



THE CITY OF SAN DIEGO

DATE: January 17, 2023
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: City Auditor Activity Report – November and December 2022

This report provides information on the Office of the City Auditor's activities as of December 31, 2022. This includes any audit reports issued during the months of November and December, 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.

Audit reports and other work products were issued in November and December 2022

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

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



OFFICE OF THE CITY AUDITOR
600 B STREET, SUITE 1350 • SAN DIEGO, CA 92101
PHONE 619 533-3165 • CityAuditor@sandiego.gov

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Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
IT Application Audit of the Fire Department's Emergency Response Management (9-1-1) System	The objective of 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&T's maintenance and security management of the Vesta System. (3) Evaluate the San Diego Fire-Rescue Department's (SDFD) ability to receive emergency calls during a 911 Public Service Access Point (PSAP) outage and restore services.	January 2023	1,733	600
Homeless Strategies / Housing Commission	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.	February 2023	1,453	2,200
IT Integrated Performance Audit of the San Diego Police Department – Body Camera Usage	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.	March 2023	185	300

Audits in progress in the Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Engineering & Capital Projects	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	1,031	2,400
Personnel (Citywide) Classified Employee Hiring Process	Determine whether changes to the City's hiring process and Civil Service Rules would increase the efficiency and effectiveness of the hiring process for classified employees.	April 2023	578	1,800

Audits in Progress - Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Fire-Rescue: Brush Management and Fire Prevention	The tentative objective is to evaluate whether Fire-Rescue's brush management and fire prevention efforts are sufficient to minimize fire risks to life, safety, and property.	TBD	479	1,600
Street Maintenance Efficiency and Equity	The tentative objective is to determine whether street maintenance practices are efficient, effective, and equitable across communities.	TBD	244	1,600

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	<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 September 14, 2022, and we updated our interactive recommendation tracking dashboard to accompany the report.</p>	On-going	332	1,000
Fraud, Waste, and Abuse Hotline	<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	1,678	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](#)

FY2023 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
Annual Central Stores Inventory Agreed-Upon Procedures Review FY 2023	20
Annual Mission Bay Fund Audit FY 2022	320
IT Performance Audit of Fire-Safety Department's Network Security	1,000
High-Risk Re-Review: Topic 1	1,000
High-Risk Re-Review: Topic 2	1,000
San Diego Housing Commission: Property Acquisition Process	1,800
San Diego Police Department - Overtime	2,100

Respectfully submitted,



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