
Annual Citywide Risk Assessment and Audit Work Plan

FISCAL YEAR 2016

Office of the City
Auditor

City of San Diego



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THE CITY OF SAN DIEGO

DATE: July 15, 2015
TO: Honorable Members of the Audit Committee
FROM: Eduardo Luna, City Auditor
SUBJECT: **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2016**

Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2016. This report will be presented at the July 22nd Audit Committee meeting for your review and approval. The list of 21 proposed audit assignments for FY 2016 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 2016 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 Office of the City Auditor has completed a FY 2016 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 2016 Audit Work Plan.

Audit Resources

The FY 2016 budget for the Office of the City Auditor includes 22 staff members at a budgeted cost of approximately \$3.7 million for salaries, fringe benefits, and non-personnel expenses such as office equipment, training and supplies. The City Auditor's FY 2016 budget also includes \$424,491 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 2016, the Office of the City Auditor will have three audit managers and 15 auditors to conduct audits and investigations with an estimated 23,100 audit hours available to perform audits. The estimated audit hours available were calculated as follows:

Calculation of Estimated Audit Hours Available for FY 2016

One Full-Time Equivalent (FTE) Auditor:		Hours
Total Annual Hours Available		2,080
Less Hours For:		
Vacation and Sick Leave		-160
(10) Holidays and (1) Floating Holiday		-88
(2) Citywide Discretionary Leave Days Granted		-16
Continuing Professional Education		-60
Administrative Duties *		-104
Other Assigned Projects **		-242
Total Annual Audit Hours Available per Auditor		1,410
Number of Auditors		Audit Hours
3	Audit Managers ¹ [(3 x 1,410) - 520]	3,710
15	Auditors ² [(15 x 1,410) - 1,760]	19,390
Total Estimated Audit Hours Available for FY 2016		23,100

Note: Audit supervision and administrative hours for the City Auditor, Assistant 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. The only exception is the Audit Manager who works with the Administrative staff on a daily basis on budget, payments, and trainings, etc.

** "Other Assigned Projects" include tasks such as responding to Council and other stakeholder requests, internal research projects, presentation preparations, outreach stakeholder meetings, and research and development for future audit issues, etc.

¹ Audit hours were reduced by 520 hours for manager performing additional administrative duties.

² Audit hours were reduced by 1, 520 to reflect planned maternity/paternity leave, and by 240 hours for anticipated vacancies, for a total of 1,760 hours.

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 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.

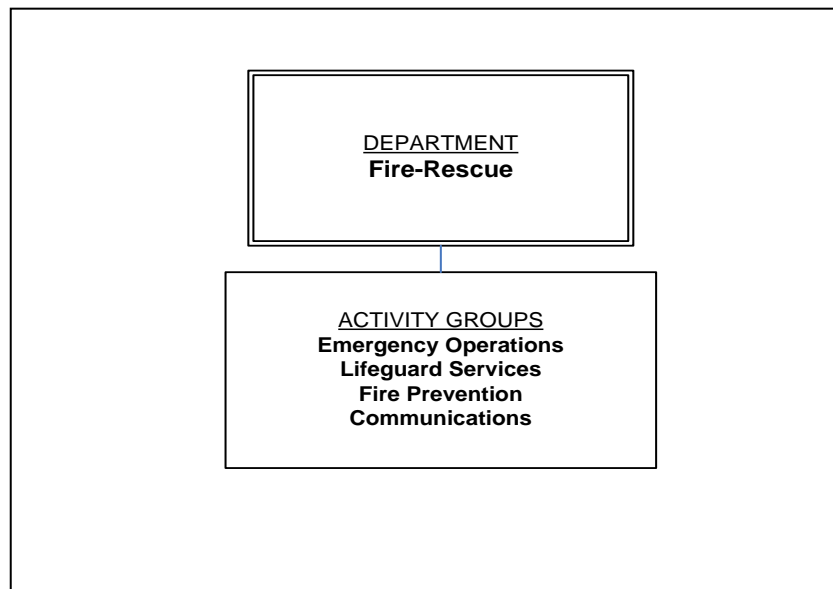
Citywide Risk Assessment - Fiscal Year 2016

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 2016 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

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 2016 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**). 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, 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**).

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 2016 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 2015 through June 2016)

In FY 2016, 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, potential for significant financial savings or increased revenues, or issues of integrity.

Audit Work Plan – Fiscal Year 2016

PERFORMANCE AUDITS FY 2016 – CARRY OVER FROM FY 2015 AUDIT WORK PLAN						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2016 Audit Hours	Status
1	123	267	City's Fiscal Sustainability and Financial Condition	The 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.	100	Report Writing
2	106	400	Business Improvement Districts	The objective of this audit is to review the efficiency and effectiveness of the Business Improvement Districts.	150	Report Writing
3	122	367	Code Enforcement Division	The objective of this audit is to review the efficiency and effectiveness of this program.	1,100	Fieldwork
4	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.	1,010	Planning

PERFORMANCE AUDITS FY 2016 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2016 Audit Hours	Status
5	128	353	Purchasing and Contracting Department – Selected Contract Review	This audit is a follow-up to the audit of Citywide Contract Oversight, issued in FY 2015. The tentative objective of this audit is to review selected City contracts to evaluate areas of potential risk and loss to the City.	1,500	Planning
6	8	675	San Diego Police Department (SDPD) - Property and Evidence Room	The tentative 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.	200	Not Started
7	7 20	682 597	SDPD and Public Works - Engineering & Capital Projects - Right of Way Design	The tentative objective of this audit is to evaluate the efficiency and effectiveness of the City's programs responsible for pedestrian safety.	1,600	Not Started
8	23	587	Development Services Department (DSD) - Permitting	The tentative objective of this audit is to review the efficiency and effectiveness of selected areas of DSD's permitting processes.	1,600	Not Started
9	1	762	Fleet Services	The tentative objective of this audit is to examine the efficiency and effectiveness of the management and operations of Fleet Services.	1,600	Not Started
10	4 6	710 682	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.	2,000	Not Started

PERFORMANCE AUDITS FY 2016 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity Group Audit	Audit Objectives	FY 2016 Audit Hours	Status
11	28	578	San Diego Public Libraries	The tentative objective of this audit is to evaluate the efficiency and effectiveness of the management and operations of the San Diego Public Libraries.	1,400	Not Started
12	7 26	682 582	Transportation and Storm Water Department -Street Division and Public Works - Engineering & Capital Projects - Right of Way Design	The tentative objective of this audit is to examine various issues pertaining to street trenching and paving issues, including, but not limited to, an evaluation of adherence to the requirements set forth in the City's Street Preservation Ordinance.	1,500	Not Started
13	16	626	San Diego Housing Commission	The tentative objective of this audit is to evaluate the efficiency and effectiveness of the management and operations of the San Diego Housing Commission.	2,000	Not Started
14	95	415	Convention Center	The tentative objective of this audit is to evaluate the efficiency and effectiveness of the management and operations of the San Diego Convention Center.	2,000	Not Started
15	N/A	N/A	IT Risk Assessment	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.	560	Planning
16	N/A	N/A	IT Audits	An IT audit work plan will be prepared based on the IT Risk Assessment and scheduled for review during the fiscal year. Potential audit areas may include a review of existing SDPD surveillance and data collection programs, and an evaluation of SAP controls.	2,090	Not Started

ADDITIONAL AUDIT ACTIVITIES FY 2016

Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2016 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.	1,410	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.	700	On-going
19	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 2016.	240	As Necessary

ADDITIONAL AUDIT ACTIVITIES FY 2016						
Work Plan Item No.	Risk Assess Ln #	Risk Score	Activity	Description	FY 2016 Audit Hours	Status
20	N/A	N/A	Annual Mission Bay Fund Audit FY15	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.	400	Not Started
21	N/A	N/A	Annual Central Stores Inventory Audit FY16	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 2016					23,100	

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 FY2016 Citywide Risk Assessment. In the event we complete all planned audits, we propose initiating audits from the below list.

- Real Estate Assets Department – Leasing Practices
- Real Estate Assets Department – City-owned Parking Facilities and Management Contracts
- Risk Management Department – Workers Compensation
- Transportation and Storm Water Department / Streets Division – Streetlight Installation
- Transportation and Storm Water Department / Storm Water Division – Storm Drain Fund
- Comprehensive General Fund User Fees
- Maintenance Assessment Districts and Business Improvement Districts – Assessment District Formation Process

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)	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
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.

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																		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths		
			FTEs	FTEs 8	Exp	Exp 18	Rev	Rev 14	Exp 6	MC	MC 11	InOp	InOp 11	Pub	Pub 7	Csh	Csh 9	Met	Met 8	Regs					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	7	98	9	54	7	91	7	77	9	63	5	45	7	56	5	30	748		748	10
3	Police	Administration	9	72	9	162	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	718		718	10
4	Public Works - Engineering & Capital Projects	Field Engineering	9	72	7	126	7	98	9	54	9	117	9	99	9	63	3	27	0	0	9	54	710		710	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	Project Implementation	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	Public Works - Engineering & Capital Projects	Architectural Engineering & Parks	7	56	7	126	5	70	9	54	9	117	9	99	9	63	3	27	0	0	9	54	666		666	10
11	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
12	Water	Water Operations & Engineering	9	72	9	162	0	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	Water	Construction & Maintenance	9	72	9	162	0	0	7	42	9	117	9	99	9	63	3	27	3	24	5	30	636		636	10
15	Metropolitan Wastewater - Metro	Wastewater Treatment & Disposal	9	72	9	162	0	0	7	42	9	117	5	55	9	63	5	45	3	24	9	54	634		634	10
16	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
17	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
18	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		612	9
19	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	9
20	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
21	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		596	9
22	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	9
23	Development Services	Land Development Review	7	56	7	126	3	42	9	54	9	117	7	77	7	49	0	0	3	24	7	42	587		587	9
24	Department of Information Technology	Enterprise Resource Planning	3	24	9	162	7	98	3	18	7	91	9	99	9	63	0	0	0	0	5	30	585		585	9
25	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
26	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
27	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		580	9
28	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	9
29	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	(144.0)	576	9
30	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	9
31	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	(141.6)	566	8
32	Transportation & Storm Water	Transportation Engineering Operations	5	40	7	126	3	42	9	54	9	117	5	55	9	63	3	27	3	24	3	18	566		566	8
33	Planning		5	40	7	126	3	42	9	54	9	117	5	55	9	63	0	0	3	24	7	42	563		563	8
34	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
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	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	547		547	8
38	Environmental Services	Office of the Director	5	40	7	126	5	70	9	54	9	117	3	33	7	49	3	27	0	0	5	30	546		546	8
39	Water	Reservoir Management	5	40	5	90	0	0	9	54	9	117	7	77	9	63	3	27	3	24	9	54	546		546	8
40	City Attorney	Administration	5	40	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	544		544	8
41	Water	Meter Services	5	40	7	126	0	0	7	42	9	117	9	99	5	35	3	27	3	24	5	30	540		540	8
42	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
43	Public Utilities	EPM	5	40	7	126	0	0	7	42	7	91	9	99	7	49	3	27	3	24	5	30	528		528	8
44	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
45	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	8
46	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
47	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		516	7
48	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	(128.8)	515	7
49	Police	Administrative Services	9	72	9	162	3	42	3	18	7	91	9	99	7	49	3	27	5	40	7	42	642	(128.4)	514	7
50	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		509	7
51	City Attorney	Community Justice	5	40	3	54	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	508		508	7
52	Office of the Mayor		5	40	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	508		508	7
53	Metropolitan Wastewater - Muni	Wastewater Treatment & Disposal	0	0	5	90	0	0	7	42	9	117	5	55	9	63	5	45	5	40	9	54	506		506	7
54	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		504	7
55	Public Utilities	EMTS	9	72	9	162	0	0	9	54	9	117	7	77	9	63	0	0	3	24	9	54	623	(124.6)	498	7
56	Public Utilities	Employee Services and Quality Assurance	7	56	7	126	0	0	7	42	7	91	7	77	7	49	3	27	0	0	5	30	498		498	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	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	
58	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		494	7	
59	City Clerk	Administration	0	0	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	492		492	7	
60	PETCO Park		0	0	7	126	5	70	5	30	7	91	7	77	3	21	0	0	7	56	3	18	489		489	7	
61	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	(121.2)	485	6	
62	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	
63	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		480	6	
64	Water	Division Management	0	0	9	162	0	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	475		475	6	
65	Department of Information Technology	Wireless Technology Services	5	40	5	90	3	42	3	18	3	39	9	99	9	63	3	27	0	0	9	54	472		472	6	
66	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		468	6	
67	Public Utilities	FIT	7	56	9	162	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	582	(116.4)	466	6	
68	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		465	6	
69	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	
70	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	(116.0)	464	6	
71	City Retirement System		5	40	5	90	0	0	5	30	9	117	5	55	7	49	3	27	3	24	5	30	462		462	6	
72	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	(114.6)	458	6	
73	Commission for Arts & Culture		0	0	3	54	0	0	9	54	9	117	7	77	9	63	3	27	5	40	3	18	450		450	6	
74	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	6	
75	Public Utilities	Pure Water	3	24	3	54	0	0	7	42	7	91	9	99	7	49	3	21	3	24	9	54	458		458	6	
76	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	
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		443	5	
78	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	(189.0)	441	5	
79	Real Estate Assets		5	40	5	90	9	126	7	42	9	117	9	99	5	35	3	27	3	24	5	30	630	(189.0)	441	5	
80	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	
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		436	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		432	5	
83	Human Resources		3	24	3	54	0	0	3	18	9	117	9	99	9	63	0	0	0	0	9	54	429		429	5	
84	Public Works - Contracts		3	24	3	54	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	534	(106.8)	427	5	
85	Fire-Rescue	Special Operations	3	24	5	90	3	42	7	42	7	91	3	33	9	63	0	0	0	7	42	7	42	427		427	5
86	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		426	5	
87	Personnel	Classification & Liaison	3	24	3	54	0	0	7	42	9	117	9	99	5	35	0	0	3	24	5	30	425		425	5	
88	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		425	5	
89	Communications		5	40	3	54	3	42	9	54	7	91	5	55	5	35	3	27	3	24	0	0	422		422	5	
90	Risk Management	Public Liability & Loss Recovery	3	24	3	54	0	0	9	54	9	117	7	77	7	49	3	27	0	0	3	18	420		420	5	
91	Fire-Rescue	Communications	5	40	7	126	3	42	9	54	9	117	9	99	9	63	3	27	0	0	5	30	598	(179.4)	419	4	
92	Office of the Assistant COO		3	24	3	54	0	0	5	30	9	117	7	77	5	35	3	27	3	24	5	30	418		418	4	
93	Development Services	Solid Waste Local Enforcement Agency	0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	7	42	417		417	4	
94	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	
95	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	(103.8)	415	4	
96	Fire-Rescue	Logistics	3	24	3	54	0	0	7	42	7	91	5	55	7	49	0	0	7	56	7	42	413		413	4	
97	Personnel	Personnel Management	3	24	3	54	0	0	5	30	9	117	9	99	5	35	0	0	3	24	5	30	413		413	4	
98	City Comptroller	Department Management	0	0	3	54	3	42	3	18	7	91	7	77	7	49	3	27	3	24	5	30	412		412	4	
99	City Comptroller	RDA Enterprise & Debt	5	40	3	54	0	0	3	18	7	91	7	77	7	49	3	27	3	24	5	30	410		410	4	
100	Fire-Rescue	Fire-Rescue	0	0	3	54	0	0	9	54	9	117	7	77	9	63	0	0	0	0	7	42	407		407	4	
101	Neighborhood Services		0	0	3	54	0	0	3	18	9	117	9	99	7	49	0	0	5	40	5	30	407		407	4	
102	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		404	4	
103	Fire-Rescue	Emergency Medical Services-Fire	0	0	3	54	3	42	9	54	7	91	5	55	9	63	0	0	0	0	7	42	401		401	4	
104	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		395	4	
105	City Comptroller	Gov't Accounting Grants & CIP	3	24	3	54	0	0	3	18	7	91	7	77	7	49	3	27	3	24	5	30	394		394	4	
106	Economic Development	Small Business & Neighborhoods	3	24	3	54	0	0	9	54	5	65	3	33	9	63	3	27	7	56	3	18	394		394	3	
107	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	3	
108	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	3	
109	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		390	3	
110	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	(166.8)	389	3	
111	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	3	
112	Park & Recreation	Los Penasquitos Reserve	0	0	0	0	0	0	9	54	7	91	5	55	9	63	3	27	5	40	9	54	384		384	3	
113	Major Revenues		0	0	0	0	9	126	3	18	7	91	5	55	9	63	0	0	0	0	5	30	383		383	3	
114	Economic Development	Economic Growth Services	3	24	3	54	0	0	7	42	7	91	3	33	5	35	3	27	7	56	3	18	380		380	3	
115	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		380	3	
116	City Treasurer	Investments	0	0	3	54	0	0	5	30	7	91	9	99	9	63	0	0	0	0	7	42	379		379	3	
117	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	
118	Financial Management	Budget Development	3	24	3	54	0	0	5	30	9	117	9	99	5	35	0	0	0	0	3	18	377		377	3	

Ln #	Department	Activity Group	Wt																		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths	
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	MC	InOp	11	Pub	7	Csh	9	Met	8					Regs
119	Financial Management	Budget Monitoring & CIP	3	24	3	54	0	0	5	30	9	117	9	99	5	35	0	0	0	3	18	377		377	3
120	Water	Water Operations	0	0	3	54	0	0	9	54	9	117	7	77	9	63	3	27	3	24	9	54	(94.0)	376	3
121	Personnel	Recruiting & Exam Management	3	24	3	54	0	0	9	54	9	117	9	99	5	35	3	27	3	24	5	30	(93)	371	2
122	Development Services	Code Enforcement	5	40	5	90	0	0	9	54	9	117	5	55	7	49	0	0	3	24	5	30	(91.8)	367	2
123	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	2
124	Risk Management	Department Management	0	0	3	54	5	70	3	18	9	117	5	55	5	35	0	0	0	3	18	367		367	2
125	City Treasurer	Treasury Accounting	3	24	3	54	0	0	7	42	7	91	9	99	5	35	0	0	0	0	3	18		363	2
126	Police	Family Justice Center	0	0	3	54	0	0	9	54	7	91	5	55	9	63	0	0	3	24	3	18		359	2
127	Citywide Program Expenditures		0	0	9	162	0	0	0	0	5	65	5	55	0	0	0	7	56	3	18	356		356	2
128	Purchasing & Contracting	Purchasing & Contracting	5	40	5	90	0	0	9	54	7	91	9	99	7	49	3	27	3	24	5	30	(151.2)	353	2
129	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	2
130	Financial Management	Financial Management	3	24	3	54	0	0	0	0	9	117	9	99	5	35	0	0	0	0	3	18		347	2
131	Debt Management		3	24	3	54	0	0	5	30	9	117	7	77	7	49	3	27	3	24	5	30	(86.4)	346	2
132	Special Promotional Programs	Arts, Culture, & Community Festivals	0	0	5	90	0	0	3	18	3	39	5	55	7	49	0	0	9	72	3	18		341	2
133	Citywide Other/Special Funds		0	0	9	162	9	126	3	18	9	117	5	55	5	35	0	0	3	24	5	30	(226.8)	340	2
134	Risk Management	Safety & Environmental	0	0	3	54	0	0	3	18	9	117	9	99	3	21	0	0	0	0	5	30		339	2
135	Internal Operations		0	0	0	0	0	0	0	0	9	117	9	99	7	49	0	0	5	40	5	30		335	2
136	Public Works - Engineering & Capital Projects	Engineering & Capital Projects	0	0	0	0	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	(82.8)	331	1
137	Concourse & Parking Garage		0	0	3	54	3	42	5	30	5	65	3	33	5	35	3	27	3	24	3	18		328	1
138	Special Events		0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	5	30	(81.0)	324	1
139	Public Works - General Services	Administration	3	24	3	54	0	0	7	42	7	91	0	0	3	21	0	0	7	56	3	18		306	1
140	Performance & Analytics		3	24	3	54	0	0	3	18	7	91	7	77	3	21	0	0	0	0	3	18		303	1
141	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	(127.8)	298	1
142	City Comptroller	Payroll & Disbursements	3	24	3	54	0	0	3	18	7	91	9	99	7	49	3	27	3	24	5	30	(125)	291	1
143	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	(120.0)	280	1
144	Office of Homeland Security		3	24	3	54	3	42	3	18	5	65	5	55	7	49	3	27	3	24	5	30	(116.4)	272	1
145	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	1
146	City Treasurer	Revenue Audit	0	0	3	54	0	0	7	42	5	65	3	33	5	35	0	0	0	0	3	18		247	1
147	Economic Development	Economic Development	0	0	5	90	3	42	3	18	3	39	3	33	3	21	0	0	7	56	0	0	(89.7)	209	1
148	City Comptroller	CAFR & Financial Reporting	0	0	0	0	0	0	3	18	7	91	5	55	7	49	3	27	3	24	5	30	(88)	206	1
149	Airports		3	24	3	54	3	42	5	30	3	39	0	0	3	21	3	27	0	0	5	30	(80.1)	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 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).