



THE CITY OF SAN DIEGO

DATE: July 14, 2016
TO: Honorable Members of the Audit Committee
FROM: Eduardo Luna, City Auditor
SUBJECT: City Auditor Activity Report – June 2016

This report provides information on the activities of the Office of the City Auditor for the month of June 2016. It includes the audit reports issued during the month, the status of current audit projects, and a summary of planned audits that we have not yet started.

June 23, 2016 – Issued our Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2017. The report can be found on our website at:
https://www.sandiego.gov/sites/default/files/fy17_riskassessment_workplan.pdf



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Audits in Progress – Report Writing

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
San Diego Police Department – Property and Evidence Room	The objective of this audit is to evaluate the responses to and implementation of recommendations set forth in the FY 2015 San Diego County Grand Jury report pertaining to SDPD’s controls over the Property and Evidence Room.	July 2016	329	200
San Diego Housing Commission	The objective of this audit is to evaluate the efficiency and effectiveness of the management and operations of the San Diego Housing Commission.	July 2016	2,933	2,000
San Diego Police Department, and Transportation & Storm Water Department (Trans. Engineering Operations Division) – Pedestrian Safety	The objective of this audit is to evaluate the efficiency and effectiveness of the City’s programs responsible for pedestrian safety.	August 2016	1,814	1,600

Audits in Progress – Fieldwork

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
San Diego Convention Center	The objective of this audit is to evaluate the efficiency and effectiveness of the management and operations of the San Diego Convention Center.	December 2016	608	2,000

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
IT Audit of the Accela Software Implementation	This is a cursory audit of the Accela software implementation. The objective of this audit is to help ensure Accela is configured to mitigate the risks identified in prior audit recommendations and proper system implementation procedures are followed. This audit will not be completed until the system is implemented in Fiscal Year 2017.	TBD	146	200

Audits in Progress – Planning

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Development Services Department (DSD) - Permitting	The tentative objective of this audit is to review the efficiency and effectiveness of DSD's expedite permitting processes.	TBD	762	1,600
SAP User Access/Provisioning	This audit will focus on the access granted in SAP focusing on privileged user accounts, segregation of duty conflicts, their mitigating controls and a review of the access provisioning process.	TBD	173	450

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Streets Division – Streetlight Repair	The tentative objective of this audit is to review the efficiency and effectiveness of the City’s streetlight repair program.	TBD	89	800
Capital Improvements Program (CIP)	The tentative objective of this audit is to evaluate the efficiency and effectiveness of selected CIP project management and implementation issues.	TBD	120	2,000

Other Audit Activity

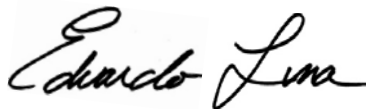
Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports. Our most recent report was issued on April 21, 2016.	On-going	632	700
Close-out Audits	Close-out audits are required by City Charter, Article VII, Section 111, when a City Official leaves office. The primary audit objectives are to verify that there are no outstanding debts owed by the City Official to the City, and to ensure that access to critical information and processes has been revoked.	July 2016	112	240

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Fraud, Waste and Abuse Hotline	City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste or abuse. Reports are issued for substantiated fraud-related allegations, and we issue a Quarterly Fraud Hotline Report with the status of activities.	On-going	1,888	1,410

FY 2016 Planned Audits Not Yet Started

Planned Audit	Estimated Audit Hours
Data Center Security (IT)	450

Respectfully submitted,



Eduardo Luna
 City Auditor

- cc: Honorable Mayor Kevin Faulconer
 Honorable Members of the City Council
 Scott Chadwick, Chief Operating Officer
 Stacey LoMedico, Assistant Chief Operating Officer
 Marshall Anderson, Director of Council Affairs
 Jan Goldsmith, City Attorney
 Andrea Tevlin, Independent Budget Analyst