
Annual Citywide Risk Assessment and Audit Work Plan

FISCAL YEAR 2022

**Office of the
City Auditor**

City of San Diego





THE CITY OF SAN DIEGO

DATE: July 22, 2021
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2022**

Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2022. This report will be presented at the July 28, 2021 Audit Committee meeting for your review and consideration. The list of 18 proposed audit assignments for FY 2022 includes performance audits regarding various City programs and activities, and other audit projects and activities such as the Fraud Waste and Abuse Hotline.

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 2022 Citywide Risk Assessment, and input from the City Council, Audit Committee, 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,

Andy Hanau
City Auditor

cc: Honorable Mayor Todd Gloria
Honorable City Councilmembers
Honorable City Attorney Mara Elliott
Jay Goldstone, Chief Operating Officer
Matthew Vespi, Chief Financial Officer
Matthew Helm, Chief Compliance Officer
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 fiscal year (FY) 2022 Citywide Risk Assessment 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 2022 Audit Work Plan.

Audit Resources

The FY 2022 budget for the Office of the City Auditor includes 22 staff members at a budgeted cost of \$4.35 million for salaries, fringe benefits, and non-personnel expenses, such as office equipment, training, and supplies. This total 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 2022, the Office will have one City Auditor, one Assistant City Auditor, one Deputy City Auditor, four Principal Performance Auditors, and thirteen performance auditors to conduct audits and investigations with an estimated 23,840 audit hours available to perform audits, follow up and report on the status of audit recommendations, and administer the Fraud, Waste, and Abuse Hotline. The estimated audit hours available were calculated as follows:

Calculation of Estimated Audit Hours Available for FY 2022

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		-40
Administrative Duties *		-106
Other Audit Related Activities **		-242
Total Annual Audit Hours Available per Auditor		1,420
Number of Auditors		Audit Hours
2	Executive Management ¹ [(2 x 1,400) – 1,500]	1,300
17	Auditors ² [(17 x 1,420) – 1,600]	22,540
Total Estimated Audit Hours Available for FY 2021		23,840

Note: Audit supervision and administrative hours for the new permanent 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; Citywide mandated trainings; and any time not attributed to a specific project or task assigned by management.

** "Other Audit Related Activities" include tasks such as responding to City Council and other stakeholder requests; preparing for presentations; and attending Audit Committee, City Council, and other stakeholder meetings; outreach stakeholder meetings; R&D for future audit issues; etc. In FY 2021, these hours have also included significant staff time spent working on high-priority OCA improvement initiatives, such as developing and implementing the Recommendation Implementation Work Plan (RIWP) process, as well as continuing work to update OCA's report format.

¹ Audit hours were reduced by 1,500 hours for executive management performing additional administrative duties.

² Audit hours were reduced by 1,600 hours for Maternity Leave, Parental Leave, and staff vacancy.

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. There are three main types: financial statement 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 Comprehensive Annual Financial Report (CAFR).

The City Auditor conducts performance audits of the City's departments, agencies, and their activities. Under Government Auditing Standards, performance audits provide objective analyses 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, efficiency, equity, 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 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 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 2022

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 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 2022 May Revise 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 10 measurable risk factors as follows:

1. Level of 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' missions 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 10 risk factors listed above. The risk scores were used for risk factors 1 through 7 (listed above), and the risk scores for risk factors 8 through 10 (FTE, Revenue, Expenses) were updated based on the FY 2022 May Revise 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 to lowest risk score 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 (ranking 3, 2 or 1) were identified as Low Risk (See Attachment C – Citywide Risk Assessment).

Interpreting Risk Assessment Results

The weighted scores for 10 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 FY 2022 Audit Work Plan that follows. If a department or Activity Group has a high risk score, this 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.

Other Risk and Audit Factors Considered

In addition to the risk assessment model, we interviewed key City personnel to consider other potential vulnerabilities and risk factors, including the risk of fraud, that could impede the achievement of a department's mission, goals, and objectives. We also considered past audit report findings, reviewed other entities' audit reports, and researched trending municipal issues. In addition, we solicited feedback on areas of interest and/or concern from the City Council, City Management, and other stakeholders.

Audit Work Plan (July 2021 through June 2022)

In FY 2022, we are proposing a 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 and adjust the audit objective, procedures, and hours accordingly. Performance audit objectives vary widely and may include assessments of program effectiveness and efficiency; equity; 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, issues of equity, or issues of integrity.

Audit Work Plan – Fiscal Year 2022

PERFORMANCE AUDITS FY 2022 – CARRY OVER FROM FY 2021 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Line #¹	Risk Score	Activity Group Audit	Audit Objectives	FY 2022 Audit Hours	Status as of July 1, 2021
1	109	459	Office of the COO - CARES Act Funding	The objectives for this audit are to determine if the City has sufficient internal controls to ensure that CARES Act funds are distributed in compliance with requirements; whether funds are being used to efficiently, effectively, and equitably address the effects of the pandemic; and evaluate whether internal controls are sufficient to mitigate fraud, waste, and abuse.	200	Report Writing
2	44	594	Real Estate Assets – Asset Acquisition	The objective for this audit is to review the City's acquisition and due diligence process for procuring new real estate assets, including the purchase of 101 Ash Street and other major acquisitions.	200	Report Writing
3	116 117	447 443	Department of Finance - User Fees	The objective for this audit is to review the process and frequency of user fee updates to determine if they are being evaluated and updated in accordance with CP 100-05 and industry best practices.	550	Report Writing
4	55	594	Real Estate Assets Department	The objectives are to (1) Evaluate whether READ's process for monitoring and transitioning expiring and holdover agreements to long term leases aligns with best practices, and (2) Evaluate whether lease contracts contain best practice lease contract clauses.	1,100	Fieldwork

¹ Risk Assessment scores and line number information for the carry over audits are from the FY 2021 Risk Assessment.

PERFORMANCE AUDITS FY 2022 – CARRY OVER FROM FY 2021 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln #²	Risk Score	Activity Group Audit	Audit Objectives	FY 2022 Audit Hours	Status
5	25 28	648 636	Parks & Recreation – Program Equity	The objectives are to (1) Determine whether the Department effectively identifies recreation programming equity needs in each community, (2) Determine whether the Department meets identified programming needs equitably through funding and staffing allocations, and (3) Determine whether the Department provides residents with equitable access to recreation programs.	1,100	Fieldwork
6	99	475	Risk Management – Workers’ Compensation	The tentative objective is to review the Workers’ Compensation and Industrial Leave claims and determine if adequate controls are in place to ensure payments are made appropriately.	2,000	Not Started
7	3 21 57	774 675 557	San Diego Police Department – Body Camera Usage	The original tentative objective of this audit was to review SDPD’s Community Policing practices. We have updated this tentative objective based and are now proposing that this audit review SDPD’s policies and procedures regarding body camera footage and determine if they are aligned with best practices and local, state, and federal regulations; and to determine whether internal controls are in place to ensure body camera footage is properly collected, maintained, and monitored by appropriate personnel and whether the appropriate audit trail is captured when information is accessed.	2,000	Not Started

² Risk Assessment scores and line number information for the carry over audits are from the FY 2021 Risk Assessment.

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8	24 53 108 134	686 601 473 403	Public Works: Engineering & Capital Projects	The original tentative objective for this audit was to evaluate the Engineering and Capital Projects Department's charges for services. We have updated this objective and we are now proposing that the objective of this audit be to determine the efficiency and effectiveness of the City's CIP project prioritization process; the extent to which the process aligns with Council Policy and best practices for allocating the City's resources; and review CIP project priority parameters within the City's Enterprise Asset Management system.	2,400	Not Started
PERFORMANCE AUDITS FY 2022 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2022 Audit Hours	Status
9	72	541	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 the 10-year period of FY 2011 to FY 2020.	400	Not Started
10	143	379	Get It Done Application	The tentative objective is to determine the efficiency and effectiveness of the City's Get It Done app and other methods of receiving and managing service requests, including areas such as response times and service levels, use of data to assess operating departments' resource adequacy, technical challenges in responding to service requests, and the effectiveness of efforts to encourage public engagement with the City via notifying the City of service needs.	1,800	Not Started
11	11	728	San Diego Police Department – Vehicle Towing Process	The tentative objective is to review the City's vehicle towing process, including evaluating towing service contracts and how the City monitors the towing process to ensure vehicles are towed appropriately, owners are charged appropriately, and that the owner vehicle retrieval process is reasonable and in line with best practices and applicable laws and/or regulations.	1,800	Not Started

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12	105	465	Development Services Department - Code Enforcement	The tentative objective is to determine the efficiency and effectiveness of the Code Enforcement Division, including areas such as response times for various types of code enforcement cases / priorities, case outcomes, and differences in caseloads and service levels across geographic areas.	1,800	Not Started
13	2 126	783 419	Homeless Strategies / Housing Commission	The tentative objectives are to determine whether the homeless services provided to the City under contracts are necessary, aligned with best practices; whether the contracts include adequate performance measures; whether the City verifies contract compliance; whether services provided by different vendors are coordinated effectively; and whether the contracts are awarded through appropriate and effective bidding processes.	2,200	Not Started
ADDITIONAL AUDIT ACTIVITIES FY 2022						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2022 Audit Hours	Status
14	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.	2,960	On-going
15	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.	1,400	On-going
16	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. See the FY 2022 IT Risk Assessment for more information.	1,570	Not Started

Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2022

17	N/A	N/A	Annual Mission Bay Fund Audit FY 2021	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.	300	Not Started
18	N/A	N/A	Annual Central Stores Inventory Audit FY22	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 2022					23,840	

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 our Office will present audit results at scheduled Audit Committee and City Council meetings upon request.

Respectfully submitted,



Andy Hanau
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 objectives
- 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 is 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

4. 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

5. 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

6. 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.

7. 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 2021 May Revise Budget and scored accordingly.

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

- a. None
- b. 0 to 10
- c. 11 to 25
- d. 26 to 75
- e. Greater than 75

9. 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

10. 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 FY2020
Calculation of Weights Used for Risk Factors (Based on City Auditor Staff Input)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				
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.	Total	Percent	Weight	Maximum Possible Score [1]
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 2022

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		Wt Regs		Risk Score	Adjusted	Rank	
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6	Score	Risk Score	10ths	
1	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	173.0	865	10
2	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	156.5	783	10
3	Police	Police Operations	9	72	9	162	7	98	9	54	9	117	9	99	9	63	5	45	0	0	9	54	764		764	10
4	Environmental Services	Disposal & Environmental Protection	9	72	7	126	9	126	9	54	7	91	9	99	9	63	5	45	3	24	9	54	754		754	10
5	City Attorney	Civil Advisory	7	56	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	602	150.5	753	10
6	City Attorney	Civil Litigation	7	56	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	602	150.5	753	10
7	READ-Facilities Services		9	72	5	90	3	42	3	18	9	117	9	99	7	49	5	45	5	40	5	30	602	150.5	753	10
8	Parks & 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
9	Stormwater		9	72	9	162	7	98	9	54	9	117	7	77	9	63	3	27	3	24	9	54	748		748	10
10	Parks & Recreation	Open Space	7	56	9	162	9	126	9	54	7	91	5	55	9	63	3	27	5	40	9	54	728		728	10
11	Police	Traffic, Youth & Event Services	9	72	9	162	9	126	9	54	7	91	7	77	7	49	3	27	5	40	5	30	728		728	10
12	Transportation	Street	9	72	9	162	9	126	9	54	9	117	7	77	9	63	3	27	0	0	5	30	728		728	10
13	City Treasurer	Business Tax	3	24	3	54	9	126	9	54	7	91	9	99	5	35	5	45	0	0	9	54	582	145.5	728	10
14	City Attorney	Criminal Litigation	9	72	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	576	144.0	720	10
15	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	141.8	709	10
16	Transportation	Admin & Right-of-Way Management	5	40	9	162	9	126	9	54	9	117	7	77	9	63	3	27	3	24	3	18	708		708	10
17	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
18	Fire-Rescue	Lifeguard Services	9	72	7	126	7	98	9	54	9	117	9	99	9	63	3	27	0	0	5	30	686		686	9
19	Police	Centralized Investigations Division	9	72	9	162	5	70	9	54	9	117	5	55	9	63	3	27	3	24	7	42	686		686	9
20	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
21	Redevelopment Agency		0	0	9	162	7	98	5	30	7	91	7	77	5	35	0	0	3	24	5	30	547	136.8	684	9
22	Engineering & Capital Projects	Business Operations & Fiscal Services	7	56	7	126	9	126	9	54	9	117	3	33	9	63	3	27	3	24	9	54	680		680	9
23	Fire-Rescue	Emergency Operations	9	72	9	162	5	70	9	54	9	117	7	77	7	49	3	27	0	0	7	42	670		670	9
24	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	9
25	Development Services	Cannabis Permit Bureau	0	0	3	54	0	0	9	54	9	117	7	77	7	49	5	45	9	72	9	54	522	130.5	653	9
26	Fleet Operations	Fleet Maintenance	9	72	7	126	9	126	0	0	7	91	9	99	7	49	5	45	0	0	7	42	650		650	9
27	Department of Information Technology	Department of Information Technology	3	24	9	162	9	126	3	18	9	117	9	99	5	35	3	27	0	0	5	30	638		638	9
28	City Attorney	Community Justice	5	40	3	54	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	508	127.0	635	9
29	City Attorney	Management/Administration	5	40	3	54	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	508	127.0	635	9
30	Public Utilities	WWTD	9	72	9	162	0	0	7	42	9	117	5	55	9	63	5	45	3	24	9	54	634		634	9
31	Police	Support Operations	9	72	9	162	0	0	9	54	9	117	9	99	9	63	0	0	3	24	7	42	633		633	9
32	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	126.0	630	8
33	Fleet Operations	Vehicle Acquisition	0	0	9	162	9	126	0	0	7	91	9	99	7	49	5	45	5	40	3	18	630		630	8
34	Emergency Medical Services		3	24	5	90	7	98	9	54	7	91	5	55	7	49	0	0	0	7	42	503	125.8	629	8	
35	Public Utilities	Pure Water Program Management	3	24	5	90	0	0	7	42	7	91	9	99	7	49	3	27	3	24	9	54	500	125.0	625	8
36	Parks & Recreation	Community Parks II	9	72	7	126	3	42	9	54	7	91	5	55	7	49	5	45	7	56	5	30	620		620	8
37	City Clerk	Administration	0	0	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	492	123.0	615	8
38	Office of the Mayor		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	8
39	Parks & Recreation	Community Parks I	9	72	7	126	3	42	9	54	7	91	5	55	7	49	5	45	7	56	3	18	608		608	8
40	Engineering & Capital Projects	Construction Management & Field Engineer	9	72	7	126	3	42	9	54	9	117	5	55	9	63	0	0	3	24	9	54	607		607	8
41	PETCO Park		0	0	5	90	7	98	5	30	7	91	7	77	3	21	0	0	7	56	3	18	481	120.3	601	8
42	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	8

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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										
43	Mobility		3	24	3	54	3	42	7	42	9	117	5	55	7	49	3	27	3	24	7	42	476	119.0	595	8
44	Real Estate Assets		5	40	3	54	9	126	7	42	9	117	9	99	5	35	3	27	3	24	5	30	594		594	8
45	Department of Information Technology	Enterprise Resource Planning	5	40	7	126	9	126	3	18	7	91	9	99	9	63	0	0	0	0	5	30	593		593	8
46	Police	Neighborhood Policing	7	56	7	126	0	0	9	54	9	117	9	99	9	63	0	0	3	24	9	54	593		593	8
47	Parks & Recreation	Golf Operations	9	72	5	90	7	98	9	54	5	65	5	55	7	49	7	63	3	24	3	18	588		588	8
48	Public Utilities	EMTS	9	72	7	126	0	0	9	54	9	117	7	77	9	63	0	0	3	24	9	54	587		587	7
49	Fire-Rescue	Administrative Operations	5	40	3	54	5	70	9	54	7	91	9	99	9	63	3	27	7	56	5	30	584		584	7
50	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	116.3	581	7
51	Public Utilities	Pure Water Operations	3	24	3	54	0	0	7	42	7	91	9	99	7	49	3	27	3	24	9	54	464	116.0	580	7
52	Fire-Rescue	Communications	7	56	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	5	30	578		578	7
53	Public Facilities Planning		3	24	3	54	7	98	9	54	9	117	9	99	7	49	3	27	3	24	5	30	576		576	7
54	Environmental Services	Waste Reduction	9	72	5	90	3	42	9	54	9	117	5	55	7	49	3	27	3	24	7	42	572		572	7
55	Parks & Recreation	Environmental Growth 2/3	0	0	5	90	7	98	9	54	7	91	5	55	9	63	3	27	5	40	9	54	572		572	7
56	Public Utilities	Customer Support Service	9	72	5	90	0	0	9	54	9	117	9	99	9	63	5	45	0	0	5	30	570		570	7
57	City Treasurer	Parking Meter Operations	3	24	3	54	7	98	9	54	5	65	3	33	9	63	5	45	0	0	3	18	454	113.5	568	7
58	Engineering & Capital Projects	Engineering Support & Technical Services	9	72	5	90	3	42	3	18	9	117	3	33	5	35	9	81	3	24	9	54	566		566	7
59	Development Services	Building & Safety	9	72	7	126	0	0	9	54	9	117	7	77	7	49	0	0	3	24	7	42	561		561	7
60	Public Utilities	EPM	9	72	7	126	0	0	7	42	7	91	9	99	7	49	3	27	3	24	5	30	560		560	7
61	Transportation	Traffic Engineering	5	40	5	90	5	70	9	54	9	117	5	55	9	63	3	27	3	24	3	18	558		558	7
62	Development Services	Business Operations Support Services	5	40	5	90	9	126	9	54	9	117	0	0	7	49	3	27	3	24	5	30	557		557	7
63	Planning		5	40	5	90	5	70	9	54	9	117	5	55	9	63	0	0	3	24	7	42	555		555	7
64	Special Promotional Programs	Support to Other Funds	0	0	9	162	0	0	0	0	7	91	5	55	7	49	0	0	7	56	5	30	443	110.8	554	6
65	Development Services	Project Submittal & Management	7	56	3	54	3	42	9	54	7	91	9	99	9	63	3	27	3	24	7	42	552		552	6
66	Environmental Services	Environmental Services	5	40	5	90	7	98	9	54	5	65	9	99	7	49	0	0	3	24	5	30	549		549	6
67	San Diego Convention Center Corporation		0	0	7	126	9	126	9	54	3	39	0	0	7	49	3	27	0	0	3	18	439	109.8	549	6
68	Library	Central Library	9	72	5	90	3	42	9	54	9	117	5	55	7	49	3	27	3	24	3	18	548		548	6
69	City Clerk	Elections & Information Services	0	0	0	0	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	438	109.5	548	6
70	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
71	Library	Branch Libraries	9	72	7	126	0	0	9	54	9	117	5	55	7	49	3	27	3	24	3	18	542		542	6
72	Office of the Chief Operating Officer		3	24	3	54	3	42	5	30	9	117	7	77	5	35	0	0	3	24	5	30	433	108.3	541	6
73	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	108.0	540	6
74	Development Services	Engineering	9	72	5	90	3	42	9	54	9	117	9	99	5	35	0	0	0	0	5	30	539		539	6
75	Department of Information Technology	Information Technology	5	40	3	54	3	42	9	54	7	91	9	99	9	63	0	0	5	40	9	54	537		537	6
76	Police	Training/Employee Development	9	72	9	162	0	0	5	30	9	117	7	77	7	49	0	0	0	0	5	30	537		537	6
77	City Retirement System		5	40	3	54	0	0	5	30	9	117	5	55	7	49	3	27	3	24	5	30	426	106.5	533	6
78	Engineering & Capital Projects	Transportation & Utility Engineering	9	72	5	90	0	0	9	54	9	117	5	55	9	63	0	0	3	24	9	54	529		529	6
79	Ethics Commission		0	0	3	54	0	0	9	54	9	117	3	33	9	63	0	0	7	56	7	42	419	104.8	524	6
80	Risk Management	Department Management	3	24	3	54	7	98	3	18	9	117	5	55	5	35	0	0	0	0	3	18	419	104.8	524	5
81	Purchasing & Contracting	Central Stores	3	24	3	54	5	70	9	54	7	91	9	99	7	49	7	63	0	0	3	18	522		522	5
82	Development Services	Land Development Review	7	56	3	54	3	42	9	54	9	117	7	77	7	49	0	0	3	24	7	42	515		515	5
83	Engineering & Capital Projects	Architectural Engineering & Parks	7	56	5	90	0	0	9	54	9	117	5	55	9	63	0	0	3	24	9	54	513		513	5
84	Parks & Recreation	Environmental Growth 1/3	0	0	3	54	5	70	9	54	7	91	5	55	9	63	3	27	5	40	9	54	508		508	5

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Attachment C

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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										
85	Commission on Police Practices		0	0	3	54	0	0	7	42	5	65	5	55	9	63	0	0	9	72	9	54	405	101.3	506	5
86	Cultural Affairs		0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	5	30	405	101.3	506	5
87	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	101.0	505	5
88	Purchasing & Contracting	Purchasing & Contracting	5	40	5	90	0	0	9	54	7	91	9	99	7	49	3	27	3	24	5	30	504		504	5
89	Purchasing & Contracting	Publishing Services	0	0	3	54	3	42	0	0	7	91	9	99	5	35	3	27	3	24	5	30	402	100.5	503	5
90	Department of Information Technology	Wireless Technology Services	5	40	5	90	5	70	3	18	3	39	9	99	9	63	3	27	0	0	9	54	500		500	5
91	Fleet Operations	Fleet Administration	5	40	5	90	7	98	0	0	7	91	9	99	3	21	0	0	5	40	3	18	497		497	5
92	Public Utilities	Finance & Budget	5	40	5	90	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	494		494	5
93	Public Utilities	Innovation & Technology	5	40	5	90	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	494		494	5
94	Engineering & Capital Projects	Capital Asset Management	7	56	5	90	0	0	5	30	9	117	5	55	9	63	0	0	3	24	9	54	489		489	5
95	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	97.5	488	5
96	Human Resources		5	40	3	54	3	42	3	18	9	117	9	99	9	63	0	0	0	9	54	487		487	4	
97	Fire-Rescue	Emergency Medical Services-Fire	0	0	0	0	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	484		484	4
98	Parks & Recreation	Administrative Services	3	24	3	54	3	42	9	54	7	91	5	55	7	49	3	27	5	40	7	42	478		478	4
99	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	
100	Risk Management	Workers' Compensation	5	40	3	54	0	0	0	0	9	117	7	77	5	35	3	27	0	0	5	30	380	95.0	475	4
101	Debt Management		3	24	3	54	3	42	5	30	9	117	7	77	7	49	3	27	3	24	5	30	474		474	4
102	City Treasurer	Investments	0	0	3	54	0	0	5	30	7	91	9	99	9	63	0	0	0	7	42	379	94.8	474	4	
103	Department of Finance	Department of Finance	0	0	3	54	3	42	5	30	9	117	9	99	9	63	0	0	3	24	7	42	471		471	4
104	Economic Development	Business Expansion, Attraction & Retention	3	24	5	90	3	42	7	42	9	117	7	77	5	35	0	0	3	24	3	18	469		469	4
105	Development Services	Code Enforcement	5	40	3	54	3	42	9	54	9	117	5	55	7	49	0	0	3	24	5	30	465		465	4
106	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		464	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	Public Utilities	Employee Services & Quality Assurance	7	56	5	90	0	0	7	42	7	91	7	77	7	49	3	27	0	0	5	30	462		462	4
109	Stadium Operations		0	0	3	54	0	0	9	54	5	65	7	77	5	35	3	27	3	24	5	30	366	91.5	458	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	Economic Development	Economic Development	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	7	42	457		457	4
112	Engineering & Capital Projects	Contracting	5	40	3	54	5	70	3	18	9	117	5	55	7	49	0	0	0	9	54	457		457	4	
113	City Treasurer	Treasury Accounting	3	24	3	54	0	0	7	42	7	91	9	99	5	35	0	0	0	3	18	363	90.8	454	3	
114	Sustainability		5	40	3	54	5	70	7	42	7	91	5	55	5	35	0	0	3	24	7	42	453		453	3
115	City Attorney	Family Justice Center	0	0	3	54	0	0	9	54	7	91	5	55	9	63	0	0	3	24	3	18	359	89.8	449	3
116	Special Promotional Programs	Discretionary Funding	0	0	5	90	0	0	0	0	7	91	5	55	7	49	0	0	7	56	3	18	359	89.8	449	3
117	Department of Information Technology	Citywide IT Fixed Expenses	0	0	5	90	7	98	0	0	0	0	7	77	3	21	0	0	9	72	0	0	358	89.5	448	3
118	Department of Finance	External Financial Reporting	5	40	3	54	0	0	5	30	9	117	7	77	9	63	0	0	3	24	7	42	447		447	3
119	Office of Compliance & Labor Standards		3	24	3	54	0	0	7	42	7	91	5	55	5	35	0	0	3	24	5	30	355	88.8	444	3
120	Department of Finance	Internal Financial Reporting	5	40	3	54	0	0	5	30	9	117	9	99	7	49	0	0	3	24	5	30	443		443	3
121	Fire-Rescue	Special Operations	5	40	5	90	3	42	7	42	7	91	3	33	9	63	0	0	0	7	42	443		443	3	
122	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
123	Office of Race & Equity		0	0	3	54	0	0	3	18	5	65	5	55	7	49	0	0	9	72	5	30	343	85.8	429	3
124	Department of Finance	Financial Planning & CIP	5	40	3	54	0	0	5	30	9	117	7	77	7	49	0	0	3	24	5	30	421		421	3
125	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		420	3
126	Homelessness Strategies		3	24	5	90	3	42	5	30	5	65	7	77	7	49	0	0	0	7	42	419		419	3	
127	City Treasurer	Parking Meter Transfers	0	0	3	54	0	0	3	18	5	65	7	77	7	49	3	27	3	24	3	18	332	83.0	415	3

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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	Risk Score	Adjusted Risk Score	Rank 10ths									
128	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
129	Personnel	Personnel Management	3	24	3	54	0	0	5	30	9	117	9	99	5	35	0	0	3	24	5	30	413		413	2
130	Government Affairs		0	0	3	54	0	0	3	18	9	117	7	77	3	21	0	0	3	24	3	18	329	82.3	411	2
131	Concourse & Parking Garage		0	0	3	54	3	42	5	30	5	65	3	33	5	35	3	27	3	24	3	18	328	82.0	410	2
132	Risk Management	Employee Benefits	0	0	3	54	0	0	0	0	9	117	7	77	3	21	3	27	0	0	5	30	326	81.5	408	2
133	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	2	
134	Special Events & Filming		0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	5	30	405		405	2
135	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
136	Office of Homeland Security		3	24	3	54	3	42	3	18	5	65	5	55	7	49	3	27	3	24	5	30	388		388	2
137	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
138	Parks & Recreation	Los Penasquitos Reserve	0	0	0	0	0	0	9	54	7	91	5	55	9	63	3	27	5	40	9	54	384		384	2
139	Major Revenues		0	0	0	0	9	126	3	18	7	91	5	55	9	63	0	0	0	5	30	383		383	2	
140	Special Promotional Programs	Arts, Culture, & Community Festivals	0	0	3	54	0	0	3	18	3	39	5	55	7	49	0	0	9	72	3	18	305	76.3	381	2
141	Communications		5	40	3	54	0	0	9	54	7	91	5	55	5	35	3	27	3	24	0	0	380		380	2
142	Development Services	Information Technology	3	24	3	54	0	0	9	54	9	117	0	0	7	49	3	27	3	24	5	30	379		379	2
143	Performance & Analytics		3	24	3	54	0	0	3	18	7	91	7	77	3	21	0	0	0	3	18	303	75.8	379	2	
144	Purchasing & Contracting	Equal Opportunity Contracting	3	24	0	0	0	0	9	54	7	91	9	99	7	49	0	0	3	24	5	30	371		371	2
145	Risk Management	Safety & Environmental	0	0	0	0	0	0	3	18	9	117	9	99	3	21	0	0	0	5	30	285	71.3	356	1	
146	Citywide Program Expenditures		0	0	9	162	0	0	0	0	5	65	5	55	0	0	0	7	56	3	18	356		356	1	
147	Development Services	Administration & Support Services	0	0	3	54	0	0	9	54	9	117	0	0	7	49	3	27	3	24	5	30	355		355	1
148	Engineering & Capital Projects	Engineering & Capital Projects	0	0	0	0	0	0	7	42	9	117	7	77	7	49	0	0	3	24	7	42	351		351	1
149	Department of Information Technology	IT Contract Management	0	0	3	54	3	42	3	18	7	91	7	77	5	35	0	0	0	5	30	347		347	1	
150	City Treasurer	Revenue Audit	3	24	3	54	0	0	7	42	5	65	3	33	5	35	0	0	0	3	18	271	67.8	339	1	
151	Office of Boards & Commissions		0	0	0	0	0	0	9	54	9	117	7	77	3	21	0	0	3	24	5	30	323		323	1
152	Department of Information Technology	Enterprise IT Sourcing Operations	0	0	0	0	0	0	3	18	7	91	9	99	7	49	3	27	0	0	5	30	314		314	1
153	Airports		3	24	3	54	5	70	5	30	3	39	0	0	3	21	3	27	0	0	5	30	295		295	1
154	Special Promotional Programs	Economic Development	0	0	0	0	0	0	0	0	3	39	3	33	7	49	0	0	9	72	3	18	211	52.8	264	1
155	City Treasurer	Minimum Wage	0	0	0	0	0	0	9	54	3	39	0	0	7	49	0	0	3	24	5	30	196	49.0	245	1
156	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
157	Parks & Recreation	Parks & Recreation	0	0	0	0	0	0	0	0	3	39	3	33	0	0	3	27	0	0	3	18	117		117	1
158	Purchasing & Contracting	Purchasing & Contracting Mgmt	0	0	0	0	0	0	0	0	3	39	3	33	0	0	3	27	0	0	3	18	117		117	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.

City of San Diego
 Citywide Risk Assessment FY 2022

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	Wt Regs	Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths
[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).														