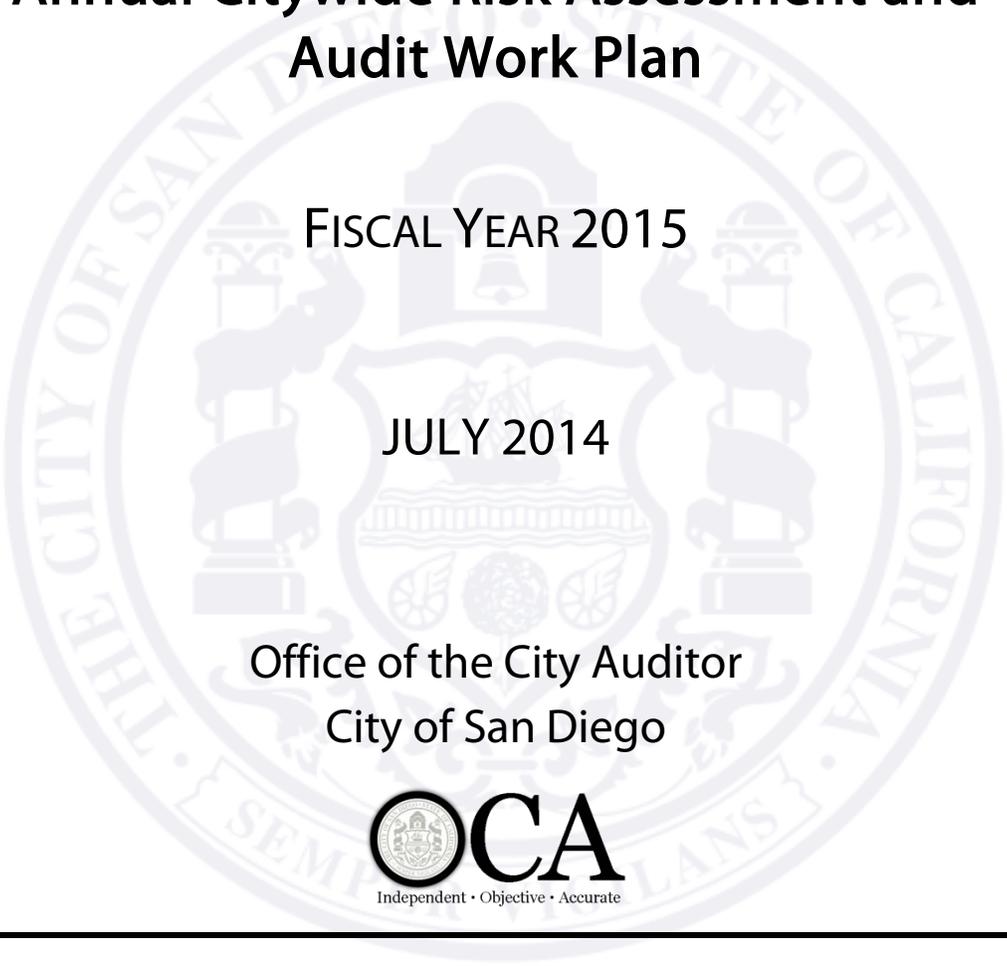

Annual Citywide Risk Assessment and Audit Work Plan

FISCAL YEAR 2015

JULY 2014

Office of the City Auditor
City of San Diego



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THE CITY OF SAN DIEGO

DATE: July 9, 2014
TO: Honorable Members of the Audit Committee
FROM: Eduardo Luna, City Auditor
SUBJECT: **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2015**

Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2015. This report will be presented at the July 14th Audit Committee meeting for your review and approval. The list of 23 proposed audit assignments for FY 2015 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 2015 Citywide Risk Assessment, and input from City Council and other sources. We designed our work plan to address what we considered to be risk areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available.

Respectfully submitted,

Eduardo Luna
City Auditor

cc: Honorable Mayor Kevin Faulconer
Honorable City Councilmembers
Scott Chadwick, Chief Operating Officer
Stacey LoMedico, Assistant Chief Operating Officer
Mary Lewis, Chief Financial Officer
Brian Pepin, Director of Council Affairs
Jan Goldsmith, 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 Auditor's Office has completed a FY 2015 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 2015 Audit Work Plan.

Audit Resources

The FY 2015 budget for the Office of the City Auditor includes 21 staff members at a budgeted cost of approximately \$3.6 million for salaries, fringe benefits, and non-personnel expenses such as office equipment, training and supplies. The City Auditor’s FY 2015 budget also includes \$606,623 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 2015, the Office of the City Auditor will have three audit managers and 14 auditors to conduct audits and investigations with an estimated 24,100 audit hours available to perform audits. The estimated audit hours available were calculated as follows:

Calculation of Estimated Audit Hours Available for FY 2015		
<u>One full time equivalent (FTE) Auditor:</u>		<u>Hours</u>
40 hours a week x 52 weeks a year = total annual hours available		2,080
Less: Hours for vacation, sick leave and holidays		-236
Less: Estimated hours for indirect audit activity including: training, City committee meetings, staff meetings, other miscellaneous activities		-364
Total annual audit hours available per Auditor		<u>1,480</u>
<u>Number of Auditors</u>		<u>Audit Hours</u>
3	Audit Managers ¹	3,700
14	Auditors ¹	20,400
Total Estimated Audit Hours Available for FY 2015		<u>24,100</u>
<u>Note:</u> Audit supervision and administrative hours for the City Auditor, Assistant City Auditor and two Executive Assistants are not included.		
¹ Audit hours were reduced to reflect anticipated vacancies and for managers performing administrative activities.		

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, performance audits and attestation engagements. 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 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, 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.

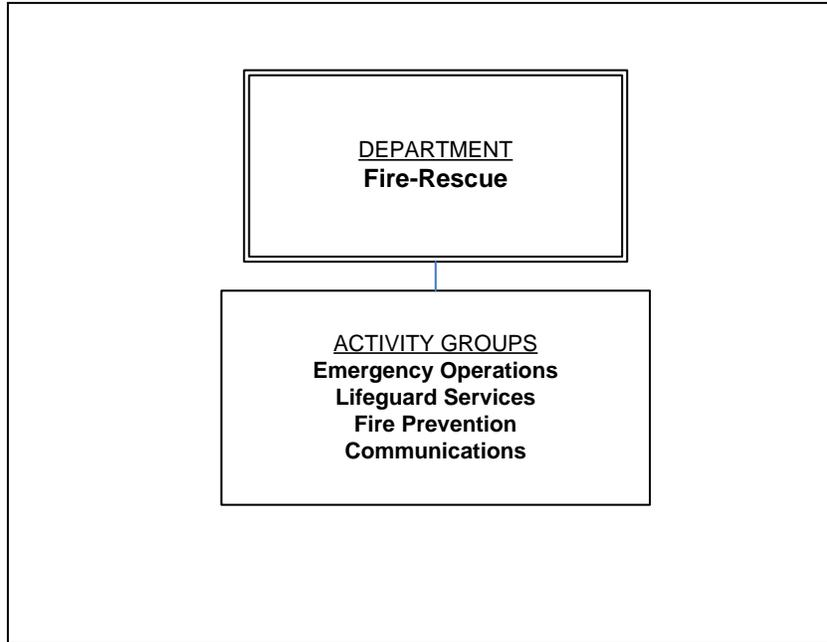
Additionally, we perform other non-audit services such as investigating complaints received from the City's Fraud Hotline regarding allegations of fraud, waste and abuse. We will perform investigations following the procedures recommended by the Association of Certified Fraud Examiners for allegations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

Citywide Risk Assessment - Fiscal Year 2015

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 2015 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 together 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 was developed, which measured a variety of "risk factors" (**See Attachment A – Management Questionnaire**). City Management completed 149 of the 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 department's 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 FY2015 proposed budget. Audit staff reviewed the results and adjusted scores if needed based on professional judgment.

Also, 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), and a reduction in risk score was calculated for activities that have been audited in the prior three 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, 4) were identified as Medium Risk, and the bottom 30 percent (score of 3, 2 or 1) or risk scores were ranked as Low Risk (**See Attachment C – Citywide Risk Assessment**).

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**, and the risk scores were considered when preparing the Audit Work Plan – FY 2015 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 2014 through June 2015)

In FY 2015, we are continuing eight audits that were initiated in the previous fiscal year, and we are planning to undertake complex audits that will require additional audit resources. The following Audit Work Plan includes our scheduled performance audits as well as additional audit activities. Included is the proposed 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, potential for significant financial savings or increased revenues, or issues of integrity.

Audit Work Plan – Fiscal Year 2015

PERFORMANCE AUDITS FY 2015 – CARRY OVER FROM FY 2014 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2015 Audit Hours	Status
1	5 18 41 82 83 84 98 102 105	690 630 538 445 445 443 413 407 401	Fire-Rescue	The objective of this audit is to review the City's Fire-Rescue Department's Overtime expenditures.	280	Report Writing
2	34	554	Transportation and Storm Water – Utilities Undergrounding Audit Phase	The objective of this audit is to determine if the City is effectively managing costs and achieving efficiencies for the Utilities Undergrounding program.	1,200	Fieldwork
3	90	430	San Diego Convention Center – Human Resources Systems Contract Review	The objective of this audit is to assess the appropriateness of the controls and performance measures related to the human resources systems contract.	150	Fieldwork

PERFORMANCE AUDITS FY 2015 – CARRY OVER FROM FY 2014 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2015 Audit Hours	Status
4	104	405	Balboa Park Celebration, Inc.	The objective of this audit is to determine whether Balboa Park Celebration, Inc: 1) used City funds appropriately and 2) complied with the terms of the Memorandum of Understanding and Funding Agreements with the City of San Diego.	600	Fieldwork
5	109	394	Community Parking Districts	The objective of this audit is to review the efficiency and effectiveness of the Community Parking District program and compliance with relevant state and local laws.	1,200	Fieldwork
6	35	549	Public Utilities – Overhead Rate Review	The tentative objective of this audit is to review the accuracy and reasonableness of overhead rates charged by City Departments for services provided to Public Utilities.	1,000	Not Started

PERFORMANCE AUDITS FY 2015 – CARRY OVER FROM FY 2014 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2015 Audit Hours	Status
7	78	454	Citywide Other/Special Funds	The tentative objective of this audit is to review the controls associated with the disbursement and oversight of special funds including TransNet funds.	1,200	Not Started
8	103	407	Neighborhood Code Compliance Division	The tentative objective of this audit is to review the efficiency and effectiveness of this program.	1,400	Not Started

PERFORMANCE AUDITS FY 2015 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2015 Audit Hours	Status
9	1	762	General Services - Fleet Services	The tentative objective of this audit is to review the efficiency and effectiveness of the City's fleet management services.	1,400	Not Started
10	3	720	Transportation and Storm Water - Street Sweeping	The tentative objective of this audit is to review the right of way maintenance and coordination and the efficiency and effectiveness of the street sweeping program.	1,400	Not Started
11	8	675	Police Department – Property and Evidence Room and Inventory	The tentative objective of this audit is to review the controls over the police property and evidence room. We also plan to review the condition and sufficiency of Police equipment and the controls over the equipment.	1,400	Not Started
12	17	631	Development Services - Entitlements	The tentative objective of this audit is to review the efficiency and effectiveness of the Entitlement process.	1,800	Not Started
13	18	630	Fire - Lifeguard Services	The tentative objective of this audit is to review the efficiency and effectiveness of the City's Lifeguard services.	1,400	Not Started
14	28	580	Park and Recreation – Golf Operations	The tentative objective of this audit is to review the efficiency and effectiveness of the City's golf operations.	1,400	Not Started

PERFORMANCE AUDITS FY 2015 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2015 Audit Hours	Status
15	42 140	534 328	Citywide Contract Oversight	The tentative objective of this audit is to review the City's overall process to ensure that a) contracts contain adequate provisions for oversight and performance measurement and b) departments are given adequate direction, and are held accountable for ensuring vendor compliance with contract requirements.	1,800	Not Started
16	106	400	Business Improvement Districts	The tentative objective of this audit is to review the efficiency and effectiveness of the Business Improvement Districts.	1,400	Not Started
17	123	367	City's Fiscal Sustainability and Financial Condition	The tentative objective of 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.	800	Not Started
18	141	303	Airports – Real Estate Assets	The tentative objective of this audit is to review the efficiency and effectiveness of the City's Airport Program.	1,400	Not Started

ADDITIONAL AUDIT ACTIVITIES FY 2015						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2015 Audit Hours	Status
19	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.	1,450	On-going
20	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
21	N/A	N/A	Close-out Audits	Close-out audits are required by the City Charter, Article VII, Section 111 when City Officials leave office. The primary audit objective is 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. Each Close-out audit takes approximately 40 hours to complete and we estimate approximately 6 audits may be necessary in FY 2015.	240	As Necessary

ADDITIONAL AUDIT ACTIVITIES FY 2015						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2015 Audit Hours	Status
22	N/A	N/A	Annual Mission Bay Fund Audit FY14	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.	340	Not Started
23	N/A	N/A	Annual Central Stores Inventory Audit FY15	The 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.	40	Not Started
Total Planned Audit Hours for FY 2015					24,100	

Additional Potential Audits

Due to limited staff resources, we will not be able to accommodate all requests for audit services or risk areas identified by the FY2015 Citywide Risk Assessment. In the event we complete all planned audits, we propose initiating audits from the below list.

- Transient Occupancy Tax - Visitor Related Facilities
- Trash Collection Fee from Rental Properties
- Real Estate Assets Department – Leasing Practices
- Sidewalk Cost Sharing Program
- Maintenance Assessment Districts
- Public Space Trash Can Collection and Maintenance
- Community Plan Update Process
- Qualcomm Deferred Maintenance
- City Street Repair Costs for Damage Caused by MTS Bus Service
- Funds Spent on Outside Agencies
- City Owned Parking Facilities and Management Contracts
- Parking Meter Revenues and Expenditures
- Facilities Benefit Assessment and Developer Impact Fee Funds
- City's Financial System SAP

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,



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 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 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.

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.*

- We continuously capture performance metrics on key operations, assess
- a. achievement of goals and trends in the information, and adjust operations to improve upon our performance in all key areas.
We track performance information in all key operations, assess and use data to
 - b. 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 2012 Proposed Budget and scored accordingly.

8. 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.

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 FY2015
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 2015

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	Adjustments	Adjusted Risk Score	Rank 10ths
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	9	InOp	11	Pub	7	Csh	6	Met	8	Regs	6				
1	Public Works - General Services	Fleet Services	9	72	9	162	9	126	3	18	9	117	9	99	9	63	7	63	0	0	7	42	762		762	10
2	Park & Recreation	Developed Regional Parks	9	72	9	162	5	70	9	54	7	91	7	77	9	63	5	45	7	56	5	30	720		720	10
3	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	10
4	Police	Administration	7	56	9	162	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	702		702	10
5	Fire-Rescue	Emergency Operations	9	72	9	162	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	690		690	10
6	Public Works - Engineering & Capital Projects	Field Engineering	9	72	7	126	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	682		682	10
7	Public Works - Engineering & Capital Projects	Right-of-Way Design	9	72	7	126	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	682		682	10
8	Police	Neighborhood Policing	9	72	9	162	3	42	9	54	9	117	9	99	9	63	0	0	3	24	7	42	675		675	10
9	Park & Recreation	Open Space	7	56	9	162	5	70	9	54	7	91	5	55	9	63	3	27	5	40	9	54	672		672	10
10	Police	Centralized Investigations	9	72	9	162	3	42	9	54	9	117	5	55	9	63	3	27	3	24	7	42	658		658	10
11	Public Works - Engineering & Capital Projects	Project Implementation	9	72	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	654		654	10
12	Water	Water Operations & Engineering	9	72	9	162	0	-	9	54	9	117	7	77	9	63	3	27	3	24	9	54	650		650	10
13	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		638	10
14	City Attorney	Civil Litigation	7	56	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	638		638	10
15	Water	Construction & Maintenance	9	72	9	162	0	-	7	42	9	117	9	99	9	63	3	27	3	24	5	30	636		636	10
16	Metropolitan Wastewater - Metro	Wastewater Treatment & Disposal	9	72	9	162	0	-	7	42	9	117	5	55	9	63	5	45	3	24	9	54	634		634	9
17	Development Services	Entitlements	9	72	7	126	5	70	9	54	9	117	7	77	7	49	0	0	3	24	7	42	631		631	9
18	Fire-Rescue	Lifeguard Services	9	72	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	5	30	630		630	9
19	San Diego Housing Commission		9	72	9	162	9	126	9	54	5	65	5	55	5	35	3	27	0	0	5	30	626		626	9
20	Public Utilities	EMTS	9	72	9	162	0	-	9	54	9	117	7	77	9	63	0	0	3	24	9	54	623		623	9
21	Environmental Services	Waste Reduction & Disposal	9	72	9	162	7	98	9	54	9	117	9	99	7	49	7	63	0	0	9	54	768	(153.6)	614	9
22	City Attorney	Criminal Litigation	9	72	7	126	0	-	9	54	9	117	9	99	9	63	3	27	0	0	9	54	612		612	9
23	Police	Administrative Services	9	72	9	162	0	-	3	18	7	91	9	99	7	49	3	27	5	40	7	42	600		600	9
24	Police	Patrol Operations	9	72	9	162	7	98	9	54	9	117	9	99	9	63	3	27	0	0	9	54	746	(149.2)	597	9
25	Public Works - Engineering & Capital Projects	Architectural Engineering & Parks	5	40	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	586		586	9
26	Library	Central Library	9	72	7	126	3	42	9	54	9	117	5	55	7	49	3	27	3	24	3	18	584		584	9
27	Transportation & Storm Water	Street	9	72	9	162	9	126	9	54	9	117	7	77	9	63	3	27	0	0	5	30	728	(145.6)	582	9
28	Park & Recreation	Golf Operations	7	56	7	126	5	70	9	54	5	65	5	55	7	49	7	63	3	24	3	18	580		580	9
29	Library	Branch Libraries	9	72	9	162	0	-	9	54	9	117	5	55	7	49	3	27	3	24	3	18	578		578	9
30	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	9
31	Environmental Services	Energy Sustain. & Environ. Protection	5	40	5	90	3	42	9	54	9	117	9	99	7	49	3	27	0	0	9	54	572		572	8
32	QUALCOMM Stadium		5	40	7	126	5	70	9	54	5	65	7	77	7	49	3	27	3	24	5	30	562		562	8
33	Environmental Services	Collection Services	9	72	9	162	0	-	9	54	9	117	3	33	7	49	3	27	0	0	7	42	556		556	8
34	Transportation & Storm Water	Admin & Right-of-Way Coordination	3	24	9	162	9	126	9	54	9	117	7	77	9	63	3	27	3	24	3	18	692	(138.4)	554	8
35	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	(137.2)	549	8
36	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	8
37	Metropolitan Wastewater - Muni	Wastewater Collection	9	72	9	162	0	-	5	30	9	117	7	77	5	35	0	0	3	24	5	30	547		547	8
38	Water	Reservoir Management	5	40	5	90	0	-	9	54	9	117	7	77	9	63	3	27	3	24	9	54	546		546	8
39	City Attorney	Administration	5	40	5	90	0	-	9	54	9	117	9	99	9	63	3	27	0	0	9	54	544		544	8
40	Development Services	Administration & Support Services	9	72	7	126	3	42	9	54	9	117	0	0	7	49	3	27	3	24	5	30	541		541	8
41	Fire-Rescue	Fire Prevention	5	40	5	90	3	42	9	54	9	117	7	77	7	49	3	27	0	0	7	42	538		538	8
42	Public Works - Contracting		3	24	3	54	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	534		534	8
43	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	8
44	Public Utilities	EPM	5	40	7	126	0	-	7	42	7	91	9	99	7	49	3	27	3	24	5	30	528		528	8
45	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	(131.8)	527	8
46	City Planning		5	40	5	90	3	42	9	54	9	117	5	55	9	63	0	0	3	24	7	42	527		527	7
47	Emergency Medical Services		5	40	7	126	5	70	9	54	7	91	5	55	7	49	0	0	0	0	7	42	527		527	7
48	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	7
49	Department of Information Technology	Enterprise Resource Planning	3	24	7	126	5	70	3	18	7	91	9	99	9	63	0	0	0	5	30	521		521	7	
50	City Clerk	Elections & Information Services	3	24	3	54	0	-	9	54	9	117	9	99	9	63	3	27	3	24	9	54	516		516	7
51	Park & Recreation	Environmental Growth 2/3	0	-	5	90	3	42	9	54	7	91	5	55	9	63	3	27	5	40	9	54	516		516	7
52	Environmental Services	Office of the Director	5	40	5	90	5	70	9	54	9	117	3	33	7	49	3	27	0	0	5	30	510		510	7
53	Public Utilities	Long Range Planning	7	56	7	126	0	-	9	54	7	91	7	77	7	49	3	27	0	0	5	30	510		510	7
54	City Attorney	Community Justice	5	40	3	54	0	-	9	54	9	117	9	99	9	63	3	27	0	0	9	54	508		508	7
55	Office of the Mayor		5	40	3	54	0	-	9	54	9	117	9	99	9	63	3	27	3	24	5	30	508		508	7
56	Metropolitan Wastewater - Muni	Wastewater Treatment & Disposal	0	-	5	90	0	-	7	42	9	117	5	55	9	63	5	45	5	40	9	54	506		506	7

Ln #	Department	Activity Group	Wt																	Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths			
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met					8	Reqs	6
57	City Clerk	Legislative Services	3	24	3	54	0	-	7	42	9	117	9	99	9	63	3	24	9	54	504		504	7		
58	Water	Meter Services	5	40	5	90	0	-	7	42	9	117	9	99	5	35	3	27	3	24	5	30	504		504	7
59	Council Administration		3	24	3	54	0	-	9	54	7	91	9	99	7	49	3	27	9	72	5	30	500		500	7
60	Park & 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	(124.0)	496	7
61	City Clerk	Administration	0	-	3	54	0	-	9	54	9	117	9	99	9	63	3	27	3	24	9	54	492		492	6
62	PETCO Park		0	-	7	126	5	70	5	30	7	91	7	77	3	21	0	0	7	56	3	18	489		489	6
63	Park & 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	(121.6)	486	6
64	Public Utilities	Customer Support Service	9	72	7	126	0	-	9	54	9	117	9	99	9	63	5	45	0	0	5	30	606	(121.2)	485	6
65	Public Utilities	Employee Services and Quality Assurance	5	40	7	126	0	-	7	42	7	91	7	77	7	49	3	27	0	0	5	30	482		482	6
66	Civic San Diego		5	40	5	90	3	42	9	54	7	91	3	33	7	49	3	27	3	24	5	30	480		480	6
67	Park & Recreation	Environmental Growth 1/3	0	-	3	54	3	42	9	54	7	91	5	55	9	63	3	27	5	40	9	54	480		480	6
68	Water	Division Management	0	-	9	162	0	-	5	30	9	117	7	77	5	35	0	0	3	24	5	30	475		475	6
69	Department of Information Technology	Communications	5	40	5	90	3	42	3	18	3	39	9	99	9	63	3	27	0	0	9	54	472		472	6
70	Water	Water Operations	0	-	3	54	0	-	9	54	9	117	7	77	9	63	3	27	3	24	9	54	470		470	6
71	Office of the Chief Financial Officer		0	-	3	54	0	-	5	30	9	117	9	99	9	63	3	27	3	24	9	54	468		468	6
72	Public Utilities	FIT	7	56	9	162	0	-	5	30	7	91	9	99	9	63	3	27	0	0	9	54	582	(116.4)	466	6
73	City Clerk	Records Management	3	24	3	54	0	-	5	30	9	117	9	99	9	63	0	0	3	24	9	54	465		465	6
74	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	6
75	City Retirement System		5	40	5	90	0	-	5	30	9	117	5	55	7	49	3	27	3	24	5	30	462		462	6
76	Development Services	Neighborhood Code Compliance	5	40	5	90	0	-	9	54	9	117	5	55	7	49	0	0	3	24	5	30	459		459	5
77	Public Works - Engineering & Capital Projects	Engineering & Capital Projects	0	-	0	-	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	456		456	5
78	Citywide Other/Special Funds		0	-	9	162	9	126	3	18	9	117	5	55	5	35	0	0	3	24	5	30	567	(113.4)	454	5
79	Commission for Arts & Culture		0	-	3	54	0	-	9	54	9	117	7	77	9	63	3	27	5	40	3	18	450		450	5
80	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	(191.4)	447	5
81	Department of Information Technology	Department of Information Technology	3	24	3	54	3	42	3	18	9	117	9	99	5	35	3	27	0	0	5	30	446		446	5
82	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	(111.2)	445	5
83	Fire-Rescue	Communications	5	40	7	126	0	-	9	54	9	117	9	99	9	63	3	27	0	0	5	30	556	(111.2)	445	5
84	Fire-Rescue	Special Operations	5	40	5	90	3	42	7	42	7	91	3	33	9	63	0	0	0	0	7	42	443		443	5
85	Special Promotional Programs	Safety & Maint - Visitor Related Facilities	0	-	9	162	0	-	0	0	7	91	5	55	7	49	0	0	7	56	5	30	443		443	5
86	Economic Development	HUD Programs	3	24	3	54	3	42	5	30	7	91	5	55	7	49	3	27	3	24	7	42	438		438	5
87	Park & Recreation	Administrative Services	3	24	3	54	0	-	9	54	7	91	5	55	7	49	3	27	5	40	7	42	436		436	5
88	City Treasurer	Parking Meter Operations	3	24	5	90	3	42	9	54	5	65	3	33	9	63	5	45	0	0	3	18	434		434	5
89	Office of the IBA		3	24	3	54	0	-	7	42	9	117	7	77	7	49	3	27	3	24	3	18	432		432	5
90	San Diego Convention Center Corporation		9	72	9	162	7	98	9	54	3	39	0	0	7	49	3	27	0	0	3	18	519	(89.4)	430	5
91	Human Resources		3	24	3	54	0	-	3	18	9	117	9	99	9	63	0	0	0	0	9	54	429		429	4
92	Purchasing & Contracting	Equal Opportunity Contracting	3	24	3	54	0	-	9	54	7	91	9	99	7	49	0	0	3	24	5	30	425		425	4
93	Economic Development	Economic Growth Services	3	24	3	54	3	42	7	42	7	91	3	33	5	35	3	27	7	56	3	18	422		422	4
94	Risk Management	Public Liability & Loss Recovery	3	24	3	54	0	-	9	54	9	117	7	77	7	49	3	27	0	0	3	18	420		420	4
95	Development Services	Solid Waste Local Enforcement Agency	0	-	3	54	0	-	9	54	9	117	7	77	7	49	0	0	3	24	7	42	417		417	4
96	Purchasing & Contracting	Central Stores	3	24	7	126	5	70	9	54	7	91	9	99	7	49	7	63	0	0	3	18	594	(178.2)	416	4
97	Real Estate Assets		5	40	3	54	9	126	7	42	9	117	9	99	5	35	3	27	3	24	5	30	594	(178.2)	416	4
98	Fire-Rescue	Logistics	3	24	3	54	0	-	7	42	7	91	5	55	7	49	0	0	7	56	7	42	413		413	4
99	Personnel	Personnel Management	3	24	3	54	0	-	5	30	9	117	9	99	5	35	0	0	3	24	5	30	413		413	4
100	City Comptroller	Department Management	0	-	3	54	3	42	3	18	7	91	7	77	7	49	3	27	3	24	5	30	412		412	4
101	City Comptroller	Gov't Accounting Grants & CIP	5	40	3	54	0	-	3	18	7	91	7	77	7	49	3	27	3	24	5	30	410		410	4
102	Fire-Rescue	Fire-Rescue	0	-	3	54	0	-	9	54	9	117	7	77	9	63	0	0	0	0	7	42	407		407	4
103	Neighborhood Services		0	-	3	54	0	-	3	18	9	117	9	99	7	49	0	0	5	40	5	30	407		407	4
104	Special Events		0	-	3	54	0	-	9	54	9	117	7	77	7	49	0	0	3	24	5	30	405		405	4
105	Fire-Rescue	Emergency Medical Services-Fire	0	-	3	54	3	42	9	54	7	91	5	55	9	63	0	0	0	7	42	401		401	4	
106	Economic Development	BID & Commercial MAD	0	-	3	54	3	42	7	42	5	65	3	33	9	63	3	27	7	56	3	18	400		400	3
107	Special Promotional Programs	Discretionary Funding	0	-	7	126	0	-	0	0	7	91	5	55	7	49	0	0	7	56	3	18	395		395	3
108	City Comptroller	RDA Enterprise & Debt	3	24	3	54	0	-	3	18	7	91	7	77	7	49	3	27	3	24	5	30	394		394	3
109	Economic Development	Small Business & Neighborhoods	3	24	3	54	0	-	9	54	5	65	3	33	9	63	3	27	7	56	3	18	394		394	3
110	Infrastructure/Public Works	Infrastructure/Public Works	0	-	3	54	0	-	7	42	7	91	7	77	7	49	3	27	3	24	5	30	394		394	3
111	Infrastructure/Public Works	Office of ADA Compliance & Accessibility	0	-	3	54	0	-	7	42	7	91	7	77	7	49	3	27	3	24	5	30	394		394	3
112	Office of the Assistant COO		0	-	3	54	0	-	5	30	9	117	7	77	5	35	3	27	3	24	5	30	394		394	3
113	City Treasurer	Parking Administration	3	24	3	54	0	-	9	54	5	65	5	55	9	63	5	45	0	0	5	30	390		390	3
114	Library	Library Administration	3	24	3	54	0	-	7	42	9	117	5	55	7	49	3	27	0	0	3	18	386		386	3
115	Park & Recreation	Los Penasquitos Reserve	0	-	0	-	0	-	9	54	7	91	5	55	9	63	3	27	5	40	9	54	384		384	3
116	Major Revenues		0	-	0	-	9	126	3	18	7	91	5	55	9	63	0	0	0	0	5	30	383		383	3
117	City Treasurer	City Treas and Suppt	0	-	3	54	0	-	7	42	7	91	7	77	5	35	3	27	3	24	5	30	380		380	3

Ln #	Department	Activity Group	Wt																		Risk Score	Adjustments	Adjusted				
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8			Regs	6	Risk Score	Rank 10ths	
118	Risk Management	Workers' Compensation	5	40	3	54	0	-	5	0	9	117	7	77	5	35	3	27	0	0	5	30	380		380	3	
119	City Treasurer	Investments	0	-	3	54	0	-	5	30	7	91	9	99	9	63	0	0	0	7	56	0	0	379		379	3
120	Ethics Commission		0	-	3	54	0	-	9	54	9	117	3	33	9	63	0	0	7	56	0	0	377		377	3	
121	Financial Management	Budget Development	3	24	3	54	0	-	5	30	9	117	9	99	5	35	0	0	0	0	3	18	377		377	2	
122	Personnel	Recruiting & Exam Management	3	24	3	54	0	-	9	54	9	117	9	99	5	35	3	27	3	24	5	30	464	(93)	371	2	
123	Office of the Chief Operating Officer		0	-	3	54	0	-	5	30	9	117	7	77	5	35	0	0	3	24	5	30	367		367	2	
124	City Treasurer	Treasury Accounting	3	24	3	54	0	-	7	42	7	91	9	99	5	35	0	0	0	0	3	18	363		363	2	
125	Police	Family Justice Center	0	-	3	54	0	-	9	54	7	91	5	55	9	63	0	0	3	24	3	18	359		359	2	
126	Citywide Program Expenditures		0	-	9	162	0	-	0	0	5	65	5	55	0	0	0	0	7	56	3	18	356		356	2	
127	Financial Management	Budget Monitoring & CIP	0	-	3	54	0	-	5	30	9	117	9	99	5	35	0	0	0	0	3	18	353		353	2	
128	Risk Management	Employee Benefits	3	24	3	54	0	-	0	0	9	117	7	77	3	21	3	27	0	0	5	30	350		350	2	
129	City Comptroller	CAFR & Financial Reporting	0	-	3	54	0	-	3	18	7	91	5	55	7	49	3	27	3	24	5	30	348		348	2	
130	Financial Management	Financial Management	3	24	3	54	0	-	0	0	9	117	9	99	5	35	0	0	0	0	3	18	347		347	2	
131	Debt Management		3	24	3	54	0	-	5	30	9	117	7	77	7	49	3	27	3	24	5	30	432	(86.4)	346	2	
132	Special Promotional Programs	Arts, Culture, & Community Festivals	0	-	5	90	0	-	3	18	3	39	5	55	7	49	0	0	9	72	3	18	341		341	2	
133	Communications		0	-	3	54	0	-	9	54	7	91	5	55	5	35	3	27	3	24	0	0	340		340	2	
134	Personnel	Classification & Liaison	3	24	3	54	0	-	7	42	9	117	9	99	5	35	0	0	3	24	5	30	425	(85)	340	2	
135	Risk Management	Department Management	0	-	3	54	3	42	3	18	9	117	5	55	5	35	0	0	0	0	3	18	339		339	2	
136	Risk Management	Safety & Environmental	0	-	3	54	0	-	3	18	9	117	9	99	3	21	0	0	0	0	5	30	339		339	1	
137	Internal Operations		0	-	0	-	0	-	0	0	9	117	9	99	7	49	0	0	5	40	5	30	335		335	1	
138	City Comptroller	Payroll & Disbursements	3	24	3	54	0	-	3	18	7	91	9	99	7	49	3	27	3	24	5	30	416	(83)	333	1	
139	Concourse & Parking Garage		0	-	3	54	3	42	5	30	5	65	3	33	5	35	3	27	3	24	3	18	328		328	1	
140	Purchasing & Contracting	Purchasing & Contracting	5	40	3	54	0	-	9	54	7	91	9	99	7	49	3	27	3	24	5	30	468	(140.4)	328	1	
141	Airports		3	24	5	90	3	42	5	30	3	39	0	0	3	21	3	27	0	0	5	30	303		303	1	
142	Public Works - General Services	Publishing Services	3	24	3	54	3	42	0	0	7	91	9	99	5	35	3	27	3	24	5	30	426	(127.8)	298	1	
143	Department of Information Technology	IT Services Sourcing	0	-	3	54	0	-	3	18	7	91	9	99	7	49	3	27	0	0	5	30	368	(73.6)	294	1	
144	Public Works - General Services	Administration	0	-	3	54	0	-	7	42	7	91	0	0	3	21	0	0	7	56	3	18	282		282	1	
145	Analytics and Performance Management		0	-	3	54	0	-	3	18	7	91	7	77	3	21	0	0	0	0	3	18	279		279	1	
146	Special Promotional Programs	Economic Development Programs	0	-	3	54	0	-	0	0	3	39	3	33	7	49	0	0	9	72	3	18	265		265	1	
147	City Treasurer	Revenue Audit	0	-	3	54	0	-	7	42	5	65	3	33	5	35	0	0	0	0	3	18	247		247	1	
148	Office of Homeland Security		3	24	3	54	0	-	3	18	5	65	5	55	7	49	3	27	3	24	5	30	346	(103.8)	242	1	
149	Economic Development	Economic Development	0	-	5	90	3	42	3	18	3	39	3	33	3	21	0	0	7	56	0	0	299	(59.8)	239	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 prior year audits
- [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).