
Annual Citywide Risk Assessment and Audit Work Plan

FISCAL YEAR 2018

Office of the City
Auditor

City of San Diego



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THE CITY OF SAN DIEGO

DATE: July 14, 2017
TO: Honorable Members of the Audit Committee
FROM: Eduardo Luna, City Auditor
SUBJECT: **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2018**

Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2018. This report will be presented at the July 26th Audit Committee meeting for your review and consideration. The list of 22 proposed audit assignments for FY 2018 includes performance audits regarding various City departmental activity groups, and other audit projects and activities.

The Audit Work Plan was developed by considering the required audits mandated by the City Charter and the San Diego Municipal Code, results of the FY 2018 Citywide Risk Assessment, and input from the City Council and other sources. We designed our work plan to address what we considered to be risk areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available.

Respectfully submitted,

Eduardo Luna
City Auditor

cc: Honorable Mayor Kevin Faulconer
Honorable City Councilmembers
Scott Chadwick, Chief Operating Officer
Stacey LoMedico, Assistant Chief Operating Officer
Mary Lewis, Chief Financial Officer
Marshall Anderson, Director of Council Affairs
Mara Elliott, City Attorney
Andrea Tevlin, Independent Budget Analyst

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Mission Statement

The mission of the Office of the City Auditor 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 City government.

Introduction

Government Auditing Standards and the Institute of Internal Auditors' Standards encourage the chief audit executive to establish a risk-based approach to determine the priorities for City Auditor activities. The Office of the City Auditor has completed a FY 2018 Citywide Risk Assessment as a means to help identify, measure, and prioritize the City's potential audits based on the level of risk to the City. Each Activity Group's risk score was considered when selecting audits for the City Auditor's FY 2018 Audit Work Plan.

Audit Resources

The FY 2018 budget for the Office of the City Auditor includes 22 staff members at a budgeted cost of approximately \$3.9 million for salaries, fringe benefits, and non-personnel expenses such as office equipment, training and supplies. The City Auditor's FY 2018 budget also includes \$350,000 for the cost of the City's Comprehensive Annual Financial Report (CAFR) audit that will be conducted by an outside independent audit firm. The City Auditor administers the CAFR audit contract. During FY 2018, the Office of the City Auditor will have one Assistant City Auditor, one Deputy City Auditor, four Supervising Senior Performance Auditors and thirteen auditors to conduct audits and investigations with an estimated 24,400 audit hours available to perform audits. The estimated audit hours available were calculated as follows:

Calculation of Estimated Audit Hours Available for FY 2018

One Full-Time Equivalent (FTE) Auditor:		Hours
Total Annual Hours Available		2,080
Less Hours For:		
Vacation and Sick Leave		-160
(10) Holidays and (1) Floating Holiday		-88
(3) Citywide Discretionary Leave Days Granted		-24
Continuing Professional Education		-60
Administrative Duties *		-106
Other Assigned Projects **		-242
Total Annual Audit Hours Available per Auditor		1,400
Number of Auditors		Audit Hours
2	Executive Management ¹ [(2 x 1,400) – 1,400]	1,400
17	Auditors ² [(17 x 1,400) - 800]	23,000
Total Estimated Audit Hours Available for FY 2018		24,400

Note: Audit supervision and administrative hours for the City Auditor and two Executive Assistants are not included.

* "Administrative Duties" include completion of timecards; leave slips; annual OCA forms; Performance Self-Evaluation forms; organization of office/projects/tasks, etc; research for training opportunities; and any time not attributed to a specific project or task assigned by management.

** "Other Assigned Projects" include tasks such as responding to Council and other stakeholder requests, internal research projects, presentation preparations, stakeholder outreach meetings, and research and development for future audit issues, etc.

¹ Audit hours were reduced by 1,400 hours for executive management performing additional administrative duties.

² Audit hours were reduced by 350 to reflect $\frac{3}{4}$ time employee, and by 450 hours for anticipated vacancies, for a total of 800 hours.

Performance Audits and Other Audit Activities

The City Charter requires the Office of the City Auditor to conduct all of its audits under Government Auditing Standards, and there are three main types. They are financial audits, attestation engagements, and performance audits.

The City of San Diego hires an outside independent audit firm to perform the City's financial statement audit of the City's CAFR.

The City Auditor conducts performance audits of the City's departments, agencies, and their activities. Under Government Auditing Standards, performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability. A performance audit is a dynamic process that includes consideration of applicable standards throughout the course of the audit. Performance audit objectives may vary widely and include assessments of program effectiveness, economy and efficiency, internal controls, compliance with laws and regulations, and prospective analysis. Examples of performance audit objectives may include but are not limited to:

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

The Office of the City Auditor may also perform some attestation engagements based on agreed-upon procedures, which consists of specific testing procedures performed on a subject matter.

Additionally, we perform other non-audit services such as investigating complaints received through the City's Fraud Hotline regarding allegations of fraud, waste, and abuse. We will perform investigations following the procedures recommended by the Association of Certified Fraud Examiners for allegations of improper financial activity, fraud, waste and/or abuse that appear to be material in nature.

Citywide Risk Assessment - Fiscal Year 2018

Risk assessment is a process of systematically scoring (or rating) the relative impact of a variety of “risk factors.” A risk factor is an observable or measurable indicator of conditions or events that could adversely affect the organization. Risk factors can measure inherent risks (such as a large organizational structure) or organizational vulnerability (such as level of cash and assets easily converted to cash).

The first step in creating the City’s risk assessment model was to define the audit universe. The audit universe is a listing of all of the City’s significant Auditable Units (all of the City’s potential audits that could be performed). We created a list of City departments and significant City agencies and their primary Activity Groups as the Auditable Units. To accomplish this we utilized the City’s FY 2018 proposed budget data from SAP and the component unit information in the City’s most current financial statements. We have reduced the number of Activity Groups by combining some activities within departments in order to target more areas of risk using our existing resources, address cross-cutting issues which impact multiple units within a department, and create efficiencies in conducting future audits of Activity Groups. However, a department may still be broken out into several Activity Groups as in the example shown in Exhibit 1.

Exhibit 1

Sample Department and Activity Groups



The next step in creating the risk assessment model was to identify and rank the major risks associated with each of the City's significant Auditable Units (Activity Groups).

To achieve this, a management questionnaire which measured a variety of "risk factors" was developed, (See Attachment A – Management Questionnaire). City Management completed Management Questionnaires for the associated Activity Groups.

The questionnaire used had ten measurable risk factors as follows:

1. Interface with the external public.
2. "Mission critical" nature of Activity Group for the department to achieve its goals and objectives.
3. Support of internal operations is considered critical to achieving the objectives of other departments' mission or goals.
4. Failure to achieve the Activity Group's mission or goals leads to public displeasure or negative media coverage.
5. Level of cash or cash-convertible nature of Activity Group's transactions.
6. Activity Group's tracking and use of activity performance metrics.
7. Regulation effect or impact on operations.
8. Number of budgeted employees (FTE).
9. Level of budgeted annual revenues.
10. Level of budgeted annual expenses.

A Management Questionnaire was completed for each of the City's Auditable Units to determine a risk score of: 0 (low), 3 (medium-low), 5 (medium), 7 (medium-high), or 9 (high) for each of the ten risk factors listed above. The risk scores were used for risk factors 1 through 7 (listed above), and the risk scores for factors 8 through 10 (FTE, Revenue, Expenses) were updated based on the FY 2018 proposed budget. Audit staff reviewed the results, and based on professional judgment, adjusted scores if needed.

Additionally, weights were assigned to each factor based on relative importance as determined by input from audit staff (See Attachment B – Calculation of Weights Used for Risk Factors).

An increase in risk score was calculated for activities that have not been audited in the prior five fiscal years.

The final step in completing the Citywide Risk Assessment was to calculate the total risk score for each Auditable Unit (list of the potential audits) in order of highest risk score to the lowest by tabulating the information gathered from the questionnaires and applying the weights assigned to the risk factors. We then calculated the overall risk score for each Activity Group, by stratifying the resulting rating in descending order by tenths, and identifying the top 30 percent (or those ranking 10, 9, or 8) as High Risk. The next 40 percent (ranking 7, 6, 5, or 4) were identified as Medium Risk, and the bottom 30 percent (score of 3, 2 or 1) of risk scores were ranked as Low Risk (See Attachment C – Citywide Risk Assessment).

Other Risk and Audit Factors Considered

In addition to the risk assessment model, we also considered potential vulnerability to fraud and risk factors that could impede the achievement of a department's mission, goals, and objectives. To assess risks of fraud, we conducted fraud and risk assessment interviews of key City personnel. We also considered past audit report findings, reviewed other entities' audit reports, and researched trending municipal issues.

Interpreting Risk Assessment Results

The weighted scores for ten risk factors were tabulated for each significant Departmental Activity Group identified in Attachment C – Citywide Risk Assessment. The risk assessment scores and information gathered during the interviews with key personnel were considered when preparing the Audit Work Plan – FY 2018 that follows. The departments and Activity Groups with a high risk score merely indicates that the services they provide, or the functions they are responsible for, are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, or a high degree of public interest. A high risk score does not mean that an Activity Group is being managed ineffectively or that it is not functioning properly. High risk areas may indicate opportunities to address activities which are mission critical, provide substantial support for other internal City operations, reflect high public need, or consume significant financial resources. The overall results identify the activities with the highest risk factors that may warrant and benefit from additional management action or audit services.

Audit Work Plan (July 2017 through June 2018)

In FY 2018, we are proposing an ambitious work plan to address areas of critical importance to the City. The following Audit Work Plan includes our scheduled performance audits as well as additional audit activities. Included is the tentative audit objective for each assignment and estimated audit hours.

We will perform an in depth risk assessment on each activity group selected for audit to ensure our audit objective covers the areas of highest risk for that Activity Group and adjust the audit objective, procedures, and hours accordingly. Performance audit objectives vary widely and may include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and prospective analyses. Our estimated audit hours for each audit activity are based on an analysis of average audit hours for our prior year's audits, and our knowledge of the complexity of the Activity Groups selected for audit. The actual hours may vary based on the audit scope determined by the detailed risk assessment for each engagement, as well as the extent and complexity of findings revealed during audit testing.

Additions to Audit Work Plan

Requests to add audits to the Audit Work Plan during the fiscal year will be presented to the Audit Committee with a City Auditor analysis of the impact the proposed audit will have on the other audits on the Work Plan. Audit priority will be given to those requests that pertain to the health and safety of residents and City employees, potential for significant financial impact, or issues of integrity.

Audit Work Plan – Fiscal Year 2018

PERFORMANCE AUDITS FY 2018 – CARRY OVER FROM FY 2017 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Line # ¹	Risk Score	Activity Group Audit	Audit Objectives	FY 2018 Audit Hours	Status
1	6 12 32	823 738 658	Capital Improvements Program (CIP) – Lifeguard Tower	The objective for this audit is to determine why the Lifeguard Tower at La Jolla Cove exceeded the budget and timeline for completion.	200	Report Writing
2	61 107 113	571 457 433	Economic Development - Business and Industry Incentive (BII) Program	The objectives for this audit are to evaluate internal controls over Business Industry incentives provided through the BII, and the effectiveness of incentives offered.	400	Report Writing
3	80	528	Communications	The objectives for this audit are to determine the accuracy of the Communications Department's charges for services to the City's Enterprise funds and determine if the Enterprise Fund departments have had an increase in consultant costs for communication-related services.	300	Fieldwork
4	83	523	Corporate Partnerships & Development	The objective for this audit is to determine the efficiency and effectiveness of the City's grant management.	600	Fieldwork
5	11 41 43	740 620 608	Park and Recreation	The objectives for this audit are to determine the efficiency and effectiveness of Park and Recreation's efforts to maintain park ground and facilities and determine if factors exist that impact the equitability of park services throughout the City.	950	Fieldwork

¹ Risk Assessment scores and line number information for the carry over audits are from the FY17 Risk Assessment.

PERFORMANCE AUDITS FY 2018 – CARRY OVER FROM FY 2017 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln # ¹	Risk Score	Activity Group Audit	Audit Objectives	FY 2018 Audit Hours	Status
6	1	935	Transportation & Storm Water – Storm Water	The objectives for this audit are to evaluate the Storm Water Division's asset management and revenue generation strategies.	1,200	Fieldwork
7	60	576	Facilities Financing - Development Impact Fees (DIF)	The tentative objective for this audit is to determine if DIF revenues are used in compliance with applicable regulations and policies, and whether Financing Plans are regularly updated to ensure the proposed projects match current community needs / priorities.	1,200	Planning

¹ Risk Assessment scores and line number information for the carry over audits are from the FY17 Risk Assessment.

PERFORMANCE AUDITS FY 2018 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2018 Audit Hours	Status
8	62	585	City's Fiscal Sustainability and Financial Condition	The objective for this audit is to review the fiscal sustainability and financial condition of the City of San Diego by analyzing trends in the City's financial data over a 10-year period.	600	Not Started
9	85 23	530 700	Transportation Storm Water – Transportation Engineering Ops Division and Streets Division	The tentative objective for this audit is to determine the efficiency and effectiveness of the City's Curb Painting process/program.	600	Not Started
10	52	606	Public Utilities – Customer Support Service Division	The tentative objective for this audit is to determine the efficiency and effectiveness of the Customer Support Division call center – call wait times and customer service.	800	Not Started
11	33	660	Public Utilities - Water Operations - Construction & Maintenance	The tentative objective for this audit is to determine the efficiency and effectiveness of the Water Meter Cover Replacement Process.	800	Not Started
12	97 110 116	493 457 433	Economic Development – Climate Action Plan	The tentative objective for this audit is to evaluate the appropriateness and accuracy of performance measures and targets used to determine Climate Action Plan progress.	1,200	Not Started
13	9 22	791 700	San Diego Police Department	The tentative objective for this audit is to determine the efficiency, effectiveness, and equity of the enforcement of the Youth Curfew Program.	1,200	Not Started
14	47	630	Real Estate Assets – Leased and Surplus Properties	The tentative objective for this audit is to evaluate the management of City owned surplus and leased property, including lease holdovers.	1,400	Not Started

PERFORMANCE AUDITS FY 2018 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2018 Audit Hours	Status
15	13	753	Fleet Services – Vehicle Acquisition	The tentative objective for this audit is to determine the efficiency and effectiveness of the Fleet Acquisition process.	1,800	Not Started
16	20	704	Community Planning Group Audit ²	The tentative objective for this audit is to review the community planning group composition and determine if there is proper representation within the community planning groups as outlined in City policy.	1,800	Not Started
17	109 90 53	459 516 601	Human Capital Audit – Office of the Chief Operating Officer / Personnel/ Human Resources	The tentative objective for this audit is to review the efficiency and effectiveness of the City's recruitment, retention, development, and compensation of employees. Because the subject matter is broad, this is the first of a series of audits reviewing various aspects of human capital issues.	1,800	Not Started

² This audit replaced the Risk Management – Public Liability Audit as motioned during the July 26, 2017 Audit Committee Meeting.

ADDITIONAL AUDIT ACTIVITIES FY 2018						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2018 Audit Hours	Status
18	N/A	N/A	Fraud, Waste and Abuse Hotline	The Office of the City Auditor administers the City's Fraud Hotline to provide individuals a way to confidentially report evidence of fraud, waste or abuse involving City of San Diego employees or operations. Investigations are performed for all material accusations.	3,100	On-going
19	N/A	N/A	Follow-up on Previously Issued Audit Reports	The Office of the City Auditor tracks and follows-up on all audit recommendations to determine if they were properly implemented by City management.	800	On-going
20	N/A	N/A	IT Audits	The Office of the City Auditor will conduct a Risk Assessment on the City's IT Infrastructure and based on the level of risk the OCA will create a schedule of on-going IT audits.	3,210 ²	Not Started
21	N/A	N/A	Annual Mission Bay Fund Audit FY17	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.	420	Not Started
22	N/A	N/A	Annual Central Stores Inventory Audit FY18	San Diego Municipal Code Section §22.0501 requires an annual count of inventory in City storerooms and warehouses. The objective of this audit is to confirm the valuation of Central Stores inventory.	20	Not Started
Total Planned Audit Hours for FY 2018					24,400	

² These hours include 110 hours allocated to the IT Risk Assessment.

Next Steps

I will provide the Audit Committee with monthly activity reports describing the status and progress towards completing the audit assignments listed, as well as quarterly fraud hotline statistics reports. The Audit Committee will receive the results of all completed audits in the form of an audit report, and I will present audit results at scheduled Audit Committee and City Council meetings upon request.

Respectfully submitted,

A handwritten signature in black ink that reads "Eduardo Luna". The signature is written in a cursive, flowing style.

Eduardo Luna
City Auditor

Attachment A

Office of the City Auditor
Annual Risk Assessment
Management Questionnaire

1. To what extent does your activity group interface with the external public?

Description / Purpose: *Assess how frequently your activity group works/interacts directly with the public or City residents. Little to no interaction is not a negative indicator, but rather an indicator that your activity group serves internal customers – internal customer interaction is addressed in question 3.*

- a. None.
- b. Rarely or infrequently.
- c. Monthly to quarterly level of interface.
- d. Weekly level of interface.
- e. Continual interface with the external public several times daily or more.

2. To what extent is your activity group considered to be “mission critical” for the department to achieve its goals and objectives?

Description / Purpose: *Ascertain the significance that your activity group plays in your department’s overall mission relative to other activity groups. Little to no contribution is not a negative indicator, but rather an indicator that your activity group may provide services and be focused on other internal customers.*

- a. No contribution towards the department’s goals / objectives.
- b. Minimal contribution towards attaining the department’s goals and objectives.
- c. Moderate contribution towards attaining the department’s goals and objectives.
- d. Significant contribution towards attaining the department’s goals and
- e. The success of the department’s goals and objectives is fully dependent on this activity group.

3. To what extent does your activity group support internal operations or are considered critical to achieving the objectives of other entity’s/department’s mission/goals?

Description / Purpose: *Determine the level of support and role your department plays in helping other departments achieve their overall mission. This question identifies the interconnectedness that one activity group has with other internal operations.*

- a. No support provided to other operations / departments.
- b. Infrequent (i.e. annual) support provided to other operations / departments.
- c. Periodic (i.e. monthly) support provided to other operations / departments.
- d. Regular (i.e. weekly) support provided to other operations / departments.
- e. Ongoing support provided to other operations / departments every day.

To what extent would failure to achieve your activity group’s mission or goals lead to public displeasure or negative media coverage?

Description / Purpose: Assess how the activity group’s level of visibility to the public, public interest in the group’s activities, interest of the media, or other public safety related factors would lead to an increased potential loss or embarrassment if the activity group did not perform its critical mission or goals. This could also be called the newspaper test – how much negative press or public disapproval would a failure cause?

- a. No risk of loss or embarrassment.
- b. Low risk of loss or embarrassment.
- c. Moderate risk of loss or embarrassment.
- d. Significant risk of loss or embarrassment.
- e. Very high risk of loss or embarrassment.

4. To what extent is there potential loss due to the cash or cash convertible nature of your activity group’s transactions?

Description / Purpose: Assess the risk associated with cash or cash-convertible assets. Be sure to factor in the amount of cash collected as compared to business transacted by other means (credit card, electronic funds transfer, invoice, journal entry, etc), as well as risks associated with the volume, type and nature of existing assets that are susceptible to theft such as equipment, supplies and inventories.

- a. None.
- b. Minimal amount of cash transactions or assets are difficult to convert to cash.
- c. Moderate amount of cash transactions or assets can be converted to cash with some difficulty.
- d. Nature of operations is primarily cash or assets are easily converted to cash.
- e. Fully cash or cash equivalent operations.

5. To what extent does your activity group track activity performance / metrics?

Description / Purpose: Determine the extent to which your activity group captures, assesses, and responds to performance measurement data.

- a. We continuously capture performance metrics on key operations, assess achievement of goals and trends in the information, and adjust operations to improve upon our performance in all key areas.
- b. We track performance information in all key operations, assess and use data to improve operations, but we do not engage this process in a continuous, fluid manner.
- c. We track performance information in all our key operations and may assess data to some extent, but we do not use data to improve performance in all key areas.
- d. We collect some performance information, but the information does not account for all our key operations or we do not assess the data.
- e. We do not track performance measures or metrics.

6. To what extent do regulations affect or have impact on operations?

Description / Purpose: Assess how government regulations (federal, state, or local) impact your activity group operations and the exposure to sanctions and potential penalties for noncompliance. Please be sure to factor in the complexity, volume, and change in regulations, including ordinances, municipal codes, administrative regulations, MOUs, federal and state laws and regulations, contract conditions, and grant provisions that pertain to your department..

- a. None.
- b. Few regulations and little risk of noncompliance.
- c. Risk of either substantial regulations or significant penalties.
- d. Complex, voluminous, or frequently changing regulations with significant penalties.
- e. Heavily regulated with serious consequences for noncompliance.

The information detailed below was obtained from the FY 2018 Proposed Budget and scored accordingly.

7. Total number of budgeted full time employees (FTEs) for this Activity Group

- a. None.
- b. Greater than 0 to 10.
- c. Greater than 10 to 25.
- d. Greater than 25 to 75.
- e. Greater than 75.

8. Total annual budgeted revenues for this Activity Group

- a. \$0 to \$500,000.
- b. \$500,001 to \$5,000,000.
- c. \$5,000,001 to \$10,000,000.
- d. \$10,000,001 to \$25,000,000.
- e. Greater than \$25,000,000.

9. Total annual budgeted expenditures for this Activity Group

- a. \$0 to \$1,000,000.
- b. \$1,000,001 to \$10,000,000.
- c. \$10,000,001 to \$25,000,000.
- d. \$25,000,001 to \$40,000,000.
- e. Greater than \$40,000,000.

CITY OF SAN DIEGO
 Citywide Risk Assessment FY2017
 Calculation of Weights Used for Risk Factors (Based on City Auditor Staff Input)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Total	Percent	Weight	Maximum Possible Score [1]
COMPARATIVE RISK FACTORS	Interface with the external public.	"Mission critical" nature of activity group for the department to achieve its goals and objectives.	Support of internal operations is considered critical to achieving the objectives of other entity's/department's mission/goals.	Failure to achieve the activity group's mission or goals leads to public displeasure or negative media coverage.	Potential loss due to the cash or cash convertible nature of your activity group's transactions.	Activity group's tracking of activity performance / metrics.	Regulations affect or impact on operations.	Number of Budgeted Employees (FTE).	Budgeted Annual Revenues.	Budgeted Annual Expenses.				
1. Interface with the external public.		3	3	5	4	4	6	5	2	0	32	6.49%	6	54
2. "Mission critical" nature of activity group for the department to achieve its goals and objectives.	8		8	9	7	6	8	7	5	4	62	12.58%	13	117
3. Support of internal operations is considered critical to achieving the objectives of other entity's/department's mission/goals.	8	3		8	6	7	9	8	4	2	55	11.16%	11	99
4. Failure to achieve the activity group's mission or goals leads to public displeasure or negative media coverage.	6	2	3		6	6	6	6	1	0	36	7.30%	7	63
5. Potential loss due to the cash or cash convertible nature of your activity group's transactions.	7	4	5	5		5	7	6	2	2	43	8.72%	9	81
6. Activity group's tracking of activity performance / metrics.	7	5	4	5	6		8	4	1	0	40	8.11%	8	72
7. Regulations affect or impact on operations.	5	3	2	5	4	3		5	2	0	29	5.88%	6	54
8. Number of Budgeted Employees (FTE).	6	4	3	5	5	7	6		2	0	38	7.71%	8	72
9. Budgeted Annual Revenues.	9	6	7	10	9	10	9	9		2	71	14.40%	14	126
10. Budgeted Annual Expenses.	11	7	9	11	9	11	11	9	9		87	17.65%	18	162
Total	67	37	44	63	56	59	70	59	28	10	493	100.0%	100	900

Notes:

Eleven staff members in the Office of the City Auditor were asked to record if they felt the factors listed on the left of this schedule has a greater level of inherent risk when compared to the factor listed on top of the schedule. The numbers above represent the results of this survey and will be used to calculate the weighted risk factors in the Citywide Risk Assessment.

e.g. The items highlighted above show that 11 people felt that the Budgeted Annual Expenses has greater inherent risk to a department's Interface with the external public, and 7 people felt that the Budgeted Annual Expenses has greater inherent risk than "mission critical" activities for a department to achieve their goals and objectives.

[1] City management was asked to answer a questionnaire for each of their Activity Groups, which had risk scores of 0, 3, 5, 7, 9, (with 0 as low risk and 9 as highest risk) for each of the 10 risk factors listed above (See Citywide Risk Assessment Questionnaire). The highest score that a single risk factor can be given is 9 multiplied by its weighted factor. Overall the highest risk score that an Auditable Unit can achieve is 900, as shown in the left hand column above.

City of San Diego
Citywide Risk Assessment FY 2018

Attachment C

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths		
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8					Reqs	6
1	Police	Department Operations Division	9	72	9	162	5	70	9	54	9	117	9	99	9	63	5	45	0	0	9	54	736	184	920	10
2	Public Utilities	Water System Operations	9	72	9	162	3	42	9	54	9	117	7	77	9	63	3	27	3	24	9	54	692	173	865	10
3	Fleet Services	Fleet Maintenance	9	72	9	162	9	126	0	0	7	91	9	99	7	49	5	45	0	0	7	42	686	172	858	10
4	Park & Recreation	Open Space	7	56	9	162	5	70	9	54	7	91	5	55	9	63	3	27	5	40	9	54	672	168	840	10
5	Public Works - Engineering & Capital Projects	Architectural Engineering & Parks	7	56	7	126	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	666	167	833	10
6	Police	Centralized Investigations Division	9	72	9	162	3	42	9	54	9	117	5	55	9	63	3	27	3	24	7	42	658	165	823	10
7	City Attorney	Civil Advisory	7	56	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	638	160	798	10
8	Public Utilities	WWTD	9	72	9	162	0	0	7	42	9	117	5	55	9	63	5	45	3	24	9	54	634	159	793	10
9	Police	Neighborhood Policing Division	9	72	9	162	0	0	9	54	9	117	9	99	9	63	0	0	3	24	7	42	633	158	791	10
10	Public Utilities	EMTS	9	72	9	162	0	0	9	54	9	117	7	77	9	63	0	0	3	24	9	54	623	156	779	10
11	City Attorney	Criminal Litigation	9	72	7	126	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	612	153	765	10
12	Environmental Services	Disposal & Environmental Protection	9	72	9	162	7	98	9	54	7	91	9	99	9	63	5	45	3	24	9	54	762		762	10
13	Fleet Services	Vehicle Acquisition	0	0	9	162	7	98	0	0	7	91	9	99	7	49	5	45	5	40	3	18	602	151	753	10
14	Park & Recreation	Developed Regional Parks	9	72	9	162	7	98	9	54	7	91	7	77	9	63	5	45	7	56	5	30	748		748	10
15	Public Works - Engineering & Capital Projects	Construction Management & Field Services	9	72	9	162	7	98	9	54	9	117	9	99	9	63	3	27	0	0	9	54	746		746	10
16	Development Services	Engineering	7	56	7	126	5	70	9	54	9	117	9	99	5	35	0	0	0	5	30	587	147	734	10	
17	City Attorney	Civil Litigation	5	40	7	126	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	580	145	725	9
18	Transportation & Storm Water	Storm Water	9	72	9	162	5	70	9	54	9	117	7	77	9	63	3	27	3	24	9	54	720		720	9
19	Transportation & Storm Water	Admin & Right-of-Way Coordination	5	40	9	162	9	126	9	54	9	117	7	77	9	63	3	27	3	24	3	18	708		708	9
20	Planning		5	40	7	126	3	42	9	54	9	117	5	55	9	63	0	0	3	24	7	42	563	141	704	9
21	QUALCOMM Stadium		5	40	7	126	5	70	9	54	5	65	7	77	7	49	3	27	3	24	5	30	562	141	703	9
22	Police	Traffic, Youth & Event Services	9	72	9	162	7	98	9	54	7	91	7	77	7	49	3	27	5	40	5	30	700		700	9
23	Transportation & Storm Water	Street	9	72	9	162	7	98	9	54	9	117	7	77	9	63	3	27	0	0	5	30	700		700	9
24	Park & Recreation	Environmental Growth 2/3	0	0	7	126	3	42	9	54	7	91	5	55	9	63	3	27	5	40	9	54	552	138	690	9
25	Police	Patrol Operations Division	9	72	9	162	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	690		690	9
26	Public Utilities	Public Utilities	5	40	9	162	9	126	7	42	7	91	7	77	7	49	5	45	0	0	9	54	686		686	9
27	Public Works - Engineering & Capital Projects	Project Implementation	9	72	7	126	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	682		682	9
28	Public Works - Engineering & Capital Projects	Right-of-Way Design	9	72	7	126	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	682		682	9
29	City Attorney	Administration	5	40	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	544	136	680	9
30	City Attorney	Community Justice	5	40	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	544	136	680	9
31	Public Utilities	Pure Water	3	24	7	126	0	0	7	42	7	91	9	99	7	49	3	27	3	24	9	54	536	134	670	9
32	Public Utilities	EPM	5	40	7	126	0	0	7	42	7	91	9	99	7	49	3	27	3	24	5	30	528	132	660	9
33	Public Utilities	Water Operations - Construction & Maint.	9	72	9	162	0	0	9	54	9	117	9	99	9	63	3	27	3	24	7	42	660		660	8
34	Development Services	Building & Safety	9	72	7	126	7	98	9	54	9	117	7	77	7	49	0	0	3	24	7	42	659		659	8
35	Fire-Rescue	Lifeguard Services	9	72	7	126	5	70	9	54	9	117	9	99	9	63	3	27	0	0	5	30	658		658	8
36	Park & Recreation	Community Parks II	9	72	9	162	3	42	9	54	7	91	5	55	7	49	5	45	7	56	5	30	656		656	8
37	Environmental Services	Environmental Services	5	40	5	90	5	70	9	54	5	65	9	99	7	49	0	0	3	24	5	30	521	130	651	8
38	City Clerk	Elections & Information Services	3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	516	129	645	8
39	Park & Recreation	Community Parks I	9	72	9	162	3	42	9	54	7	91	5	55	7	49	5	45	7	56	3	18	644		644	8
40	Fire-Rescue	Emergency Operations	9	72	9	162	3	42	9	54	9	117	7	77	7	49	3	27	0	0	7	42	642		642	8
41	Emergency Medical Services		3	24	7	126	5	70	9	54	7	91	5	55	7	49	0	0	0	7	42	511	128	639	8	
42	Public Works - General Services	Facilities	9	72	7	126	3	42	3	18	9	117	9	99	7	49	5	45	5	40	5	30	638		638	8
43	Public Utilities	Long Range Planning	7	56	7	126	0	0	9	54	7	91	7	77	7	49	3	27	0	0	5	30	510	128	638	8
44	Development Services	Administration & Support Services	5	40	7	126	3	42	9	54	9	117	0	0	7	49	3	27	3	24	5	30	509	127	636	8
45	Office of the Mayor		5	40	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	508	127	635	8

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths		
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8					Reqs	6
46	City Clerk	Legislative Services	3	24	3	54	0	0	7	42	9	117	9	99	9	63	3	27	3	24	9	54	504	126	630	8
47	Real Estate Assets		5	40	5	90	9	126	7	42	9	117	9	99	5	35	3	27	3	24	5	30	630		630	8
48	San Diego Housing Commission		9	72	9	162	9	126	9	54	5	65	5	55	5	35	3	27	0	0	5	30	626		626	8
49	City Clerk	Administration	0	0	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	492	123	615	7
50	Public Works - Engineering & Capital Projects	Project & Operational Support	7	56	7	126	5	70	7	42	7	91	9	99	7	49	3	27	3	24	5	30	614		614	7
51	PETCO Park		0	0	7	126	5	70	5	30	7	91	7	77	3	21	0	0	7	56	3	18	489	122	611	7
52	Public Utilities	Customer Support Service	9	72	7	126	0	0	9	54	9	117	9	99	9	63	5	45	0	0	5	30	606		606	7
53	Human Resources		5	40	5	90	0	0	3	18	9	117	9	99	9	63	0	0	0	0	9	54	481	120	601	7
54	Department of Information Technology	Enterprise Resource Planning	5	40	9	162	7	98	3	18	7	91	9	99	9	63	0	0	0	0	5	30	601		601	7
55	Park & Recreation	Environmental Growth 1/3	0	0	3	54	3	42	9	54	7	91	5	55	9	63	3	27	5	40	9	54	480	120	600	7
56	Environmental Services	Collection Services	9	72	9	162	3	42	9	54	9	117	3	33	7	49	3	27	0	0	7	42	598		598	7
57	Fire-Rescue	Communications	5	40	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	5	30	598		598	7
58	Fleet Services	Fleet Administration	5	40	7	126	3	42	0	0	7	91	9	99	3	21	0	0	5	40	3	18	477	119	596	7
59	Park & Recreation	Golf Operations	9	72	7	126	5	70	9	54	5	65	5	55	7	49	7	63	3	24	3	18	596		596	7
60	Department of Information Technology	Wireless Technology Services	5	40	5	90	3	42	3	18	3	39	9	99	9	63	3	27	0	0	9	54	472	118	590	7
61	Development Services	Project Submittal & Management	7	56	5	90	3	42	9	54	7	91	9	99	9	63	3	27	3	24	7	42	588		588	7
62	Office of the Chief Financial Officer		0	0	3	54	0	0	5	30	9	117	9	99	9	63	3	27	3	24	9	54	468	117	585	7
63	Library	Central Library	9	72	7	126	3	42	9	54	9	117	5	55	7	49	3	27	3	24	3	18	584		584	7
64	Public Utilities	FIT	7	56	9	162	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	582		582	7
65	City Clerk	Records Management	3	24	3	54	0	0	5	30	9	117	9	99	9	63	0	0	3	24	9	54	465	116	581	6
66	City Treasurer	Delinquent Accounts	5	40	3	54	3	42	9	54	7	91	9	99	3	21	5	45	0	0	3	18	464	116	580	6
67	Library	Branch Libraries	9	72	9	162	0	0	9	54	9	117	5	55	7	49	3	27	3	24	3	18	578		578	6
68	City Retirement System		5	40	5	90	0	0	5	30	9	117	5	55	7	49	3	27	3	24	5	30	462	116	578	6
69	Environmental Services	Waste Reduction	5	40	7	126	3	42	9	54	9	117	5	55	7	49	3	27	3	24	7	42	576		576	6
70	Department of Information Technology	Information Technology	5	40	5	90	3	42	9	54	7	91	9	99	9	63	0	0	5	40	9	54	573		573	6
71	Citywide Other/Special Funds		0	0	9	162	9	126	3	18	9	117	5	55	5	35	0	0	3	24	5	30	567		567	6
72	Purchasing & Contracting	Central Stores	3	24	7	126	3	42	9	54	7	91	9	99	7	49	7	63	0	0	3	18	566		566	6
73	Commission for Arts & Culture		0	0	3	54	0	0	9	54	9	117	7	77	9	63	3	27	5	40	3	18	450	113	563	6
74	Fire-Rescue	Administrative Operations	5	40	3	54	3	42	9	54	7	91	9	99	9	63	3	27	7	56	5	30	556		556	6
75	Special Promotional Programs	Safety & Maint - Visitor Related Facilities	0	0	9	162	0	0	0	0	7	91	5	55	7	49	0	0	7	56	5	30	443	111	554	6
76	Facilities Financing Program		3	24	3	54	5	70	9	54	9	117	9	99	7	49	3	27	3	24	5	30	548		548	6
77	Public Utilities	Wastewater Collection	9	72	9	162	0	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	547		547	6
78	Park & Recreation	Administrative Services	3	24	3	54	0	0	9	54	7	91	5	55	7	49	3	27	5	40	7	42	436	109	545	6
79	Office of the IBA		3	24	3	54	0	0	7	42	9	117	7	77	7	49	3	27	3	24	3	18	432	108	540	6
80	Police	Training/Employee Development Division	9	72	9	162	0	0	5	30	9	117	7	77	7	49	0	0	0	0	5	30	537		537	6
81	Development Services	Land Development Review	5	40	5	90	3	42	9	54	9	117	7	77	7	49	0	0	3	24	7	42	535		535	5
82	Public Works - Contracts		3	24	3	54	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	534		534	5
83	City Treasurer	Parking Meter Operations	3	24	3	54	5	70	9	54	5	65	3	33	9	63	5	45	0	0	3	18	426	107	533	5
84	Purchasing & Contracting	Equal Opportunity Contracting	3	24	3	54	0	0	9	54	7	91	9	99	7	49	0	0	3	24	5	30	425	106	531	5
85	Transportation & Storm Water	Transportation Engineering Operations	5	40	5	90	3	42	9	54	9	117	5	55	9	63	3	27	3	24	3	18	530		530	5
86	City Treasurer	Business Tax	3	24	3	54	5	70	9	54	7	91	9	99	5	35	5	45	0	0	9	54	526		526	5
87	Risk Management	Public Liability & Loss Recovery	3	24	3	54	0	0	9	54	9	117	7	77	7	49	3	27	0	0	3	18	420	105	525	5
88	Office of the Assistant COO		3	24	3	54	0	0	5	30	9	117	7	77	5	35	3	27	3	24	5	30	418	105	523	5
89	San Diego Convention Center Corporation		9	72	9	162	7	98	9	54	3	39	0	0	7	49	3	27	0	0	3	18	519		519	5
90	Personnel	Personnel Management	3	24	3	54	0	0	5	30	9	117	9	99	5	35	0	0	3	24	5	30	413	103	516	5
91	Fire-Rescue	Emergency Medical Services-Fire	0	0	3	54	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	510		510	5
92	City Comptroller	Department Management	3	24	3	54	3	42	3	18	7	91	7	77	5	35	0	0	3	24	7	42	407	102	509	5
93	Neighborhood Services		0	0	3	54	0	0	3	18	9	117	9	99	7	49	0	0	5	40	5	30	407	102	509	5
94	City Treasurer	City Treas and Suppt	3	24	3	54	0	0	7	42	7	91	7	77	5	35	3	27	3	24	5	30	404	101	505	5
95	Public Utilities	Employee Services and Quality Assurance	7	56	7	126	0	0	7	42	7	91	7	77	7	49	3	27	0	0	5	30	498		498	5
96	Special Promotional Programs	Discretionary Funding	0	0	7	126	0	0	0	0	7	91	5	55	7	49	0	0	7	56	3	18	395	99	494	5
97	Economic Development	Economic Development	3	24	5	90	3	42	7	42	9	117	7	77	5	35	0	0	3	24	7	42	493		493	4
98	Financial Management	Fiscal Planning & Analysis	0	0	3	54	0	0	3	18	9	117	9	99	7	49	0	0	3	24	5	30	391	98	489	4

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs	Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths	
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8						Regs
99	Financial Management	Personnel Expenditure Planning	0	0	3	54	0	0	3	18	9	117	9	99	7	49	0	0	3	24	5	30	391	98	489	4
100	Risk Management	Department Management	3	24	3	54	5	70	3	18	9	117	5	55	5	35	0	0	0	3	18	391	98	489	4	
101	Park & Recreation	Los Peñasquitos Reserve	0	0	0	0	0	0	9	54	7	91	5	55	9	63	3	27	5	40	9	54	384	96	480	4
102	Fire-Rescue	Community Risk Reduction	5	40	5	90	3	42	9	54	7	91	5	55	9	63	0	0	0	7	42	477		477	4	
103	Risk Management	Workers' Compensation	5	40	3	54	0	0	0	9	117	7	77	5	35	3	27	0	0	5	30	380	95	475	4	
104	City Treasurer	Investments	0	0	3	54	0	0	5	30	7	91	9	99	9	63	0	0	0	7	42	379	95	474	4	
105	Ethics Commission		0	0	3	54	0	0	9	54	9	117	3	33	9	63	0	0	7	56	0	377	94	471	4	
106	Purchasing & Contracting	Purchasing & Contracting	5	40	3	54	0	0	9	54	7	91	9	99	7	49	3	27	3	24	5	30	468		468	4
107	Personnel	Recruiting & Exam Management	3	24	3	54	0	0	9	54	9	117	9	99	5	35	3	27	3	24	5	30	464		464	4
108	Development Services	Code Enforcement	5	40	5	90	0	0	9	54	9	117	5	55	7	49	0	0	3	24	5	30	459		459	4
109	Office of the Chief Operating Officer		0	0	3	54	0	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	367	92	459	4
110	Economic Development	Community Development	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	7	42	457		457	4
111	Concourse & Parking Garage		0	0	5	90	3	42	5	30	5	65	3	33	5	35	3	27	3	24	3	18	364	91	455	4
112	City Treasurer	Treasury Accounting	3	24	3	54	0	0	7	42	7	91	9	99	5	35	0	0	0	3	18	363	91	454	4	
113	Department of Information Technology	Department of Information Technology	0	0	3	54	5	70	3	18	9	117	9	99	5	35	3	27	0	0	5	30	450		450	3
114	Personnel	Classification & Liaison	5	40	3	54	0	0	7	42	9	117	9	99	5	35	0	0	3	24	5	30	441		441	3
115	Risk Management	Employee Benefits	3	24	3	54	0	0	0	9	117	7	77	3	21	3	27	0	0	5	30	350	88	438	3	
116	Economic Development	Business Expansion, Attraction & Retention	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	3	18	433		433	3
117	Debt Management		3	24	3	54	0	0	5	30	9	117	7	77	7	49	3	27	3	24	5	30	432		432	3
118	Fire-Rescue	Special Operations	3	24	5	90	3	42	7	42	7	91	3	33	9	63	0	0	0	7	42	427		427	3	
119	Special Promotional Programs	Arts, Culture, & Community Festivals	0	0	5	90	0	0	3	18	3	39	5	55	7	49	0	0	9	72	3	18	341	85	426	3
120	Public Works - General Services	Publishing Services	3	24	3	54	3	42	0	0	7	91	9	99	5	35	3	27	3	24	5	30	426		426	3
121	Risk Management	Safety & Environmental	0	0	3	54	0	0	3	18	9	117	9	99	3	21	0	0	0	5	30	339	85	424	3	
122	City Comptroller	GF, CIP, FA, Debt & Grants	5	40	3	54	0	0	3	18	7	91	7	77	7	49	3	27	3	24	7	42	422		422	3
123	Financial Management	Systems & Training	0	0	0	0	0	0	3	18	9	117	9	99	7	49	0	0	3	24	5	30	337	84	421	3
124	Internal Operations		0	0	0	0	0	0	0	0	9	117	9	99	7	49	0	0	5	40	5	30	335	84	419	3
125	Development Services	Solid Waste Local Enforcement Agency	0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	7	42	417		417	3
126	Public Works - Engineering & Capital Projects	Engineering & Capital Projects	0	0	0	0	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	414		414	3
127	Fire-Rescue	Logistics	3	24	3	54	0	0	7	42	7	91	5	55	7	49	0	0	7	56	7	42	413		413	3
128	Fire-Rescue	Fire-Rescue	0	0	3	54	0	0	9	54	9	117	7	77	9	63	0	0	0	7	42	407		407	3	
129	City Comptroller	Proprietary	3	24	3	54	0	0	3	18	7	91	7	77	7	49	3	27	3	24	7	42	406		406	2
130	Special Events and Filming		0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	5	30	405		405	2
131	Economic Development	BID & Commercial MAD	0	0	3	54	3	42	7	42	5	65	3	33	9	63	3	27	7	56	3	18	400		400	2
132	City Comptroller	Accounts Payable	3	24	3	54	0	0	7	42	7	91	7	77	5	35	5	45	0	0	5	30	398		398	2
133	Environmental Services	Energy & Sustainability	3	24	3	54	3	42	3	18	5	65	5	55	3	21	5	45	7	56	3	18	398		398	2
134	Infrastructure/Public Works		0	0	3	54	0	0	7	42	7	91	7	77	7	49	3	27	3	24	5	30	394		394	2
135	Department of Information Technology	Enterprise IT Sourcing Operations	3	24	3	54	0	0	3	18	7	91	9	99	7	49	3	27	0	0	5	30	392		392	2
136	Financial Management	Budget Development	0	0	3	54	0	0	3	18	9	117	9	99	7	49	0	0	3	24	5	30	391		391	2
137	City Treasurer	Parking Administration	3	24	3	54	0	0	9	54	5	65	5	55	9	63	5	45	0	0	5	30	390		390	2
138	City Comptroller	Payroll	3	24	3	54	0	0	3	18	7	91	7	77	5	35	5	45	0	0	7	42	386		386	2
139	Library	Library Administration	3	24	3	54	0	0	7	42	9	117	5	55	7	49	3	27	0	0	3	18	386		386	2
140	Major Revenues		0	0	0	0	9	126	3	18	7	91	5	55	9	63	0	0	0	5	30	383		383	2	
141	Department of Information Technology	IT Contract Management	0	0	3	54	0	0	3	18	7	91	7	77	5	35	0	0	0	0	5	30	305	76	381	2
142	Financial Management	Department Management	0	0	3	54	0	0	5	30	9	117	7	77	7	49	0	0	3	24	5	30	381		381	2
143	Communications		5	40	3	54	0	0	9	54	7	91	5	55	5	35	3	27	3	24	0	0	380		380	2
144	Performance & Analytics		3	24	3	54	0	0	3	18	7	91	7	77	3	21	0	0	0	3	18	303	76	379	2	
145	City Treasurer	Parking Meter Transfers	0	0	5	90	0	0	3	18	5	65	7	77	7	49	3	27	3	24	3	18	368		368	1
146	Citywide Program Expenditures		0	0	9	162	0	0	0	0	5	65	5	55	0	0	0	0	7	56	3	18	356		356	1
147	Public Works - General Services	Administration	0	0	3	54	0	0	7	42	7	91	0	0	3	21	0	0	7	56	3	18	282	71	353	1
148	Office of Homeland Security		3	24	3	54	0	0	3	18	5	65	5	55	7	49	3	27	3	24	5	30	346		346	1
149	City Treasurer	Revenue Audit	3	24	3	54	0	0	7	42	5	65	3	33	5	35	0	0	0	0	3	18	271	68	339	1
150	Financial Management	Budget Monitoring	0	0	0	0	0	0	3	18	9	117	9	99	7	49	0	0	3	24	5	30	337		337	1

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt ExP		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths
			8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6					
151	Financial Management	CIP	0	0	0	0	0	0	3	18	9	117	9	99	7	49	0	0	3	24	5	30	337		337	1
152	Special Promotional Programs	Economic Development Programs	0	0	3	54	0	0	0	0	3	39	3	33	7	49	0	0	9	72	3	18	265	66	331	1
153	City Treasurer	Minimum Wage	0	0	3	54	0	0	9	54	3	39	0	0	7	49	0	0	3	24	5	30	250	63	313	1
154	Airports		3	24	5	90	3	42	5	30	3	39	0	0	3	21	3	27	0	0	5	30	303		303	1
155	City Treasurer	Community Parking Districts Admin	0	0	0	0	0	0	3	18	3	39	7	77	5	35	0	0	3	24	3	18	211		211	1

Note: Individual City Council Offices were not surveyed due to a conflict of interest, since the Office of the City Auditor reports directly to the Audit Committee of the City Council.

Footnotes:

- [1] FTE - Risk score associated with the number of budgeted full time employees (FTE). See Exhibit A - Management Questionnaire, question number 8.
- [2] Wt FTE - A weight (wt) of 8 was multiplied by the FTE risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 8.
- [3] Exp - Risk score associated with the amount of budgeted expenditures (Exp). See Exhibit A - Management Questionnaire, question number 10.
- [4] Wt Exp - A weight (wt) of 18 was multiplied by the Exp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 10.
- [5] Rev - Risk score associated with the amount of budgeted revenue (Rev). See Exhibit A - Management Questionnaire, question number 9.
- [6] Wt Rev - A weight (wt) of 14 was multiplied by the Rev risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 9.
- [7] ExP - Risk score associated with Interface with the external public (ExP). See Exhibit A - Management Questionnaire, question number 1.
- [8] Wt ExP - A weight (wt) of 6 was multiplied by the ExP risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 1.
- [9] MC - Risk score associated with the "Mission Critical" activities (MC). See Exhibit A - Management Questionnaire, question number 2.
- [10] Wt MC - A weight (wt) of 13 was multiplied by the MC risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 2.
- [11] InOp - Risk score associated with the Internal Operations (InOp). See Exhibit A - Management Questionnaire, question number 3.
- [12] Wt InOp - A weight (wt) of 11 was multiplied by the InOp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 3.
- [13] Pub - Risk score associated with public (Pub) exposure and interest. See Exhibit A - Management Questionnaire, question number 4.
- [14] Wt Pub - A weight (wt) of 7 was multiplied by the Pub risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 4.
- [15] Csh - Risk score associated with Cash or cash convertible (Csh). See Exhibit A - Management Questionnaire, question number 5.
- [16] Wt Csh - A weight (wt) of 9 was multiplied by the Csh risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 5.
- [17] Met - Risk score associated with Performance/Metrics (Met). See Exhibit A - Management Questionnaire, question number 6.
- [18] Wt Met - A weight (wt) of 8 was multiplied by the Met risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 6.
- [19] Regs - Risk score associated with compliance with laws and regulations (Regs). See Exhibit A - Management Questionnaire, question number 7.
- [20] Wt Regs - A weight (wt) of 6 was multiplied by the Regs risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 7.
- [21] Risk Score - This is the total risk score calculated by adding together all of the nine weighted risk scores.
- [22] Adjustment for areas never being audited or not audited within the last 5 years.
- [23] Adjusted Risk Score - This is the total adjusted risk score calculated adjusting [21] as appropriate.
- [24] Rank 10ths - The activity groups were divided into tenths. Rank 10, 9, 8 (High Risk) 7, 6, 5, 4 (Medium Risk) 3, 2, 1 (Low Risk).