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# Audit Recommendation Follow-Up Report

*STATUS UPDATE AS OF  
December 31, 2021*

Office of the City  
Auditor

City of San Diego





## THE CITY OF SAN DIEGO

DATE: March 10, 2022

TO: Honorable Members of the Audit Committee

FROM: Andy Hanau, City Auditor

SUBJECT: Recommendation Follow-Up Report

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Attached is the Office of the City Auditor's Recommendation Follow-Up Report, which provides the status of open recommendations as of December 31, 2021. We will continue reporting on open recommendations semiannually for periods ending around June 30<sup>th</sup> and December 31<sup>st</sup>.

We have provided a short summary of data and attached the status updates for all recommendations. We look forward to presenting this report at the March 16, 2022 Audit Committee meeting.

The intent of this report is to keep the Audit Committee and other stakeholders informed about the implementation status of recommendations made by the Office of the City Auditor. We welcome any suggestions or recommendations for improving this report to enhance your ability to monitor the effective implementation of City Auditor recommendations.

We would like to thank all the staff from the various departments that provided us with information for this report. All of their valuable time and efforts are greatly appreciated.

cc: Honorable Mayor Todd Gloria  
Honorable City Councilmembers  
Jay Goldstone, Chief Operating Officer  
Matthew Vespi, Chief Financial Officer  
Rolando Charvel, Department of Finance Director and City Comptroller  
Jeff Peelle, Assistant Director, Department of Finance  
Christiana Gauger, Chief Compliance Officer  
Deputy Chief Operating Officers  
Department Directors



OFFICE OF THE CITY AUDITOR  
600 B STREET, SUITE 1350 • SAN DIEGO, CA 92101  
PHONE 619 533-3165 • [CityAuditor@sandiego.gov](mailto:CityAuditor@sandiego.gov)  
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## SUMMARY

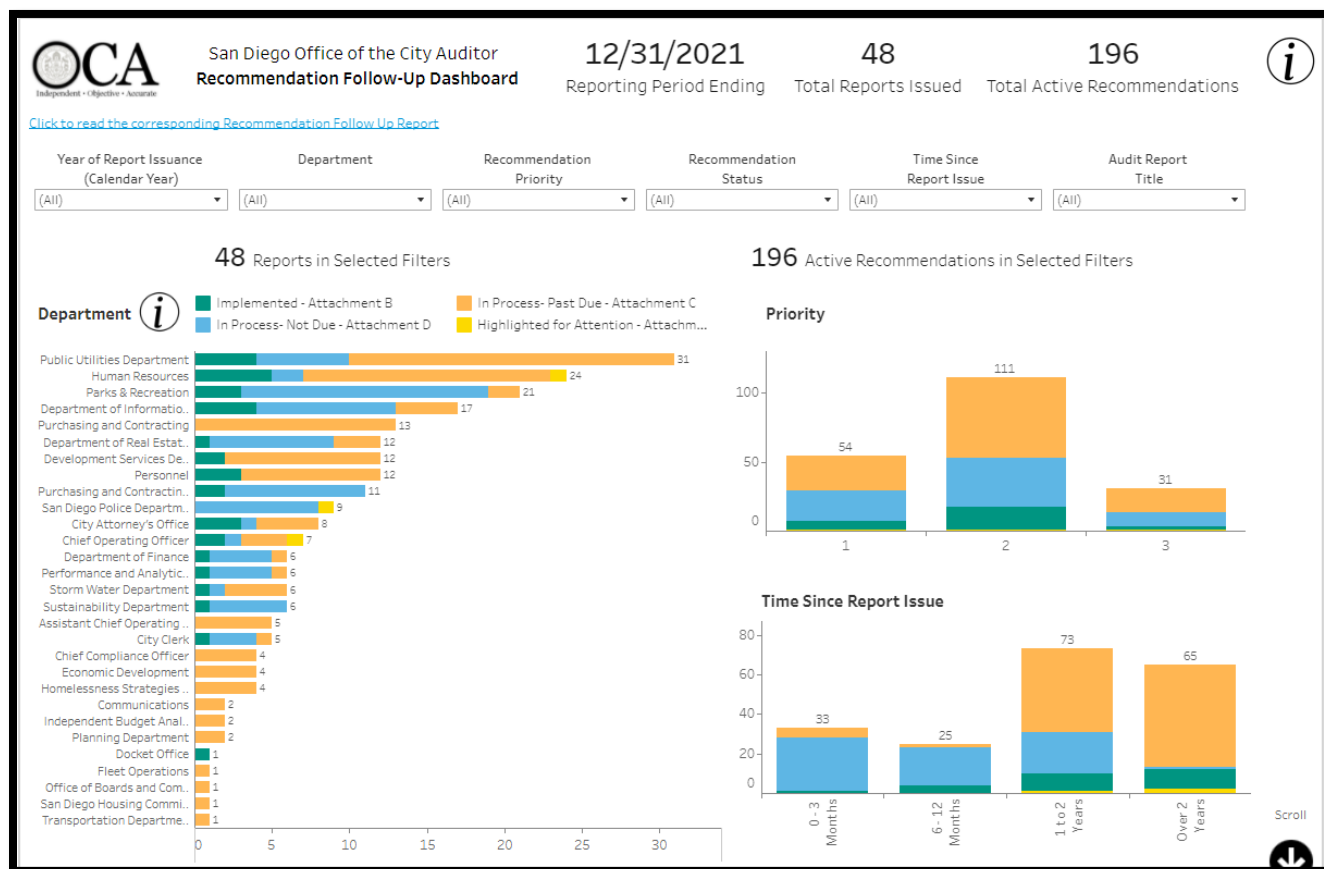
The Administration and City departments have continued to make progress towards implementing open audit and investigative recommendations. During this reporting period, the Administration and City departments implemented 24 of the outstanding recommendations. Additionally, we issued five reports and added 33 new recommendations, and the Administration and City departments agreed to implement all of the new recommendations.

To augment this and future recommendation follow-up reports, we have created and published an interactive dashboard on our website as shown in **Exhibit 1**. For the interactive dashboard and copies of past reports, visit our website:

[Recommendation Follow-Up Dashboard](#)  
[All Implemented Recommendations Over Time](#)  
[Current Report Period Ending December 31, 2021](#)

### Exhibit 1:

#### Screen Shot of the Dashboard for the Current Report Period Ending December 31, 2021



We asked all departments with outstanding recommendations to provide a current target implementation date; however, there are recommendations in this report with dates that are past due. We have included **Attachment C – Recommendations Deemed as In Process With Past Due Original Target Dates** so that past due recommendations can be easily identified.

We will continue to follow up on these recommendations during our next reporting period. OCA is still working with DoIT to reestablish connectivity to the automated email notification system within our application that sends reminders to departments about past or upcoming due dates. During an application upgrade, the functionality was inadvertently disabled.

As previously discussed with the Audit Committee, we have worked with and will continue to work with departments to provide a detailed [Recommendation Implementation Work Plan \(RIWP\)](#) for each new audit or investigative recommendation to advance effective implementation. Additionally, per prior recommendation follow-up reports and Audit Committee meetings, we worked with departments to obtain detailed RIWPs for certain older recommendations as requested by the Audit Committee.

We will continue to consult with the Audit Committee regarding whether RIWPs should be required for prior recommendations, such as those that are high priority and/or are significantly past due.

We greatly appreciate the Administration's efforts to implement audit and investigative recommendations to improve City operations and mitigate the risks identified during our audits and investigations.

## IMPLEMENTATION STATUS OF OPEN RECOMMENDATIONS

This report reflects the status of all Office of the City Auditor open audit recommendations as of December 31, 2021. We contacted departments directly to gather recommendation status information, reviewed all outstanding recommendations, and placed the recommendations into the following status categories:

- Implemented** City staff provided sufficient and appropriate evidence to support implementation of all elements of the recommendation;
- In Process** City staff provided some evidence but not all elements of the recommendation were addressed, or the department has agreed to implement the recommendation but has not yet completed the implementation;
- Will Not Implement** The Administration and City departments disagreed with the recommendation, did not intend to implement, or the department has determined it will not implement the recommendation for reasons identified in the report, and no further action will be reported; and
- Not Implemented** Circumstances changed to make the recommendation not applicable.  
– N/A

As of our last recommendation follow-up report for the period ending June 30, 2021, there were 163 open recommendations. Since then, we have issued five performance audit reports which added 33 new recommendations for a total of 196 outstanding recommendations for the period ending December 31, 2021. The table below summarizes this activity:

Activity for the Period Ending June 30, 2021	Number of Recommendations
Recommendations In Process as of June 30, 2021	163
Recommendations Issued July 1, 2021 through December 31, 2021	33
<b>Total Outstanding Recommendations as of June 30, 2021</b>	<b>196</b>

During this reporting cycle, we verified that departments and related entities have implemented 24 recommendations out of 196 (12 percent) since our last report. The results of our review for this reporting cycle are as follows for the 196 recommendations:

Number of Recommendations	Status of Recommendations
24	Implemented
105	In Process – With Past Due Original Target Dates
65	In Process – With Original Target Dates Not Due
1	Will Not Implement
1	Not Implemented – N/A
<b>196</b>	<b>Total</b>

This report provides information about the recommendations in the following exhibits:

- **Exhibit 2** – Summarizes the status of the 196<sup>1</sup> recommendations by audit or investigative report in chronological order.
- **Exhibit 3** – Summarizes the distribution of the 24 recommendations in Attachment B that were **Implemented** by Department/Agency.
- **Exhibit 4** – Summarizes the distribution of the 105 recommendations in Attachment C that are **In Process – With Past Due Original Target Dates** by Department/Agency.<sup>2</sup>
- **Exhibit 5** – Summarizes the distribution of the 65 recommendations in Attachment D that are **In Process – With Original Target Dates Not Due** by Department/Agency.
- **Exhibit 6** – Breaks down the 196 recommendations by their status and the length of time the recommendation remains open from the original audit report date.
- **Exhibit 7** – Shows Audit Recommendation Activity for the Period Ending December 31, 2021.

This report also provides detailed information about the recommendations in the following Attachments:

#### **Attachment A – Recommendations Highlighted for the Audit Committee’s Attention**

Generally, this attachment includes recommendations for which: (a) the Administration **disagreed** with implementing the recommendation; (b) the status update significantly varied from previous updates provided by the Administration; (c) some type of further action is needed; or (d) it is determined to be **Not Applicable (N/A)** any longer and should be dropped.

<sup>1</sup> Two of the recommendations are highlighted for Audit Committee Attention in Attachment A as Will Not Implement and Not Implemented – N/A

<sup>2</sup> One of the recommendations are highlighted for Audit Committee Attention in Attachment A.

### **Attachment B – Recommendations Deemed as Implemented**

This attachment includes all outstanding recommendations as of December 31, 2021 that have been deemed as **Implemented** by City Auditor staff based on sufficient and appropriate evidence provided by the departments.

### **Attachment C – Recommendations Deemed as In Process With Past Due Original Target Dates**

This attachment includes all recommendations with past due original target dates as of December 31, 2021 that are **In Process** of implementation based on the status information provided by the departments or based on auditor review of evidence provided by the departments.

### **Attachment D – Recommendations Deemed as In Process – Not Due**

This attachment includes all recommendations with original target dates that are not due as of December 31, 2021 that are **In Process** of implementation based on the status information provided by the departments or based on auditor review of evidence provided by the departments.

### **FUTURE RECOMMENDATION FOLLOW-UPS**

The Office of the City Auditor will conduct semi-annual follow-ups, with reporting periods ending June 30<sup>th</sup> and December 31<sup>st</sup>. For the next report, we will continue to request that departments establish target implementation dates for new audit recommendations, and we will provide information on the recommendations that have become past due or for which the target implementation date has changed. We will also highlight recommendations where there is disagreement and seek resolutions.

The Office of the City Auditor will continue to ask departments to provide a Recommendation Implementation Work Plan (RIWP) for each new audit or investigative recommendation to advance effective implementation. In addition, as directed by the Audit Committee, the Office of the City Auditor requested RIWPs for selected past recommendations that are high priority and/or where implementation progress is behind schedule.

As we move forward we will be adding past recommendations to the dashboard. This will allow users to view and sort open and past recommendations by report year of issuance, department, recommendation priority, recommendation status, implementation time (since report issuance), and report.

The intent of this report is to keep the Audit Committee informed about the implementation status of recommendations made by the Office of the City Auditor. We welcome any suggestions or recommendations for improving this report to enhance your ability to monitor the effective implementation of City Auditor recommendations.

**Exhibit 2** below summarizes the status of the 196 recommendations by audit report in chronological order.

**EXHIBIT 2:**

**Audit Reports and Recommendation Status**

Report No.	Report Title	Implemented	In Process	
13-009	Performance Audit of the Real Estate Assets Department		1	
14-019	Performance Audit of the Real Estate Assets Department - Residential Property Leases		1	
15-012	The City Needs to Address the Lack of Contract Administration and Monitoring on Citywide Goods and Services Contracts		2	
15-016	Performance Audit of Citywide Contract Oversight		5	
16-011	Performance Audit of the City's Street Preservation Ordinance		1	
16-016	Citywide Contract Oversight II - Contract Review		2	
17-003	Performance Audit of the San Diego Housing Commission – Affordable Housing Fund		1	
17-010	Performance Audit of the Affordable / In-Fill Housing and Sustainable Buildings Expedite Program	2	1	
17-013	Performance Audit of the San Diego Convention Center		1	
18-007	Performance Audit of the Economic Development Department's Business Cooperation Program		2	
18-013	Fraud Hotline Investigation Report of Waste in the Transportation Alternatives Program			1
18-015	Performance Audit of the Economic Development Department's Business and Industry Incentives Program		2	
18-023	Performance Audit of the Storm Water Division		2	



Report No.	Report Title	Implemented	In Process	
19-002	Performance Audit of the Real Estate Assets Department's Portfolio Management Practices		2	
19-003	Performance Audit of the Public Utilities Department's Water Billing Operations	1	3	
19-007	Performance Audit of the Fleet Operations' Vehicle Acquisition Process		1	
19-008	Hotline Report of Jury Duty Service Fraud		1	
19-011	Performance Audit of Development Services' Accela Permitting System Implementation		1	
19-013	Performance Audit of Community Planning Groups		2	
19-015	Performance Audit of City Employee Pay Equity	3	1	
19-016	Performance Audit of the City's Administration of Joint Use Agreements with San Diego Unified School District	2	2	
19-019	Performance Audit of the Public Utilities Department Customer Support Division Customer Service Office (Call Center)		5	
20-001	Hotline Report of Improper Free Trash Collection at Short-Term Residential Occupancy Units			1
20-002	Performance Audit of Public Utilities Department's Advanced Metering Infrastructure Implementation	1	9	
20-003	Hotline Report of Abuse Related to the Unfair Award of a Multi-Million-Dollar Contract		4	
20-007	Hotline Report of Public Records Act Responses		2	
20-008	Performance Audit of Development Services Department Administration of Deposit Accounts for Development Projects		7	

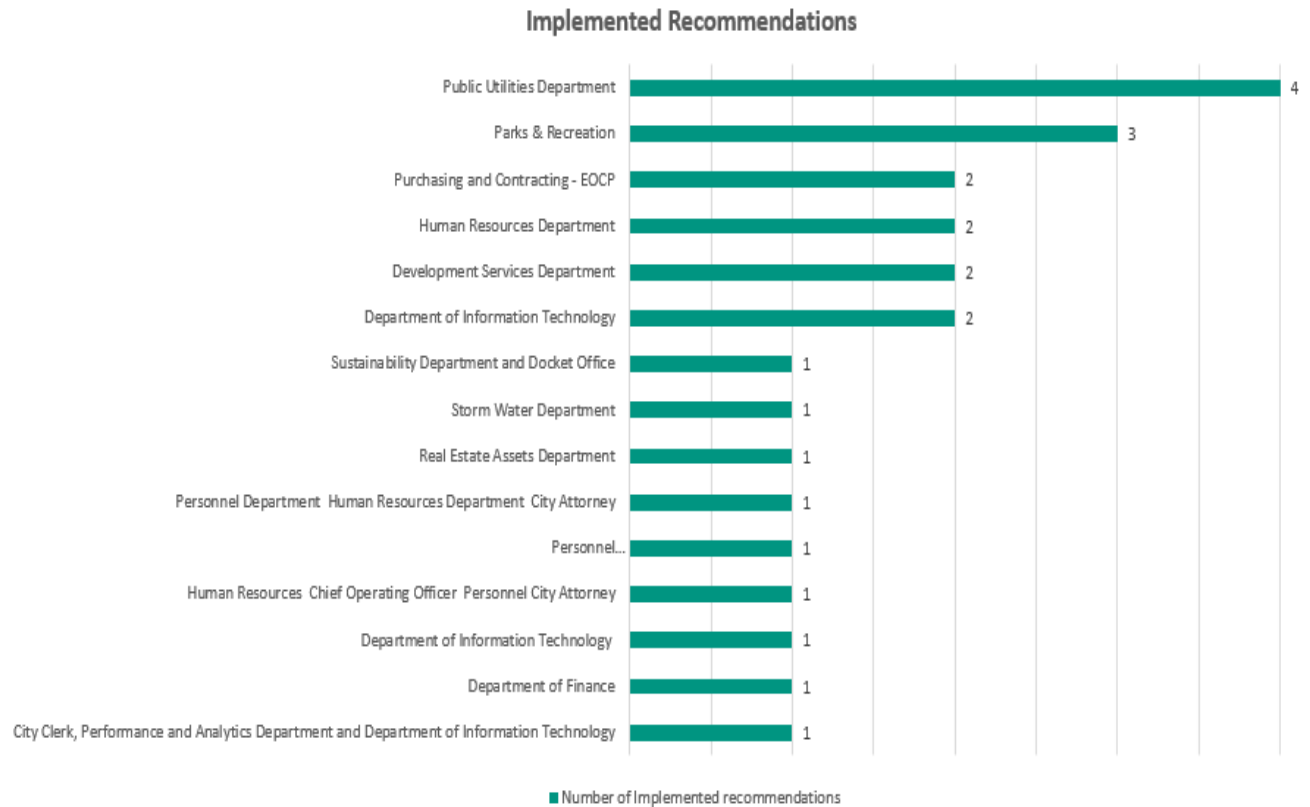
Report No.	Report Title	Implemented	In Process	
20-009	Performance Audit of the City's Efforts to Address Homelessness		4	
20-010	Hotline Investigation of Gifts Received by a City Employee		1	
20-011	Performance Audit of the City's Strategic Human Capital Management	2	9	
20-013	IT Performance Audit of Citywide Data Classification and Sensitive Data Encryption	1	4	
20-015	Performance Audit of the City's Public Liability Management		3	
21-001	Follow-Up Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program	2	3	
21-002	Agreed-Upon Procedures Related to the Central Stores Physical Inventory - Fiscal Year 2020		2	
21-003	Performance Audit of the Transportation and Stormwater Department's Street Sweeping Section	1	3	
21-004	Performance Audit of San Diego Police Department's Data Analysis		6	
21-005	Performance Audit of the Purchasing and Contracting Department's Small Local Business Enterprise Program	2	9	
21-006	Performance Audit of Strategic Human Capital Management II: Employee Performance Management		11	
21-007	IT Performance Audit of Legacy Applications	2	1	
21-009	Performance Audit of the City's Climate Action Plan	1	5	
21-010	Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program - Part II	1	6	

Report No.	Report Title	Implemented	In Process	
21-011	Hotline Investigation of Board-Up Services		3	
21-012	Performance Audit of Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2020	1	1	
21-013	Performance Audit of IT Service Delivery Effectiveness	1	6	
22-001	Performance Audit of The City's Use of CARES Act Funding	1	3	
22-002	Performance Audit of the City's Major Building Acquisition Process		10	
22-003	Agreed-Upon Procedures Report Related on Central Stores Physical Inventory - Fiscal Year 2021		2	
22-004	Performance Audit of the City's General Fund User Fees		3	
22-005	Performance Audit of Equity in Recreation Programming		16	
<b>GRAND TOTAL</b>		<b>24 (12%)</b>	<b>170 (87%)</b>	<b>2 (1%)</b>

**Exhibit 3** summarizes the distribution of the 24 recommendations in Attachment B that were **Implemented** by Department/Agency as of December 31, 2021.

**EXHIBIT 3:**

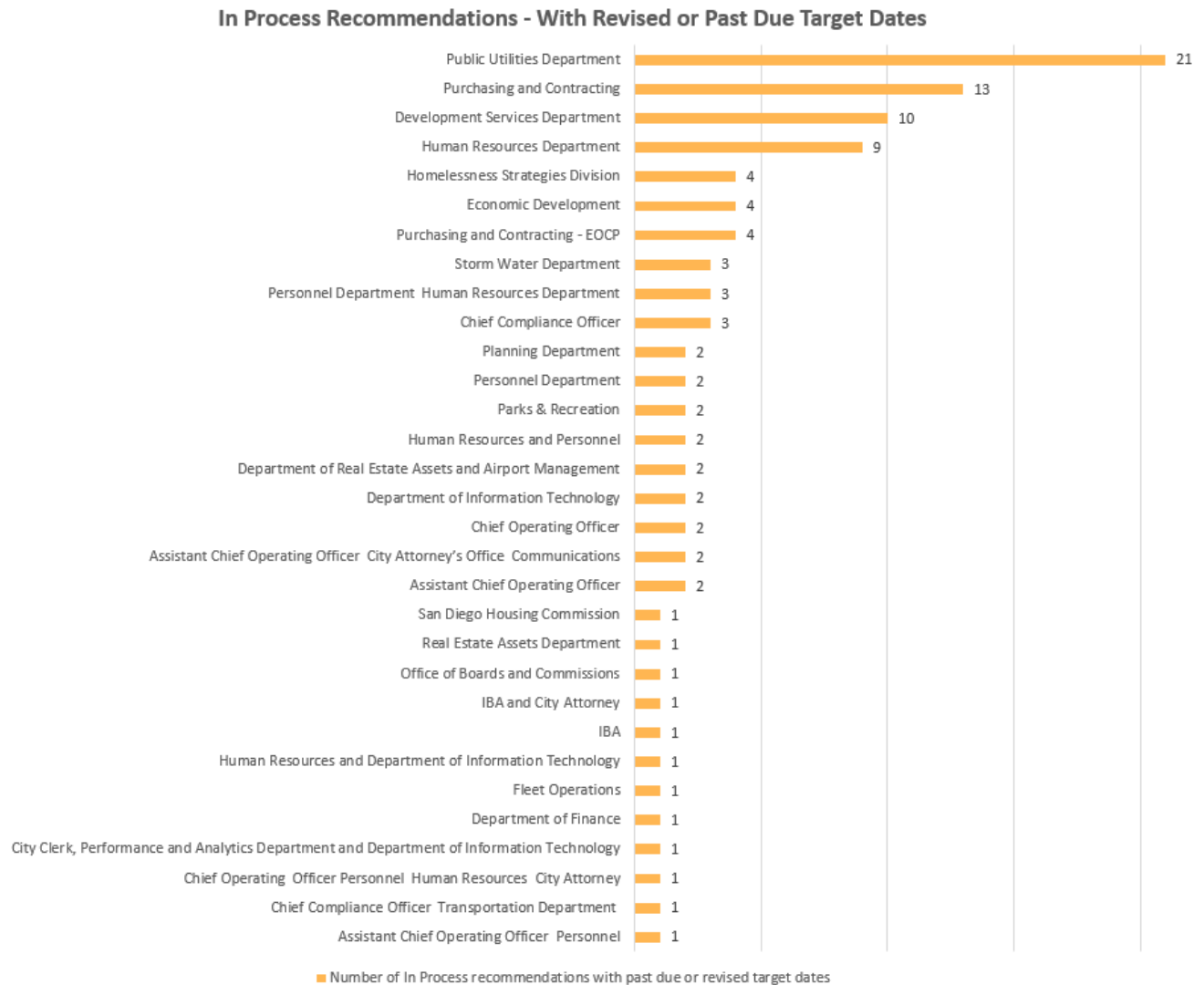
**Number of Recommendations Implemented by Department/Agency**



**Exhibit 4** summarizes the distribution of the 104 recommendations in Attachment C, and 1 recommendation in Attachment A, that are **In Process – With Past Due Original Target Dates** by Department/Agency as of December 31, 2021.

**EXHIBIT 4:**

**Number of Recommendations In Process – With Revised or Past Due Target Dates by Department/Agency**



**Exhibit 5** summarizes the distribution of the 68 recommendations in Attachment D that are **In Process – With Original Target Dates Not Due** by Department/Agency as of June 30, 2021.

**EXHIBIT 5:**

**Number of Recommendations In Process – Not Due by Department/Agency**

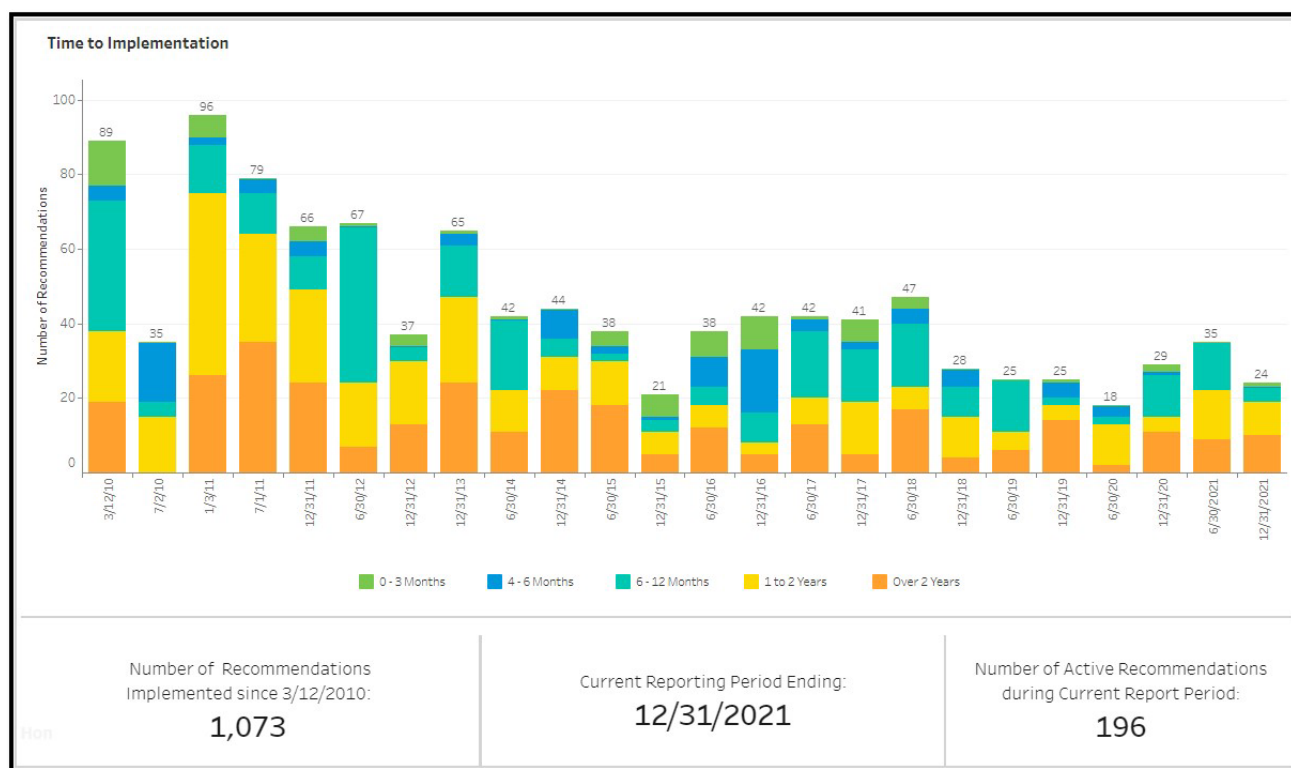


**Exhibit 6** shows the current 24 recommendations implemented and the implemented recommendations from prior reports' recommendations and the length of time a recommendation remains open from the original audit report date for both the current and prior reports.

We are no longer utilizing the *Not Implemented* status. All open recommendations are either categorized as *Implemented*, *In Process*, *Not Implemented - N/A* or *Will Not Implement*.

## Exhibit 6:

### Current Report Audit and Investigative Recommendations Implementation Aging for December 31, 2021 Period



**Exhibit 7** displays a summary of the recommendation activity for this reporting period.

**EXHIBIT 7:**

**Audit and Investigative Recommendation Activity for the Period Ending December 31, 2021**

Activity for the Period Ending December 31, 2021	Number of Recommendations
<b>Open Recommendations Carried Forward from Period Ending June 30, 2021</b>	
Recommendations In Process as of June 30, 2021	163
Recommendations issued July 1, 2021 through December 31, 2021	33
<b>Total Outstanding Recommendations as of December 31, 2021</b>	<b>196</b>
Recommendations Implemented	24
Recommendation Not Implemented – N/A	1
Recommendation Will Not Implement	1
<b>Recommendations Resolved for Period Ending December 31, 2021</b>	<b>26</b>
<b>Carry Forward Open Recommendations</b>	<b>170</b>



December 2021

# ATTACHMENT A

## Recommendations for the Audit Committee's Attention

**Attachment A** includes recommendations highlighted for the Audit Committee's attention. Generally, this attachment includes recommendations for which: (a) the Administration **disagreed** with implementing the recommendation; (b) the status update significantly varied from previous updates provided by the Administration; (c) some type of further action is needed; or (d) it is determined to be **Not Applicable (N/A)** any longer and should be dropped.

**ATTACHMENT A**  
**RECOMMENDATIONS FOR THE AUDIT COMMITTEE'S ATTENTION**

The Human Resources Department attempted to renegotiate the TAP card pricing structure as part of recent labor negotiations, but was unsuccessful. Further review of this issue has also determined that the cost to the City appears to be minimal. Human Resources has requested that this recommendation be dropped as Not Implemented – N/A, and we concur that this is a reasonable request.

**18-013                      FRAUD HOTLINE INVESTIGATION REPORT OF WASTE IN THE  
TRANSPORTATION ALTERNATIVES PROGRAM**

(AH)

#7

We recommend that TAP management work in coordination with the Human Resources Department to revise the current discount-pricing structure for Regional and Premium passes sold to members of the Municipal Employees Association. The revised discount should be applied consistently to all passes and included in future agreements with the Municipal Employees Association.

**Not  
Implemented  
– N/A**

The Human Resources Department indicated that during the FY22 Contract Negotiations there were no changes to the TAP subsidies ultimately approved by City Council in any of the successor MOUs with the six recognized employee organizations. In addition, as this is a negotiated benefit and given the fact that the City had limited financial resources due to the COVID-19 pandemic, the City ultimately did not prioritize this proposal over providing general wage increases for City employees. As such, this recommendation was not implemented and is no longer applicable.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	December 22, 2017	August 2018	<del>August 2018</del>
			<del>July 2020</del>
			<del>July 2021</del>
			<del>October 2021</del>
			Unknown

The Administration has investigated multiple ways to bring trash collection service at Short-Term Residential Occupancy units (STROs) into compliance with the People's Ordinance. It has been determined that correcting this issue will ultimately require legislative action, and thus the Administration has requested that this recommendation be dropped. We commend the Administration for making these significant efforts and recognize the challenges presented. However, we request that the Audit Committee consider keeping this recommendation "In Process" until full compliance is achieved through legislative action.

**20-001                      HOTLINE REPORT OF IMPROPER FREE TRASH COLLECTION AT SHORT-TERM RESIDENTIAL OCCUPANCY UNITS**

(AH)

#1                      Because the City Attorney's Office determined that free trash collection for short term residential occupancy (STROs) is "very likely" prohibited by the People's Ordinance, and the City continues to provide trash service to STROs at no cost, we recommend that the Chief Operating Officer implement one or more of the following solutions (Priority 1):

- a. identify and remove free trash service for City households generating "nonresidential refuse;"
- b. recommend that the Council submit an initiative proposing a repeal of the People's Ordinance; and/or
- c. recommend that the Council submit an initiative proposing to amend the People's Ordinance to allow "nonresidential refuse" collection from STROs, which could include cost recovery.

**Will Not Implement**                      The issue is in litigation, and per the advice of the City Attorney's Office, no further responses will be provided until after the litigation is concluded.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 10, 2019	December 2020	<del>December 2020</del> <del>December 2021</del> Unknown

While SDPD has implemented most elements of this recommendation, they indicate that they will not implement the portion of the recommendation that complaint forms be kept in all vehicles, and have requested that we consider the recommendation implemented. While we appreciate SDPD's efforts, we stand by our recommendation, as our audit found that it is extremely important to provide a wide variety of methods for concerned parties to file complaints, to ensure that the complaint process is more accessible to persons who may not feel comfortable making a complaint directly to a police officer or their supervisor. Therefore, we ask the Audit Committee to request SDPD to fully implement this recommendation.

**21-004                      PERFORMANCE AUDIT OF SAN DIEGO POLICE DEPARTMENT'S DATA ANALYSIS**

(SG) (JP)

#8                      In order for the San Diego Police Department (SDPD) to ensure those filing complaints are aware of alternative complaint methods, SDPD should develop procedures for officers to inform a complainant of alternative methods of making complaints such as the Community Review Board on Police Practices (CRB) website, City website, or CRB hotline to file complaints. Complaint forms should be kept in all police vehicles to provide to the public. The procedures should include informing a complainant of the ability to file anonymously.

SDPD should include these updated procedures in its periodic training to ensure the leadership's directives regarding complaints are as easy to follow as possible.

**In Process**                      SDPD has partially implemented this recommendation. SDPD updated its procedures, instructed all personnel to be prepared to refer a complainant to alternative methods for making a complaint, and informed all department members that the department accepts and investigates anonymous complaints.

SDPD stated that it believes it follows or exceeds best practices by requiring a police supervisor to make contact with all citizens who have a complaint. However, the utilization of a complaint form may supplement our current process to facilitate intake and documentation of civilian complaints. The complaint forms will be maintained at each division front counter and will be provided to each command to give to supervisors. As such, SDPD has not implemented the portion of the recommendation that complaint forms be kept in all police vehicles.

The Department feels it should not put the forms in every patrol car for several reasons.

1. If the form is available in every patrol car, officers could just hand the forms out without calling a supervisor to the scene.
2. The supervisor needs to be called to the scene to triage the complaint and are required to have the forms in their car.

For instance, if the complaint should happen to be a criminal allegation, the supervisor will know what notifications need to be made.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 28, 2020	July 2021	<del>July 2021</del> Unknown

December 2021

# ATTACHMENT B

## Recommendations Deemed As Implemented

This attachment includes all outstanding recommendations as of December 31, 2021 that have been deemed as **Implemented** by City Auditor staff based on sufficient and appropriate evidence provided by the departments.

**ATTACHMENT B  
RECOMMENDATIONS DEEMED AS IMPLEMENTED**

**17-010                      PERFORMANCE AUDIT OF THE AFFORDABLE / IN-FILL HOUSING AND  
SUSTAINABLE BUILDINGS EXPEDITE PROGRAM**

(NO)

#2                      The Development Services Department (DSD) should utilize established managerial best practice frameworks - such as Project Time Management and the Critical Path Method - to prepare managerial reports on timeframes for individual cycle reviewers and develop a process to periodically use this information to determine whether specific deadlines should be changed to improve overall timely project completion.

**Implemented**      This recommendation is implemented. DSD had previously attested to improving their project management tracking and utilizing the Critical Path method in 2017 to evaluate the cycle review times for Expedite projects; they have now provided multiple examples of project review cycle analyses utilizing Gantt charts to track and communicate timelines, including cycle breakouts, critical milestones, etc. The evidence is sufficient and appropriate to consider the intent of the recommendation addressed.

#3                      The Development Services Department (DSD) should ensure that project data maintained is coherent and revise its Performance Measurement Report (PMR) methodology to track both the timeliness of each milestone and the timeliness of the project timeliness from beginning to when the permit is issued. DSD should also improve managerial quality control and review of the tracking data timeliness entries. DSD should articulate these steps in a written procedure and ensure that new staff are trained on the proper data collection methodologies.

**Implemented**      This recommendation is implemented. As a result of the audit, DSD ceased requiring staff to manually compile PMR reports outside of PTS, realizing that it was not an efficient task that staff could keep up with. They did not require a revised procedure because they no longer do the PMRs. However, DSD has now provided multiple examples of improved project review controls and practices such as utilizing Gantt charts to track and communicate timelines, including cycle breakouts, critical milestones, etc. The evidence is sufficient and appropriate to consider the intent of the recommendation addressed.

19-003

## PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S WATER BILLING OPERATION

(SG) (JP)

#3

The Public Utilities Department (PUD) should develop, track, and analyze employee performance metrics to increase the effectiveness of the meter reading program and reduce potential billing errors before they impact customers. Specifically, PUD should annually:

- Develop performance metrics based on the time taken to complete each route and the average number of errors and estimations for that route;
- Identify methods to reduce the number of errors and skipped readings per route;
- Track specific meter reader performance against route averages and incorporate this into annual performance evaluations;
- Define acceptable boundaries of performance for each route and adjust them as necessary;
- Track metrics for each route over time, such as route difficulty, ease of meter access, which routes take longer, why they take longer, etc. and adjust as necessary for maximum efficiency.

### Implemented

This recommendation is implemented. The Public Utilities Department has developed and finalized, with labor union approval, its Standard Operating Procedure to track and analyze employee performance to increase the effectiveness of the meter reading program and reduce potential billing errors before impacting customers. Identified performance metrics include:

- *Meter Reading Accuracy Percentage* which quantifies the number of misreads;
- *Percentage of Assigned Routes Completed* which compares the number of routes assigned to a meter reader at the start of a shift to the number of routes fully completed at the end of the day;
- *Completion of Route (within an established timeframe)* which measures route completion in comparison to average route times; and



- *Percentage of Skip Codes Entered with the Proper Trouble Code* which measures the total number of skip codes entered into the handheld device with the properly assigned trouble code.

Staff have received training on this SOP, most recently in February 2021. PUD provided evidence that it is tracking these performance measures. The provided information indicated underperformance in several areas, and PUD provided evidence that this underperformance was communicated to the Deputy Director as required by the SOP.

## **19-015                      PERFORMANCE AUDIT OF PAY EQUITY**

(NO)

#2

Human Resources, working collaboratively with Personnel, and the City Attorney's office, should develop and execute an action plan for things the City may be able to do to mitigate its unadjusted earnings gaps if/as appropriate. Strategies may include:

- a. Considering how to increase part-time arrangements for a larger number of City positions;
- b. Expanding other flexible work policies such as position-sharing or telecommuting as appropriate;
- c. Building on past work and exploring additional policies such as expanded parental leave, onsite child care, and flexible work arrangements where appropriate;
- d. Ensuring leadership opportunities such as Citywide Supervisors Academy, OpEx Academy, and other departmental efforts are being offered to a diverse audience;
- e. Reducing reliance on overtime to meet staffing requirements, especially within Fire-Rescue; and
- f. A particular focus on these or other operationally-appropriate efforts within public-safety departments.

**Implemented**      This recommendation is implemented. HR and the City provided an action plan for addressing earnings gaps, and documented several efforts aimed at improving pay equity, including expanding training opportunities to employees throughout the City and providing increased remote work opportunities. For example, HR noted the expansion of the City's Supervisor's Academy to the

new Public Management Certificate Program that allows open enrollment for all City employees. This will expand professional growth opportunities to more City employees. Additionally, while catalyzed in large part due to the Covid-19 pandemic, HR has also acknowledged the viability of increased remote work beyond the pandemic stage and is negotiating with the Recognized Employee Organizations to negotiate how it should be incorporated for the City beyond the pandemic—increased flexible work arrangements were another directly-suggested element from the recommendation.

#3

As part of the development of the action plan recommended above, the Personnel Department, in collaboration with Human Resources, should work with departments—particularly within public safety—to evaluate strategies for increasing diversity in higher-paying positions if/as appropriate. Such strategies may include:

- a. Maintaining support for programs such as Fire-Rescue's Girls Empowerment Camp and Cadet Program, and SDPD's STAR/PAL program, while reevaluating if they are sufficient to meet the City's workforce diversity goals;
- b. Evaluating if additional measures besides above are needed to increase diversity, such as job description requirements, middle-of-the-night on-call requirements etc.;
- c. Job advertisements in media which the City has not previously used, and that targets underrepresented groups; and
- d. Recruiting materials reflective of a diverse workforce.

**Implemented**

This recommendation is implemented. Personnel stated that they have been meeting on a regular basis with recruiters from the Police and Fire-Rescue departments to collaborate on efforts to recruit a diverse workforce. Personnel provided examples of efforts and materials including internal communications, social media postings, recruiting materials in languages other than English, etc. Personnel has added a request of \$6,000 for the FY23 budget to continue and improve these efforts.

These efforts reflect direct suggestions within the recommendation, such as c) Job advertisements that target underrepresented groups; and d) Recruiting materials reflective of a diverse workforce.

Additionally, Personnel and HR affirmed that they have held numerous meetings to improve collaboration and to address the audit recommendations to ensure that progress is being made on these and other human capital-

related recommendations. Personnel also stated that HR, Personnel, the Office of Race and Equity, and PandA are jointly issuing an RFP for the second Pay Equity study that will further analyze earnings gaps within the City's workforce.

#5

The Personnel department, working collaboratively with HR and the City Administration, should collaborate as appropriate and consider entering employee education levels into SAP in order to facilitate more robust earnings gap analysis and improve the City's overall strategic human capital management. This could include simply tracking the minimum years of education requirements for each position, or could include more robust tracking such as years of education for each employee.

Similarly, but separately, Personnel, working collaboratively with HR and the City Administration, should consider identifying a way for employees to update their identified gender and race/ethnicity, if desired—for example, through the employee information update capabilities currently within SAP.

**Implemented**

This recommendation is implemented. Per Personnel, and verified by auditors, employees are now able to track educational attainment in the SAP portal. Employees can submit a Personal Data Form to change their identified gender, and can update their educational attainment in the SAP portal.

**19-016**

**PERFORMANCE AUDIT OF THE CITY'S ADMINISTRATION OF JOINT USE AGREEMENTS WITH SAN DIEGO UNIFIED SCHOOL DISTRICT**

(CK)

#1

We recommend that the Parks and Recreation Department revise the MOU to reflect the vision and the shared goals of the City and the District.

During the revision process, the Parks and Recreation Department should work with the City Attorney's Office to determine an acceptable solution for any potential maintenance amounts that may be the District's responsibility per the requirements set forth in the existing MOU.

If an updated MOU is adopted, the Parks and Recreation Department should develop a contract template for the Joint Use Agreements.

**Implemented**

This recommendation is implemented. The Joint Use Facilities Memorandum of Understanding between the City of San Diego and the San Diego Unified School District has been revised and adopted by City Council Resolution R-313767. The Memorandum now reflects the benefits and goals of the joint use

program and acknowledges that both parties are satisfied with the consideration provided.

#2

We recommend that the Parks and Recreation Department implement a tracking system for the Joint Use agreements for each site to include, but not be limited to: land, development, and maintenance cost; park location; acres; agreement start date; agreement expiration date; and, if applicable, parity calculations.

**Implemented**

This recommendation is implemented. The City of San Diego and San Diego Unified School District have a tracking mechanism to record key terms of the joint use agreements. Financial terms are no longer applicable per the revised MOU which addresses the adequacy and acceptance of financial consideration on behalf of both parties. Terms are updated and posted on the City of San Diego website.

#4

We recommend the Parks and Recreation Department, with the assistance of the Planning Department and the City Attorney's Office, develop a proposal for City Council to consider revisions to Council Policy 700-35 to include, but not be limited to:

- Strategic vision for the joint use program;
- Joint use program objectives;
- City department responsibilities; and
- Annual reporting requirements for reports to City Council or Council Committee to include:
  - Report Due Date;
  - Number and Description of joint use sites approved by Council during previous fiscal year;
  - Total number and description of joint use sites opened during previous fiscal year;
  - Prior fiscal year financial contributions by the City; and
  - Total financial contributions by the City.

**Implemented**

This recommendation is implemented. Council Policy 700-35, Development of the City's Joint Use Program with School Districts has been revised with an effective date of November 8, 2021. The revised policy contains the strategic

vision, program objectives, department responsibilities and annual reporting requirements as described in the audit recommendation.

**20-002                      PERFORMANCE AUDIT OF PUD'S ADVANCED METERING INFRASTRUCTURE IMPLEMENTATION**

(LB) (JP)

#7                      The Public Utilities Department (PUD) should evaluate the impacts and causes of turnover and vacancies in the meter replacement group, working with the Personnel Department (Personnel) to address any identified causes, as needed. This should include, but not be limited to, evaluating the impact of job classification requirements and pay competitiveness on employee recruitment and retention. If PUD determines pay competitiveness is a significant driver of turnover and vacancies, PUD management should submit a Special Salary Adjustment to Personnel for Water Systems Technician, Laborer, and any other affected classifications.

Similarly, if PUD determines current job classifications are preventing PUD from hiring and retaining employees, PUD should work with Personnel to modify or create new classifications that are better suited to the tasks associated with the AMI implementation and other PUD business needs.

**Implemented**                      This recommendation is implemented. PUD management has worked with the Personnel Department to analyze and implement Special Salary Adjustments for relevant classifications and has also modified the AMI workgroup to include more Water Utility Workers. Importantly, this classification is specialized for water utility operations and has minimum job requirements. These factors may help reduce the turnover experienced by using other, less specialized classifications, such as Laborer. These actions directly address the intent of the recommendation.

**20-011                      PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT**

(NO) (GT)

#1                      The Human Resources Department (HR), working collaboratively with the Department of Finance and the City's Executive Management, should document and articulate a Total Compensation Strategy, including but not limited to compensation and benefits components, levels, and market

competitiveness to guide labor negotiations and set employee expectations with respect to compensation.

- a. Informed by HR's assessment efforts (see Recommendations #4 and #5), the strategy should include what role "non-economic" incentives can play – and how such incentives can help the City achieve its total compensation strategy.
- b. The City's strategy should include fiscal consideration and appropriate long-term forecasting for how the City can financially achieve its total compensation goals.

**Implemented**

This recommendation is implemented. HR developed a Total Compensation Philosophy and it was discussed and approved by the City Council at the January 25, 2022 City Council Meeting. The philosophy states in part that "The City's total compensation for its employees endeavors to pay at least the market median for comparably situated public employees. The City's goal is to move toward the market median for all classifications that are currently under the market median." This is important as the audit found that widespread uncompetitive compensation poses a growing short- and long-term risk to the City's ability to maintain and attract a high-quality workforce for providing public services, and has likely contributed to several negative effects on the City workforce and public services, including:

- Increased recruitment and retention challenges;
- Damage to the City's brand as an employer;
- Employee dissatisfaction; and
- Increased risk of fraud, waste, and abuse.

**#6**

The Human Resources Department (HR) should outline and formally document its own plan, including goals, responsibilities, and the organizational efforts it is undertaking internally to strengthen its emphasis on Strategic Human Capital Management efforts. City Executive Management should also consider the feasibility of maintaining support for—if not expanding—professional development opportunities that HR provides for departments across the City.

**Implemented**

This recommendation is implemented. HR uploaded a memo—which it shared with and presented to City Council—outlining the department's Strategic

Human Capital Initiatives, including increased efforts at developing dashboards and other data-based decision-making abilities.

**20-013 IT PERFORMANCE AUDIT OF CITYWIDE DATA CLASSIFICATION AND SENSITIVE DATA ENCRYPTION**

(SG) (WM)

#3 The Chief Data Officer (CDO) and Chief Information Officer (CIO) should work with the City Clerk to ensure departments coordinate efforts to create a data inventory containing the data/records, its location, owner, classification, and attributes. This effort can leverage the City Clerk's Department Record File Plans to improve the efficiency of the effort. Each department should define the person and position responsible in their department for data management that may mirror the records management representative to coordinate data management for the department in accordance with the City's data strategy.

**Implemented** This recommendation is implemented. The Chief Data Officer, Chief Information Officer, and City Clerk designed a process to assign and maintain a current list of assigned department data management coordinators that they will integrate into the overall data management strategy under development.

**21-001 FOLLOW-UP PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S INDUSTRIAL WASTEWATER CONTROL PROGRAM**

(LB) (SM)

#2 The Public Utilities Department should establish policies and procedures to periodically review fee levels and present fee proposals to the City Council. These reviews and fee studies should include calculation of the rate of cost recovery achieved by current fees. Reviews should be conducted on an annual basis, and detailed fee studies should be conducted not less than every three years, in accordance with Council Policy 100-05 and Administrative Regulation 95.25, and proposed fees and cost recovery levels should comply with Proposition 218.

**Implemented** This recommendation is implemented. In addition to existing policies that address this recommendation (e.g., Council Policy 100-05 and Administrative Regulation 95.25), the department, through a consultant, created a new fee model and user guide that requires IWCP fees to be reviewed annually. In

addition, PUD management has stated that it intends to adhere to these policies and procedures going forward.

**21-003                      PERFORMANCE AUDIT OF THE TRANSPORTATION AND STORMWATER  
DEPARTMENT'S STREET SWEEPING SECTION**

(CK) (MJ) (DK)

#1                      The Transportation and Stormwater Department Stormwater Division (SWD) should develop a periodic report, generated no less than annually (via a BusinessObjects report from EAM), to capture data necessary to analyze operations. SWD should work with the Department of Information Technology to create reports in EAM to extract sweeping information, such as tonnage or volume of debris and other meaningful measuring points or data which can be reported from EAM.

**Implemented**      This recommendation is implemented. Street Sweeping has created a Business Objects Report from EAM to capture the necessary data to analyze operations. Their Street Sweeping Program Optimization Standard Operation Procedure states this analysis is anticipated to be performed annually. Implementation of the Business Objects Report data results will be part of the route optimization analysis included in Recommendation 2.

**21-005                      PERFORMANCE AUDIT OF THE PURCHASING AND CONTRACTING  
DEPARTMENT'S SMALL LOCAL BUSINESS ENTERPRISE PROGRAM**

(CK) (CN)

#2                      We recommend that once the disparity study is complete, the Purchasing and Contracting Department should provide full copies of the study to City Council. With the results of the disparity study, if disparities in contracting exist, San Diego City Council and the Mayor's Office should consider changes to the Small Local Business Enterprise program to include narrowly tailored race- and gender-conscious contracting preferences to alleviate those disparities.



**Implemented** This recommendation is implemented. The Purchasing and Contracting Department presented the Disparity Study to City Council on July 19, 2020. The City Attorney's Office published information for City Council about whether or not the City could implement race- and gender-conscious contracting preferences. As of March 2022, City Council had not implemented a race- and gender-conscious contracting preference.

#8 We recommend the Purchasing and Contracting Department collect more information from goods and service contract bidders, including asking if the bidding contractor (prime contractor) is certified by the Small Local Business Enterprise (SLBE) program or if the business thinks they may qualify to be certified by the SLBE program.

**Implemented** This recommendation is implemented. The Small Local Business Enterprise program provided evidence to demonstrate that it collects information from potential Goods & Services contractors through the online contracting portal and a standard form submitted as part of the application/award process.

## **21-007 IT PERFORMANCE AUDIT OF LEGACY APPLICATIONS**

(SG)

#5 The Chief Information Officer should include the results of the risks assessment for legacy systems as a significant discussion item on the agenda in the annual Strategic Technology Advisory Committee meeting with mayoral Department Directors to help determine which systems should be prioritized for replacement among departments.

**Implemented** This recommendation is implemented. The Department of Information Technology has incorporated their Legacy Systems management process into the annual STAC meeting with Citywide Department Directors as recommended.

#9 The Chief Operating Officer should work with the Chief Information Officer to develop a policy and corresponding procedures to require that each legacy application has a current calculation weighing the costs and benefits of each alternative and is documented for, and reviewed during the annual Strategic Technology Advisory Committee process.

**Implemented** This recommendation is implemented. The Department of Information Technology has updated their Strategic Roadmap Planning Process to include a process to identify and track legacy systems and prioritize their replacement as part of the annual technology roadmap process.

**21-009 PERFORMANCE AUDIT OF THE CITY'S CLIMATE ACTION PLAN**

(DN) (MS)

#4 To better inform the public and ensure the City Council is aware of how the items they are voting on help to implement or support the CAP, the Sustainability Department should work with the Council President's Office and Docket Office to revise the Staff Report template to include a section to identify how an item helps to implement or support the CAP.

**Implemented** This recommendation has been implemented. The Sustainability Department revised the Staff Report to include a section for departments to provide a description of how an action helps the City achieve its CAP goals. Additionally, the Sustainability Department also developed the Staff Report Template CAP Worksheet to assist departments with completing the description of how an item helps support the CAP by instructing them to consider the applicable CAP strategies and targets, how it helps to meet the specified target(s), and/or how it benefits communities of concern.

**21-010 PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S INDUSTRIAL WASTEWATER CONTROL PROGRAM - PART II**

(LB) (SM)

#2 The Industrial Wastewater Control Program should train all staff responsible for regularly updating the inventory of industrial users, as noted in Recommendation #1, on procedures to identify potential industrial users in the Metropolitan Wastewater Area.

**Implemented** This recommendation is implemented. PUD provided sufficient, appropriate documentation that appropriate staff was trained. PUD conducted trainings to the various PUD staff responsible for identifying potential industrial users and sent OCA the training sign in sheets as well as the description of the trainings that were conducted. OCA was informed that the trainings were being used a

catalyst for how to create the SOPs for Recommendation #1 of this audit. The final version of these trainings will be used for the SOP.

**21-012                      PERFORMANCE AUDIT OF MISSION BAY AND SAN DIEGO REGIONAL PARKS  
IMPROVEMENT FUNDS, FISCAL YEAR 2020**

(RG)

- #1                      For the Real Estate Assets Department to be able to properly manage and monitor the leaseholds located on Mission Bay Boundary lands, we recommend that at a minimum, Real Estate Assets Department should analyze the level of resources needed and put a plan in place to ensure adequate resourcing. This may include reallocating existing resources, or increasing existing staffing levels, if justified.

**Implemented**      This recommendation is implemented. This evidence supports the positive action taken by the department to increase staffing levels to support the proper management of Mission Bay leases.

**21-013                      PERFORMANCE AUDIT OF IT SERVICE DELIVERY EFFECTIVENESS**

(SG)

- #2                      The Department of Information Technology (DoIT) should incorporate the following KPIs to measure and monitor SAP availability during business hours for keeping lost business hours to the bare minimum:
- a. Number of unscheduled downtime events in the last quarter;
  - b. Average amount of unscheduled downtime per event in the last quarter;
  - c. Longest unscheduled downtime event;
  - d. Critical SAP module availability (such as Ariba, EAM, etc.); and
  - e. Length of time to recover from last unscheduled downtime event.

**Implemented**      This recommendation is implemented. The IT Department has created a process to track the SAP downtime during normal business hours and tracked via the IT Dashboard on Citynet to provide downtime transparency.

(JP) (DK) (CK)

#1

We recommend the Department of Finance, in conjunction with the Chief Compliance Officer, formalize the process for documenting, reviewing, and submitting disaster-related costs in a City Standard Operating Procedure or Process Narrative to establish the requirements to:

- Designate a person to coordinate the accumulation of records;
- Establish a separate and distinct account for recording revenue and expenditures;
- Ensure that the final claim for each project is supported by the amounts recorded in the accounting system;
- Ensure each expenditure is recorded in the accounting books and is referenced to supporting source documentation (checks, invoices, etc.) that can be readily retrieved; and
- Ensure that expenditures claimed under the project are reasonable and necessary, are authorized under the scope of work, and directly benefit the project.

**Implemented**

This recommendation is implemented. The Department of Finance issued a Standard Operating Procedure that fulfills the recommendation.

December 2021

# ATTACHMENT C

## **Recommendations Deemed As In Process With Past Due Original Target Dates**

### **Sorted by Department**

This attachment includes all recommendations with past due original target dates as of December 31, 2021 that are **In Process** of implementation based on the status information provided by the departments or based on auditor review of evidence provided by the departments.

**ATTACHMENT C**  
**RECOMMENDATIONS DEEMED AS IN PROCESS – WITH REVISED TARGET DATES**

## **Assistant Chief Operating Officer**

**19-008      HOTLINE REPORT OF JURY DUTY SERVICE FRAUD**

(AH)

#2      We recommend that the Assistant Chief Operating Officer consider whether City employees should serve the minimum frequency of jury duty required, or that the service should be performed as often as summoned, or that the appointing authorities in each City department should exercise their discretion regarding the frequency of jury duty service, in consultation with the employee.

**In Process**      Management is reviewing options on the best way to communicate City's jury duty policy to all staff.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 28, 2018	March 2019	<del>March 2019</del>
			<del>December 2020</del>
			<del>October 2021</del>
			March 2022

## **Chief Compliance Officer**

**20-015      PERFORMANCE AUDIT OF THE CITY'S PUBLIC LIABILITY MANAGEMENT**

(NO) (GT)

#1      The City should implement a proactive enterprise risk management (ERM) framework to manage and address its public liability risks. This should include the following:

- I.      The City should create an Executive-Level Risk Oversight Committee, headed by a sufficiently empowered executive official (ERM manager), that has sufficient authority and resources to direct, coordinate, and support the work of departments that incur public liabilities for the City. The City should codify this authority through an appropriate mechanism, such as an Administrative Regulation.
- II.     The City's ERM manager and Risk Oversight Committee's role in directing and coordinating the operations of liability-incurring

departments should include, but not be limited to, the following responsibilities:

- a. Requiring the top five City departments incurring the highest public liability claims costs to perform an annual risk assessment for all claim types incurring cumulative costs of \$500,000 or more in the preceding three fiscal years. Specifically, this should include identifying risks, the likelihood and impact of identified risks, and mitigative measures to address such risks (see Appendix D for a sample risk assessment template).
- b. Assisting City departments to develop annual public liability risk assessments and monitoring City departments' implementation of mitigation plans to ensure risks are effectively identified and mitigation measures are effective. Information on mitigation measures employed and their effectiveness should be aggregated and included in the City's Risk Management Annual Report to City Council, such as the number and percent of City vehicle drivers that attended the Risk Management Department's proactive vehicle driving course.
- c. Supervising the collection, processing, and presentation of City-wide liability data to the top five liability-incurring City departments through dedicated risk management reports, information-sharing sessions, and trainings.
- d. Requiring and facilitating collaboration between liability-incurring departments, such as through the recently created City-wide Risk Oversight Committee, to identify, develop, and implement risk mitigation strategies for specific categories of public liabilities (e.g., City vehicle accidents, trip & falls, storm drain backups, etc.)

#### **In Process**

The Risk Oversight Committee will now be meeting under the authority of the Chief Financial Officer (CFO) as the Safety and Risk Oversight Committee (SROC) due the symbiotic nature of safety and risk. SROC is resuming quarterly meetings beginning the first quarter of calendar year 2022. The proper codification method (e.g., Administrative Regulation, Committee Charter, etc.) shall be drafted, implemented and updated as necessary. While portions of the recommendation are currently being implemented, such as the establishment of SROC and the launch of ClaimStat through a collaboration between Risk Management and Performance and Analytics (Panda) that allows departments to track claim filing patterns, it is anticipated that implementation of all elements

of this recommendation, including the proper codification method for SROC, will be in place by November 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	June 11, 2020	December 2020	<del>December 2020</del> <del>December 2021</del> November 2022

#2

The City's enterprise risk management (ERM) manager and Risk Oversight Committee should provide City departments incurring trip and fall liabilities with sufficient information and resources to identify and mitigate public liability risks based on a proactive approach to risk mitigation.

- a. The City's ERM manager and Risk Oversight Committee should ensure the Transportation and Storm Water Department (TSW) and other operational departments are appropriately prioritizing damaged sidewalk mitigation efforts in high pedestrian usage areas given the much higher potential liability each damaged location presents in these areas. Specifically, this should include all departments that incur significant trip and fall liabilities documenting and implementing a procedure to prioritize sidewalk repairs in high pedestrian usage areas.
- b. TSW should expand on our analysis using at least five years of data to determine whether larger sidewalk uplifts do increase the risk and cost of trip and fall liabilities relative to smaller uplifts. TSW's sidewalk maintenance prioritization procedure should include prioritizing maintenance of larger sidewalk uplifts if this analysis shows that such prioritization would more effectively address trip and fall risks.

#### **In Process**

TSW provided a revised SOP for sidewalk prioritization. Currently, the procedure is only applicable to sidewalk replacements, not sidewalk repairs. Before the recommendation can be deemed as implemented by OCA, the SOP needs to have procedures for sidewalk repairs.

Also, the SOP procedures for prioritizing sidewalk replacements does not explain how sidewalk locations are chosen for replacement utilizing the prioritization model. TSW needs to further clarify how the prioritization is determined.

To further develop the SOP, TSW has revised the targeted implementation date to June 30, 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
			<del>December 2021</del>



- #6      The City's ERM manager and Risk Oversight Committee should document and implement a process to periodically identify and categorize risks that could impact the City's ability to achieve high-priority initiatives (e.g., homelessness, Climate Action Plan, infrastructure projects, etc.).
- a. City-wide risks should be documented and assessed for likelihood, impact, and risk appetite, and monitored to ensure strategic risks are mitigated through the completion and submittal of annual risk assessment plans to the Risk Oversight Committee for approval.

**In Process**      The Chief Compliance Officer is working with the Executive Team and will determine further methods necessary to complete this recommendation beyond the work that has already been implemented through existing Balanced Scorecards and Perform SD efforts. An updated implementation date will be provided once the methods are determined.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	June 11, 2020	December 2020	<del>December 2020</del> <del>December 2021</del> June 2022

**22-001      PERFORMANCE AUDIT OF THE CITY'S USE OF CARES ACT FUNDING**

(JP) (DK) (CK)

- #2      The Chief Compliance Officer should work in conjunction with the Purchasing and Contracting Department and the City Attorney's Office to determine if the City should pursue a refund from the vendor for up to \$1.118 million in payments made by the City above the contracted rate for the portable showers. If a refund is provided, the Department of Finance should also reallocate the \$721,000 in overcharged funds reimbursed from the Coronavirus Relief Fund to other eligible expenses and revise reporting to the Department of Treasury Office of the Inspector General accordingly.

**In Process** Per the recommendation, the Chief Compliance Officer is working with Purchasing & Contracting and the City Attorney's Office.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 21, 2021	December 2021	<del>December 2021</del> Unknown

## Chief Operating Officer

### 17-013 PERFORMANCE AUDIT OF THE SAN DIEGO CONVENTION CENTER

(JP)

#4 The City of San Diego Chief Operating Officer or designee should continue discussions with the Unified Port of San Diego to develop a financing plan that addresses the capital projects funding gap and recognizes the shared responsibility and benefit to the region.

**In Process** The administration reported that this recommendation is considered pending with no target date as it is still subject to a court proceeding.

Priority 2	Issue Date:	Original Target Date:	Current Target Date:
	January 18, 2017	December 2017	<del>December 2017</del> <del>June 2018</del> <del>December 2018</del> Unknown

### 18-007 PERFORMANCE AUDIT OF THE BUSINESS COOPERATION PROGRAM

(AH) (DK)

#1 The Chief Operating Officer should determine which department, such as the Economic Development Department or the Financial Management Department, has the best ability to manage the portion of the Business Cooperation Program that targets construction activity. This department should develop a documented process to focus on the systematic identification, recruitment and enrollment of contractors and subcontractors working on large public and private construction projects to capture use taxes before allocation to the County pool. In addition, the COO should determine how to fund program

related expenditures-such as staff FTEs, consultant commissions, and rebates for certain program participants-during the annual budget process.

**In Process**

The department reported that with new EDD staff on board as of December 13, 2021 to manage the BCP program, Department Instructions can be revised in January 2022 to ensure MuniServices is included, and all other instructions are accurate based on new MuniServices participation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	September 28, 2017	October 2018	<del>October 2018</del> April 2019 <del>December 2020</del> Unknown March 2022

**19-015 PERFORMANCE AUDIT OF PAY EQUITY**

(NO)

#4

The City Administration should utilize qualified City staff or a consultant to investigate and identify the root causes of the existing adjusted earnings gaps among the employee groups identified in the audit, and consult with the Office of the City Attorney, HR, and Personnel to develop a plan of action to mitigate the gaps, if/as appropriate. Specific issues that should be investigated include, but are not limited to:

- a. Whether opportunities for overtime are equally accessible across employee groups, particularly for Water Systems Technicians, Fire Fighters, and Police Officers;
- b. Whether promotional opportunities and pay increases are awarded fairly;
- c. Any other potential causes, as appropriate.

The study should be based in part on a survey of employees in groups that had adjusted pay gaps, in order to solicit employee opinions on whether overtime and promotional opportunities are fairly awarded, and suggestions on how these gaps could be mitigated.

The review above may provide for independent departments, such as the Office of the City Attorney, to conduct their own pay equity analyses, provided that these reviews are consistent with the parameters outlined above.

The results of the review above, including any mitigation measures as necessary, should be presented to the City Council in a public meeting.

**In Process**

No change in status since the last reporting period. The department reported that in March 2021 the Performance and Analytics Department presented the results of the first Pay Equity Study completed by Analytica Consulting to the San Diego City Council. Based on the findings, the Human Resources Department has begun working with the Personnel and Performance and Analytics departments to build a working group of key stakeholders to develop an action plan to address key findings outlined in the report.

Priority 1	Issue Date: April 8, 2019	Original Target Date: April 2020	Current Target Date: <del>April 2020</del> Unknown
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**20-003**

**HOTLINE REPORT OF ABUSE RELATED TO THE UNFAIR AWARD OF A MULTI-MILLION-DOLLAR CONTRACT**

(AH)

#1

We recommend that the Chief Operating Officer ensure that Administrative Regulation 35.11 regarding the Citywide Department Use of Cooperative Procurement Contracts be revised to require documentation of a business case analysis listing other vendors that provide the goods or services, an analysis of the costs and benefits of a competitive procurement process, an evaluation of other cooperative procurement contracts available from other vendors, a certification that the City's process was fair to other vendors, and a signature by the City employee submitting the Certification declaring that the facts and information presented are true and correct.

**In Process**

No change since the last reporting period. The Purchasing and Contracting staff is working with the City Attorney's Office to update the AR to reflect requirements on cooperative contracts.

Priority 2	Issue Date: September 11, 2019	Original Target Date: February 2020	Current Target Date: <del>February 2020</del> <del>Unknown</del> <del>December 2021</del> Unknown
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#5 We recommend that the Chief Operating Officer, in consultation with the City Attorney's Office, update SDMC §§ 22.3205 and 23.1801, requiring a review of all service contracts by the Civil Service Commission, to reflect the current practice.

**In Process** At the December 2, 2021, Civil Service Commission meeting, the Personnel Director presented policy item #10 for the 'Deletion of Civil Service Rule XVII (Review of Contracts for Services) and Personnel Manual Index Code N-1'. The item was approved by the Civil Service Commission and will be presented to the City Council in early 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 11, 2019	May 2020	<del>May 2020</del> March 2022

#6 We recommend that the Chief Operating Officer, in consultation with the City Attorney's Office, revise Administrative Regulation 35.11 and relevant SDMC sections to clarify whether or not a cooperative procurement process may be used for consultant contracts.

**In Process** No change since the last reporting period. Purchasing and Contracting (P&C) indicated that the San Diego Municipal Code was updated to reflect that a cooperative procurement process may not be used for consultant contracts. P&C staff is working with the City Attorney's Office to update the AR to reflect changes made in SDMC.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 11, 2019	February 2020	<del>February 2020</del> <del>November 2020</del> <del>Unknown</del> <del>December 2021</del> Unknown

#7 We recommend that the Chief Operating Officer ensure that Administrative Regulation 35.11 regarding the Citywide Department Use of Cooperative Procurement Contracts, and other relevant policies, be revised to prohibit the City from receiving free consultation, goods, or services from vendors if doing so may reasonably be perceived to lead to favorable treatment for a particular vendor, or potentially violate State law.

**In Process** No change since the last reporting period. The Purchasing and Contracting staff is working with the City Attorney's Office to update the AR related to cooperative contracts.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 11, 2019	February 2020	<del>February 2020</del> <del>November 2020</del> Unknown <del>December 2021</del> Unknown

**20-010 HOTLINE INVESTIGATION OF GIFTS RECEIVED BY A CITY EMPLOYEE**

(GR)

#1 We recommend that the Chief Operating Officer present a revision of SDMC §26.0413(a)(4) to the City Council to include Classified employees who file SEIs be under the jurisdiction of the Ethics Commission for both education and enforcement purposes.

**In Process** No change since the last reporting period. As noted in previous updates, management agrees with this recommendation and has worked in cooperation with the Ethics Commission and Office of the City Attorney on the requisite revisions to the San Diego Municipal Code and Council Policies. With the change in mayoral administrations and the onboarding of a new Executive Director for the Ethics Commission, the decision was made to postpone moving forward with the revisions until a workforce plan could be developed to bring more than 700 additional staff under the purview of the Ethics Ordinance. The additional staff would be necessary to support the training delivery needs and oversight responsibilities of the Ethics Commission's expanded responsibilities.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 13, 2020	December 2020	<del>December 2020</del> January 2023

**20-013 IT PERFORMANCE AUDIT OF CITYWIDE DATA CLASSIFICATION AND SENSITIVE DATA ENCRYPTION**

(SG)

#4 The Chief Operating Officer should ensure appropriate resources are allocated to the City Clerk, Chief Information Officer, and Chief Data Officer to coordinate and execute the data management strategy based on that governance model.

**In Process** No change since the last reporting period. The three departments are leveraging existing resources to complete the audit recommendations amid a challenging budget situation and will continue to evaluate resource needs throughout the project.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	May 29, 2020	July 2021	July 2021 Unknown

## Communications Department

**20-007 HOTLINE REPORT OF PUBLIC RECORDS ACT RESPONSES**

(AH)

#2 We recommend that the Assistant Chief Operating Officer, in consultation with the City Attorney's Office, revise Administrative Regulation 95.21, titled "Responding to California Public Records Act Requests" to:

- Clarify that the three actions the City is required to take to assist requesters, according to the PRA, includes the phrase "shall do all of the following, to the extent reasonable under the circumstances";
- Include the four factors City staff should consider regarding writings kept in personal accounts: the content, purpose, audience, and whether the writing was within the scope of his or her employment;
- Clarify the requirement that PRA denials, in whole or in part, include the names and titles or positions of "each person" responsible for the denial; and
- Specifically address whether City employees who are asked to search for responsive records must determine whether they have responsive "public

records” residing on their personal devices and accounts only when the request specifically includes references to private devices and accounts, or whether the requirement is presumed for all requests (whether or not the personal devices and accounts are specifically referenced in the request).

**In Process** The department reported that the Administrative Regulation (AR) has been revised to include text message retention instructions. The department has routed the AR Clearance memo for signatures with a due date of February 4, 2022. After this step, the Assistant City Attorney will review the AR. This recommendation is on track to be completed by June 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	December 13, 2019	December 2020	<del>December 2020</del> <del>June 2021</del> <del>August 2021</del> June 2022

#3 We recommend that the Assistant Chief Operating Officer, in consultation with the City Attorney’s Office, review the contents, legal implications, and necessity of the confidentiality agreement referenced in Administrative Regulation 95.21, titled “Responding to California Public Records Act Requests.”

**In Process** The department reported that the Administrative Regulation (AR) has been revised to include text message retention instructions. The department has routed the AR Clearance memo for signatures with a due date of February 4, 2022. After this step, the Assistance City Attorney will review the AR. This recommendation is on track to be completed by June 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	December 13, 2019	December 2020	<del>December 2020</del> <del>June 2021</del> <del>August 2021</del> June 2022



## Department of Finance<sup>3</sup>

### 15-016 PERFORMANCE AUDIT OF CITYWIDE CONTRACT OVERSIGHT

(SG) (MJ)

#2

The Chief Operating Officer should establish procedures detailing requirements for contract administrators, defining the responsibilities they have to complete prior to approving invoices for payment and submitting them to Comptrollers for processing. Specifically, the procedures should include:

- a. Develop analytical procedures to ensure that payments are made in compliance with contractual costs and fees.
- b. Attach the pertinent documentation supporting the payment approval in the SAP Invoice as defined in the contract's Quality Assurance Surveillance Plan to ensure the payment can be verified as appropriate.
- c. Establish responsibility for training contract administrators on procedures that must be accomplished prior to recommending or approving invoices for payment.
- d. Establish responsibility for monitoring the contract administrators' responsibilities prior to recommending or approving invoices for payment.
- e. An annual review of the City's contract administration invoice approval process to ensure it is working as intended and effective; additionally, the policies and procedures should be updated as necessary resulting from this review.

#### In Process

Purchasing and Contracting (P&C) staff has been working with various members of the ERP team to generate reporting for better contract administration. Once reporting is available for use, P&C will create a training schedule for respective department staff. This is expected to be resolved by the end of February.

Priority  
2

Issue Date:  
April 25, 2015

Original Target Date:  
November 2015

Current Target Date:  
~~November 2016~~  
~~June 2017~~  
~~December 2020~~  
February 2022

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<sup>3</sup> Formerly Financial Management Department and/or the Office of the Comptroller.

## Department of Information Technology

### **19-011      PERFORMANCE AUDIT OF DEVELOPMENT SERVICES' ACCELA PERMITTING SYSTEM IMPLEMENTATION**

(SG)

#3

The Department of Information Technology (DoIT) should maintain a central repository to track current system information to establish controls to maintain current system documentation. Additionally, DoIT should analyze this process impact to current IT Team staffing and allocate resources appropriately to minimize impact to their operations. This repository should:

- a. Track Information System Data from cradle to grave in a centralized, searchable, tracking repository system; while DoIT is automating this process, they should record this information using available resources; and
- b. Integrate with the system implementation process data created during the implementation phase.

#### **In Process**

The Department of IT reported that the new IT Services contracts transformation is underway and the transition to the new documentation system is targeted for April 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	November 16, 2018	September 2020	<del>September 2020</del> April 2022

### **21-007      IT PERFORMANCE AUDIT OF LEGACY APPLICATIONS**

(SG)

#11

The Chief Operating Officer, working with the Chief Information Officer, should provide a confidential report annually to the City Council containing high risk legacy applications that should be prioritized for replacement. This report should include the risks impacting information technology operations, business operations, return on investment calculation available, and security considerations in appropriate detail for the City Council to make a decision whether to prioritize funding for application replacement.

**In Process** The Department of IT reported that the report detail has been compiled for departmental FY23 budget requests to prioritize high-risk legacy applications. The report data is being finalized to remove applications that are anticipated to be completed in FY22. The confidential report to City Council will be docketed during Q3 FY22.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	December 23, 2020	November 2021	<del>November 2021</del> April 2022

## Department of Real Estate and Airport Management

### 13-009 PERFORMANCE AUDIT OF THE REAL ESTATE ASSETS DEPARTMENT

(CN)

#4 The Real Estate Assets Department (READ) should work with the City Administration and the City Council to draft a policy on rent subsidies to nonprofit organizations that establishes eligibility criteria for recipients, recovers the City's facilities maintenance and upkeep costs for the subsidized space, and fee to recover the costs of preparing, processing, and monitoring leases.

**In Process** The department reported that under a subsequent audit regarding Acquisitions, staff is updating its real estate policies and this will be a part of the comprehensive review and update.

Priority 3	Issue Date:	Original Target Date:	Current Target Date:
	December 20, 2012	June 2013	<del>March 2017</del> <del>April 2017</del> <del>June 2018</del> <del>December 2018</del> <del>June 2019</del> <del>December 2019</del> <del>March 2020</del> <del>September 2020</del> July 2021 July 2022

**19-002                      PERFORMANCE AUDIT OF THE REAL ESTATE ASSETS DEPARTMENT'S  
PORTFOLIO MANAGEMENT PRACTICES**

(CN)

#2

READ should consult with the Mayor and City Council to determine whether to work with land-managing departments to conduct an analysis of City property that ensures a good match between the property and its function. This analysis should focus on key information such as whether the property is:

- A good match between the property and function, unlikely to change;
- To be considered for relocation of the function to anchor another property with a better match, good fit with upcoming events, or held for future use; and
- Surplus, or property unused by City functions.

These designations should then be included with property information in REPortfolio. To ensure a review of the most valuable properties, and not the entire real estate portfolio, READ should determine how to prioritize properties for analysis (e.g., minimum acreage threshold, high profile, etc.).

**In Process**

The department reported that DREAM is requesting new lease administration software in its FY23 budget. Upgrading/replacing this software will create the opportunity for DREAM to re-evaluate the property classifications and ensure they are in line with industry best practices.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 23, 2018	June 2019	<del>June 2019</del>
			<del>December 2019</del>
			<del>March 2020</del>
			<del>September 2020</del>
			<del>December 2021</del>
			December 2022

#4 Throughout the process of updating Council Policy 700-10, READ, in consultation with the City Attorney's Office and City Council, should determine the most appropriate channel of presenting the Portfolio Management Plan, and clarify expectations and language, to ensure consistent expectations and guidelines.

**In Process** The department reported that under a subsequent audit regarding Acquisitions, staff is updating its real estate policies and this will be a part of the comprehensive review and update.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 23, 2018	January 2019	<del>January 2019</del> <del>June 2019</del> <del>November 2019</del> <del>March 2020</del> <del>September 2020</del> <del>December 2021</del> July 2022

**22-002 PERFORMANCE AUDIT OF THE CITY'S MAJOR BUILDING ACQUISITION PROCESS**

(CN) (MJ)

#7 We recommend that the Independent Budget Analyst, in consultation with the City Attorney's Office, create and bring forward to City Council for approval a section to be added to the San Diego Municipal Code to provide an enforcement mechanism for Charter Section 32.1, to ensure that City staff accurately represent and inform City Council of all material facts or significant developments relating to real estate acquisitions under the jurisdiction of City Council.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 22, 2021	N/A	Unknown

#9 If determined to be necessary, we recommend that the Independent Budget Analyst (IBA) consider requesting budget approval from City Council for an as-needed consultant contract to assist the IBA in reviewing the City's best practices set out in Recommendation 1. The consultant could evaluate whether the checklist itself is fully developed and appropriate. The consultant

could also evaluate proposed acquisitions and how well the City completed the checklist with regard to specific future acquisitions.

**In Process**

The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 22, 2021	N/A	Unknown

## Development Services Department

### 16-011 PERFORMANCE AUDIT OF THE CITY'S STREET PRESERVATION ORDINANCE

(CK)

#7

The Development Services Department should configure their new permitting system so it can identify and report on Street Damage Fees and the corresponding permits.

**In Process**

No change since the last reporting period. The recommendation remains in process until the new Accela permitting system is fully implemented. OCA will follow up to determine if the recommendation has been implemented during the next review period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	March 3, 2016	March 2017	<del>March 2017</del> <del>July 2017</del> <del>February 2020</del> <del>June 2021</del> <del>July 2021</del> Unknown

### 17-003 PERFORMANCE AUDIT OF THE SAN DIEGO HOUSING COMMISSION – AFFORDABLE HOUSING FUND

(CK) (LB)

#2

The Development Services Department implement controls within Accela such as a default to the total number of units within the development to calculate the inclusionary fee. Additionally, we recommend DSD initiate a control within Accela to ensure that the Inclusionary Affordable Housing Fee will be assessed

and collected within the first building permit phase of all future phased developments.

**In Process**

No change since the last reporting period. There have been at least two major changes since this recommendation was issued in July 2016. First, the Inclusionary Affordable Housing Regulations within the San Diego Municipal Code (SDMC) were amended by Ordinance 21167 (January 28, 2020), which took effect on July 1, 2020 (except in areas within the Coastal Overlay Zone—the amendments there are pending certification by the California Coastal Commission as a Local Coastal Program Amendment). As part of this change, the Inclusionary In Lieu Fee (inclusionary fee) no longer depends on the number of units within the development. This eliminates the risk of Development Services Department (DSD) staff applying an incorrect per-unit rate in the fee calculation.

Second, according to DSD, Accela went live for customers on July 19, 2021. However, DSD explained that the department is currently running a hybrid process that uses Accela to route documents and PTS to store project attributes, including fees. On August 12, 2021, DSD staff explained there were no development projects under review that would require the assessment of an inclusionary fee using the new Accela system. Nevertheless, using a dummy project in Accela's testing environment, DSD staff demonstrated how inclusionary fees will be added to development projects in the future. As part of this process, and for projects where the inclusionary fee applies, DSD staff must manually add a fee entry to each permit within the project and then manually enter a square footage value in each of the fee entries. Accela will automatically calculate the dollar amount of the fee based on the square footage entered by staff. Therefore, the process of assessing inclusionary fees still involves some manual configuration and data entry by staff.

Regarding the second part of the recommendation, SDMC §142.1306 still requires inclusionary fees to be paid on or before the issuance of the first building permit. However, the inclusionary fee amount depends on the square footage of the "net building area of unrestricted market-rate residential development." DSD expressed concern that staff cannot always anticipate the square footage of the entire project before the first building permit is issued. For example, in a multi-phased development project, the square footage of later phases of the project may still be subject to change after the building permit for the first phase is issued. Therefore, it is unclear at this time whether and how DSD will implement this aspect of the recommendation in the new Accela system.

This recommendation will remain in process until audit staff can verify that: (1) the new fee assessment process in Accela is producing accurate inclusionary fees for real-life development projects; and (2) DSD has implemented or developed a work-around that satisfies the intent of the second part of the recommendation, which is to ensure timely collection of inclusionary fees in accordance with SDMC §142.1306(b).

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 21, 2016	May 2017	<del>May 2017</del> <del>July 2017</del> <del>February 2020</del> <del>June 2021</del> Unknown

**17-010      PERFORMANCE AUDIT OF THE AFFORDABLE / IN-FILL HOUSING AND SUSTAINABLE BUILDINGS EXPEDITE PROGRAM**

(NO)

#1      The Development Services Department should ensure that the Accela software has the capability to track performance data specifically for the individual cycle review disciplines and staff in the context of the Expedite Program.

**In Process**      The department reported this recommendation as implemented, but no documentation was provided to demonstrate its implementation.

The Development Services Department's online permitting process is now fully online with front end processing for new permits completed through the Accela portal as of July 19th 2021. The department considers this recommendation implemented, but has not provided documentation to support the intent of the recommendation has been met.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	December 2, 2016	March 2017	<del>July 2017</del> <del>March 2019</del> <del>February 2020</del> <del>November 2020</del> <del>June 2021</del> <del>July 2021</del> Unknown



## PERFORMANCE AUDIT OF DSD ADMINISTRATION OF DEPOSIT ACCOUNTS FOR DEVELOPMENT PROJECTS

(CK) (MJ)

#1

We recommend Development Services Department establish formal written policies establishing the authority and approvals for setting and changing the minimum required balance in project tracking system or Accela. This policy should describe the project managers roles, responsibilities, level of authority, required documentation and supervisory review and approval.

### In Process

No change in status since the last reporting period. The department reported that DSD remains in agreement with the recommendation.

Implementation of this recommendation will occur along with implementation of DSD's new Accela permit tracking program for discretionary permits in Q2-2021. In March 2020, COVID-19 required DSD to change the ways permits were process by converting all new applications from paper to digital. DSD implemented a hybrid online permitting solution that uses Accela for application and plan intake and PTS for project tracking. The hybrid solution required the delay in developing the additional Accela modules planned for 2020, including the discretionary modules with deposit accounts. DSD has gathered the business requirements for the deposit account tool that will be developed in Accela. The business requirements include:

- Required balances are cumulative based on the approval types required for proposed project;
- Leave current Initial Deposits (see IB 503) the same (initial account creation);
- Subsequent review and minimum balances automatically reduce to 60% of Initial Deposits;
- Upon docketing for initial hearing (Processes 3-5) or sending Notice of Decision (Process 2), automatically reduce to 20% of Initial Deposit; and
- Require additional one-time deposit of \$4,000 for each appeal (CEQA or Project appeal).

Currently, PTS does not perform a calculation of the MRBs automatically and are instead calculated manually by Submittal Staff at the time of project set up based IB 503. These manual discretionary calculations will be reviewed and approved by DSD fiscal employees to vet accuracy and consistencies with

policies in place while PTS remains in use. DSD does not believe it is feasible to invest in additional programming of automated calculations in PTS while the replacement software, Accela, is scheduled to go into production in the upcoming months.

There are not enough deposit accounts to verify the automated controls for minimum required balance and approval type at this time. A report will be generated at the end of March 2022 to verify implementation of the recommended controls.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	May 2020	<del>May 2020</del> <del>June 2021</del> Unknown

#2 We recommend Development Services Department (DSD) automate minimum required balance (MRB) calculation in project tracking system or Accela. Specifically, the approval types should be tied to specific MRB amounts as set forth in DSD's information bulletins, 502 and 503.

**In Process** DSD went live with Accela implementation for Discretionary and Ministerial deposit accounts on December 20, 2021. According to DSD this recommendation has been implemented. However, there are not enough deposit accounts to verify minimum required balance by approval type at this time. A report will be generated at the end of March showing approval type and minimum required balance for discretionary and ministerial accounts.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	November 2020	<del>November 2020</del> <del>June 2021</del> <del>December 2021</del> Unknown

#3 We recommend Development Services Department revise Information Bulletin 503 to clearly state that the specific minimum required balance (MRB) amounts for discretionary projects with multiple approval/policy types will be combined to calculate total required MRB. This process should also be automated in project tracking system and/or Accela.

**In Process** Development Services Department Bulletin 503, Fee/Deposit Schedules for Development & Policy Approvals/Permits, has been revised effective January 2022. The minimum required balance is included in the Bulletin and will be the

highest applicable minimum balance for any project requiring multiple discretionary permits. Implementation will be reviewed as part of Recommendation #2.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	November 2020	<del>November 2020</del> <del>June 2021</del> <del>December 2021</del> Unknown

#5 We recommend Development Services Department work with the Public Works Department to develop procedures that clearly define roles and responsibilities for setting the MRB in applicable ministerial deposit accounts and stopping work on projects with deficit deposit account balances.

**In Process** Development Services Department reported that Engineering and Capital Projects is in the process of conducting a fee study to review their deposit accounts and the possibility of creating their own fund to separate their deposit accounts projects from DSD's Enterprise fund.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	October 2020	<del>October 2020</del> <del>March 2021</del> <del>December 2021</del> Unknown

#7 We recommend Development Services Department automate the following information technology controls in project tracking system (PTS) and/or Accela to:

- Fix the glitch in the PTS that causes the minimum required balance (MRB) to revert to \$0;
- Calculate the MRB automatically – e.g., tie approvals to the appropriate dollar amounts; and
- Notify staff to stop working on projects with deficit deposit account balances.

**In Process** DSD went live with Accela implementation for Discretionary and Ministerial deposit accounts on December 20, 2021. According to DSD this recommendation has been implemented. However, there are not enough deposit accounts to verify minimum required balance by approval type at this time. A report will be generated at the end of March showing approval type and minimum required balance for discretionary and ministerial accounts.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	November 2020	<del>November 2020</del> <del>June 2021</del> Unknown

#10 We recommend Development Service Department work with the Office of the City Treasurer, Department of Finance, and Department of Information Technology to implement direct invoicing of all deposit accounts through SAP to establish receivables for customers with outstanding balances.

**In Process** Development Services Department (DSD) remains in agreement with the recommendation. In coordination with the implementation of DSD's new Accela permit tracking program for discretionary permits at the end of 2021; DSD is currently in discussions with the Department of Finance (DoF), Department of IT (DoIT), and Office of the City Treasurer to implement direct invoicing of deposit accounts within SAP so that receivables, and their subsequent payments, and are more easily tracked.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	September 2020	<del>September 2020</del> <del>June 2021</del> Unknown

#11 We recommend Development Service Department (DSD) automate the information technology controls in project tracking system and/or Accela to stop DSD permit issuance and/or Public Works Department completion of work for projects with deficit balances.

**In Process** There are not enough deposit accounts to verify implementation of permit issuance or work stoppage at this time. A report will be generated at the end of March, 2022 for further analysis.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	November 2020	<del>November 2020</del> <del>June 2021</del> Unknown

## Economic Development Department

### 18-007 PERFORMANCE AUDIT OF THE BUSINESS COOPERATION PROGRAM

(AH) (DK)

#2 The department managing the portion of the Business Cooperation Program targeting construction activity should work with the Public Works Department, the

Development Services Department, and Civic San Diego to develop procedures to allow Business Cooperation Program staff to become aware when projects with estimated construction costs of more than \$50 million are being proposed. This should also include notification when City capital improvement projects of more than \$25 million are planned.

**In Process** The department reported that it worked with Development Services Department (DSD) staff to allow appropriate Economic Development Department (EDD) staff to have full view access of projects in Accela and DSD created a “tag” for DSD staff to notify EDD when a submittal is made for projects over \$25 million.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	September 28, 2017	October 2018	<del>October 2018</del> April 2019 <del>December 2020</del> Unknown <del>October 2021</del> Unknown

**18-015      PERFORMANCE AUDIT OF THE ECONOMIC DEVELOPMENT DEPARTMENT'S BUSINESS AND INDUSTRY INCENTIVES PROGRAM**

(AH) (DK)

#1      EDD should develop a more comprehensive outreach strategy to spread information about the BII and other EDD programs. Specifically incorporating outreach to potential businesses located in older; underserved areas of the City as stated in Council Policy 900-12 and the Economic Development Strategy.

**In Process** No change in status since the last reporting period. This recommendation is in process. EDD has communicated it is actively reviewing the BII program and how it can better suit the needs of small businesses in San Diego.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	January 16, 2018	January 2019	<del>January 2019</del> <del>December 2020</del> Unknown

#2      EDD should develop a written internal process to ensure the Office of the City Treasurer, Development Services Department, and other departments provide information about the BII to new business and permit applicants.

**In Process** No change in status since the last reporting period. This recommendation is in process. EDD has communicated it is actively reviewing the BII program and how it can better suit the needs of small businesses in San Diego.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	January 16, 2018	January 2019	<del>January 2019</del> <del>December 2020</del> Unknown

## Fleet Operations Department

### 19-007 PERFORMANCE AUDIT OF THE FLEET OPERATIONS' VEHICLE ACQUISITION PROCESS

(JP)

#3 The Fleet Operations Department should establish Service Level Agreements or a City Administrative Regulation to define roles and responsibilities for City departments involved in the vehicle acquisition process.

**In Process** The department reported that on January 25, 2022, per AR 1.0, the draft revisions to AR 30.20 were distributed to the affected Department Directors and their DCOO's. Edits, comments, and approvals are expected back from the departments no later than February 11, 2022. There is a possibility for additional re-routing depending on the edits and comments received from the affected departments. Department of General Services - Fleet Operations will continue to usher the draft AR 30.20 revisions through the AR updating process until final approval and implementation over the next several months.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 27, 2018	June 2020	<del>June 2020</del> <del>October 2020</del> <del>December 2021</del> May 2022

## Homeless Strategies Division

### 20-009 PERFORMANCE AUDIT OF THE CITY'S EFFORTS TO ADDRESS HOMELESSNESS

(DN) (LB)

#1 The Homeless Strategies Division should work with the Communications Department to develop and execute a strategic communications plan designed to educate the public on the importance of addressing homelessness, specifically related to how best to fund the needs identified in the City of San Diego Community Action Plan on Homelessness.

## In Process

No change in status since the last reporting period. The City has updated the City of San Diego's website to better offer resources for both people experiencing homelessness and for other constituents interested in learning more about the City's homeless serving programs. Additionally, during the COVID-19 pandemic, significant social media outreach and press conferences related to services offered allowed additional opportunities for City leadership to connect with citizens to provide an effective stream of information. The City will continue to develop and execute a strategic communications plan and intends to satisfy this recommendation by taking action through the implementation of the Community Action Plan, under which:

- Strategy 1 is to "Implement a systems-level approach to homeless[ness] planning,"
- Priority 3: under the strategy is to "Lead systems change through alignment, communication and strategy," and its components include:
  - "Creat[ing] a communications workgroup and plan and develop[ing] and provid[ing] quarterly reports to community stakeholders on progress against plan."

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	February 12, 2020	November 2020	<del>November 2020</del> <del>September 2021</del> Unknown

#2

To ensure that the City has the funding necessary to implement the new City of San Diego Community Action Plan on Homelessness (Strategic Plan on Homelessness), the Homelessness Strategies Division (HSD) should develop long-term funding options, such as: continued or increased reliance on the General Fund, State or Federal funding, bonds, tax measures, and any other options that may significantly contribute to closing a funding gap.

Once outcomes of the 2020 ballot measures have been determined, HSD should immediately initiate the development of a long-term funding strategy to meet its present and future homelessness needs identified in the Strategic Plan on Homelessness. The funding strategy should identify permanent and sustainable funding sources and should be finalized, publicly documented, and presented to the City Council upon completion.

When developing its funding strategy, HSD should solicit public input. Specific strategies HSD should consider include, but are not limited to:

- Focus groups;
- Interviews;

- Comment (or point-of-service) cards;
- Public meetings, such as hearings, "town hall" meetings, and community vision sessions;
- Interactive priority setting tools;
- Creating public or neighborhood advisory groups, committees, or task forces; or
- Hire a consultant to conduct surveys.

The funding strategy should include a plan to pursue the desired funding mechanism(s) based on consideration of information obtained from stakeholders, expert knowledge, and objective data.

### **In Process**

During the FY2022 budget process, the City developed a funding proposal that significantly utilized state and federal grant funding to continue programs and services for individuals experiencing homelessness. As part of the budget process, Homelessness Strategies remains vigilant in strategically utilizing funding sources (looking at timelines, eligible uses, etc.) to ensure funding is being used in the most efficient and effective manner. As part of the FY2022 budget, the City is committing an additional \$10 million to expand programs including the following:

- The creation of a new Homelessness Strategies Department to ensure the City is set up to be successful in its efforts to end homelessness
- More than \$7 million for new approaches to help people struggling with substance use and addiction to exit homelessness, including expander shelter space and safe havens
- \$1 million to expand the People Assisting the Homeless (PATH) Coordinated Street Outreach Program, which uses a person-centered, neighborhood-based approach to cultivate trusting relationships with unsheltered residents and connect them to housing and services
- \$1 million to expand rapid-rehousing programs to serve an additional 100 households, including rental assistance and case management
- \$300,000 to expand workforce training programs needed to bring more people into a career in providing homelessness services, such as the Homelessness Program for Engaged Educational Resources (PEER) course, a first-of-its-kind collaboration between the San Diego Housing Commission and San Diego City College. The results of the 2020 ballot



measure are currently being evaluated, and the City continues to look for long-term funding for homelessness.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	February 12, 2020	December 2021	<del>December 2021</del> Unknown

#9 The City should formalize the collection of data on reasons for refusal of service, establish responsibility and methodology for data collection and analysis, and identify how the data is to be shared with appropriate stakeholders. The City should utilize this data analysis to make improvements that address these concerns and increase rates of acceptance of services and shelter.

**In Process** No change in status since the last reporting period. The City and the San Diego Housing Commission mandate the collection of data and use the data to analyze programs. As part of its continual improvement process, the agencies are in discussions to further improve the collection of data already being done by City-funded outreach workers in order to share results with the Implementation Team. This relates to the work that the Outreach Coordinator will be responsible for.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 12, 2020	November 2020	<del>November 2020</del> <del>December 2021</del> Unknown

#12 To improve data collection and inform decision-making related to homeless encampment abatement, in consultation with the City Attorney's Office, the City should:

- Clearly establish responsibility for tracking the number of homeless individuals contacted, offered, and provided services at each encampment abatement; and
- Formally establish responsibility and procedures for the data to be analyzed and shared with the Homelessness Strategies Division and other City departments, offices, and regional stakeholders involved in addressing homelessness.

**In Process** No change in status since the last reporting period. The City, through contracts administered by the Housing Commission, already requires and retains control to have service providers performing outreach collect data, such as number of

individuals contacted, those who refuse all offers of service, those who accept offers of service, those who accept offers of shelter, etc. The Homeless Outreach Team also collects such data.

Analysis of such data occurs regularly, and the City will recommend it be a part of the function of the Outreach Coordinator, for the purposes of informing future decisions regarding outreach work.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 12, 2020	December 2020	<del>December 2020</del> <del>December 2021</del> Unknown

## Human Resources Department

### 20-011 PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT

(NO) (GT)

#5

The Human Resources Department should build on its work related to flex work arrangements, specifically by:

- Identifying how the City can minimize its risk and liability while offering flex work options;
- Articulating updated guidance for employees and supervisors regarding flex work arrangements;
- Encouraging expansion of flex work opportunities where appropriate; and
- Developing a monitoring and reporting capability for flex work's effects.

#### In Process

No change since the last reporting period. On September 15, 2020, the Human Resources (HR) Department presented to City Council that they are making progress on this recommendation. For example, flex work has expanded considerably with the onset of COVID. However, the recommendation also addresses issues related to updated guidance and related items. OCA will work with HR to gather more information about tangible evidence of progress and updated guidance.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	April 23, 2020	June 2021	<del>June 2021</del> Unknown

HR and Personnel should jointly present an annual, publicly available Workforce Report to the City Council and Mayoral administration, updating City leadership by identifying key City positions facing challenges related to recruitment, retention, employee satisfaction and other metrics.

- a. The Workforce Report should include fundamental Human Capital Management (HCM) metrics on turnover rates, quits rates, vacancy rates, employee satisfaction, and others and should include benchmarking/comparative information, such as data from the U.S. Bureau of Labor Statistics, other large cities, the Society for Human Resource Management, etc.
- b. Among other content, the Workforce Report should identify:
  - i. A reasonable number—e.g. 10—of the job types for full-time employees, regardless of classification status, with:
    - The highest rates of turnover and/or voluntary separations;
    - The highest rates of vacancies; and
    - A metric assessing employee recruitment—for example, the number of “qualified” vs. “highly qualified” applicants.
    - If they are not included among the job types above, the Workforce Report should also include the results for Police officers and Firefighters as well.
  - ii. An assessment of the differences, if any, between employees with Defined Contribution retirement plans and the rest of the City workforce, with respect to recruitment and retention patterns and/or other metrics (e.g. satisfaction or engagement).
- c. The Workforce Report should identify key elements of concern within the workforce, such as recruitment, development, satisfaction/engagement, and retention problems, an action plan to address these issues, and a timeline for completion.
- d. The Workforce Report should be required by a strong mechanism, such as a Council Policy or Municipal Code amendment.

## In Process

The Human Resources Department has begun developing the basic data reporting capabilities that will serve as the foundation of the report. However, due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, the workforce report development has been delayed. The department anticipates resuming work on the report before the end of the fiscal year.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	April 23, 2020	December 2021	<del>December 2021</del> June 2022

#8

In order to aid in the production of the workforce report—as well as ongoing monitoring during the intervening periods—the Human Resources, Personnel, Information Technology, Finance, and Performance and Analytics Departments should strengthen an interactive dashboard with monitoring and reporting capabilities for core Strategic Human Capital Management metrics. Specifically:

- A. Convene a working group to solicit concerns about reliability of the workforce data within the dashboard and issue a resulting action plan to address concerns raised.
- B. Expand the dashboard's historically available data to the maximum extent possible, not less than a period of five years.
- C. Display additional key workforce metrics, such as those listed in Exhibit 22. A metric on employee retention, including but not limited to turnover and quits rates, should be a top priority.
- D. Ensure the dashboard is widely accessible to stakeholders, such as analysts within each of their own departments, the Office of the City Auditor, the Office of the Independent Budget Analyst, and interested individual operational departments that request access and have a reasonable business purpose.
- E. The dashboard should have “break-out” and export capabilities for at least the following dimensions:
  - By department;
  - By job classification;
  - By labor group; and
  - By retirement plan type

**In Process**

The Human Resources Department has begun developing the basic data reporting capabilities that will serve as the foundation of the report. However, due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, the workforce report development has been delayed. The department anticipates resuming work on the report before the end of the fiscal year.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	April 23, 2020	December 2021	<del>December 2021</del> June 2022

#9

The Human Resources and Personnel Departments should develop and monitor target goals or metrics for key aspects of the City's workforce, such as target turnover rates, quits rates, vacancy rates, etc. These should be formally documented, for example, by incorporation into the City's Total Compensation Strategy (from Recommendation #1) and annual Workforce Report (from Recommendation #7).

**In Process**

The Human Resources Department has begun developing the basic data reporting capabilities that will serve as the foundation of the report. However, due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, the workforce report development has been delayed. The department anticipates resuming work on the report before the end of the fiscal year.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 23, 2020	December 2021	<del>December 2021</del> June 2022

#10

The Human Resources Department should ensure the labor agreements currently being negotiated (in Spring 2020) do not preclude the possibility of re-negotiation once the City has developed more robust workforce analytics, which may identify particular areas of concern that need to be immediately addressed.

**In Process**

No change in status since the last reporting period. On September 15, 2020, the Human Resources (HR) Department presented to Council several of the efforts they have underway to address SHCM issues raised by this audit. OCA does not believe this recommendation was implemented in time for the Spring 2020 renegotiations, but the intent of the recommendation (using workforce information from this audit and other recommendations to inform contract

negotiations) still applies to future negotiations. OCA will work with HR to gather more information about tangible evidence of progress.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 23, 2020	Unknown	Unknown

**21-006      PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT II:  
EMPLOYEE PERFORMANCE MANAGEMENT**

(NO) (GT)

#3      The Human Resources Department, working collaboratively with the Finance Department, should consider replacing or supplementing the existing cap of 24 discretionary leave (D/L) hours per entry with a maximum cap on annual awards per employee, and should revise Administrative Regulation 95.91 accordingly.

**In Process**      The Human Resources Department has hired a program coordinator to oversee the Citywide Rewards and Recognition Program and make work on the recommendations outlined in the SHC Audit. However, due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 25, 2020	July 2021	July 2021 June 2022

#4      The Human Resources Department, working collaboratively with the Finance Department, should conduct an annual review of the Rewards & Recognition Program for conformance with the cash and discretionary leave (D/L) caps within Administrative Regulation 95.91 and the extent of program participation.

This review should be formalized in the form of a process narrative, and included within Administrative Regulation 95.91, or some other way to ensure that it will be performed each year.

**In Process**      The Human Resources Department has hired a program coordinator to oversee the Citywide Rewards and Recognition Program and make work on the recommendations outlined in the SHC Audit. However, due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19

response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 25, 2020	July 2021	<del>July 2021</del> June 2022

#5 The Human Resources Department should develop and implement a plan to increase awareness of Rewards & Recognition Program tools and to encourage additional program participation in the lowest-utilizing departments in particular—for example, via targeted or required trainings of supervisors and managers in those departments.

**In Process** The Human Resources Department has hired a program coordinator to oversee the Citywide Rewards and Recognition Program and make work on the recommendations outlined in the SHC Audit. However, due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	December 2021	<del>December 2021</del> June 2022

#6 The Human Resources Department (HR), working as necessary with the Personnel Department, should strengthen its abilities to more strategically monitor aggregate discipline trends and issues within the City workforce—for example, trends over time or patterns across departments or other aspects of the City's workforce. Specifically, HR should develop and implement a process to provide this information periodically, or preferably on-demand, to the City Executive Team, the Risk Oversight Committee, the Civil Service Commission, and City departments' management to better identify and mitigate performance and misconduct-related risks.

**In Process** The Human Resources Department reported that due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	December 2021	<del>December 2021</del> September 2022

#7 The Human Resources Department should incorporate strengthening its tracking and dissemination of performance and discipline-related information into its ongoing effort to outline and document its goals, responsibilities, and the organizational efforts it is undertaking internally to strengthen its emphasis on Strategic Human Capital Management (SHCM) efforts, agreed to as part of our first SHCM audit. See Recommendation #6 from our Performance Audit of the City's Strategic Human Capital Management. This should include analysis to determine if additional staffing resources are needed to successfully execute this plan to strengthen its SHCM capabilities

**In Process** The Human Resources Department reported that due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	July 2021	<del>July 2021</del> September 2022

#9 The Human Resources Department (HR) should continue its efforts to expand more general training opportunities pertaining to discipline processes, for example by creating or expanding virtual attendance options. a. Priority for registration should be given to supervising employees who have not taken City courses on supervision or discipline. b. HR should develop a mechanism to monitor and report compliance with the existing requirement for supervisors to take these courses, such as by requiring departmental appointing authorities to annually report all new supervisors and whether or not they completed such trainings.

**In Process** The Human Resources Department reported that due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	December 2021	<del>December 2021</del> September 2022

#11 The Human Resources Department, working collaboratively with the Personnel Department, should seek to improve guidance to supervisors for common discipline issues; for example, by including potential corrective options that



may be appropriate for various types of performance and misconduct offenses in the Dimensions of Discipline training and manual.

**In Process**

The Human Resources Department reported that due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	December 2021	<del>December 2021</del> September 2022

## Office of Boards and Commissions

**21-012      PERFORMANCE AUDIT OF MISSION BAY AND SAN DIEGO REGIONAL PARKS IMPROVEMENT FUNDS, FISCAL YEAR 2020**

(RG)

#2      We recommend the City's Office of Boards and Commissions immediately find a replacement for the member of the Mission Bay Committee/Mission Bay Improvement Fund Oversight Committee who is currently serving beyond the maximum 8 consecutive years, or modify the Municipal Code to clearly allow members of the committee to serve beyond the maximum of 8 consecutive years.

**In Process**      No update was provided by the department.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	June 29, 2021	November 2021	<del>November 2021</del> Unknown

## Parks and Recreation Department

**14-019      PERFORMANCE AUDIT OF REAL ESTATE ASSETS DEPARTMENT**

(CN)

#1      The Mayor's Office should work with the Park and Recreation Department and the Real Estate Assets Department to develop a comprehensive plan, including a timeline and funding appropriation, to remove residential use from Sunset Cliffs Natural Park, ensure compliance with the 2005 Master Plan, and to resolve the

apparent conflict between the private tenancies at Sunset Cliffs and the restriction on dedicated parks for public park use in Charter Section 55.

### **In Process**

No change in status since the last reporting period. According to the department, the SCNP House Removal project (part of L-14005 Sunset Cliffs Park Drainage Improvements) provides for the removal of four existing homes located in the SCNP, site restoration, revegetation, accessible parking, and the inclusion of trails and lookouts per the SCNP Master Plan. This project has been underway for several years and is currently at 90% design, in the process of environmental permitting.

The existing design consultant has reached the end of its five-year agreement with the City, and additional funds are needed to complete the design phase. The project needs approximately \$430,000 to restart the design with an overall funding need of \$1.5 million to complete construction. Parks and Recreation Department anticipates bringing an action forward to City Council in December 2021 to add more funding to this project to keep the design effort moving forward.

Engineering and Capital Projects Department estimates the following milestones for project completion over an approximately three-year period:

- Finish design and complete the environmental permitting process: 12 to 18 months including hiring a new design consultant
- Bid and award of construction contractor: 6 months
- Construction, demolition, and site restoration: 12 months

Assuming the schedule holds, and funding is available to complete the design and construction phases, Parks and Recreation Department staff estimates the project will be complete in December 2024.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	May 7, 2014	June 2017	<del>Fiscal Year 2018</del> <del>June 2018</del> <del>July 2020</del> <del>July 2021</del> December 2024

**19-016 PERFORMANCE AUDIT OF THE CITY'S ADMINISTRATION OF JOINT USE AGREEMENTS WITH SAN DIEGO UNIFIED SCHOOL DISTRICT**

(CK)

#3 We recommend the Parks and Recreation Department develop policies and procedures with a process narrative describing the Parks and Recreation Department, Planning Department, and other applicable City departments' responsibilities for the data inputs into the tracking system as described in Recommendation 2.

**In Process** Department staff are currently developing a process narrative that outlines the procedure for making updates to the shared spreadsheet and ensuring only certain staff have access to ensure the integrity of the spreadsheet. Department staff created a process narrative that will soon be under review by Department of Finance. Staff intends to have this process narrative approved and in effect by March 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 9, 2019	July 2020	July 2020
			<del>December 2020</del>
			<del>December 2021</del>
			March 2022

## Personnel Department

**20-011 PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT**

(NO) (GT)

#11 The Personnel Department should ensure that the summary analyses behind Special Salary Adjustment (SSA) requests are retained for a period of at least several years to substantiate decisions regarding SSAs.

**In Process** No change since the last reporting period. On September 15, 2020, the Personnel Department presented to Council several of the efforts they have underway to address SHCM issues raised by this audit. This discussion did not provide details, but OCA will work with Personnel to gather more information about tangible evidence of progress.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 23, 2020	Unknown	Unknown

- #14                      The Personnel Department, collaborating with the Human Resources Department, should proactively facilitate the Special Salary Adjustment (SSA) application process by identifying yearly which classifications have the highest recruitment and retention difficulties; communicating with affected Department Directors; and working with them to submit SSA applications as appropriate.
- a. This effort could be included as part of the annual Workforce Report from Recommendation 7.

**In Process**                      The Personnel Department, Human Resources Department, and the Department of Information Technology have created the Turnover Dashboard in Business Objects for departments to run for turnover information. The Turnover Dashboard helps departments identify possible turnover issues. This dashboard provides a variety of turnover information including:

- An overview of separations in the City by date range.
- Charts and graphs that provide a quick glance of separation information and details for Citywide separations.
- Counts of average active employees, employee separations by bargaining unit, job, department, etc., and turnover percentages.
- Enables filtering of separation data by different criteria including Personnel Area, Business Area, job, and separation reason.
- In addition, the Personnel Department is in the process of creating a new NEOGOV report to help identify recruitment problems.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	April 23, 2020	December 2021	<del>December 2021</del> July 2022

**21-006                      PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT II: EMPLOYEE PERFORMANCE MANAGEMENT**

(NO) (GT)

- #1                      The Personnel Department (Personnel) and Human Resources Department (HR) should work collaboratively to report Employee Performance Review (EPR) completion rates for all eligible employees Citywide in the City's Annual Workforce Report.

- a. The report should include some sort of breakout capability, such as results by department, type of EPR (e.g., annual, quarterly, etc.), and classified or unclassified status.
- b. Personnel and HR should encourage the lowest-utilizing departments in particular—for example, via additional reminders or targeted trainings of supervisors and managers in those departments.

**In Process**

The department reported the recommendation as implemented and after conversations with OCA staff, it appears the intent of the recommendation has been addressed; however, Personnel has not provided any supporting documentation that could be used to corroborate the department's written update. Until the department provides documentation needed for OCA to consider this recommendation implemented, the recommendation's status will stay as "In Process".

Priority 2	Issue Date: November 25, 2020	Original Target Date: December 2021	Current Target Date: <del>December 2021</del> June 2022
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#2

The Personnel Department and Human Resources Department should continue collaborative efforts to implement an online Employee Performance Review (EPR) management solution to more efficiently facilitate their EPR reminder and completion monitoring capabilities for classified employees—for example, breakout capabilities discussed in Recommendation 1a.

**In Process**

The Personnel Department reported that it has automated the Classified Employee Performance Review Program. This new functionality is available in SuccessFactors. This automation is intended to mirror and enhance the current method of presenting employee performance reviews to Classified employees. Personnel is conducting a pilot of this functionality.

Priority 2	Issue Date: November 25, 2020	Original Target Date: July 2021	Current Target Date: <del>July 2021</del> July 2022
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#10

The Personnel Department (Personnel) should continue its efforts to expand its Employee Performance Review (EPR) Program training as well as more general training opportunities pertaining to discipline processes, for example by creating or expanding virtual attendance options.

- a. Priority for registration should be given to supervising employees who have not taken City courses on supervision or discipline.

- b. The Chief Operating Officer should implement a requirement that departmental appointing authorities require all new supervisors take the EPR Program course within one year of becoming a supervisor. Personnel should develop a mechanism to monitor and report compliance with this requirement such as by requiring departmental appointing authorities to annually report all new supervisors and whether or not they completed such trainings

**In Process**

The Personnel Department reported that supervisors can sign up for EPRP and AAIT training classes through SuccessFactors. The Personnel Department is also working on creating a new bi-weekly report that identifies new and current supervisors in SAP (i.e., based on Chief assignment). This bi-weekly report will be provided to departments so they can work to enroll their supervisors in the EPRP and AAIT training classes within one year of them becoming a supervisor.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	December 2021	<del>December 2021</del> July 2022

## Planning Department

### 19-013 PERFORMANCE AUDIT OF COMMUNITY PLANNING GROUPS

(CK) (JP)

#1

To help ensure Community Planning Group (CPG) transparency, compliance, diverse community representation, and performance, we recommend that the Planning Department develop a proposal for City Council to consider revisions to Council Policy 600-24 and the Administrative Guidelines to Council Policy 600-24 to include, but not be limited to:

- a. Requiring annual training for all CPG members, not just new members;
- b. Expanding the components for the annual report to include a member summary (number of members, turnover, elections), overall summary of project review with voting results, the number of times the applicant presented to the group per project and any major modifications to the project proposed by the group (also see Finding 2);
- c. Including election results in the record retention requirements;
- d. Defining CPG representation to include a distinct category for renters and consider setting a minimum number of seats for that category;

- e. Making Membership Applications mandatory and subject to record retention requirements;
- f. Identifying deadlines for CPGs to provide the Planning Department with rosters, minutes, and annual reports, so that the Planning Department can post them online to ensure this information is available to the public in a centralized location; and
- g. Ensuring that the CPG rosters, annual reports, and meeting minutes contain all the required elements as described in Council Policy 600-24 through proactive monitoring of those documents.

## In Process

This recommendation remains in process. The Planning Department has been monitoring actions related to Community Planning Group (CPG) reform. Councilmember LaCava's office has taken the lead in drafting proposed changes to Council Policies 600-24 and 600-09. The City Charter requires advisory boards and commissions be created through an ordinance and requires all members be appointed by the Mayor and confirmed by City Council. Currently, CPGs are advisory boards, though they are governed by Council Policy 600-24, not created by ordinance nor are the members appointed. Councilmember LaCava is proposing to amend the Council Policies and amend the Municipal Code to make CPGs independent advisory bodies. In the proposal, CPGs will independently take ownership of their own official documents such as bylaws, election procedures, operating procedures, ethical standards and community participation and representation plan. CPGs will be required to make agendas and documents publicly available in conformance with the Brown Act and be encouraged to designate seats for renters, stakeholders, and business owners to ensure CPG members are representative of the community. Councilmember LaCava's proposal was presented to the Community Planners Committee on November 30, 2021. The proposal will continue to be refined and next steps include presenting the proposal to the Planning Commission, Land Use and Housing Committee and City Council for final approval. This effort is expected to continue into 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	December 13, 2018	December 2019	<del>December 2019</del> <del>December 2020</del> Unknown June 2022

#2

To help ensure Community Planning Group (CPG) transparency, compliance, and performance, we recommend that the Planning Department develop a proposal

for City Council to consider revisions to Council Policy 600-24 and the Administrative Guidelines to Council Policy 600-24 to include, but not be limited to:

- Developing a formal mechanism for recording and posting CPG project review recommendations, either using a revised annual report that includes all project recommendations or using the Bulletin 620 Distribution Form revised to include the number of times the applicant presented to the group per project and any major modifications to the project proposed by the group.
- Establishing a due date for receipt of CPG recommendations by Development Services Department Project Managers.

### **In Process**

This recommendation remains in process. The Planning Department has been monitoring actions related to Community Planning Group (CPG) reform. Councilmember LaCava's office has taken the lead in drafting proposed changes to Council Policies 600-24 and 600-09. The City Charter requires advisory boards and commissions be created through an ordinance and requires all members be appointed by the mayor and confirmed by City Council. Currently CPGs are advisory boards, though they are governed by Council Policy 600-24, not created by ordinance nor are the members appointed. Councilmember LaCava is proposing to amend the Council Policies and amend the Municipal Code to make CPGs independent advisory bodies. In the proposal, CPGs will independently take ownership of their own official documents such as bylaws, election procedures, operating procedures, ethical standards and community participation and representation plan. CPGs will be required to make agendas and documents publicly available in conformance with the Brown Act and be encouraged to designate seats for renters, stakeholders, and business owners to ensure CPG members are representative of the community. Councilmember LaCava's proposal was presented to the Community Planners Committee on November 30, 2021. The proposal will continue to be refined and next steps include presenting the proposal to the Planning Commission, Land Use and Housing Committee and City Council for final approval. This effort is expected to continue into 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	December 13, 2018	December 2019	<del>December 2019</del>
			<del>December 2020</del>
			Unknown
			June 2022



## Public Utilities Department

### 19-003 PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S WATER BILLING OPERATION

(SG) (JP)

#2

The Public Utilities Department (PUD) should periodically assess the strength and effectiveness of their billing control environment. Specifically, to determine the effectiveness of current controls at a macro level, PUD should at least twice a year evaluate the number of implausible readings created and changed, in addition to the number of customers rebilled and the number of customer complaints. PUD could then assess if these numbers are high, identify causes, and adjust controls to address root causes, such as poor meter reader performance. Additionally, PUD should:

- a. Post these metrics and the results of its assessment on its public website as soon as they become available, along with any actions taken to improve the control environment;
- b. Add key performance indicators relating to billing accuracy to its annual budget; and
- c. Report the results of this assessment and billing accuracy performance in its annual budget and to relevant committees and oversight bodies.

#### In Process

PUD indicated that it has no substantial update since the last reporting cycle. However, PUD reported that a step-by-step process will be submitted this summer.

PUD reported that implausible readings continue to be monitored daily, and the department continues to work with the Department of IT on the implementation of enhancements identified to improve billing accuracy. In order to evaluate the efficacy of each enhancement, these are being done one at a time. As noted in the last update, this will require more time. Since PUD is also dependent on the Department of IT on these, this isn't entirely within the department's control. Timing is at least two years for the full implementation and testing of all enhancements. This will help PUD accomplish a portion of the OCA recommendation to the extent that documentation will be available for the OCA to validate.

The department also previously reported that several elements of this recommendation were complete as of June 30, 2020. PUD hired and on-boarded

the final two positions of the Customer Support Division structural reorganization, both of which are critical to the implementation of this recommendation: the Workforce Resources and Development Program Manager and the Data and Analytics Program Coordinator. Under their leadership and in close collaboration with the Department of IT, the following steps have occurred:

- a. An SAP consultant was engaged to review PUD's current SAP billing module for potential system modifications to reduce implausibles; this review is complete;
- b. Department of IT extracted significant data from SAP related to billing challenges potentially impacting accounts; PUD then completed a complex data validation process;
- c. From both the SAP consultant review and PUD's review of data, nine key factors were identified as contributing to implausible bills, and prioritized based on the number of accounts they impact, and recommended system and operational improvements were developed to address all nine factors;
- d. PUD completed follow up meetings with its Water Construction and Maintenance Division and Department of IT's Enterprise Resources Program (ERP), as both play roles in the implementation of the system and operational improvements; and
- e. Together with the Department of IT, PUD is now developing timelines for completion of the improvements, which will then be followed by testing for efficacy and ongoing monitoring.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 26, 2018	April 2019	<del>April 2019</del> <del>June 2019</del> <del>April 2020</del> <del>July 2020</del> January 2023

#7

The Public Utilities Department should facilitate stronger coordination between the Customer Support Division and the Meter Shop to prioritize repairs and reduce the backlog of unrepaired meters that impact accurate and timely customer billing. Additionally, the Customer Support Division should communicate high priority trouble code entries to the Meter Shop to expedite critical maintenance.

**In Process**

This recommendation is in process. PUD determined the codes aren't sufficiently developed to address the identified risk. PUD has developed new codes and will begin the process of documenting the effectiveness of the new codes.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 26, 2018	August 2018	<del>August 2018</del> <del>June 2019</del> <del>January 2020</del> <del>January 2023</del> June 2022

#10

To improve customer satisfaction, the Public Utilities Department should communicate with customers in advance of anticipated bill-impacting activities. Specifically, PUD should:

- a. Notify a customer when their meter reading is under review for a prolonged period that may impact their billing schedule or result in receiving multiple bills at the same time.
- b. Inform customers of forthcoming changes or bill-impacting activities, such as rate increases or prolonged billing periods, with sufficient notice to prepare for the additional expenses.

**In Process**

PUD indicated that it has no substantial update since the last reporting cycle. However, PUD reported that a step-by-step process will be submitted to the Auditors in July.

The department reported that an updated Process Narrative related to customer contact when accounts are under review is nearing completion. The department also previously reported that several elements of this recommendation were complete as of June 30, 2020. As previously reported, PUD successfully implemented and followed a standard operating procedure (SOP) to inform customers of forthcoming rate changes or other bill-impacting activities. The SOP was followed for the rate change that went into effect in 2019 and subsequently updated for greater internal efficiency. As noted in the update for Recommendation 2, PUD hired and onboarded the final two positions of the Customer Support Division structural reorganization, both of which are critical to addressing the complex improvements recommended for the billing system software and operational changes. Significant progress has been made identifying needed improvements in this report period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 26, 2018	September 2018	<del>September 2018</del> <del>June 2019</del> <del>January 2020</del> <del>July 2020</del> <del>June 2021</del> <del>July 2021</del> January 2023

**19-019 PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT CUSTOMER SUPPORT DIVISION CUSTOMER SERVICE OFFICE (CALL CENTER)**

(MJ)

#1 To maximize its call system investment and provide enhanced customer service, the Public Utilities Department's (PUD) Customer Support Division (CSD), should assess its Call Center data and system needs and, within its chosen call center system, develop a plan that includes, but is not limited to:

- Acquisition of a dedicated subject matter expert (SME) to provide technical and operational support for the call system; and
- Determination of data necessary for management and Supervisors to assess customer service goals.

**In Process** PUD indicated that it has no substantial update since the last reporting cycle. For the call center, the department reported that it started on the latest contact center software solution process with Department of IT. They previously anticipated having the initial features live in August 2021. Completion requires full implementation of the call center software.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 4, 2019	January 2020	<del>January 2020</del> <del>June 2020</del> <del>June 2021</del> <del>August 2021</del> January 2023

#2 To facilitate knowledge transfer for future users of the call management system, the Public Utilities Department's (PUD) Customer Support Division (CSD) should develop policies and procedures on how to use the system, including the

system's reporting capabilities. CSD should also develop a training plan to educate staff, at least annually, on the use of the Call Center system's features.

**In Process**

PUD indicated that it has no substantial update since the last reporting cycle. This recommendation is still in process. During the reporting period, PUD noted that the timeline for the implementation of the call center system has been extended and the development of training materials will follow the implementation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 4, 2019	January 2020	<del>January 2020</del> <del>January 2021</del> <del>July 2021</del> January 2023

#3

To improve internal operations and provide best-in-class customer service, the Public Utilities Department's (PUD) Customer Support Division (CSD) should develop key performance indicators to establish baseline performance and compare them with industry best practice. To that end, if metrics include the use of customer satisfaction surveys, the surveys should be automated and offered in appropriate languages. Additionally, CSD should continually reassess these key performance indicators based on the Customer Service Office (Call Center) capacity (e.g., staffing, etc.) and desired goals. Lastly, CSD should establish and communicate individual and overall Call Center expectations to staff.

**In Process**

PUD indicated that it has no substantial update since the last reporting cycle. This recommendation is still in process. PUD is continuing to determine what goals should be used for its key performance metrics.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 4, 2019	December 2019	<del>December 2019</del> <del>July 2020</del> <del>January 2021</del> <del>Unknown</del> January 2023

#5

To ensure that Customer Service Representatives (CSRs) have the proper authority to efficiently respond to customer inquiries, the Public Utilities Department's Customer Support Division (CSD) should review authorization levels for its Customer Services Office's (Call Center) CSRs and determine which additional authorizations/customer requests CSRs should be able to

process/approve without the intervention of a Call Center Senior CSR or a Supervisor.

**In Process**

No change in status from the previous reporting period. According to PUD, training is continuing and PUD is still on target to fully address the recommendation as scheduled, including the development of an online training module. Technical skills and soft skills training programs have been developed and implemented. The vast majority of individuals working in the contact center have successfully completed both curricula. A few of them missed individual days or individual training sessions, so that is preventing us from considering this complete. Make up sessions were planned for this spring, which were derailed when in-person trainings were restricted due to the global pandemic. There are make-up training sessions that still need to occur.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 4, 2019	December 2019	<del>December 2019</del> July 2022

#6

To enhance training and improve internal communication, the Public Utilities Department's (PUD) Customer Support Division (CSD) should develop a training program or provide staff access to trainings specific to the technical and soft skill needs of the Call Center staff, including training on properly entering system codes. PUD should develop written guidance on how long it should take for each transaction type to be approved, entered in Customer Care Services/SAP system, and communicated to CSD staff and customers. This guidance should also include the level of detail for system notes regarding the status of customer transactions.

**In Process**

PUD indicated that it has no substantial update since the last reporting cycle. The department indicated this recommendation is still in process because the Customer Service Academy trainings have not been completed as they have not been offered again since staff was waiting to fill their CSR positions.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 4, 2019	January 2020	<del>January 2020</del> <del>December 2020</del> July 2021 July 2022

**20-002 PERFORMANCE AUDIT OF PUD'S ADVANCED METERING INFRASTRUCTURE IMPLEMENTATION**

(LB) (JP)

#3 The Executive Steering Committee, in conjunction with the project manager, should develop a deployment plan for the Citywide AMI implementation project, which includes specific and detailed tasks, responsibilities, budgets, and a timeline for completion. Budgets and timelines for completion should be supported by detailed analysis based on realistic assumptions.

**In Process** PUD has developed an RFP to hire project management services responsible for refining the implementation plan and ensure success of the project. The RFP will be released by the beginning of February 2022 and proposal will be due 30-45 days thereafter. After evaluations, it is anticipated that the selected vendor and contract will need to be approved by City Council due to length of contract.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 11, 2019	January 2020	<del>January 2020</del> July 2021 <del>January 2022</del> June 2022

#4 The Executive Steering Committee should meet regularly to review performance against project goals and timelines and adjust the deployment plan as needed.

**In Process** PUD indicated that as discussed in response to #3, the RFP for project management services will address how success is defined and ensure objectives are achieved.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 11, 2019	January 2020	<del>January 2020</del> July 2021 <del>January 2022</del> August 2022

#6 The Public Utilities Department (PUD) should develop a staffing management plan for meter replacements to enable the department to complete the Citywide AMI implementation on a schedule, as determined by PUD. As part of this plan, PUD should consider:

- A dedicated work group with experienced and stable staff to complete meter replacements; and
- Augmenting City forces with a third-party meter installation provider.

#### **In Process**

PUD indicate that the RFP for project management services identifies a task for developing a staffing plan for citywide deployment.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 11, 2019	January 2020	<del>January 2020</del> <del>July 2021</del> <del>January 2022</del> August 2022

#8

The Public Utilities Department (PUD) should develop a staffing management plan for endpoint installation and programming to enable the department to complete the Citywide AMI implementation on a schedule, as determined by PUD. As part of this plan, PUD should consider:

- A dedicated work group with experienced and stable staff to complete endpoint installation and programming; and
- Augmenting City forces with a third-party endpoint installation and programming provider.

#### **In Process**

PUD Indicated that the RFP for project management services identifies a task for developing a staffing plan for citywide deployment.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 11, 2019	July 2020	<del>July 2020</del> <del>January 2021</del> <del>January 2022</del> August 2022

#9

To capture labor costs more accurately, Public Utilities management should provide timekeeping instructions to all employees working on the AMI project that specify how and when to charge their working time to the project. These instructions should be provided to employees in all business units working on the project, including (but not limited to) field crews that complete meter and endpoint installation, programming, and troubleshooting and office staff performing related administrative duties. These timekeeping instructions should also include guidance on supervisory responsibilities for those



employees who approve others' time entries and guidance on which WBS sub-element(s) is (are) appropriate to use.

**In Process**

PUD indicated that instructions have been developed, but since the project is on hold, this cannot be assessed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 11, 2019	January 2020	<del>January 2020</del> <del>July 2020</del> <del>January 2022</del> December 2022

#10

The AMI project manager or an appropriate designee should be assigned to continuously monitor time entries and/or labor charges to the project for reasonableness; if issues are identified as part of this review, the project manager should coordinate appropriate corrective actions across the organization as necessary.

**In Process**

PUD indicated that the RFP for project management services will ensure charges are monitored.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 11, 2019	January 2020	<del>January 2020</del> <del>July 2020</del> <del>January 2022</del> August 2022

#11

The Public Utilities Department (PUD) and the Department of Information Technology (DoIT) should work together to evaluate the EAM Work Manager control environment and ensure the new Work Manager development meets PUD's needs for complete, accurate, and timely data entry for meter replacements. Specifically, these should include controls at the device level that prevent incomplete and inaccurate data from entering the meter replacement workflow. Additionally, this evaluation should include maintaining an awareness of business processes and associated activities, and comprehensive testing of EAM Work Manager for the meter replacement process.

**In Process**

PUD indicated that it has started working with DoIT on the workflow of meter exchange, which requires multiple systems integration.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 11, 2019	February 2020	<del>February 2020</del> <del>January 2021</del>

#12 The Public Utilities Department (PUD) and Department of Information Technology (DoIT) should work together to evaluate the control environment of any application to be used for endpoint installations—such as EAM—and ensure that it meets PUD’s needs for complete, accurate, and timely data entry for endpoint installations. Specifically, these should include controls at the device level that prevent incomplete and inaccurate data from entering the meter replacement workflow. Additionally, this evaluation should include maintaining an awareness of business processes and associated activities, and comprehensive testing of any application to be used for endpoint installation—such as EAM—for the endpoint installation process.

**In Process** PUD indicated that it is working with DoIT, and will begin the testing phase to validate the process for installing ERTs (endpoints) to ensure effectiveness of processes and accuracy of data.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 11, 2019	June 2020	<del>June 2020</del> <del>July 2021</del> <del>January 2022</del> July 2022

#13 The Public Utilities Department should track the causes, resolution, and duration of all exceptions cases resulting from AMI meter replacements, including but not limited to EMMA and the SAP Workflow Inbox, and review the data to perform trending and root cause analyses.

**In Process** This recommendation will be dependent on the outcome of the above system integration items and a component of the project management services.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	July 11, 2019	July 2020	<del>July 2020</del> <del>July 2022</del> December 2022

**21-001 FOLLOW-UP PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S INDUSTRIAL WASTEWATER CONTROL PROGRAM**

(LB) (SM)

#1 The Public Utilities Department should establish policies and procedures to track all billable IWCP related costs so that fee levels and appropriate cost recovery rates can be determined effectively.

**In Process** PUD indicated that the Department Instruction has been approved by Human Resources and is still routing through the respective departments for implementation. It is currently with the City Attorney's Office.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 15, 2020	December 2020	<del>December 2020</del> July 2021 Unknown

#4 Upon completion of the fee study, the Public Utilities Department should work with the Office of the City Attorney and the Participating Agencies to review and revise, as appropriate, Interjurisdictional Agreements to include fees for service that achieve appropriate cost recovery under the guidelines of Council Policy 100-05 and Administrative Regulation 95.25, as well as Proposition 218. The revised agreements should include mechanisms to adjust fees in response to changes in the cost of service.

**In Process** PUD indicated that this recommendation remains in process. Negotiations are still ongoing.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 15, 2020	November 2020	<del>November 2020</del> July 2021 August 2022

#9 The Public Utilities Department should perform a comprehensive review of all PIMS settings and invoice calculating features to ensure that invoices are automatically generated by PIMS and sent in a timely manner.

**In Process** PUD reported no substantial update since last cycle. PUD is evaluating the RFP for PIMs replacement, which will have correct settings and invoice calculating features, and will automatically generate invoices, verification will be provided

over the next six months. The RFP proposal did not provide responsive bidders. IWCP is evaluating custom built PIMS system.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 15, 2020	June 2021	<del>June 2020</del> <del>June 2022</del> January 2023

## **21-010      PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S INDUSTRIAL WASTEWATER CONTROL PROGRAM - PART II**

(LB) (SM)

#3      The Industrial Wastewater Control Program (IWCP) should work with the Economic Development Department to update the City's Open Counter portal by adding IWCP permits to the list of potential permits that a business may need to acquire from the City when starting or expanding operations.

**In Process**      PUD reported no substantial update since last cycle. Economic Development Department is issuing a solicitation for the Open Counter. Once completed, IWCP will work with EDD to include IWCP applications in the new software. DoIT has required additional perimeters on the RFP and it was not issued in March as anticipated. City Council approved a one-year extension and the RFP is still being drafted. Due to the elongated RFP schedule, it will not likely be added or considered until next year when EDD chooses a vendor for their OpenCounter portal.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	March 11, 2021	June 2021	<del>June 2021</del> July 2022

## **Purchasing and Contracting**

### **15-012      THE CITY NEEDS TO ADDRESS THE LACK OF CONTRACT ADMINISTRATION AND MONITORING ON CITYWIDE GOODS AND SERVICES CONTRACTS**

(SG)

#1      The Purchasing & Contracting Director should take immediate action to ensure contract administration responsibilities are assigned to appropriate personnel for all Citywide contracts and provide those individuals with the tools to properly monitor each contract. This should include but is not limited to providing a copy

of contract with all terms and conditions listed, pricing agreements, and the responsibilities involved with contract administration.

**In Process**

The Purchasing & Contracting Department (P&C) reported that it has been working with the Ariba team to ensure contract administrators can be added/assigned contracts within the system. Further, P&C has asked that all Ariba users have access to contracts in "view only" mode in the event that there are changes to staffing. Finally P&C is working with the Ariba team to develop reporting on frequency of contract administrator view/login to contract workspace to ensure oversight is taking place, or if new staff needs to be reassigned. Per discussions with the Ariba team, we expect to have this fully functional by the end of February. A preview of what this will look like will be provided to the Auditor's Office.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	January 16, 2015	April 2015	<del>November 2016</del> <del>July 2017</del> <del>June 2022</del> <del>April 2019</del> <del>December 2020</del> <del>Unknown</del> <del>December 2021</del> February 2022

#2

The Purchasing & Contracting Director should take immediate action to ensure the Target Value control is enforced on contractual purchases. Specifically, the Director should implement the following detective controls:

- Ensure that the report in development will clearly identify orders made without references to the appropriate contract and his staff is trained to utilize the report.
- Create a policy defining the intervals of review and actions taken to correct the control weakness.

Additionally, the Director should review the potential for preventative controls to minimize the circumvention of the Target Value control.

**In Process**

The Purchasing & Contracting Department (P&C) reported that it has been working with the Ariba team to develop various reports within the system to help resolve this recommendation. The Ariba team has provided P&C with mock reports that are being reviewed by department management now. Once approved, the Ariba team will work on finalizing the reports within the system and these will be rolled out to users. Per discussions with the Ariba team, we

expect to have this fully functional by the end of February, early March. A preview of what this will look like will be provided to the Auditor's Office.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	January 16, 2015	N/A	<del>January 2017</del> <del>June 2017</del> <del>June 2022</del> <del>April 2019</del> <del>December 2020</del> <del>December 2021</del> March 2022

## 15-016 PERFORMANCE AUDIT OF CITYWIDE CONTRACT OVERSIGHT

(SG) (MJ)

#1

To ensure accurate contractual information and supporting documentation are available to Citywide contract administrators and users, the Chief Operating Officer should establish policies and procedures to require:

- a. All City contracts utilize an SAP Outline Agreement to centralize contract information and utilize centralized controls, access and reporting in the Citywide financial system;
- b. The City should track total contract awards in SAP in accordance with the full value of the awarded contract to facilitate accurate controls and reporting;
- c. The configuration of contract terms is standardized in SAP, in accordance to contractual terms, to facilitate better control and reporting across all contract, including the Target Value, Total Award
- d. Value, and Contract Validity Dates; and
- e. Supporting contracting documentation is centralized and stored electronically in SAP, i.e. attaching all contracts and related documentation to an SAP Outline Agreement.

Additionally, the Chief Operating Officer should establish responsibility for training contracting staff in Purchasing & Contracting and Public Works Contracting Group to ensure that information is tracked uniformly in SAP according to the developed policies and procedures.

**In Process**

The Purchasing & Contracting Department (P&C) reported that its staff has been working with various members of the ERP team to generate reporting for better

contract administration. Once reporting is available for use, P&C will create a training schedule for respective department staff. This is expected to be resolved by the end of February 2022.

Priority 2	Issue Date:	Original Target Date:	Current Target Date:
	April 25, 2015	<del>TBD</del> January 2017	<del>January 2017</del> <del>June 2017</del> <del>June 2022</del> <del>December 2020</del> <del>Unknown</del> <del>December 2021</del> February 2022

#3

The Chief Operating Officer should design policies and procedures detailing a standardized citywide contract administration process to mitigate the City's contractual risks and ensure compliance with contractual terms and receipt of contracted construction, reconstruction, repairs, goods, and services. At a minimum the contract administration requirements should include:

- a. Preparation of a Quality Assurance Surveillance Plan for each contract awarded to be attached and maintained with supporting documentation to the SAP Outline Agreement;
- b. Mandatory training for contract administrators in contract monitoring and ethics; and
- c. An annual review of the City's contract administration oversight process to ensure it is working as intended and effective; additionally, the policies and procedures should be updated as necessary resulting from this review.

### In Process

The Purchasing & Contracting Department (P&C) reported that it has been working with the Ariba team to create appropriate reports contract administrators can use these to better monitor their contracts. Once this is complete, P&C will complete the respective plan, and develop training and schedules for such, with respective staff.

Priority 2	Issue Date:	Original Target Date:	Current Target Date:
	April 25, 2015	November 2015	<del>November 2016</del> <del>June 2017</del> <del>December 2020</del> <del>Unknown</del> <del>December 2021</del> February 2022

#7

The Chief Operating Officer (COO) should require the completion of a standardized performance evaluation upon contract completion for both CIP and non-CIP contracts. Specifically, the COO should develop policies and procedures for vendor performance evaluations that:

- a. Are defined at a high enough level for both the Purchasing and Public Works departments to use and add more detailed information as appropriate;
- b. Define specified periods in a contract lifespan;
- c. Ensure that all evaluations are centrally attached to vendor record, such as the SAP Vendor Master files Attachment;
- d. Ensure that past Vendor Performance is taken into account prior to issuing or renewing contracts with that vendor;
- e. Design a formalized vendor dispute and arbitration process to ensure evaluations are performed equitably; and
- f. Ensure that the process is robust enough to pursue vendor debarment when appropriate.

Additionally, the COO should establish responsibility for training contracting staff in Purchasing & Contracting and Public Works Contracting Group to ensure that information is tracked in SAP in a uniform manner according to the developed policies and procedures.

**In Process**

The Purchasing & Contracting Department (P&C) reported that it is working to finalize contractor evaluation forms for goods & services contracts to be incorporated into the contract administration manual for Citywide use. Once complete, and appropriate procedures have been outlined, these will be deployed for Citywide use and shared with the City Auditor.

Priority 2	Issue Date: April 25, 2015	Original Target Date: <del>N/A</del> November 2016	Current Target Date: <del>November 2016</del> <del>June 2017</del> <del>January 2019</del> <del>December 2020</del> <del>Unknown</del> <del>December 2021</del> February 2022
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#8

The Chief Operating Officer should design policies and procedures detailing a vendor debarment process to mitigate the City's contractual risks. At a minimum the vendor debarment process should include:

- a. Defined submission steps and requirement.
- b. Assignment of accountability for the process.
- c. Establishment of a monitoring process.
- d. Designation of a location for and maintenance of the debarred vendor list.
- e. An annual review of the City's debarment process to ensure it is working as intended and effective; additionally, the policies and procedures should be updated as necessary resulting from this review.

Additionally, the Chief Operating Officer should establish responsibility for and provide debarment training for contract administrators and managers. At a minimum the training should identify how, when and to whom they should submit a vendor for consideration of debarment or suspension.

**In Process**

The Purchasing & Contracting Department (P&C) reported that it is currently revamping department procedures and expects to have this completed before the end of February. Once procedures are completed, training will be held for all staff responsible for debarment monitoring. The entire recommendation should be completed by the end of February.

Priority 2	Issue Date:	Original Target Date:	Current Target Date:
	April 25, 2015	N/A	January 2017
		January 2017	June 2017
			April 2018
			May 2018
			April 2019
			January 2020
			February 2020
			November 2020
			December 2021
			February 2022

(DK)

- #1 Purchasing & Contracting (P&C) should ensure that its new purchase requisition procedures and the forthcoming digital procurement manual include a requirement for review by senior procurement specialist to try to reduce errors in purchase requisitions and purchase orders. An emphasis on ensuring that existing contracts are identified when appropriate should be included in the procedures.

Additionally, P&C should develop a monitoring program that periodically reviews, or spot checks, new purchase orders that have been created and were not tied to contracts. This monitoring process should review all purchasing information and vendor assignment to ensure that there was not a contract available for the goods or services. If errors are identified during the monitoring, staff at the client department and P&C should be further trained to help eliminate such errors.

**In Process**

The Purchasing & Contracting Department (P&C) reported that this recommendation is currently being worked on with the Ariba team. Standardized reporting is being created to help with these efforts along with standardized procedures for procurement staff. This item is expected to be completed by mid-March.

Priority 3

Issue Date:  
April 21, 2016Original Target Date:  
November 2016Current Target Date:  
~~January 2017~~  
~~June 2017~~  
~~September 2020~~  
~~December 2021~~  
March 2022

- #2 Purchasing & Contracting (P&C) should continue its efforts to obtain and expedite implementation of the catalog software to, among other things, address lapses in contract pricing review of when invoices are processed. P&C should develop a clearly defined and documented plan for training P&C and client department staff as part of the implementation process.

**In Process**

The Purchasing & Contracting Department (P&C) reported that this recommendation is currently being worked on and expected completion is the end of February.

Priority 3	Issue Date: April 21, 2016	Original Target Date: November 2016	Current Target Date: <del>January 2017</del> <del>June 2017</del> <del>June 2022</del> <del>December 2020</del> <del>Unknown</del> <del>December 2021</del> February 2022
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**21-002      AGREED-UPON PROCEDURES RELATED TO THE CENTRAL STORES PHYSICAL INVENTORY - FISCAL YEAR 2020**

(DN)

#1      Macias Gini & O'Connell recommends that the Purchasing and Contracting Department consider procuring handheld devices that are compatible with the SAP inventory record module. These devices can be used to scan the barcodes that already exist on each stock item tag and will allow storekeepers to update inventory records in real-time for their inventory cycle counts and will provide more accurate and timely information regarding inventory record maintenance.

**In Process**      No change in status from the prior reporting cycle. Central Stores is currently in the process of moving to the Warehouse Management system. Once complete, the purchase and adoption of handheld scanners will be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 14, 2020	April 2021	<del>April 2021</del> March 2022

#2      Macias Gini & O'Connell recommends that the Purchasing and Contracting Department develop policies and procedures for obtaining and documenting explanations and related support for any adjustments made to the inventory stock records.

**In Process**      No change in status from the prior reporting cycle. New P&C Management will work with Central Stores staff to develop appropriate policies to meet this recommendation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 14, 2020	June 2021	<del>June 2021</del> <del>December 2021</del> Unknown

21-005

**PERFORMANCE AUDIT OF THE PURCHASING AND CONTRACTING  
DEPARTMENT'S SMALL LOCAL BUSINESS ENTERPRISE PROGRAM**

(CK) (CN)

#3

We recommend that Equal Opportunity Contracting (EOC) compare the amount awarded in each contract type for each race/gender group to the race/gender makeup of contractors available in the region. Once the disparity study is complete, EOC could use the disparity study's analysis of the makeup of business owners in the region to estimate the anticipated percentage of contract funding that could possibly be awarded to each group in each contract type (construction, architectural and engineering services, and goods and services). If the disparity study is not complete or does not provide sufficient information, EOC management should use countywide race/ethnicity and gender data (either workforce or population data) to make this estimation. EOC should include this comparison in its annual reports. This recommendation does not recommend any preference in contracting based on race or gender, nor does it create or imply a required goal or quota of race or gender in contracts with the City.

**In Process**

No change in status since the last reporting period. According to the department, staff is working on determining how to utilize the report to address the recommendation noted.

Priority  
2

Issue Date:  
November 24, 2020

Original Target Date:  
December 2021

Current Target Date:  
~~December 2021~~  
June 2022

#4

We recommend the Mayor's Office reposition oversight of the Small Local Business Enterprise (SLBE) program outside the management of the program. Oversight should include necessary expertise on decreasing barriers for businesses owned by women and people of color and should not solely rely upon City contracting expertise or fall to an advisory commission that cannot compel management to action. Oversight should, at minimum, include:

- a. Reviewing and approving the SLBE program's performance measures, including the goods and services participation rate in Recommendation #7.
- b. Ensuring the performance measures and goals of the program align with the program's objectives.

- c. Reviewing the program's progress at meeting performance measures and goals, and increasing the goals at a steady rate to ensure program progress.
- d. Reviewing and approving the goal setting methodology for construction contracts.
- e. Reviewing and approving the template for the annual report to City Council, as referenced in Recommendation #11, to ensure the information is presented in a manner that is clear and details the program's performance.
- f. Reviewing, approving, and seeking regular updates on the progress of the outreach plan in Recommendation #5.

#### **In Process**

No change in status since the last reporting period. According to the department, the recommendation will be reviewed, along with results identified in the City's Disparity Study to determine the best course of action on meeting the request.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	December 2021	<del>December 2021</del> June 2022

#5

We recommend that Equal Opportunity Contracting develop a written, evidence-based plan consistent with the results of the disparity study for increasing outreach and participation in the Small Local Business Enterprise (SLBE) program for small, local businesses and those owned by women and people of color to the extent allowable under the law.

The plan should include outcome-based performance measures for each program objective. Measures to be considered should include:

Registration by businesses owned by women and people of color o the number of businesses that grow out of the emerging local business enterprise category each year;

The number of businesses that grow out of the small, local business enterprise category each year; and

The number of employees the organization has when applying initially, when renewing their application, and when growing out of the program.

- The plan should be presented to the Citizens Equal Opportunity Commission for input and should include a public hearing with invited speakers from the pool of current registered SLBEs, SLBEs that

successfully grew out of the program, and affiliated stakeholder groups, including industry associations and chambers of commerce.

- The plan should create goals and performance measures related to other tools designed to reduce barriers and increase competition in contracting included in the program, such as the mentor-protégé program and the bonds/insurance assistance program.

This recommendation does not recommend any preference in contracting based on race or gender, nor does create or imply a required goal or quota of race or gender in contracts with the City.

**In Process**

No change in status since the last reporting period. According to the department, the recommendation will be reviewed, along with results identified in the City's Disparity Study to determine the best course of action to meet the request.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	December 2021	<del>December 2021</del> June 2022

#12

We recommend Equal Opportunity Contracting draft written policies for data tracking. Methodologies should be consistent year over year, with any changes documented, and the report should have a written quality control reviewing process to minimize errors and ensure the methodologies for the data used in the report do not distort the conclusions drawn from the data.

**In Process**

According to the department, staff is working on developing a written policy for this recommendation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	December 2021	<del>December 2021</del> June 2022

**22-001**

**PERFORMANCE AUDIT OF THE CITY'S USE OF CARES ACT FUNDING**

(JP) (DK) (CK)

#3

To ensure the City has followed its own procedures on all Coronavirus Relief Fund-reimbursed procurements, the Purchasing and Contracting Department should bring the portable shower and food service contracts to City Council for approval.

**In Process** The auditee reported in January that staff had obtained all necessary supporting documentation regarding these contracts and would be moving to take these to Council committee and Council within the following 6–8 weeks.

Priority 3	Issue Date: July 21, 2021	Original Target Date: October 2021	Current Target Date: <del>October 2021</del> March 2022
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## San Diego Housing Commission

### 22-001 PERFORMANCE AUDIT OF THE CITY'S USE OF CARES ACT FUNDING

(JP) (DK) (CK)

#4 For the remaining Housing Stability Assistance Program, the San Diego Housing Commission should update its procedure manual to require documentation of final determination of household size and income that clearly ties to supporting documentation showing case managers followed up in instances where residents listed on the lease exceeded the number of individuals providing income verification.

**In Process** According to the San Diego Housing Commission (SDHC), it has updated its procedural manual per the recommendation on July 28, 2021 and the new procedure was implemented for applications submitted after August 1, 2021. SDHC provided the most recent copy of the Policies and Procedures Manual with the updated procedure. SDHC will work with OCA to provide a random sample determined by OCA for verification the housing specialists have implemented the updated procedures.

Priority 3	Issue Date: July 21, 2021	Original Target Date: August 2021	Current Target Date: <del>August 2021</del> Unknown
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## Storm Water Department

### 18-023 PERFORMANCE AUDIT OF THE STORM WATER DIVISION

(AH) (MJ) (DN)

#9 The Transportation and Storm Water Department Storm Water Division should establish a re-inspection fee, and develop, document, and implement policies

and procedures for when reinspection fees should be issued, consistent with the City of San Diego's Municipal Code.

**In Process**

No change in status since the last reporting cycle. As a part of the scoping of the workflow and processes that would be needed to implement a cost-recovery program for storm water re-inspections, the Stormwater Division identified the need for additional resources to administer the program. A budget request was submitted by the Transportation & Stormwater Department (Department) as part of the FY2022 budget request. However, the request was prioritized against other budgetary needs and was not selected for funding. The additional resources will be included in the Fiscal Year 2023-2027 Five-Year Financial Outlook and will be included in the FY2023 budget request.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 14, 2018	January 2020	<del>January 2020</del> July 2021 July 2022

**21-003**

**PERFORMANCE AUDIT OF THE TRANSPORTATION AND STORMWATER DEPARTMENT'S STREET SWEEPING SECTION**

(CK) (MJ) (DK)

**#2**

The Transportation and Stormwater Department Stormwater Division (SWD) should develop and document a process to review route frequencies to determine if any route sweeping priorities need adjusting based on management analysis of debris collection data and motor sweeper operator input of results.

- a. The review process should include an annual assessment of operational adjustments to determine if any near-term modifications are needed for items such as missed or incomplete routes, newly implemented cycle tracks, new development or seasonal variability.
- b. In FY22, SWD should analyze data from FY19-FY21 for a comprehensive reassessment of all route frequencies, priorities, posting designations, staffing for shifts, sweeper types, and debris removal to ensure that these elements correlate with one another and that they account for debris levels and watershed areas. Reallocation of resources/staff should be based on this trend analysis and incorporated into the MS4 Permit cycle to focus on sweeping areas with high debris and that are in watershed areas with high priority pollutants.



- c. A trend analysis should be conducted at a minimum with each subsequent permit cycle or as frequently as possible. When changes are made outside of the permit cycle and Jurisdictional Runoff Management Plan (JRMP) renewal period, the changes should be communicated to the California Regional Water Quality Control Board, San Diego Region, via the annual JRMP report.

**In Process**

No change in status since the last reporting period. According to the department, the recommendation is on track and updates will be provided at the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 22, 2020	December 2021	<del>December 2021</del> Unknown

#4

The Transportation and Stormwater Department Stormwater Division (SWD) should incorporate the following adjustments to their performance measures:

- a. Create a target for planned annual miles swept that excludes special sweeps and anticipated typical operational limitations (such as winter or seasonal restrictions); and add this as a performance measure to track total mileage and percent of miles completed, and;
- b. Add an annual key performance indicator for annual debris volume collected using the same unit of measurement as the annual Jurisdictional Runoff Management Plan report.

**In Process**

No change in status since the last reporting period. This recommendation is in process. Stormwater has provided an analysis for the updated target for the annual miles swept performance measure. OCA will need to see documentation of the inclusion of percent of miles completed and annual debris volume collected in the performance measures to consider this recommendation as implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 22, 2020	June 2021	<del>June 2021</del> <del>December 2021</del> Unknown

December 2021

# ATTACHMENT D

**Recommendations Deemed As In Process  
And Original Target Dates Are Not Due**

**Sorted by Department**

This attachment includes all recommendations with original target dates that are not due as of December 31, 2021 that are **In Process** of implementation based on the status information provided by the departments or based on auditor review of evidence provided by the departments.

**ATTACHMENT D**  
**RECOMMENDATIONS DEEMED AS IN PROCESS – NOT DUE**

## Chief Operating Officer

**21-009                      PERFORMANCE AUDIT OF THE CITY'S CLIMATE ACTION PLAN**

(DN) (MS)

- #1                      To formally establish responsibility and authority for oversight and accountability of CAP implementation, the City's Chief Operating Officer should adopt an Administrative Regulation that requires:
- CAP-related City departments to annually provide CAP workplans to the Sustainability Department for review and approval; the CAP workplans should outline the work the City departments plan on accomplishing for the following year;
  - The City to formally establish roles within each City department involved in CAP implementation to act as a liaison and to drive forward CAP implementation within their respective department, including the responsibility of developing the annual workplan for the department;
  - CAP-related City departments to annually request to docket their CAP annual workplans for presentation to the full City Council for budgetary considerations; and
  - The Sustainability Department to annually request to docket the CAP Annual Reports for presentation to the full City Council.

**In Process**                      The department did not provide an update. OCA will continue to follow up during the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	February 18, 2021	December 2022	December 2022

## City Clerk

### 20-013 IT PERFORMANCE AUDIT OF CITYWIDE DATA CLASSIFICATION AND SENSITIVE DATA ENCRYPTION

(SG)

#5 The City Clerk, Chief Information Officer, and Chief Data Officer should create an Administrative Regulation defining a citywide data governance model and the roles and responsibility of each of the City's data management entities.

**In Process** No change since the last reporting period. This recommendation is in progress and is on track for the July 2023 implementation date.

Priority  
1

Issue Date:  
May 29, 2020

Original Target Date:  
July 2023

Current Target Date:  
July 2023

## Department of Finance

### 20-011 PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT

(NO) (GT)

#2 Upon completion of the City's Total Compensation Strategy outlined in Recommendation #1, the Department of Finance should ensure that fiscal outlooks should incorporate and align with the Total Compensation Strategy.

**In Process** Human Resources, with the Department of Finance, reported that Department of Finance will ensure that the City's fiscal outlooks incorporate the City's Compensation Philosophy in future budget documents, as approved by City Council. Target Implementation date updated to December 2022 in order to incorporate release and review of General Fund Outlook FY 2024–2028.

Priority 1

Issue Date:  
April 23, 2020

Original Target Date:  
June 2022

Current Target Date:  
~~June 2022~~  
December 2022

(GT) (NO)

#1

The Department of Finance (DoF) should work with City leadership to present a new or updated Council Policy 100-05 for City Council's approval. The Council Policy should require that the relevant materials are consolidated into a single Comprehensive User Fee Study report/presentation, and should include the following information for each individual user fee among all department with General Fund-supported user fees:

- a. Date of last fee adjustment;
- b. Service costs per fee/unit;
- c. Target cost recovery rate;
- d. DoF-recommended cost recovery rate;
- e. Fee revenue from most recent fiscal year;
- f. Subsidization costs for service provision;
- g. User fee category;
- h. Number of times fee was charged; and
- i. Summary totals by department of the cost of providing all user fee-supported services, the total revenues received from user fees for these services, and the overall cost-recovery percentage.

**In Process**

The department did not provide an update. OCA will continue to follow up during the next reporting period.

Priority 2

Issue Date:  
October 20, 2021

Original Target Date:  
December 2022

Current Target Date:  
December 2022

#2

The Department of Finance (DoF), working with the City Administration, should update and comply with Administrative Regulation 95.25 to include a requirement for DoF to ensure monitoring and identification of all user fees that have not been revised/updated in the last five years or longer. Upon identifying such user fees, DoF should require responsible departments to provide documentation showing their intent to revise the user fee(s), or justification as to why the fee(s) will not be revised/updated.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting period.

Priority 2	Issue Date: October 20, 2021	Original Target Date: December 2022	Current Target Date: December 2022
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#3 The Department of Finance (DoF) should work with the City Administration to update and comply with Administrative Regulation 95.25, as outlined in Recommendation #2, to include the following: a. Requiring departments with General Fund-supported user fees to provide written confirmation to DoF that user fee benchmarking was performed as part of the departments' Comprehensive User Fee Study every three years, and require written justification from departments that do not perform benchmarking as part of the study. Benchmarking efforts should entail listing the jurisdictions analyzed as well as comparing user fee rates and operational services to determine whether fees should be adjusted or eliminated, whether new user fee services should be established, and/or whether operational efficiencies can be identified and adopted for current services.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting period.

Priority 2	Issue Date: October 20, 2021	Original Target Date: December 2022	Current Target Date: December 2022
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## Department of Information Technology

### 21-013 PERFORMANCE AUDIT OF IT SERVICE DELIVERY EFFECTIVENESS

(SG)

#1 To ensure that the Help Desk meets required service levels and identifies improvement opportunities, service risks, and issues of Help Desk services delivery, the Department of Information Technology (DoIT) should measure the following Key Performance Indicators (KPIs) for Help Desk and Deskside Support Service:

- a. First Contact Resolution (FCR) rate: This measures the percentage of customers' questions and requests solved at first contact.

- b. Average Resolution Time: This measures the average elapsed time from when an incident is reported (ticket is opened) until the incident is resolved (ticket is closed).
- c. Ticket backlog: This measures how many unresolved tickets are waiting to be handled by service provider over a particular time frame.
- d. Cost per ticket: This measures the total monthly operating expense of the Help Desk divided by the number of tickets.
- e. Recurring Incidents: This measures the percentage of incidents that can be classified as a repeat incident (already occurred multiple times), relative to all reported incidents within the measurement period.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 30, 2021	July 2022	July 2022

#3 To ensure that users acknowledge full capabilities of new SAP functionalities, the Department of Information Technology (DoIT) and the Business Process Coordinators (BPCs) should work with City departments to conduct training after performing an improvement/enhancement on SAP functions and measure the following Key Performance Indicators (KPIs) on the training:

- a. Training Completion Percentage Rate; and
- b. Employee Training Satisfaction Rates.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 30, 2021	July 2022	July 2022

#4 In order to improve remote work productivity, the Department of Information Technology (DoIT) should consider tracking and improving productivity with VPN by measuring the following Key Performance Indicators (KPIs) for VPN Connection Performance:

- a. Application (such as SAP) Usage by VPN Connection – shows the trend of usage (users and system usage) before and after VPN connection; and

- b. Device Health Trend – shows the device health and performance before and after VPN connection.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 30, 2021	July 2022	July 2022

#5 To facilitate increased GIS Service utilization, the Department of Information Technology (DoIT) should consider expanding the source data to include more data required by customers and using KPIs to measure GIS utilization and usability among City Departments.

Additionally, in order to improve GIS data quality, DoIT should consider preparing a data quality report for data created by GIS users, which should include the KPIs for data completeness, data precision, data accuracy, and data consistency, such as the data error rate, percentage of untraceable data, etc.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 30, 2021	March 2022	March 2022

#6 In order to optimize the cost of IT services, reduce the risk of over-spending and improve the reliability of budget predictions, the Department of Information Technology (DoIT) should consider making the budget allocation process more transparent and having the following Key Performance Indicators (KPIs) for financial management of IT services provided by CGI:

- a. Cost/Benefit Estimation – Percent of project files containing cost/benefit estimates.
- b. Post Implementation Review – Percent of projects where costs and benefits are verified after implementation.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 30, 2021	July 2022	July 2022



#7 To ensure that the current set of services continue to meet the needs of City departments, the Department of Information Technology (DoIT) should have reporting mechanisms in place for key service metrics, including those identified in this report. Additionally, DoIT should present them annually to City Departments in the form of reports or dashboards, which can be incorporated into the reporting of IT Budget, IT Strategy, or other effective forums such as an intranet or internet site.

The reports or dashboards should indicate how far DoIT is from its targets and what bottlenecks, if any, prevent it from achieving better results.

**In Process** The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 30, 2021	July 2022	July 2022

## Department of Real Estate and Airport Management

### 22-002 PERFORMANCE AUDIT OF THE CITY'S MAJOR BUILDING ACQUISITION PROCESS

(CN) (MJ)

#1 As the lead department, we recommend the Real Estate Assets Department (READ), in consultation with the Independent Budget Analyst (IBA), City Attorney's Office, and other departments as needed, create a new or amended Council Policy for City Council's approval that requires a best practices checklist for building acquisitions. READ and other departments as detailed in the new or amended policy would complete and present the checklist to City Council for every building purchase or lease agreement that requires City Council approval. The checklist in the Council Policy should establish the following steps to be taken and presented to City Council:

- a. Determination of how a building acquisition fits in the strategic plan detailed in Recommendation 3.
- b. Determination of what the building will be used for and to what extent the building fits the business case.
- c. Completion of a funding method analysis, with input from the Debt Management Department.

- d. Determination of estimated tenant improvement costs supported by relevant data. Tenant improvement proposals should be presented and approved with the building acquisition. Tenant improvements proposals should include detail on how the tenant improvements will ensure the building meets the City's needs and detail on the anticipated cost and timeline.
- e. Completion of an overall economic analysis including consideration of other acquisition options, with input from the Chief Financial Officer.
- f. Completion and presentation of a due diligence checklist (see details in Finding 2, Recommendation 5), including a high-level summary of the due diligence materials obtained by READ and their findings. The due diligence materials obtained by READ and provided at least in summary to City Council should include but not be limited to appraisals, building condition and environmental assessments, and the assessments' findings. Findings from assessments may include the building's Americans with Disabilities Act compliance, the presence of hazardous materials, the results of a building systems investigation, and the results of an asbestos inspection.
- g. Identification and designation of a set City Council committee to oversee building leases or purchases that require City Council approval.
- h. Presentation of the City Attorney's Office's written analysis of the significant legal risks of the contract.
- i. Review of completion of items on the checklist by the IBA or the IBA's as-needed consultant to the best of their knowledge. This review may include an analysis of how well the best practices have been conducted. City staff may note in the checklist if steps required in the checklist were not completed and why. City staff should provide material to the IBA to support each component of the checklist, including the rationale to not complete checklist steps.

## **In Process**

DREAM reported that it will review this as part of its comprehensive real estate policy update to see who may implement this and how.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022

## **#2**

When drafting the Council Policy set out in Recommendation 1, we recommend that the Real Estate Assets Department (READ), in consultation with the Independent Budget Analyst (IBA), City Attorney's Office, and other

departments as needed, create an Administrative Regulation to establish clear roles and responsibilities for City departments involved in the acquisition process or with expertise to contribute to the acquisition process. The Administrative Regulation that correlates to the Council Policy in Recommendation 1 should, at minimum, include roles and responsibilities for the departments listed below.

- a. **Acquisition lead.** The policy should set out the role and responsibilities of the acquisition decisionmaker, as well as the acquiring department, if the parties are different. READ can require the acquisition decisionmaker to provide information to READ for the checklist, such as the business case for the building and the desired funding method.
- b. **READ.** READ's role in transactions should be clearly defined, including its responsibility in taking the lead on negotiations and conducting due diligence. READ should conduct an economic analysis of purchasing the building in question compared to other options, as well as an economic analysis of using the funding method recommended compared to other funding methods. READ should consult with the Department of Finance and the Debt Management Department for the economic analysis. READ should be the party responsible for completing the due diligence checklist and ensuring the information presented is accurate.
- c. **City Attorney's Office.** The City Attorney's Office should prepare and present a written legal analysis of the significant risks in each building's acquisition contract for all buildings that require City Council approval. The written legal analysis may be included as a dedicated section within the staff report to City Council or may take the form of a separate memo.
- d. **Independent Budget Analyst (IBA).** The IBA should be notified and provided all relevant information on building purchase acquisitions at the time a building has been identified and prior to the start of negotiations. The IBA would not be involved in the operations and management side of acquiring the building, but should be provided information to conduct a sufficient and timely analysis of the best practices followed or not followed. The IBA should also review the best practices checklist (as described in Recommendation 1) and hire a consultant for review of the checklist as needed.

## **In Process**

DREAM reported that staff is updating its real estate policies and this will be a part of the comprehensive review and update.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022

#3

We recommend that the Real Estate Assets Department (READ), in consultation with the City Administration, develop and use a strategic real estate and office space plan. The plan should include the current space usage and a plan for future office space usage for City properties. The Council Policy described in Finding 1 should require READ to present the plan to the designated City Council committee and the City Council for input, changes, and approval every two years.

**In Process**

The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 22, 2021	February 2023	February 2023

#4

We recommend that the Council Policy set out in Recommendation #1 also require all contractors or advisors with significant input on real estate transactions to have a signed contract with the City and a determination form filed with the Office of the City Clerk by the contracting department. Additionally, we recommend that the policy in Recommendation #1 require the best practices checklist presented to City Council for real estate acquisitions to include a section disclosing any consultants or advisors to the City that were involved in the acquisition. Before presenting the checklist to City Council, the lead department on the acquisition should confirm with the Office of the City Clerk that each consultant or advisor listed has a Consultant Determination Form on file, and that any consultants and advisors have filed a Statement of Economic Interests form if necessary.

**In Process**

DREAM reported that it will review this as staff is updating its real estate policies to determine who/how this may be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	February 2023	February 2023

#5

We recommend that the Real Estate Assets Department (READ) create a due diligence checklist in an Administrative Regulation to ensure that the due diligence items (as recommended in Recommendation #1f) are accounted for prior to purchase and presentation to a designated oversight committee. READ should be responsible for completing this checklist, and if READ determines an item is unnecessary for a particular acquisition, READ should be

responsible for reporting with supporting information why READ chose not to complete the required item. The checklist should include, but is not limited to, the following items:

- a. **Independent Appraisals.** READ should contract for an appraisal for the building early in the negotiations on purchase price, before the purchase price is agreed upon.
- b. **Independent Building Condition Assessments.** READ should create a policy on what assessments (e.g., facilities, systems, hazardous materials, ADA, plumbing, geotechnical, etc.) are required and when and who is responsible for ensuring they are conducted.
- c. **Environmental Assessment.** READ should hire a contractor and/or have qualified City staff perform a Phase 1 environmental assessment.
- d. **Independent Asbestos Assessment.** READ should engage the Asbestos and Lead Management Program to determine if an asbestos inspection is necessary before entering into a purchase and sale agreement. Asbestos inspection conclusions should be considered in the building's negotiated purchase price and/or for future tenant improvements.
- e. **Test fit.** READ should create a policy on when a test fit is required and when and who is responsible for ensuring it is completed and included in the tenant improvement cost and cost/benefit analysis.

**In Process**

DREAM reported that this item will be implemented as part of staff's comprehensive review and update of its real estate policies.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022

#6

We recommend that the Council Policy set out in Recommendation #1 also require that the Real Estate Assets Department (READ) or the acquisition lead present the best practices checklist to City Council and demonstrate that all pertinent departments have signed off on all aspects of the acquisition process. The due diligence supporting materials, including those listed in Recommendation #4, must also be made available to City Councilmembers and the public.

**In Process**

DREAM reported that this will be completed as part of staff's updating its real estate policies, which it is reviewing comprehensively.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022

#8 We recommend that the Council Policy set out in Recommendation #1 require the Independent Budget Analyst (IBA) to review the best practices checklist before City staff present the checklist to City Council committee and determine if staff completed the steps outlined in Recommendation #1. The IBA's assessment should be conducted in writing and presented with sufficient time for City Council to review its conclusions.

**In Process**

The department did not provide an update. OCA will continue to follow up during the next reporting cycle.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022

#10 We recommend that the Council Policy set out in Recommendation #1 require the Real Estate Assets Department (READ) to take all building purchases and leases that require City Council approval to the same City Council committee identified and designated in Recommendation #1. The Council Policy should also require that if the acquisition is not taken to the committee overseeing acquisitions, the City Administration should explain in writing why and the action taken by City Council should include an express waiver.

**In Process**

DREAM reported that DREAM staff takes all items to Land Use and Housing Committee prior to Council, other than eminent domain actions; however, DREAM will memorialize this in the updated real estate policies it is reviewing and comprehensively updating.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 22, 2021	July 2022	July 2022

## Human Resources Department

**20-011 PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT**

(NO) (GT)

#4 The Human Resources Department should document and implement a more data-driven methodology—such as a periodic survey like the Employee Satisfaction Survey—for assessing:

- a. How satisfied employees are with their level of compensation and benefits;
- b. Which forms of compensation or benefits are or would be most valued by employees; and
- c. A comparison of these results to some sort of benchmarking criteria, such as results from the federal Employee Viewpoint Survey, the Society for Human Resource Management's annual Employee Benefits report, etc.
  - I. Such an assessment should place particular emphasis on which non-economic incentives are most valued by employees and best align with the City's Total Compensation Strategy (from Recommendation #1).

**In Process**

No change in status since the last reporting cycle. Human Resources has made progress on the first two parts of the recommendation, now the City needs to compare the City's results to a benchmark organization.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 23, 2020	December 2022	December 2022

**21-006**

**PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT II: EMPLOYEE PERFORMANCE MANAGEMENT**

(NO) (GT)

**#8**

The Human Resources Department, working collaboratively with the Personnel Department, should develop and execute a plan for actions the City can take to better utilize mechanisms, such as probationary periods and Supplemental Employee Performance Reviews (EPRs), if/as appropriate. Strategies considered should include:

- a. Reexamining or reaffirming the City's philosophical approach to discipline issues;
- b. Trainings for supervisors identifying the tools of probationary periods and Supplemental EPRs and their importance;
- c. Ensuring quarterly EPRs are completed, especially for probationary employees; and

- d. A particular focus on these or other operationally appropriate efforts among departments that show lower EPR completion rates, especially for probationary employees.

**In Process**

The Personnel Department provides monthly Employee Performance Review Program (EPRP) training courses that cover all aspects of employee performance review, to include probationary periods and supplemental performance evaluations. Employees can register for the EPRP training course through SuccessFactors. Attendees are provided a link to the EPRP Training Packet.

In addition, the Personnel Department and the Department of Information Technology have created the 'Employee Performance Evaluation Status Report'. This report can be run by department supervisors in the SAP Portal to provide them with an overview of completed, past due, and upcoming Classified Employee Performance Evaluations for their direct and indirect reports for a specified timeframe. Furthermore, the Personnel Department sends Department Payroll Specialists and the appropriate supervisors bi-weekly Employee Performance Review (EPR) reports for all employees in the Classified Service. The two Excel reports provided include the 'Employee Performance Review Notices Report' and the 'Past Due Performance Evaluation Notices Report'.

The Human Resources Department reported that due to evolving priorities related to the COVID-19 Pandemic, the City's internal COVID-19 response and recovery efforts, and other critical time sensitive projects, this recommendation has been delayed.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	July 2022	<del>July 2022</del> September 2022



# Parks and Recreation Department

## 22-005 PERFORMANCE AUDIT OF EQUITY IN RECREATION PROGRAMMING

(AR) (MS) (LB)

#1

To ensure a formalized approach for obtaining recreation programming feedback from the community at-large, the Parks and Recreation Department should:

- Develop, document, and implement a process for conducting a community needs assessment that includes identifying the types of programs communities need, satisfaction levels, effectiveness, and recreation priorities, and demographic information such as race, income, education level, age, etc.; and
- Conduct this assessment at least every five years to reevaluate the data and update strategic plan efforts.

### In Process

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	November 10, 2021	September 2022	September 2022

#2

Once the Parks and Recreation Department (Parks & Rec) completes a community needs assessment, it should develop a strategic plan for addressing recreational equity that:

- Defines Parks & Rec's vision for equitable recreational programming;
- Includes objectives and goals with performance measures to gauge progress;
- Identifies resource needs to implement:
- The goals and objectives of the strategic plan;
- The recommendations in this audit report; and
- Any other strategies Parks & Rec plans to pursue to improve recreation programming equity;
- Requires Parks & Rec to annually update progress on its performance measures; and

- Requires Parks & Rec to update its objectives, goals, and performance measures every five years and incorporate findings from the community needs assessment. Parks & Rec should present the strategic plan to the City Council for approval.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	November 10, 2021	September 2022	September 2022

#3

To fully recover taxpayer money spent on contracted recreation programs, the Parks and Recreation Department should include contracted recreation programs in its next User Fee Study and increase the program surcharge, if necessary, in order to reach 100 percent cost recovery on these programs.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	November 10, 2021	June 2025	June 2025

#4

To identify disparities in equitable funding, the Parks and Recreation Department should develop, document, and implement a resource allocation model that will evaluate resource equity between recreation facilities. The model should be based on:

- Community-specific criteria (e.g., health indicators, poverty, transportation access, etc.); and
- Site-specific criteria (e.g., size, frequency of visitors, amenities, etc.).

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	November 10, 2021	June 2023	June 2023

#5

To monitor the quality of staff-run and contractual programs, the Parks and Recreation Department should develop, document, and implement a comprehensive method for measuring the quality of all recreation programs. This should include training staff to conduct these program quality assessments

in a way that is standardized and incorporates notes, observations, and interview data.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 10, 2021	June 2023	June 2023

#6

To address the resource disparities identified in Recommendation #4 and the disparities in program quality identified in Recommendation #5, the Parks and Recreation Department should develop, document, and implement a plan for directing resources, including any equity-based funding, toward specific steps to eliminate identified disparities. Steps taken to address disparities should:

- Consider using equity-based funding for scholarships that apply to contracted programs;
- Incorporate community feedback;
- Include measurable metrics;
- Report on the effectiveness of the Opportunity Fund in addressing inequities; and
- Be included in any update to the strategic plan developed in response to Recommendation #2.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	November 10, 2021	June 2023	June 2023

#7

In order to increase and standardize marketing efforts, the Parks and Recreation Department (Parks & Rec) should hire a marketing professional to: ☐ Manage online (e.g., social media, websites) and physical (e.g., flyers, banners) content; coordinate marketing efforts across Parks & Rec; and lead strategic marketing initiatives for Parks & Rec (e.g., public relations, educational campaigns, etc.).

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 10, 2021	June 2023	June 2023

- #8 In order to effectively market recreation programs to all residents, the Parks and Recreation Department should:
- Direct individual recreation centers to collect demographic information on participants and the surrounding community, including age, gender, race, and other demographics;
  - Use collected information to create a strategic marketing plan that:
  - Sets goals and objectives for marketing efforts;
  - Creates steps for Citywide marketing plans; and
  - Develops policies for individual recreation center marketing plans; and
  - Use demographic information to tailor marketing efforts towards specific segments of the population, with the goal of promoting engagement through awareness, access, and participation.

**In Process** This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 10, 2021	June 2023	June 2023

- #9 To ensure that eligible program participants can receive the fee waiver, the Parks and Recreation Department should develop, document, and implement procedures that allow residents to:

- Apply fee waivers to all eligible programs on an annual basis; and
- Register for classes online while using the fee waiver.

**In Process** This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 10, 2021	July 2022	July 2022

- #10 To ensure recreation programs are accessible to people at all income levels, the Parks and Recreation Department (Parks & Rec) should reevaluate its current practice of only allowing the fee waiver for Civic Dance and Aquatics programs and expand eligibility to other recreation programs. As part of this, Parks & Rec should:

- Analyze alternative agency fee waiver models—including higher income limits, tiered systems, and membership passes—and recommend adoption of a decided-upon model; and
- Develop, document, and implement guidelines that specify which programs and costs fee waivers can be applied to and the rationale for leaving other programs and costs ineligible for fee waivers and include them in Park & Rec’s fee schedule.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 10, 2021	July 2022	July 2022

#11

To gain insight into the languages spoken in each community, the Parks and Recreation Department (Parks & Rec) should develop, document, and implement a plan to identify recreation center service areas and the languages spoken by individuals or households in those areas. Parks & Rec should update and review the results of this analysis at least biannually to determine which translation and interpretation languages are necessary in the service areas.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 10, 2021	June 2023	June 2023

#12

To ensure that the Parks and Recreation Department (Parks & Rec) meets community language needs, Parks & Rec should:

- Develop, document, and implement, a department-wide language access plan that includes at least the following elements:
  - Establishment of a threshold at which languages must be spoken in the service area to be considered a substantial number of customers;
  - Policies for recreation center staff that specify which written materials need to be translated into the languages identified in Recommendation #11; and
  - Procedures for getting documents translated and approved by qualified bilingual staff or professional translators.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 10, 2021	June 2023	June 2023

#13

To provide high-quality customer service to residents who speak languages other than English, the Parks and Recreation Department should:

- Work with the Communications Department to obtain access to a contract for over-the-phone interpretation services and written materials translation.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 10, 2021	October 2022	October 2022

#14

To facilitate data analysis efforts, the Parks and Recreation Department should develop, document, and implement naming conventions for the same or similar recreation programs in its recreation program management software, and train staff on these naming conventions as part of Recommendation #16.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 10, 2021	May 2022	May 2022

#15

To ensure the accuracy of key data fields in the Parks and Recreation Department's (Parks & Rec) recreation program management software, Parks & Rec should:

- Develop automated controls, where possible, to ensure that recreation staff enter program information in the recreation program management software consistently and accurately; and
- Develop policies and procedures that require Area Managers to regularly review program information captured in Parks & Rec's recreation program management software—such as dates, season, and class status, among others—for consistency and accuracy. These policies and procedures should specify how Area Managers should select data entries for review,

require this review to be documented, and identify corrective actions where necessary.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 10, 2021	June 2023	June 2023

#16

To ensure that staff are adequately trained on how to enter program information into its recreation program management software, the Parks and Recreation Department should:

- Provide an updated (current) training on its recreation program management software to all users that includes documenting the appropriate program name, primary program instructor, and noting the appropriate activity status; and
- Annually provide a recreation program management software refresher training to all users.

**In Process**

This is a new recommendation that was issued within the last three months of the current reporting period and is not expected to be implemented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 10, 2021	April 2022	April 2022

## Performance & Analytics Department

**20-013**

**IT PERFORMANCE AUDIT OF CITYWIDE DATA CLASSIFICATION AND SENSITIVE DATA ENCRYPTION**

(SG)

#1

The three city data management authorities—the Chief Data Officer (CDO), Chief Information Officer (CIO), and City Clerk—should work collaboratively to create a centralized data management strategy based on a centralized data governance model. All three authorities should sign off on the policy and the City Attorney should conduct a legal review to ensure compliance with applicable laws and regulations. Further, this strategy should incorporate the different roles of the CDO, CIO, and City Clerk to clarify their data management objectives and potential areas of collaboration.

**In Process**

No change since the last reporting period. The department reported that this recommendation is in progress and is on track for the July 2022 implementation date.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	May 29, 2020	July 2022	July 2022

#2

The Chief Data Officer and Chief Information Officer should work with the City Clerk to create a citywide data classification of the various data types that leverage information gathered to create the Department Record File Plans, which outlines and classifies records and their retention requirements. This data classification should contain attributes required and usable by all involved parties in addition to incorporating the current classifications.

**In Process**

No change since the last reporting period. The department reported that this recommendation is in progress and is on track for the July 2023 implementation date.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	May 29, 2020	July 2023	July 2023

## Personnel Department

## Public Utilities Department

### 21-001 FOLLOW-UP PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S INDUSTRIAL WASTEWATER CONTROL PROGRAM

(LB) (SM)

#6

The Public Utilities Department should move the Industrial Wastewater Control Program's budget from the Municipal Wastewater Fund to the Metropolitan Wastewater Fund.

**In Process**

PUD indicated that there are no substantial updates since the last reporting cycle. Once current negotiations are completed with PA's, PUD will start negotiations on moving IWCP budget from Muni to Sewer Fund.



Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 15, 2020	July 2022	<del>July 2022</del> July 2023

**21-010      PERFORMANCE AUDIT OF THE PUBLIC UTILITIES DEPARTMENT'S INDUSTRIAL WASTEWATER CONTROL PROGRAM - PART II**

(LB) (SM)

#1

To help maintain a complete and current inventory of industrial users, the Industrial Wastewater Control Program should update its existing policies, procedures, and methods for identifying potential industrial users within the Metropolitan Wastewater Area. Specifically, the updated policies, procedures, and methods should:

- a. Include directions for analyzing business sites data from the County of San Diego to identify businesses that may potentially be regulated by the program as industrial users;
- b. Include enhanced methods for identifying businesses outside the City of San Diego, such as increased collaboration with the permitting agencies of other local jurisdictions within the Metropolitan Wastewater Area;
- c. Specify which staff members are responsible for conducting this new analysis and specify which staff members are responsible for employing each of the existing methods; and
- d. Specify how often responsible staff should conduct this new analysis and specify how often responsible staff should employ each of the existing methods.

**In Process**

PUD reported no substantial update since the last reporting cycle. According to the department, PUD is currently analyzing the business site data from SANGIS to determine the number of industrial users to be evaluated. The current list is approximately 12,000 businesses. PUD is currently working with PA's to develop procedures for alerting IWCP to new businesses in the area. Standard Operating Procedures (SOPs) will be developed to include specifying the specific classification responsible for implementing these duties.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	March 11, 2021	July 2022	July 2022

#4 The Industrial Wastewater Control Program (IWCP) should develop procedures to track the results of using the updated methods described in Recommendation #1, including how many potential industrial users were identified, how many were assessed, and how many were determined to need a permit from the program. IWCP should report this information to the City Council's Environment Committee or to the Independent Rates Oversight Committee annually, along with the information produced by implementing Recommendation #6.

**In Process** PUD reported no substantial update since the last reporting cycle. Once the SOP is implemented for Recommendation #1, IWCP will include how it is documenting the requested metrics.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	March 11, 2021	March 2023	March 2023

#5 The Industrial Wastewater Control Program should establish target service levels for inspections and permit issuance for both Significant Industrial User (SIU) and non-SIU facilities. These targets should include (but not be limited to) how frequently the program will formally inspect or otherwise evaluate industrial user facilities for compliance with pretreatment regulations and how quickly the program should process permit applications and renew permits prior to their expiration.

**In Process** PUD reported no substantial update since the last reporting cycle. IWCP is currently reviewing the business data list from Recommendation #1. The current list of potential businesses is approximately 12,000. IWCP is developing SOP for this evaluation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	March 11, 2021	July 2022	July 2022

#6 The Industrial Wastewater Control Program (IWCP) should develop procedures to monitor performance in achieving the target service levels described in Recommendation #5. IWCP should report this information annually to the City Council's Environment Committee or to the Independent Rates Oversight Committee, along with the information produced by implementing Recommendation #4.

**In Process** PUD reported no substantial update since the last reporting cycle. IWCP is currently reviewing the business data list from Recommendation #1. Once

Recommendation #5 is implemented, staff will develop the target levels and monitor them.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	March 11, 2021	July 2022	July 2022

#7 The Industrial Wastewater Control Program (IWCP) should complete a staffing analysis to determine the staffing level necessary to meet the target service levels established in Recommendation #5. If this staffing level requires additional positions, IWCP should make the necessary budget requests to the City Council during the annual budget process. If the City Council does not approve these requests, IWCP should adjust its target service levels to ensure they can be met, based on current staffing resources.

**In Process** PUD reported no substantial update since the last reporting cycle. IWCP is currently reviewing the business data list from Recommendation #1. Once Recommendation #5 is implemented, staff will develop the target levels and monitor them.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	March 11, 2021	July 2022	July 2022

## Purchasing and Contracting Department

### 21-005 PERFORMANCE AUDIT OF THE PURCHASING AND CONTRACTING DEPARTMENT'S SMALL LOCAL BUSINESS ENTERPRISE PROGRAM

(CK) (CN)

#6 We recommend that Equal Opportunity Contracting (EOC), along with other departments inputting staff time including Engineering and Capital Projects Department and Purchasing and Contracting Department, track staffing and any additional design-bid-build contract costs of the Small Local Business Enterprise (SLBE) program. EOC should report these data, and the method the program used to calculate and track the data, to the City Council in the SLBE program annual report, as required in council policy and municipal code. Based on this information, San Diego City Council could determine if additional resources are necessary for success of the program.

**In Process** No change in status since the last reporting period. According to the department, relevant staff has been noticed to track hours spent on SLBE program items.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	January 2022	January 2022

#7 We recommend the Small Local Business Enterprises (SLBE) program management work with the Purchasing and Contracting Department to create annual performance goals for the percent of goods and services contract dollars awarded to SLBEs. The evaluation of appropriate goods and services SLBE contracting goals should include reviewing the portion of goods and services contracts that are for services that could likely be provided by local businesses.

**In Process** No change in status since the last reporting period. According to the department, the recommendation will be reviewed, along with results identified in the City's Disparity Study, to determine best course of action to meet request.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	January 2022	January 2022

#9      We recommend Small Local Business Enterprise (SLBE) program management, in consultation with the appropriate oversight bodies, evaluate the caps on SLBE subcontracting requirements for construction projects annually. Program management should then include the caps in the annual report, with a detailed description of the methodology used to justify the cap, and should include the previous cap amounts over time. This recommendation, however, should not conflict with City policies that require the prime contractor to perform at least 50 percent of the contract.

**In Process**      No change in status since the last reporting period. According to the department, the recommendation will be reviewed, along with results identified in the City's Disparity Study to determine best course of action to meet request.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	January 2022	January 2022

#10      We recommend the Equal Opportunity Contracting (EOC) track and present Small Local Business Enterprise (SLBE) program specific data over time in its annual report, to highlight trends in program performance. Items tracked and reported over at least a five-year time span should include, but are not limited to:

- Participation rate (defined as the percent of dollars awarded to SLBE program-certified contractors, regardless of other certifications, within City contracts with SLBE program goals) across all city contracts – construction, architectural and engineering services, and goods and services contracts combined.
- Participation rate (as defined above) within construction contracts.
- Participation rate (as defined above) within architectural and engineering service contracts.
- Participation rate (as defined above) within goods and services contracts.
- Percent of funds awarded to SLBE-certified firms that the City awarded to women-owned SLBEs over all contract types and broken out into each category of contracting (construction, architectural and engineering services, and goods and services).

- Percent of funds awarded to SLBE-certified firms that the City awarded to African American-owned SLBEs, Hispanic-owned SLBEs, Asian-owned SLBEs, Native American-owned SLBEs, and Caucasian owned SLBEs, within each category of contracting and overall.

Additionally, the report should identify proposed changes to the program's design that would help the program better achieve its objectives.

**In Process** No change in status since the last reporting period. According to the department, staff will work to incorporate information in the annual report that is presented to council committee.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	January 2022	January 2022

#11 We recommend Equal Opportunity Contracting create a template for the Small Local Business Enterprise program's annual report that is clear and easy to understand, with sufficient information presented to clearly highlight the program's performance relative to the program's objectives and the goals set.

**In Process** No change in status since the last reporting cycle. According to the department, staff will work to develop a template on SLBE program reporting.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	January 2022	January 2022 March 2022

## San Diego Police Department

### 21-004 PERFORMANCE AUDIT OF SAN DIEGO POLICE DEPARTMENT'S DATA ANALYSIS

(SG) (JP)

#2 The San Diego Police Department (SDPD) should update crime report procedures and training materials to improve reporting consistency and to ensure SDPD can switch their reporting to the National Incident-Based Reporting System (NIBRS) as planned— and ahead of other California agencies. This should include requiring officers to report all known offenses in reportable fields.

As procedures are updated, SDPD should provide training and continuous feedback through supervisory review on the updated procedures.

Finally, SDPD should ensure consistency across Divisions in training and supervisory review of crime report data entry.

**In Process**

This recommendation is in process. SDPD has updated training procedures and developed trainings for officers using NetRMS. The trainings cover reporting of all known offenses in the reportable fields, as required by the recommendation, and SDPD provided evidence of officer attendance.

SDPD reported that Error reporting is continuously monitored through ARJIS error logs and through NIBRS error logs. Data quality assurance reviews are also performed to correct errors and to plan topics for ongoing training updates. Based on these data reviews, in March 2021, Department Order 21-11 required all officers to complete two NetRMS trainings through SuccessFactors. The first covered detailed requirements related to correctly recording auto theft and auto recovery data for NIBRS. The second covered important NIBRS topics and concepts, including: the meaning of incident-based; classifying offenses; recording offenses; lesser included offenses; acting in concert; same time and place; and adding an arrest to an existing case.

SDPD previously reported that Department Procedure 6.04 has been modified and is in the review process. At the time, SDPD noted that the review process is often lengthy. SDPD did not provide any update on the progress of the procedure update.

For the recommendation to be implemented, SDPD needs to complete the update of Department Procedure 6.04.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 28, 2020	June 2022	June 2022

#4

In order to maximize the effectiveness of limited resources, the San Diego Police Department (SDPD) should formally document a requirement for Commanders to include data analysis in planning and evaluation of Division operations, such as analysis of response times, call outcomes, and community-oriented policing efforts. As part of these procedures, SDPD should determine if the analysis is appropriate for public release, document that determination, and publish the analysis if appropriate. SDPD should also provide additional training in evidence-based policing for Commanders.

**In Process**

According to SDPD, Crime Analysis is working with the Department's Research, Analysis and Planning to determine the best process to require commanders to

include data analysis in planning and evaluation of division operations.  
Evidence-based training opportunities are being evaluated.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 28, 2020	June 2022	June 2022

#5 San Diego Police Department's Crime Analysis Unit should document a process to conduct outreach with Patrol and Neighborhood Policing Commanders to determine data analysis needed to evaluate operations. This should include designing reports in a way that allows Commanders to access the same or similar analysis on a regular basis, such as designing new reports in the Mapping Dashboard that can be accessed by Commanders as needed. The Crime Analysis Unit should inform relevant officers of the report availability. The Crime Analysis Unit should keep a catalog of available reports for officers to request.

**In Process** According to SDPD, the Department's GIS position continues to remain vacant since 2018. A fifth recruitment has been requested and the Department is working with Department of IT to request a salary survey/special salary adjustment for the GIS series.

In the meantime, Crime Analysis continues to work with partner agencies to develop improved interactive dashboard and mapping capabilities, as well as reports. Outreach processes, as well as the resulting mapping and reports will be documented.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 28, 2020	June 2022	June 2022

#6 San Diego Police Department's Crime Analysis Unit should establish procedures to survey officers and Commanders annually for information needed to effectively evaluate and manage their operations. The Crime Analysis Unit should design crime analysis reports and new standard reports in available systems, such as the Mapping Dashboard, based on that feedback to be provided periodically and targeted to the relevant officers and Commanders.



**In Process**

According to SDPD, automated survey tools are being evaluated and an initial survey instrument is being drafted. Results of the survey will be used to fine tune mapping and reporting that will be made available to officers and commanders.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 28, 2020	June 2022	June 2022

#7

The San Diego Police Department should formally establish appropriate reporting review access to the Community Review Board on Police Practices (CRB) to review all formal and documented informal complaints for classification and be able to investigate all calls that come in as inquiries or complaints to ensure they were investigated according to policy, including those resolved by Sergeants without filing a formal complaint. In the case where an independent commission for police oversight assumes the CRB's role, the new commission must also have this access.

**In Process**

According to SDPD, the Department has begun to explore avenues to give CPP limited access to IA Pro which would satisfy the Audit and language in the City charter regarding CPP access to complaints received by the Police Department. Recently CPP informed the Department of their plans to purchase the IA Pro system. SDPD had meetings with the City IT to determine if this would help facilitate the requirement set by the Charter. SDPD plans to present the proposal to the Chief Executive Committee (CEC) in Mid- January. If approved, the Department will move forward with the process once CPP purchase the IA Pro system.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 28, 2020	June 2022	June 2022

**21-011****HOTLINE INVESTIGATION OF BOARD-UP SERVICES**

(GR)

#1

We recommend that the San Diego Police Department, in consultation with the City Attorney's Office, develop a proposal for City Council to consider amending the San Diego Municipal Code to address abatement of unsecured commercial and private property by police officers. This should include considering the language proposed in 2014.

**In Process** The Auditor provided examples and SDPD is evaluating which model may best fit the City's needs. SDPD Research, Analysis, and Planning Unit reached out to multiple agencies throughout the country to obtain procedures similar to our plan for Board and Secure. Responses are being evaluated.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 24, 2021	July 2022	July 2022

#2 We recommend that the San Diego Police Department procure a competitive contract with a board and secure vendor to ensure a capable vendor is selected. The process should evaluate the vendors based on a predetermined set of criteria, require the vendor to have liability insurance, prohibit unapproved subcontractors, and require the vendor to specify maximum rates that the vendor can bill for specified services.

**In Process** SDPD reported that this work will run parallel to the tasks being performed in Recommendation #1; however, it cannot be accomplished until ordinance is adopted by City Council. In November 2021, SDPD contacted Department of General Services regarding the possibility of the Facilities Services Division having the ability to perform board up services on private property. A meeting has been scheduled for early January with Facilities Services to discuss the City performing board up services.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 24, 2021	April 2023	April 2023

#3 We recommend that the San Diego Police Department update its current procedures to include residential properties, a board-up report, a waiver of liability form, details regarding the amount of time officers will spend attempting to contact a responsible person, and appeal procedures.

**In Process** SDPD reported that it will need to update policies and forms, route for approval, coordinate with City HR and SDPOA for Meet and Confer items.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	June 24, 2021	October 2023	October 2023

# Storm Water Department

## 18-023 PERFORMANCE AUDIT OF THE STORM WATER DIVISION

(AH) (MJ) (DN)

#6

If the selected funding mechanism(s) requires voter approval, then the Transportation and Storm Water Department Storm Water Division (SWD) should ensure that it hires a consultant to conduct an unbiased, statistically reliable survey of potential voters to estimate voter support for a variety of funding options deemed viable by the long-term funding strategy recommended above. When conducting the survey, the consultant should educate stakeholders on specific storm water issues, including: flood prevention, the storm water funding gap, the deferred capital backlog, ongoing operational costs, and water quality regulations. The consultant should then solicit voter opinions and include analysis regarding:

- Importance of water quality and flood reduction to residents and businesses;
- Whether, and how much residents or property owners are willing to pay for water quality measures, storm water infrastructure, and other SWD activities;
- Funding mechanism structure options, such as tiered fee rates, fee rates that adjust annually by inflation, a sales tax measure, general obligation bonds, etc.;
- Identify objections and strategies to overcome them; and
- Whether the funding mechanism can be obtained by a simple majority or a two-thirds supermajority

Based on the survey results, SWD should modify the plan to pursue the selected funding mechanism(s) as needed, and execute the plan.

### In Process

The Stormwater long-term funding strategy was developed as part of Recommendation #5. City Council approved the funding strategy report and directed the Stormwater Department (SWD) to continue identifying potential funding mechanisms and to conduct public surveys. Since that time, the SWD hired a consultant to conduct unbiased, statistically-reliable surveys of potential voters to estimate voter support for a variety of funding options deemed viable by the long-term strategy. Stakeholder engagement has continued during this time, and the SWD relaunched Think Blue to further the education and outreach

around stormwater issues. An update on progress towards Recommendation #6 was presented to the Environment Committee in November 2021, and the final report and presentation on Recommendation #6 will be presented to the Environment Committee on February 17, 2022.

Priority 1	Issue Date:	Original Target Date:	Current Target Date:
	June 14, 2018	January 2022	<del>January 2022</del> February 2022

### **21-003      PERFORMANCE AUDIT OF THE TRANSPORTATION AND STORMWATER DEPARTMENT'S STREET SWEEPING SECTION**

(CK) (MJ) (DK)

#3      After completing the FY19–FY21 program assessment in Recommendation 2, the Transportation and Stormwater Department Stormwater Division should request budget approval to selectively add posted routes and make any other improvements identified to optimize watershed areas with high priority pollutants and/or high debris.

**In Process**      No change in status since the last reporting period. According to the department, the recommendation is on track and updates will be provided at the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 22, 2020	June 2022	June 2022

## **Sustainability Department**

### **21-009      PERFORMANCE AUDIT OF THE CITY'S CLIMATE ACTION PLAN**

(DN) (MS)

#2      In conjunction with the CAP 2.0 update, the Sustainability Department should conduct a staffing analysis to determine whether it needs additional resources to support the City's CAP implementation. Once the staffing analysis is completed, the Sustainability Department should present it to the Environment Committee.

**In Process**

The department did not provide an update. OCA will continue to follow up during the next reporting period.

Priority 1	Issue Date: February 18, 2021	Original Target Date: January 2022	Current Target Date: January 2022
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#3

To strengthen opportunities for collaboration among City departments, the Sustainability Department should ensure that:

- Departmental Sustainability Roundtable meetings are held at least quarterly, and
- Every Sustainability Roundtable meeting has time dedicated in the Agenda specifically for departments to share the implementation status of CAP workplans and to discuss challenges and potential areas for collaboration and coordination.

**In Process**

This recommendation is in process. The Sustainability Department provided three quarterly Roundtable meeting agendas for Roundtable meetings it held in March 2021, June 2021, and December 2021. These meeting agendas include dedicated time for departments to share implementation status of CAP workplans. The recommendation is on track to be implemented in Spring 2022.

Priority 3	Issue Date: February 18, 2021	Original Target Date: Ongoing/Quarterly	Current Target Date: Ongoing/Quarterly
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#5

As part of the City's CAP 2.0 update and to facilitate the prioritization of the City's limited resources for CAP implementation, the Sustainability Department should conduct an assessment and develop a rating system of CAP measures, using factors such as cost estimates, staff resources, feasibility, GHG reductions, climate equity, and other benefits to help inform prioritization.

**In Process**

The department did not provide an update. OCA will continue to follow up during the next reporting period.

Priority 1	Issue Date: February 18, 2021	Original Target Date: March 2022	Current Target Date: March 2022
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#6

Once CAP 2.0 is developed, the Sustainability Department (Sustainability) should develop an implementation plan, including an estimate of associated costs, information on funding sources, and identification of funding gaps. Sustainability should consider seeking assistance, such as from the

Department of Finance, Department of Performance and Analytics, or a consultant, if necessary.

**In Process**

The department did not provide an update. OCA will continue to follow up during the next reporting period.

Priority 2

Issue Date:  
February 18, 2021

Original Target Date:  
August 2022

Current Target Date:  
August 2022