



THE CITY OF SAN DIEGO

DATE: June 22, 2017
TO: Honorable Members of the Audit Committee
FROM: Eduardo Luna, City Auditor
SUBJECT: City Auditor Activity Report – May 2017

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

May 5, 2017– Issued our Performance Audit of the Special Event Permit Application Process. The report can be found on our website at:

https://www.sandiego.gov/sites/default/files/17-019_special_events.pdf

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Audits in Progress – Report Writing

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours¹
Mayor’s Office - Boards and Commissions	The objective of this audit is to determine the efficiency and effectiveness of the management of Boards and Commissions.	Issued June 1, 2017	1,034	600
Capital Improvements Program (CIP) – Quality Assurance	The objectives of this audit is to evaluate the CIP quality assurance process.	June 2017	2,287	1,600
Capital Improvements Program (CIP) – Lifeguard Tower	The objective is to evaluate the construction process for the La Jolla Lifeguard Tower.	July 2017	360	400

Audits in Progress – Fieldwork

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Economic Development	The objective is to determine the efficiency and effectiveness of the Business and Industry Incentive Program.	July 2017	879	1,600

¹ For audits carried over from FY16, “Budgeted Hours” reflects the sum of actual hours used in FY16 and the estimated hours needed in FY17 to complete the audits.

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
IT Audit of the Accela Software Implementation	This is a cursory audit of the Accela software implementation. The objective of this audit is to help ensure Accela is configured to mitigate the risks identified in prior audit recommendations and proper system implementation procedures are followed. This audit will not be completed until the system is implemented in Fiscal Year 2017.	July 2017	308	500
Annual Mission Bay Fund Audit FY16	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.	July 2017	151	400
Security Audit of Public Utilities PCS and SCADA systems	The objective is to assess the IT control environments of the Plant Control System (PCS) and the Supervisory Control and Data Acquisition (SCADA) system for remote monitoring and control of remote utility equipment. Two confidential reports will be issued.	1 st report July 2017 2 nd report August 2017	616	600
Park and Recreation	The objective is to determine the efficiency and effectiveness of Park and Recreation’s Citywide activities and programs.	August 2017	897	1,950

Audits in Progress – Planning

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Facilities Financing - Development Impact Fees (DIF)	The tentative objective of this audit is to determine the efficiency and effectiveness of the Development Impact Fee program designed to fund public facilities which serve the community.	TBD	511	1,800
Transportation & Storm Water – Storm Water	The tentative objective is to determine the efficiency and effectiveness of the Storm Water Division.	TBD	422	1,800
Comptroller - Grants	The tentative objective is to determine the efficiency and effectiveness of the City's grant management.	TBD	656	1,800
Communications	The tentative objective is to determine the accuracy of the Communications Department's charges for services to the City's Enterprise funds.	TBD	174	600

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports. Our most recent report was issued on April 4, 2017.	On-going	812	670
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	2,474	2,100

FY 2017 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
Data Security Controls Audit of Sensitive Police Department Data	800
Annual Central Stores Inventory Audit FY17	30

Respectfully submitted,



Eduardo Luna
City Auditor

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