

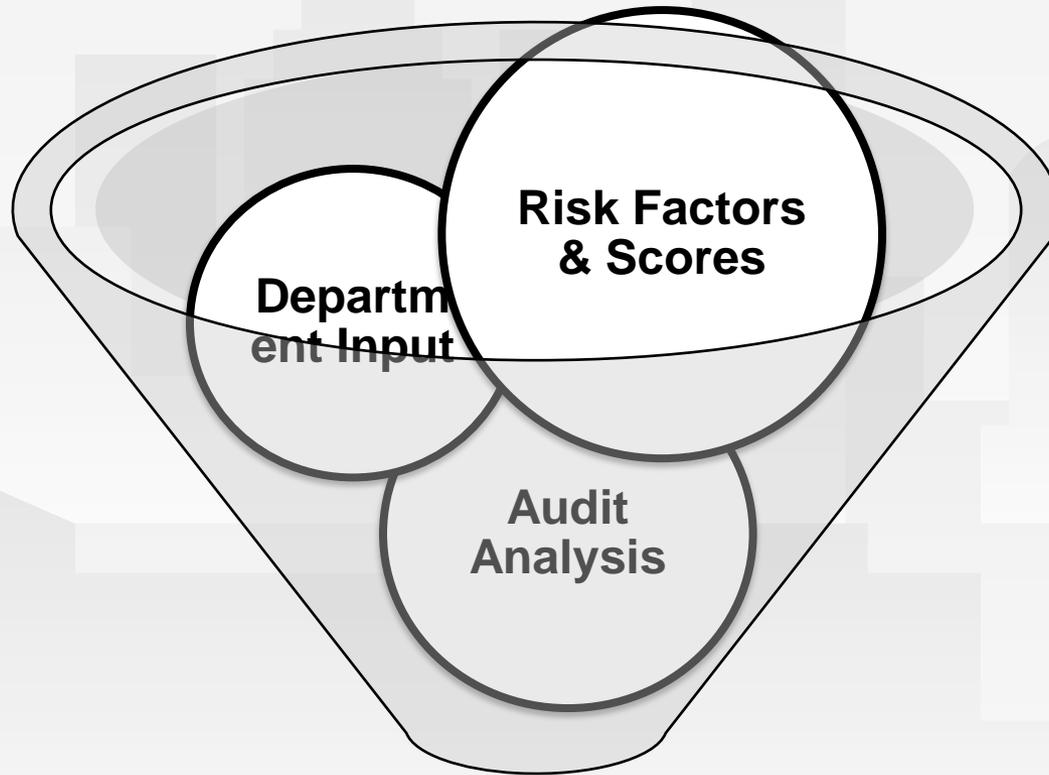
City of San Diego
Office of the City Auditor

Annual Audit Work Plan

Fiscal Year 2010

Audit Committee Meeting
September 14, 2009

Risk Assessment Process Drives the Annual Work Plan



Annual Work Plan

Audit Resources



(*Hours Per Auditor)

Accomplishments To Date

Performance Audits

Metropolitan
Wastewater
Department Contract

San Diego Housing
Commission

Attestation Engagement

Mathematical Review of
Proposed Water Rate
Increase Calculation

Annual Central Stores
Inventory Count

Audits In Progress -



City Treasurer – Investment Activities



City Treasurer – Delinquent Account Collections



San Diego Data Processing Corporation Follow-Up



OneSD Implementation Review – Key Financial Processes

Audits In Progress -



Purchasing & Contracting – Equal Opportunity Contracting and Labor Compliance



General Services – Streets Division Roadways



Citywide Revenues

Audits in Progress –

Medium Risk



OneSD System Implementation Review –
Adequacy of Testing Prior to Implementation and
Post Implementation Testing



Development Services—Collection of Public
Utilities Fees



Purchasing & Contracting – Requisition, Purchase
Order, and Contract Management



Public Utilities – Bid-to-Goal Program
(Medium Risk Audit)

Planned Audits -



City Treasurer – Parking Administration



Risk Management – Public Liability and Loss Recovery



Police Department – Fiscal Services (Animal Services Contract)



City Comptroller – Payroll

Planned Audits -



Risk Management – Workers' Compensation



Fire Rescue – Fire Prevention



Engineering and Capital Projects – CIP Project Management

Ongoing Activities

Fraud, Waste,
and Abuse
Hotline

Disclosure
Practices
Working Group

Follow-up on
Previously
Issued Audit
Reports

Close-out Audits



Questions?