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# Annual Citywide Risk Assessment and Audit Work Plan

FISCAL YEAR 2019

Office of the City  
Auditor

City of San Diego



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## THE CITY OF SAN DIEGO

DATE: July 3, 2018  
TO: Honorable Members of the Audit Committee  
FROM: Eduardo Luna, City Auditor  
SUBJECT: **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2019**

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Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2019. This report will be presented at the July 18<sup>th</sup> Audit Committee meeting for your review and consideration. The list of 21 proposed audit assignments for FY 2019 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 2019 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  
Kris Michell, Chief Operating Officer  
Stacey LoMedico, Assistant Chief Operating Officer  
Rolando Charvel, Chief Financial Officer  
Jessica Lawrence, 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 2019 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 2019 Audit Work Plan.

## Audit Resources

The FY 2019 budget for the Office of the City Auditor includes 22 staff members at a budgeted cost of approximately \$4.0 million for salaries, fringe benefits, and non-personnel expenses such as office equipment, training and supplies. The City Auditor's FY 2019 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 2019, the Office of the City Auditor will have one Assistant City Auditor, one Deputy City Auditor, four Principal Performance Auditors and thirteen performance auditors to conduct audits and investigations with an estimated 25,200 audit hours available to perform audits. The estimated audit hours available were calculated as follows:

## Calculation of Estimated Audit Hours Available for FY 2019

<b>One Full-Time Equivalent (FTE) Auditor:</b>		<b>Hours</b>
Total Annual Hours Available		2,080
<b>Less Hours For:</b>		
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
<b>Total Annual Audit Hours Available per Auditor</b>		<b>1,400</b>
<b>Number of Auditors</b>		<b>Audit Hours</b>
2	Executive Management <sup>1</sup> [(2 x 1,400) – 1,400]	1,400
17	Auditors (17 x 1,400)	23,800
<b>Total Estimated Audit Hours Available for FY 2018</b>		<b>25,200</b>

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.

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

## 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 2019

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 2019 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*

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#### 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 2019 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 2018 through June 2019)

In FY 2019, 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 2019

PERFORMANCE AUDITS FY 2019 – CARRY OVER FROM FY 2018 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Line # <sup>1</sup>	Risk Score	Activity Group Audit	Audit Objectives	FY 2019 Audit Hours	Status
1	85 23	530 700	Transportation Storm Water – Transportation Engineering Ops Division and Streets Division	The objective for this audit is to determine the efficiency and effectiveness of the City's Curb Painting process/program.	120	Report Writing
2	47	630	Real Estate Assets – Leased and Surplus Properties	The objective for this audit is to evaluate the management of City owned surplus and leased property, including lease holdovers.	200	Report Writing
3	13	753	Fleet Services – Vehicle Acquisition	The objective for this audit is to determine the efficiency and effectiveness of the Fleet Acquisition process.	400	Report Writing
4	34	660	Public Utilities – Water Ops - Construction & Maintenance - Water Meter Cover Replacement Process	The objective for this audit is to evaluate the efficiency and effectiveness of the Water Meter Cover Replacement Process.	400	Report Writing

<sup>1</sup> Risk Assessment scores and line number information for the carry over audits are from the FY18 Risk Assessment.

PERFORMANCE AUDITS FY 2019 – CARRY OVER FROM FY 2018 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln # <sup>1</sup>	Risk Score	Activity Group Audit	Audit Objectives	FY 2019 Audit Hours	Status
5	20	704	Community Planning Group Audit <sup>2</sup>	The objective for this audit are to determine if community planning groups have an effective control environment, are they in compliance with key elements of Council Policy 600-24 and Administrative Guidelines, and are they a contributing factor to permit approval delays.	400	Report Writing
6	52	606	Public Utilities – Customer Support Service Division	The objective for this audit has been changed to include a review of the accuracy of water billing.	500	Report Writing

<sup>1</sup> Risk Assessment scores and line number information for the carry over audits are from the FY18 Risk Assessment.

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

PERFORMANCE AUDITS FY 2019 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2019 Audit Hours	Status
7	74	559	Department of Finance - External Financial Reporting	The tentative objective for this audit is to assess the City's compliance regarding the State of California's compensation reporting requirements, and evaluate how the City uses this data internally	800	Not Started
8	32 35	656 644	Park and Recreation - Community Parks I & II	The tentative objective for this audit is to determine if the Joint Use Agreements are reasonable and effective.	800	Not Started
9	22	700	Transportation Storm Water –Streets Division	The tentative objective for this audit is to determine the efficiency and effectiveness of the tree trimming / removal process.	1,000	Not Started
10	50	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.	1,200	Not Started
11	1 24 53 108 134	915 686 601 473 403	Public Works - Engineering & Capital Projects	The tentative objective for this audit is to determine if client department charges are assessed correctly in accordance with the size and scope of the project.	1,800	Not Started
12	10 62 84	769 588 535	Development Services - Project Submittal & Management - Land Development Review - Engineering	The tentative objective is to evaluate the effectiveness of DSD's billing process for Deposit Accounts as it relates to applicants being charged for services.	2,000	Not Started
13	29	660	Public Utilities – Water Operations - Construction & Maintenance	The tentative objective for this audit is to determine the efficiency and effectiveness of the Advanced Metering Infrastructure (AMI) Implementation Project.	2,000	Not Started

PERFORMANCE AUDITS FY 2019 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2019 Audit Hours	Status
14	121	441	Neighborhood Services	The tentative objective for this audit is to determine if actions taken by the City are effective in reducing homelessness in a cost-efficient manner.	2,000	Not Started
15	14 91	745 525	Risk Management / City Attorney	The tentative objective for this audit is to assess Public Liability payouts and review the process for implementing corrective actions to reduce potential liability.	2,200	Not Started
16	75 111 122	556 465 441	Human Resources / Personnel	The tentative objective for this audit is to evaluate the City's effectiveness at strategically managing its human capital resources.	2,200	Not Started

ADDITIONAL AUDIT ACTIVITIES FY 2019						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2019 Audit Hours	Status
17	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
18	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
19	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.	2,840 <sup>3</sup>	Not Started
20	N/A	N/A	Annual Mission Bay Fund Audit FY18	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
21	N/A	N/A	Annual Central Stores Inventory Audit FY19	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
<b>Total Planned Audit Hours for FY 2019</b>					<b>25,200</b>	

<sup>3</sup> These hours include 40 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
<b>Total</b>	<b>67</b>	<b>37</b>	<b>44</b>	<b>63</b>	<b>56</b>	<b>59</b>	<b>70</b>	<b>59</b>	<b>28</b>	<b>10</b>	<b>493</b>	<b>100.0%</b>	<b>100</b>	<b>900</b>

**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 2019

Attachment C

See Footnotes for explanations of columns →

Ln #	Department	Activity Group	FTEs		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							
1	Public Works - Engineering & Capital Projects	Business Operations Support Services	9	72	9	162	9	126	9	54	9	117	3	33	9	63	3	27	3	24	9	54	732	183	915	10		
2	Park & Recreation	Open Space	7	56	9	162	7	98	9	54	7	91	5	55	9	63	3	27	5	40	9	54	700	175	875	10		
3	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		
4	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		
5	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		
6	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		
7	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		
8	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		
9	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		
10	Development Services	Engineering	7	56	7	126	7	98	9	54	9	117	9	99	5	35	0	0	0	5	30	615	154	769	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	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		
14	City Attorney	Civil Litigation	7	56	7	126	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	596	149	745	10		
15	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		736	10		
16	Park & Recreation	Environmental Growth 2/3	0	0	7	126	5	70	9	54	7	91	5	55	9	63	3	27	5	40	9	54	580	145	725	9		
17	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		
18	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		
19	Public Utilities	EPM	5	40	9	162	0	0	7	42	7	91	9	99	7	49	3	27	3	24	5	30	564	141	705	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	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		
22	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		
23	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		
24	Public Works - Engineering & Capital Projects	Architectural Engineering & Parks	7	56	7	126	0	0	9	54	9	117	5	55	9	63	0	0	3	24	9	54	549	137	686	9		
25	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		
26	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		
27	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		
28	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		
29	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		
30	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	9		
31	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		
32	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		
33	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		
34	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		
35	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		
36	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		
37	Emergency Medical Services		3	24	7	126	5	70	9	54	7	91	5	55	7	49	0	0	0	0	7	42	511	128	639	8		
38	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		
39	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		
40	Stadium Operations		0	0	7	126	5	70	9	54	5	65	7	77	5	35	3	27	3	24	5	30	508	127	635	8		
41	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		
42	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		
43	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	125	625	8		
44	Department of Finance	Department of Finance	3	24	3	54	3	42	5	30	9	117	9	99	9	63	0	0	3	24	7	42	495	124	619	8		
45	Public Utilities	Long Range Planning	5	40	7	126	0	0	9	54	7	91	7	77	7	49	3	27	0	0	5	30	494	124	618	8		
46	City Clerk	City Clerk	0	0	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	492	123	615	7		
47	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	615	7		
48	Fire-Rescue	Communications	7	56	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	5	30	614		614	7		
49	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		
50	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		
51	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		602	7		
52	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		
53	Public Works - Engineering & Capital Projects	Construction Management & Field Services	9	72	9	162	0	0	9	54	9	117	5	55	9	63	0	0	3	24	9	54	601		601	7		
54	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		
55	Department of Finance	Internal Financial Reporting	5	40	5	90	0	0	5	30	9	117	9	99	7	49	0	0	3	24	5	30	479	120	599	7		
56	Public Utilities	Recycled Water	5	40	5	90	0	0	9	54	7	91	7	77	7	49	0	0	3	24	9	54	479	120	599	7		
57	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		
58	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		
59	Public Works - Engineering & Capital Projects	CIP Technical Support	5	40	5	90	0	0	9	54	9	117	3	33	9	63	0	0	3	24	9	54	475	119	594	7		
60	Debt Management		3	24	3	54	3	42	5	30	9	117	7	77	7	49	3	27	3	24	5	30	474	119	593	7		
61	Environmental Services	Waste Reduction	7	56	7	126	3	42	9	54	9	117	5	55	7	49	3	27	3	24	7	42	592		592	6		
62	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	6		
63	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	6		

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Ln #	Department	Activity Group	FTEs		Wt	Wt	Rev	Wt	Wt	ExpP	Wt	Wt	MC	Wt	Wt	Pub	Wt	Wt	Csh	Wt	Wt	Met	Wt	Wt	Regs	Risk	Adjustments	Adjusted	Rank
			8	Exp	Exp	Exp		14	6		13	11Op		11	7		9	9		9	9		9	9		9		9	9
67	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			
68	City Treasurer	Delinquent Accounts	5	40	3	54	0	42	9	54	7	91	9	99	3	21	5	45	0	0	3	18	464	116	580	6			
69	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			
70	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			
71	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			
72	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			
73	Public Works - Engineering & Capital Projects	Right-of-Way Design	9	72	7	126	0	0	9	54	9	117	5	55	9	63	0	0	3	24	9	54	565		565	6			
74	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	112	559	6			
75	Human Resources		5	40	3	54	0	0	3	18	9	117	9	99	9	63	0	0	0	9	54	445	111	556	6				
76	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			
77	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	5			
78	Fleet Services	Fleet Administration	5	40	5	90	3	42	0	0	7	91	9	99	3	21	0	0	5	40	3	18	441	110	551	5			
79	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	5			
80	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	5			
81	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	5			
82	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	5			
83	Police	Training/Employee Development Division	9	72	9	162	0	0	5	30	9	117	7	77	7	49	0	0	0	5	30	537		537	5				
84	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			
85	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			
86	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			
87	Purchasing & Contracting	Central Stores	3	24	5	90	3	42	9	54	7	91	9	99	7	49	7	63	0	0	3	18	530		530	5			
88	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			
89	Department of Finance	Financial Planning & Disbursement	5	40	3	54	0	0	5	30	9	117	7	77	7	49	0	0	3	24	5	30	421	105	526	5			
90	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			
91	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	4			
92	Personnel	Personnel	3	24	3	54	0	0	5	30	9	117	9	99	5	35	0	0	3	24	5	30	413	103	516	4			
93	Office of Sustainability		3	24	3	54	3	42	7	42	7	91	5	55	5	35	0	0	3	24	7	42	409	102	511	4			
94	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	4			
95	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	4			
96	Office of Boards & Commissions		3	24	3	54	0	0	9	54	9	117	7	77	3	21	0	0	3	24	5	30	401	100	501	4			
97	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	4			
98	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			
99	Office of the Assistant COO		0	0	3	54	0	0	5	30	9	117	7	77	5	35	3	27	3	24	5	30	394	99	493	4			
100	Redevelopment Agency		0	0	9	162	3	42	5	30	7	91	7	77	5	35	0	0	3	24	5	30	491		491	4			
101	Risk Management	Department Management	3	24	3	54	5	70	3	18	9	117	5	55	5	35	0	0	0	0	3	18	391	98	489	4			
102	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	98	488	4			
103	Public Utilities	Employee Services and Quality Assurance	5	40	7	126	0	0	7	42	7	91	7	77	7	49	3	27	0	0	5	30	482		482	4			
104	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			
105	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				
106	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	475	3			
107	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	3				
108	Public Works - Engineering & Capital Projects	Project Implementation	5	40	5	90	0	0	5	30	9	117	5	55	9	63	0	0	3	24	9	54	473		473	3			
109	Ethics Commission		0	0	3	54	0	0	9	54	9	117	3	33	9	63	0	0	7	56	0	0	377		377	3			
110	Special Promotional Programs	Arts, Culture, & Community Festivals	0	0	7	126	0	0	3	18	3	39	5	55	7	49	0	0	9	72	3	18	377	94	471	3			
111	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	3			
112	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	92	460	3			
113	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	3			
114	Development Services	Solid Waste Local Enforcement Agency	0	0	3	54	3	42	9	54	9	117	7	77	7	49	0	0	3	24	7	42	459		459	3			
115	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	3			
116	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	3			
117	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	3				
118	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			
119	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	90	449	3			
120	Citywide Program Expenditures		0	0	9	162	0	0	0	0	5	65	5	55	0	0	0	0	7	56	3	18	356	89	445	3			
121	Neighborhood Services		0	0	0	0	0	0	3	18	9	117	9	99	7	49	0	0	5	40	5	30	353	88	441	2			
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	2			
123	Risk Management	Employee Benefits	3	24	3	54	0	0	0	0	9	117	7	77	3	21	3	27	0	0	5	30	350	88	438	2			
124	Department of Information Technology	IT Contract Management	0	0	3	54	3	42	3	18	7	91	7	77	5	35	0	0	0	0	5	30	347	87	434	2			
125	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	2			
126	Public Works - Contracts		5	40	3	54	3	42	3	18	9	117	5	55	7	49	0	0	0	9	54	429		429	2				
127	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	2				
128	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	2				
129	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	2			
130	Government Affairs		0	0	3	54																							

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Ln #	Department	Activity Group	FTEs		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	3	8	3	14	3	6	13	11	7	7	9	8	6	9	3	9	3	9	3	6					
133	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		
134	Public Works - Engineering & Capital Projects	Engineering & Capital Projects	0	0	3	54	0	0	7	42	9	117	5	55	3	21	0	0	9	72	7	42	403		403	2		
135	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		402	2		
136	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	1		
137	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	1		
138	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	1		
139	City Treasurer	Revenue Audit	3	24	3	54	3	42	7	42	5	65	3	33	5	35	0	0	0	0	3	18	313	78	391	1		
140	Fire-Rescue	Logistics	0	0	3	54	0	0	7	42	7	91	5	55	7	49	0	0	7	56	7	42	389		389	1		
141	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	1		
142	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	1		
143	Major Revenues		0	0	0	0	9	126	3	18	7	91	5	55	9	63	0	0	0	0	5	30	383		383	1		
144	Communications		5	40	3	54	0	0	9	54	7	91	5	55	3	27	3	24	0	0	0	380		380	1			
145	Performance & Analytics		3	24	3	54	0	0	3	18	7	91	7	77	3	21	0	0	0	3	18	303	76	379	1			
146	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		282	1		
147	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		
148	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		
149	Airports		3	24	5	90	3	42	5	30	3	39	0	0	3	21	3	27	0	0	5	30	303		303	1		
150	Environmental Services	Energy & Sustainability	0	0	0	0	0	0	3	18	5	65	5	55	3	21	5	45	7	56	3	18	278		278	1		
151	San Diego Housing Commission		0	0	0	0	0	0	9	54	5	65	5	55	5	35	3	27	0	0	5	30	266		266	1		
152	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		
153	San Diego Convention Center Corporation		0	0	0	0	0	0	9	54	3	39	0	0	7	49	3	27	0	0	3	18	187		187	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).