (JUAs) between the City and San Diego Unified School District (District) are administered efficiently and effectively to include: (1) sufficient internal control environment; (2) compliance with relevant laws and contracts; and (3) conformance with best practices.

JUAs are a great way to open more accessible park space to the public. To that end, the City has entered into more than 85 agreements with the District to access over 300 acres of playgrounds and fields on District property during off-school hours. To gain this access for the public, the City and the District have each made significant financial contributions for the joint use park program with a current total valuation of \$275 million for land, development and maintenance as of FY2018.

We found the City has not followed the financial terms of the joint use program as required by the Memorandum of Understanding (MOU) and the JUAs. In addition to not following the financial terms, City Officials continue to present JUAs to the City Council with the pledge that

the contracts are in compliance with the MOUs, despite City managements' choice not to follow the MOU and JUA required financial calculations.

One of the City's reasons for not following the financial terms was:

- City officials stated the cost calculation methodology has never been implemented due its complexity and the lack of staff to adequately track the different calculations required. Both City and District officials stated they, in effect, agreed not to use the cost calculation methodology and strive to operate the program with a broader understanding of equity.

However, without a process to record and update financial contributions, there is no master record of financial contributions made by the City and the District to show that the contributions are shared and that there are mutual benefits for the parties involved. These financial contributions are also necessary to determine any remaining value of City improvements in the event the District leases or sells the property on which a joint use park is located. Without updated financial information, the parity calculations will not be accurate.

We made four recommendations to address the issues identified. We recommended that the Parks and Recreation Department revise the MOU to reflect the vision and the shared goals of the City and the District and determine an acceptable solution for any potential maintenance amounts that may be the District's responsibility, implement a tracking system for Joint Use Agreements, develop policies and procedures describing program responsibilities, and develop a proposal for revisions to Council Policy 700-35.

**[Performance Audit of the City's Right-of-Way Tree Trimming Maintenance Program](#)** - We conducted this audit to determine if the Urban Forestry Program (UFP) is ensuring that the tree maintenance Contractor is adequately meeting contractual obligations and whether the UFP has the staffing and equipment capacity to complete their current backlog and maintain a reasonable level of open work orders.

We found that the UFP does not have sufficient contract administration to provide assurance that the vendor responsible for tree maintenance is meeting contractual obligations. In addition, the invoice documentation provided by the Contractor for palm trees does not provide sufficient documentation of work performed to determine whether tree maintenance was billed at the correct rate.

The TSWD also lacks key performance indicators (KPIs) that would help the UFP track and monitor its progress on addressing service notification workload. Most service notifications received by the program are addressed by City work crews and Arborists, but performance

measures related specifically to these tree service notifications have not been published in the City's Annual Budget. Additional KPIs are necessary to demonstrate City staff's ability to respond to requests made by the public.

We made four recommendations to address the issues identified, which included implementing a contract compliance plan, developing a requirement for palm tree characteristics to be submitted with invoice documentation, identifying and tracking key performance indicators, and creating a mechanism for reporting on those indicators.

**Performance Audit of Public Utilities Department's Advanced Metering Infrastructure Implementation** - Advanced Metering Infrastructure (AMI) has the potential to improve the Public Utilities Department's (PUD) water billing and customer service operations. It can reduce human error in the meter reading process, improve customer service by providing detailed water usage data and leak detection, and allow customers to view their hourly consumption data to encourage conservation. However, the Citywide AMI implementation is a major project that touches all aspects of PUD's water billing operations, which requires extensive planning and project management.

We found that the Citywide AMI implementation lacked adequate planning and project management, resulting in major delays and increased risk of cost overruns. Four years after the Citywide AMI implementation was initiated, only 6 percent of meters are on AMI, and the majority of these were activated during the Pilot phase, which preceded the Citywide portion of the project.

Additionally, we found that staffing issues in the meter replacement group have negatively impacted PUD's ability to complete the Citywide AMI implementation in a timely manner. Specifically, we found that the meter replacement group has high turnover and vacancy rates and that employees were not as productive as anticipated.

We also found that PUD did not have policies in place to ensure that employees charged their time accurately to the project. As a result, the project has been undercharged for meter replacement labor.

Lastly, we found that the EAM Work Manager may not have been adequately tested for the operational needs of the meter replacement crews. As a result, device-level data entry controls were not in place, resulting in additional staff time to review and fix data entry errors. In some cases, this resulted in delayed bills to customers, including some customers that received multiple bills at once.



We made 13 recommendations to address the issues identified, which included establishing planning and oversight components for the AMI project, evaluating causes of high turnover and vacancies in AMI-relevant work groups and taking actions to address any identified causes, and ensuring labor costs are tracked comprehensively. We also recommended that PUD work with the Department of Information Technology (DoIT) to ensure that the control environment for any system used for work management in meter replacement and endpoint installation provides PUD with complete and accurate data in a timely manner.

***Performance Audit of the City's Financial Condition*** – In order to objectively assess and report the City of San Diego's financial condition, we use a well-regarded 10-point test presented by Dean Mead in Public Financial Management. This test is comprised of ten financial ratios designed to assess performance in four areas: financial position, revenues, debt, and capital assets. To give the ratios context, they are tracked for multiple years (FY2009 – FY2018) and compared to other cities similar in population and government type.

We found that the City of San Diego's financial ratios overall indicate consistent positive financial health from FY2012 through FY2018 and the City's financial condition has been among the best for the last 10 years when compared to six other cities in our test. Overall, the City ranked 1st for the last eight years tested.

While the ten-year trend from FY2009 to 2018 is positive for all the City's financial ratios, especially solvency and debt coverage, we continue to see average results in the capital asset replacement ratio. We are also seeing some negative trends for the ratios associated with financial performance and governmental activities revenues. City Management should continue to monitor these areas;

- Ratio 3 - The Financial Performance ratio measures the rate at which city resources are growing or declining. This ratio demonstrates how well the City was able to pay expenses with revenues from that year. A negative percentage demonstrates diminished financial performance, which indicates the City is in a worse position to face future financial challenges. In FY2018, the City's ratio fell to a negative 2.4%, indicating management should focus on both controlling annual expenses as well as monitoring annual revenues.
- Ratio 6 - The Governmental Activities Revenues ratio measures the degree to which governmental activities are supported by taxes and other general revenues. This ratio shows the extent to which governmental activities' functions and programs are self-financed or the degree to which they depend on financing from governmental revenues, primarily taxes. A low ratio suggests services are less reliant on general revenue financing and are more self-supporting through charges for services, grants,

and contributions. Both FY2017 and FY2018 show an increase from FY2016 in the reliance on general revenues from 60% to 69%. Again, this is a concern that should be monitored by management.

- Ratio 10 – Net Change in Capital Assets Value is trending in a positive direction over the ten-year review period, but it remains the City's lowest ranking metric. One-time spikes due to the addition of large capital projects can be anticipated, but long-term under-performance in this metric can be an indication that the City is under investing in its infrastructure when compared with other cities. We have seen improvement over the last two years with San Diego above the average of the comparable cities.

Overall, the positive results are testament of the on-going efforts made by City leaders to implement and maintain strong fiscal policies and of City management for implementation and maintenance of good fiscal practices and controls. The City of San Diego has recovered from financial challenges in the last decade, and it is a credit to stakeholders that we are seeing results from the steps taken.

This audit is an update of our previous report in FY2018 as we continue to monitor the City's financial condition. Financial decisions can only be as sound as the information upon which they are based. Therefore, a government's financial condition must be continually monitored and regularly evaluated to help ensure the City's decisions are fully informed and financially responsible. Financial ratio analysis should raise questions that seek to explain the differences between cities and evaluate the reasons for change over time. Utilizing a peer comparison group provides some context for understanding the results of the analysis. The discussion of financial ratios can lead to meaningful answers for policy-makers and stakeholders.

**[Hotline Report of Improper Free Trash Collection at Short-Term Residential Occupancy Units](#)** – We received a Fraud Hotline report regarding the City's Environmental Services Department improperly providing free "nonresidential" trash collection services at short-term residential occupancy (STRO) properties that are occupied for less than a month at a time. According to the San Diego Municipal Code (SDMC), the City Attorney's Office, and ESD's Regulation, STRO rental properties do not qualify for free trash collection service.

In a March 2017 Memorandum of Law, the City Attorney determined that STROs in residential zones appear to be prohibited. As such, changes to the SDMC are necessary to address the regulation of STROs.

A June 9, 2017 memorandum from the City Attorney's Office determined that free trash collection for STROs was "very likely" prohibited by the People's Ordinance. According to the

law, free trash collection service is provided for "residential refuse" that is generated from a single family or multi-family residential structure that is owned, leased, or rented for a period one month or more. Therefore, most residences that are occupied for less than one month at a time do not appear to be eligible for free trash collection service. Currently, ESD staff do not evaluate STROs for trash collection service eligibility.

According to the City Attorney's Office, the City Council could submit an initiative proposing the amendment or repeal of the People's Ordinance to address the restrictions prohibiting trash collection service to STROs.

We made one recommendation that included three options, (1) stop providing free trash service to STROs, or ask the City Council to submit an initiative to (2) repeal the People's Ordinance, or (3) amend the People's Ordinance to allow the practice.

**[Hotline Report of Abuse Related to the Unfair Award of a Multi-Million-Dollar Contract](#)** -

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. Our investigation found sufficient and appropriate evidence to form the following eight opinions:

1. City staff did not perform adequate due diligence in advance of the contract award. Best practices and some of the City's policies were not followed and only one vendor was included in the due diligence research process. This may have been a violation of the San Diego City Charter Section 100, which is titled, "No Favoritism in Public Contracts.
2. Department of Information Technology (DoIT) staff was asked to evaluate whether City forces could write software equivalent to the vendor's, but they were not asked to evaluate other vendors. DoIT staff determined that the vendor's services were more cost effective than utilizing City staff because the vendor relied on lower cost outsourced workers.
3. Some contracting process steps and best practices were not followed. City policy states that a cooperative procurement contract "allows other agencies to use the terms, conditions, and pricing of the original contract for goods or contract for services." The City modified some of the terms, conditions, and pricing from the original contract with the source organization, and the contract may not have been to the City's economic advantage because the source organization is much smaller than the City, which eliminates any potential benefit from an economy of scale.

4. City staff mischaracterized the nature of the vendor's services to obtain approval from the Human Resources (HR) Department. Contract terms are required to be reviewed and approved by HR to ensure that City forces will not be displaced without first following procedures involving recognized employee organizations. A staff person mischaracterized the fact that City staff were currently providing some of the services outlined in the contract. Instead, the information provided to HR stated that the contract involved services that City staff cannot perform. If the HR Department had known this was not true, it would have changed their decision to allow the contract to move forward without further discussions with recognized employee organizations.
5. City staff made significant changes to the source contract's terms, conditions, and pricing. San Diego Municipal Code "allows other agencies to use the terms, conditions, and pricing of the original contract for goods or contract for services." However, significant changes to the source contract could violate the cooperative procurement procedures.
6. Using the source organization's consultant contract may have required City Council approval. The Municipal Code requires most consultant contracts over \$250,000 to be approved by the City Council, and this contract was not sent to Council for approval because it was considered a "service contract." However, the source organization's contract referred to the vendor as a "consultant," and the same scope of work was used in the City's contract. It appears that consultant contracts may not be eligible to be awarded using a cooperative procurement contracting process.
7. The vendor appears to have defined the scope of work for the contract they were awarded. The City's Procurement Manual generally prohibits a vendor from acting as a consultant to define the scope of work for a contract and then being awarded the resulting contract. We determined that the vendor was highly involved in the planning process, and was influential in the decisions that City management made.
8. There were potential City Charter violations related to Sections 94, 97, 100, and 101.

We made nine recommendations to hold City employees accountable and improve the cooperative procurement contracting process Citywide, which included:

1. Revise AR 35.11 to require a documented business case analysis, identify any other potential vendors in the marketplace, analyze the costs and benefits of a competitive procurement, evaluate other cooperative procurement contracts available from other vendors, if any, and require department staff submitting the Certification to be responsible and accountable for the contents by declaring that the information is accurate.

2. Conduct an independent investigation, and take the appropriate corrective action with respect to any identified City employees.
3. Require an Appointing Authority to sign the HR Contracting Out Form and declare that the facts and information provided are true and correct.
4. Revise AR 35.11 and the SDMC to clarify whether or not a cooperative procurement process may be used for consultant contracts.
5. Ensure that City staff perform a comprehensive, fair, and objective contracting process for any future related contract.
6. The Audit Committee and City Council, in consultation with the City Attorney's Office, evaluate whether City Charter violations occurred and take appropriate legal action, to the extent that the Audit Committee and City Council have authority to act.

**Hotline Report of Public Records Act Responses** – Our Office received a Fraud Hotline report regarding the City's responses to Public Records Act (PRA) requests for records. We found sufficient and appropriate evidence to form the following opinions:

First, the City's PRA Program appears to have not complied with some aspects of the PRA, lacks policies and procedures, and relied on a City Administrative Regulation (AR) from 2004 that was not updated until very recently, and was incomplete. The new AR contains some inconsistencies with current PRA law, and is also incomplete.

Second, the PRA Program reports near-perfect compliance with statutory requirements of the PRA regarding the initial response to requesters. However, we found many instances where requesters were not told within the statutory timeframe whether records exist, nor were they told the estimated date and time when the records will be made available, as required by the PRA. Therefore, the PRA Program's voluntary statistic on compliance appears to be overstated. Further, the language used to describe the metric could be interpreted as meaning the City complied with all aspects of the PRA, but the metric is used to measure whether the City's initial response to requesters was made within the required timeframe.

Additionally, both the PRA and City policy require staff to assist requesters to make focused and effective requests and offer "suggestions for overcoming any practical basis for denying access to the records or information sought." We found examples where City staff did not appear to meet this requirement. Finally, we identified a potential contract violation related to an unauthorized product endorsement by the City's PRA software vendor. The vendor corrected the apparent violation during the course of our investigation, after we made City management aware of the issue.

Our six recommendations intended to improve the PRA Program included:

1. Coordinate citywide training regarding the obligation to search for and produce responses to requests for public records and other aspects of the PRA.
2. Revise Administrative Regulation 95.21, titled "Responding to California Public Records Act Requests" to clarify and address issues identified in the report.
3. Review the contents, legal implications, and necessity of the confidentiality agreement referenced in Administrative Regulation 95.21.
4. Develop PRA Program policies and procedures to ensure that City staff processes PRA requests in a manner consistent with the Public Records Act and City policy.
5. Develop procedures to ensure that any performance metrics used related to PRA compliance are applied accurately and consistently, and are described in such a way as to communicate the correct interpretation of the measure's meaning.
6. Consider corrective action regarding the vendor's apparent violation of the City's Product Endorsement Policy.

## **LEADERSHIP, PROFESSIONAL DEVELOPMENT AND OTHER ACCOMPLISHMENTS**

- The Office continues its active membership in the Association of Local Government Auditors (ALGA), the Institute of Internal Auditors (IIA), and the Association of Certified Fraud Examiners (ACFE).
  - OCA staff members provided training at their sponsored events during 2019. This included presentations to hundreds of other auditors at the annual ALGA conference and at the Western Intergovernmental Audit Forum regarding OCA's audit work.
  - OCA passed its 4<sup>th</sup> peer review<sup>1</sup> for the period July 1, 2016 through June 30, 2019 with full compliance with Government Auditing Standards. The independent peer review team was comprised of members of ALGA from other municipalities. The team indicated that OCA excelled in issuing high impact audits and staff development. The team also made two observations, regarding our sampling and continuing professional education monitoring. We agreed with their observations and have already implemented changes to our process in these areas.
  - OCA's Fraud Investigator serves as President to the ACFE's San Diego Chapter, which provides continuing professional education programs (CPE's) and seminars and network opportunities with professionals in related fields.
- Office staff members earned over 800 hours of professional continuing professional education credits via development training to ensure professional competency, and to meet Government Auditing Standards educational requirements. Over the course of the year, our staff studied the revised government auditing standards, financial management, fraud detection, public speaking, cybersecurity, environmental risks, data visualization, risk management and interviewing techniques to name a few.
- OCA staff provided periodic presentations at the City's Finance Academy as well as new employee orientation sessions regarding the role of OCA within the City, including the audit process and the City Auditor's Fraud, Waste, and Abuse Hotline.

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<sup>1</sup> The objective of a peer review is to determine whether an audit organization's internal quality control system is in place and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards.

- OCA staff members graduated from the City's Supervisor's Academy and the City's Finance Academy.
- OCA expanded its capacity for investigating Fraud, Waste, and Abuse by hiring an additional Fraud Investigator.



## CONCLUSION

The year covered by this report has been productive, challenging, and rewarding. We issued 14 reports that contained 66 recommendations to improve the economy, efficiency, and effectiveness of City Operations.

Since the inception of the City Auditor's Office over eleven years ago through December 2019, we have issued 239 public and confidential reports with 1,171 recommendations. As of June 30, 2019, management has implemented 930 of these recommendations, while 63 recommendations were not implemented because management disagreed with the recommendations or they were deemed no longer applicable. As of December 31, 2019, there were 178 open recommendations that still need to be implemented.

I am very grateful to the Audit Committee and City Council for the support given to this Office. I am also very appreciative of Mayor Kevin Faulconer and his Administration's cooperation during this period. For the sixth year in a row, the Administration has agreed or partially agreed to implement 100 percent of all audit recommendations. I believe the Mayor and his staff should be commended for their continuous efforts to utilize the audit process to improve City operations.

Respectfully submitted,



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Kyle Elser  
Interim City Auditor

cc: Honorable Mayor Kevin Faulconer  
Honorable Members of the City Council  
Honorable City Attorney Mara Elliott  
Kris Michell, Chief Operating Officer  
Ron Villa, Assistant Chief Operating Officer  
Rolando Charvel, Chief Financial Officer  
Andrea Tevlin, Independent Budget Analyst

## Appendix I: Summary of Work Performed – January 2019 through December 2019

Report No.	Date	Description	Recommendations to Improve the Economy, Efficiency, Operations or Program Effectiveness	Number of Recommendations Auditee Concurred With
19-014	2/12/2019	<a href="#">Performance Audit of the City's Curb Painting Process</a>	4	4
19-015	4/8/2019	<a href="#">Performance Audit of City Employee Pay Equity</a>	6	6
19-016	4/9/2019	<a href="#">Performance Audit of the City's Administration of Joint Use Agreements with San Diego Unified School District</a>	4	4
19-017	5/13/2019	<a href="#">Audit of Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2018</a>	0	0
19-018	5/31/2019	<a href="#">Performance Audit of the City's Right-of-Way Tree Trimming Maintenance Program</a>	4	4
19-019	6/4/2019	<a href="#">Performance Audit of the Public Utilities Department Customer Support Division Customer Service Office (Call Center)</a>	6	6
19-020	6/27/2019	Confidential - IT Audit of Disaster Recovery Preparedness	7	7
20-001	7/10/2019	<a href="#">Hotline Report of Improper Free Trash Collection at Short-Term Residential Occupancy Units</a>	1	1
20-002	7/11/2019	<a href="#">Performance Audit of Public Utilities Department's Advanced Metering Infrastructure Implementation</a>	13	13

City Auditor's Activities and Accomplishments Report for January 2019 - December 2019

Report No.	Date	Description	Recommendations to Improve the Economy, Efficiency, Operations or Program Effectiveness	Number of Recommendations Auditee Concurred With
20-003	9/11/2019	<a href="#">Hotline Report of Abuse Related to the Unfair Award of a Multi-Million-Dollar Contract</a>	9	9
20-004	9/19/2019	<a href="#">Agreed-Upon Procedures Related to the Central Stores Physical Inventory - Fiscal Year 2019</a>	0	0
20-005	11/7/2019	Confidential - IT Network Perimeter Security	6	6
20-006	12/3/2019	<a href="#">Performance Audit of the City's Financial Condition</a>	0	0
20-007	12/13/2019	<a href="#">Hotline Report of Public Records Act Responses</a>	6	6
		<b>Total</b>	<b>66</b>	<b>66</b>