



## THE CITY OF SAN DIEGO

DATE: March 6, 2023  
TO: Honorable Members of the Audit Committee  
FROM: Andy Hanau, City Auditor  
SUBJECT: City Auditor Activity Report – February 2023

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This report provides information on the Office of the City Auditor's activities as of February 2023. This includes any audit reports issued during the month of February, 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 issuances, 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.

### **No audit reports and other work products were issued in February 2023**



### Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Homeless Strategies / Housing Commission</b>	The objectives are to (1) Determine whether SDHC holds contractors accountable for following best practices in providing homelessness services. (2) Determine whether SDHC adequately monitors contract compliance. (3) Determine whether SDHC procures homelessness services contracts according to leading practices.	Issued March 2, 2023	1,872	2,200
<b>IT Integrated Performance Audit of the San Diego Police Department – Body Camera Usage</b>	The objective of the IT audit component of this audit is to evaluate the IT security of the City's Body Worn Camera Usage. The findings and recommendations will be published confidentially in accordance with Government Auditing Standard 6.63.	April 2023	243	300
<b>Engineering &amp; Capital Projects</b>	The overall objective of this audit is to determine if the City adequately considers CIP project funding during the prioritization, review, and approval processes to help ensure projects are completed as quickly and cost-effectively as possible.	May 2023	1,513	2,400

### Audits in progress in the Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Personnel (Citywide)</b>	Determine whether changes to the City's hiring process and Civil Service Rules	June 2023	991	1,800

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Classified Employee Hiring Process</b>	would increase the efficiency and effectiveness of the hiring process for classified employees.			
<b>Fire-Rescue: Brush Management and Fire Prevention</b>	<b>Objective 1:</b> Determine whether the City conducts regular and effective brush management on City-owned lands within high wildfire-risk zones. <b>Objective 2:</b> Determine whether the City conducts regular inspections of private property in accordance with City-established wildfire resiliency goals.	TBD	971	1,600

#### Audits in Progress – Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
<b>Street Maintenance Efficiency and Equity</b>	The tentative objective is to determine whether street maintenance practices are efficient, effective, and equitable across communities.	TBD	711	1,600
<b>San Diego Police Department - Overtime</b>	The tentative objective is to determine whether overtime costs are reasonable given SDPD's operational responsibilities, whether there are opportunities to reduce overtime costs, and whether SDPD has sufficient controls in place to ensure that overtime is properly authorized and monitored.	TBD	20	2,100
<b>Annual Mission Bay and San</b>	The Annual Mission Bay Funds Audit is required by the City Charter, Article V,	TBD	9	320

<b>Audit</b>	<b>Audit Objective</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<b>Diego Regional Parks Improvement Funds Audit FY2022</b>	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.			

**Other Audit Activity**

<b>Audit</b>	<b>Audit Objective</b>	<b>Target Completion Date</b>	<b>Audit Hours Used</b>	<b>Budgeted Hours</b>
<b>Follow-up on Audit Report Recommendations</b>	<p>We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports.</p> <p>We issued the first of two recommendation follow-up reports on <a href="#">September 14, 2022</a> and <a href="#">March 2, 2023</a>, and we updated our <a href="#">interactive recommendation tracking dashboard</a> to accompany the report.</p>	On-going	507	1,000
<b>Fraud, Waste, and Abuse Hotline</b>	<p>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.</p>	On-going	2,235	2,960

## **Audit Reports and Other Work Products Completed During FY2023**

**07/20/2022**

[Performance Audit of SDPD's Use and Management of Body Cameras](#)

- [SDPD's Use and Management of Body Cameras Highlights](#)

**07/20/2022**

[City Auditor's Quarterly Fraud Hotline Report - Q4 Fiscal Year 2022](#)

**08/02/2022**

[Performance Audit of Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2021](#)

- [Mission Bay and San Diego Regional Parks Improvement Funds - Report Highlights](#)

**09/14/2022**

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

- [Recommendation Follow-Up Dashboard](#)

**09/15/2022**

[Office of the City Auditor FY2024 Budget Request Memo](#)

**10/6/2022**

[Performance Audit of the City's Get It Done Application and Service Requests Management](#)

- [Get It Done Application and Service Requests Management Report Highlights](#)

**10/6/2022**

[City Auditor's Quarterly Fraud Hotline Report - Q1 Fiscal Year 2023](#)

**10/6/2022**

[Agreed-Upon Procedures Report Related on Central Stores Physical Inventory - Fiscal Year 2022](#)

**11/14/2022- (Reissued 12/20/2022)**

[Performance Audit of the City's Towing Program](#)

- [City's Towing Program Audit Report Highlights](#)

**1/26/2023**

CONFIDENTIAL IT Audit of Fire Rescue's Emergency Response Management Systems

- CONFIDENTIAL Memo issued to the Chair of the State Joint Legislative Audit Committee

**FY2023 Planned Audits Not Yet Started**

<b>Planned Audits</b>	<b>Estimated Audit Hours</b>
Annual Central Stores Inventory Agreed-Upon Procedures Review FY 2023	20
IT Performance Audit of Fire-Safety Department's Network Security	1,000
High-Risk Re-Review: Topic 1 – Pedestrian Safety	1,000
High-Risk Re-Review: Topic 2	1,000
San Diego Housing Commission: Property Acquisition Process	1,800

Respectfully submitted,



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Andy Hanau  
City Auditor

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