DATE: June 13, 2022  
TO: Honorable Members of the Audit Committee  
FROM: Andy Hanau, City Auditor  
SUBJECT: City Auditor Activity Report – May 2022  

This report provides information on the Office of the City Auditor’s activities as of May 31, 2022. This includes any audit reports issued during the month of May 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 that were issued during May 2022

05/9/2022
Performance Audit of Workplace Safety and Workers’ Compensation
  • Workplace Safety and Workers’ Compensation Audit Highlights
Audits in Progress – Report Writing Stage

<table>
<thead>
<tr>
<th>Audit</th>
<th>Audit Objective</th>
<th>Target Completion Date</th>
<th>Audit Hours Used</th>
<th>Budgeted Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>San Diego Police Department – Management of Body Worn Cameras</td>
<td>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 is properly collected, maintained, and monitored by appropriate personnel and whether the appropriate audit trail is captured when information is accessed.</td>
<td>July 2022</td>
<td>2,108</td>
<td>2,000</td>
</tr>
<tr>
<td>Annual Mission Bay Fund Audit FY2021</td>
<td>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.</td>
<td>July 2022</td>
<td>203</td>
<td>300</td>
</tr>
<tr>
<td>IT Application Audit of the Fire Department's Emergency Response Management (9-1-1) System</td>
<td>The 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. Specifically, (1) Ensure the Vesta Service Level Agreement (SLA) and contractual services are sufficiently defined and monitored to facilitate effective management. (2) Assess AT&amp;T’s maintenance and security management of the Vesta System. (3) Evaluate the San Diego Fire-Rescue Department's (SDFD)</td>
<td>July 2022</td>
<td>380</td>
<td>600</td>
</tr>
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</table>
### Honorable Members of the Audit Committee

**June 13, 2022**

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<td></td>
<td>ability to receive emergency calls during a 911 Public Service Access Point (PSAP) outage and restore services.</td>
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**Audits in Progress – Fieldwork Stage**

<table>
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<tr>
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<tr>
<td><em>Get It Done Application and Service Request Management</em></td>
<td>The objectives are to 1) Determine how efforts such as establishing service level commitments and enhancing customer communications may be used to improve overall satisfaction. 2) Determine whether consolidating customer service portals could improve the City's customer service experience.</td>
<td>October 2022</td>
<td>1,229</td>
<td>1,800</td>
</tr>
<tr>
<td><em>San Diego Police Department – Vehicle Towing Process</em></td>
<td>The objectives are to (1) Evaluate the financial, equity, and public benefit effects of the City's Vehicle Towing program, and how those effects may vary under alternative vehicle towing policy and fee models. (2) Determine the extent to which the City monitors and evaluates contractor performance, in accordance with the City's Contract Compliance Guide, Council Policy 500-03, and the contract.</td>
<td>October 2022</td>
<td>585</td>
<td>1,800</td>
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</tbody>
</table>
As of May, we do not have any Audits in Progress – Planning Stage

Other Audit Activity

<table>
<thead>
<tr>
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<tr>
<td>Follow-up on Audit Report Recommendations</td>
<td>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.</td>
<td>On-going</td>
<td>868</td>
<td>1,400</td>
</tr>
<tr>
<td>Fraud, Waste, and Abuse Hotline</td>
<td>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.</td>
<td>On-going</td>
<td>3,149</td>
<td>2,960</td>
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FY2022 Planned Audits Not Yet Started

<table>
<thead>
<tr>
<th>Planned Audits</th>
<th>Estimated Audit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Central Stores Inventory Audit FY2022</td>
<td>200</td>
</tr>
<tr>
<td>IT Performance Audit of Fire-Safety Department's Network Security</td>
<td>1,000</td>
</tr>
<tr>
<td>Homeless Strategies / Housing Commission</td>
<td>2,200</td>
</tr>
<tr>
<td>Public Works: Engineering &amp; Capital Projects</td>
<td>2,400</td>
</tr>
</tbody>
</table>
Audit Reports and Other Work Products 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

03/10/2022
March 2022 - Audit Recommendation Follow-Up Report

04/27/2022
City Auditor's Quarterly Fraud Hotline Report - Q3 Fiscal Year 2022

05/9/2022
Performance Audit of Workplace Safety and Workers' Compensation
  • Workplace Safety and Workers' Compensation Audit Highlights
Respectfully submitted,

[Signature]

Andy Hanau
City Auditor

c: 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