



THE CITY OF SAN DIEGO

DATE: April 29, 2022
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: City Auditor Activity Report – March 2022

This report provides information on the Office of the City Auditor's activities as of March 31, 2022. This includes any audit reports issued during the month of March, the status of current audit projects, and a list of planned audits that have not yet started.

The "Target Completion Date" provided for each audit project indicates our estimate of when the audit report will be issued. However, future circumstances may delay report issuance, such as delays in receiving data for review, numerous and extensive findings that require further evaluation, and additional discussions with management to demonstrate that our audit findings are valid and recommendations for improvement are necessary.

Reports issued during March 2022:

03/10/2022

[March 2022 - Audit Recommendation Follow-Up Report](#)

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Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Risk Management – Workers’ Compensation	The objectives of this audit are to (1) determine whether the City has adequate internal controls to mitigate the risk of waste, fraud, and abuse in workers’ compensation claims; (2) determine whether the City effectively mitigates workplace safety hazards and prevents injuries and illness; and (3) determine whether the City’s procedures for cost apportionment are in line with best practices.	May 2022	1,957	2,000

Audits in Progress – Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Development Services Department - Code Enforcement	The tentative objective is to determine the efficiency and effectiveness of the Code Enforcement Division, including areas such as response times for various types of code enforcement cases / priorities, case outcomes, and differences in caseloads and service levels across geographic areas.	June 2022	1,222	1,800
San Diego Police Department – Management of Body Worn Cameras	The objectives are to (1) review SDPD’s policies and procedures regarding body camera footage and determine if they are aligned with best practices and local, state, and federal regulations; and (2) to determine whether internal controls are in place to ensure body camera footage	July 2022	1,686	2,000

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
	is properly collected, maintained, and monitored by appropriate personnel and whether the appropriate audit trail is captured when information is accessed.			
IT Application Audit of the Fire Department's Emergency Response Management (9-1-1) System	The tentative objective for this audit is to test the effectiveness of the IT general controls and IT security controls of the Fire Department's Emergency Response Management (9-1-1) System.	June 2022	393	600

Audits in Progress - Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Get It Done Application	The tentative objective is to determine the efficiency and effectiveness of the City's Get It Done app and other methods of receiving and managing service requests, including areas such as response times and service levels, use of data to assess operating departments' resource adequacy, technical challenges in responding to service requests, and the effectiveness of efforts to encourage public engagement with the City via notifying the City of service needs.	TBD	710	1,800
San Diego Police Department -	The tentative objective is to review the City's vehicle towing process, including evaluating towing service contracts	TBD	189	1,800

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Vehicle Towing Process	and how the City monitors the towing process to ensure vehicles are towed appropriately, owners are charged appropriately, and that the owner vehicle retrieval process is reasonable and in line with best practices and applicable laws and/or regulations.			
Annual Mission Bay Fund Audit FY2021	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 and San Diego Regional Parks Improvement Funds are in compliance with City Charter requirements.	June 2022	31	300

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports. On October 19, 2021, we issued our Recommendation Follow-up Report for the period June 30, 2021.	On-going	822	1,400

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Fraud, Waste, and Abuse Hotline	City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste, or abuse. Reports are issued for substantiated fraud-related allegations, and we issue a Quarterly Fraud Hotline Report with the status of activities.	On-going	2,533	2,960

FY2022 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
Annual Central Stores Inventory Audit FY2022	200
IT Performance Audit of Fire-Safety Department's Network Security	1,000
Homeless Strategies / Housing Commission	2,200
Public Works: Engineering & Capital Projects	2,400

Audit Reports Completed During FY2022

07/21/2021

[Performance Audit of The City's Use of Cares Act Funding](#)

07/22/2021

[Performance Audit of the City's Major Building Acquisition Process](#)

09/16/2021

[Agreed-Upon Procedures Report Related on Central Stores Physical Inventory - Fiscal Year 2021](#)

10/20/2021

[Performance Audit of the City's General Fund User Fees](#)

10/21/2021

[City Auditor's Quarterly Fraud Hotline Report - Q1 Fiscal Year 2022](#)

11/10/2021

[Performance Audit of Equity in Recreation Programming](#)
[Equity in Recreation Programming Highlights](#)

01/12/2022

[City Auditor's Quarterly Fraud Hotline Report - Q2 Fiscal Year 2022](#)

01/14/2022

[Performance Audit of the City's Financial Condition](#)
[Financial Condition Highlights](#)

02/9/2022

[Performance Audit of the City's Lease Management and Renewal Process](#)
[City's Lease Management and Renewal Process Highlights](#)

Respectfully submitted,



Andy Hanau
City Auditor

cc: Honorable Mayor Todd R. Gloria
Honorable Members of the City Council
Honorable City Attorney Mara Elliott
Jay Goldstone, Chief Operating Officer
Christiana Gauger, Chief Compliance Officer
Charles Modica, Independent Budget Analyst