



DATE: June 7, 2023
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: City Auditor Activity Report – April and May 2023

This report provides information on the Office of the City Auditor's activities as of April and May 2023. This includes any audit reports issued during the months of April and May, the status of current audit projects, and a list of planned audits that have not yet started.

The "Target Completion Date" provided for each audit project indicates our estimate of when the audit report will be issued. However, future circumstances may delay report issuances, such as delays in receiving data for review, numerous and extensive findings that require further evaluation, and additional discussions with management to demonstrate that our audit findings are valid and recommendations for improvement are necessary.

Audit reports and other work products were issued in April 2023, and no reports were issued in May 2023

04/17/2023

[Hotline Report of Unsafe Driving by City Employees](#)

Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Engineering & Capital Projects - CIP	The overall objective of this audit is to determine if the City adequately considers CIP project funding during the prioritization, review, and approval processes to help ensure projects are completed as quickly and cost-effectively as possible.	Issued June 1, 2023	2,490	2,400
Personnel (Citywide) Classified Employee Hiring Process	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.	July 2023	1,629	1,800
Fire-Rescue: Brush Management and Fire Prevention	<i>Objective 1:</i> Determine whether the City conducts regular and effective brush management on City-owned lands within high wildfire-risk zones. <i>Objective 2:</i> Determine whether the City conducts regular inspections of private property in accordance with City-established wildfire resiliency goals.	July 2023	1,869	1,600
IT Integrated Performance Audit of the San Diego Police Department – Body Camera Usage	The objective of the IT audit component of this audit is to evaluate the IT security of the City's Body Worn Camera Usage. The findings and recommendations will be published confidentially in accordance with Government Auditing Standard 6.63.	August 2023	543	300

Audits in progress in the Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Street Maintenance Efficiency and Equity	The tentative objective is to determine whether street maintenance practices are efficient, effective, and equitable across communities.	September 2023	1,438	1,600
San Diego Police Department - Overtime	<i>Objective 1:</i> Determine if SDPD's overtime policies are in line with best practices. <i>Objective 2:</i> Determine if SDPD's overtime policies are followed. <i>Objective 3:</i> Determine if SDPD's overtime costs are in line with comparable police agencies. <i>Objective 4:</i> Determine what factors contribute to most to SDPD overtime costs and if there are opportunities to reduce overtime costs.	November 2023	681	2,100
High-Risk Re-Review: Topic 1 Pedestrian Safety	The tentative objective of this audit is to review the implementation of efforts since the 2016 Performance Audit of the City's Programs Responsible for Improving Pedestrian Safety . During this review, we are aiming to determine the extent to which the City is continuing to implement the identified (or similar) recommendations and the potential impact of those efforts.	TBD	317	1,000

Audits in Progress – Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Annual Mission Bay and San Diego Regional Parks Improvement Funds Audit FY2022	The Annual Mission Bay Funds Audit is required by the City Charter, Article V, Section 55.2 (e). The objective of this audit is to verify the prior fiscal year collection, allocation, and use of Mission Bay Funds are in compliance with City Charter requirements.	TBD		320

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	<p>We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports.</p> <p>We issued the first of two recommendation follow-up reports on September 14, 2022 and March 2, 2023, and we updated our interactive recommendation tracking dashboard to accompany the report.</p>	On-going	652	1,000
Fraud, Waste, and Abuse Hotline	<p>City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste, or abuse.</p> <p>Reports are issued for substantiated fraud-related allegations, and we issue a Quarterly Fraud Hotline Report with the status of activities.</p>	On-going	3,163	2,960

Audit Reports and Other Work Products Completed During FY2023

07/20/2022

[Performance Audit of SDPD's Use and Management of Body Cameras](#)

- [SDPD's Use and Management of Body Cameras Highlights](#)

07/20/2022

[City Auditor's Quarterly Fraud Hotline Report - Q4 Fiscal Year 2022](#)

08/02/2022

[Performance Audit of Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2021](#)

- [Mission Bay and San Diego Regional Parks Improvement Funds - Report Highlights](#)

09/14/2022

[September 2022 - Audit Recommendation Follow-Up Report](#)

- [Recommendation Follow-Up Dashboard](#)

09/15/2022

[Office of the City Auditor FY2024 Budget Request Memo](#)

10/6/2022

[Performance Audit of the City's Get It Done Application and Service Requests Management](#)

- [Get It Done Application and Service Requests Management Report Highlights](#)

10/6/2022

[City Auditor's Quarterly Fraud Hotline Report - Q1 Fiscal Year 2023](#)

10/6/2022

[Agreed-Upon Procedures Report Related on Central Stores Physical Inventory - Fiscal Year 2022](#)

11/14/2022- (Reissued 12/20/2022)

[Performance Audit of the City's Towing Program](#)

- [City's Towing Program Audit Report Highlights](#)

03/02/2023

[Performance Audit of the San Diego Housing Commission's Homelessness Services Contract Management](#)

- [SDHC's Homelessness Services Contract Management Audit Highlights](#)

03/02/2023

[March 2023 - Audit Recommendation Follow-Up Report](#)

04/17/2023

[Hotline Report of Unsafe Driving by City Employees](#)

FY2023 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
Annual Central Stores Inventory Agreed-Upon Procedures Review FY 2023	20
IT Performance Audit of Fire-Safety Department's Network Security	1,000
High-Risk Re-Review: Topic 2	1,000
San Diego Housing Commission: Property Acquisition Process	1,800

Respectfully submitted,



Andy Hanau
City Auditor

cc: Honorable Mayor Todd R. Gloria
 Honorable Members of the City Council
 Honorable City Attorney Mara Elliott
 Eric K. Dargan, Chief Operating Officer
 Christiana Gauger, Chief Compliance Officer
 Charles Modica, Independent Budget Analyst