

Audit Recommendation Follow-Up Report

MARCH 2023

Status Update as of December 31, 2022

Andy Hanau, City Auditor

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CITY OF SAN DIEGO



OFFICE of the CITY AUDITOR



THE CITY OF SAN DIEGO

DATE: March 2, 2023

TO: Honorable Members of the Audit Committee

FROM: Andy Hanau, City Auditor

SUBJECT: Recommendation Follow-Up Report

Attached is the Office of the City Auditor's Recommendation Follow-Up Report, which provides the status of open recommendations as of December 31, 2022. We will continue reporting on open recommendations semiannually for periods ending around June 30th and December 31st.

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 8, 2023 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
Eric Dargan, 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

SUMMARY

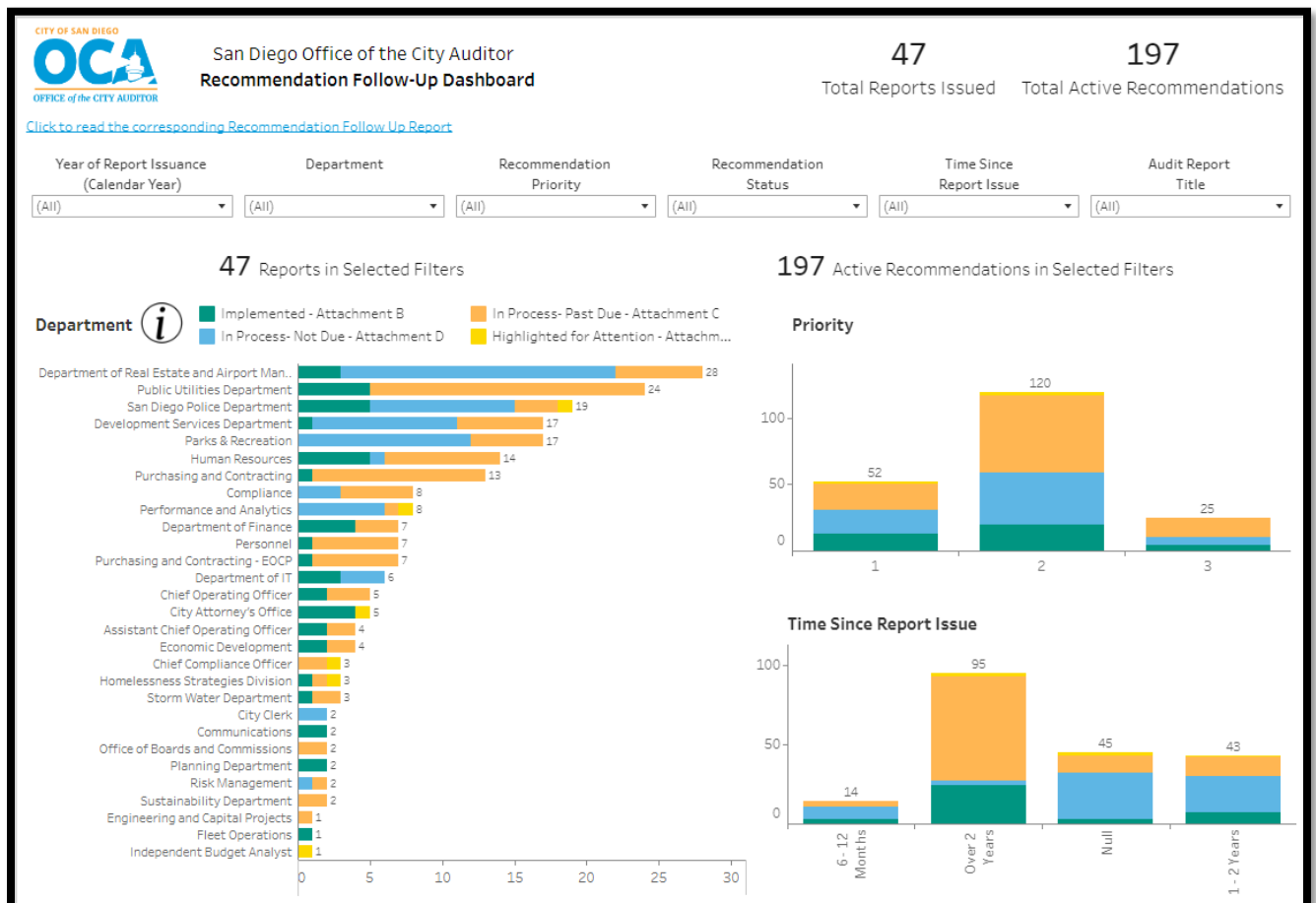
The Administration and City departments have continued to make progress towards implementing open audit and investigative recommendations. During this reporting period, the Administration and City departments implemented 37 of the outstanding recommendations. We issued four reports during this reporting period, which included 25 new recommendations. 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, 2022](#)

Exhibit 1:

Screen Shot of the Dashboard for the Current Report Period Ending December 31, 2022



The interactive dashboard allows users to view and sort open recommendations by report year of issuance, department, recommendation priority, recommendation status, implementation time (since report issuance), and report.

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.

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, 2022. 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** - N/A Circumstances changed to make the recommendation not applicable.

As of our last recommendation follow-up report for the period ending June 30, 2022, there were 172 open recommendations. Since then, we have issued four performance audit reports which added 25 new recommendations for a total of 197 outstanding recommendations for the period ending December 31, 2022. The table below summarizes this activity:

Activity for the Period Ending December 31, 2022	Number of Recommendations
Recommendations In Process as of June 30, 2022	172
Recommendations Issued July 1, 2022 through December 31, 2022	25
Total Outstanding Recommendations as of December 31, 2022	197

During this reporting cycle, we verified that departments and related entities have implemented 37 recommendations out of 197 (19 percent) since our last report. The results of our review for this reporting cycle are as follows for the 197 recommendations:

Number of Recommendations	Status of Recommendations
37	Implemented
94	In Process – With Past Due Original Target Dates
63	In Process – With Original Target Dates Not Due
3	Will Not Implement
197	Total

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

- **Exhibit 2** – Summarizes the status of the 197¹ recommendations by audit or investigative report in chronological order.
- **Exhibit 3** – Summarizes the distribution of the 37 recommendations in Attachment B that were **Implemented** by Department/Agency.
- **Exhibit 4** – Summarizes the distribution of the 94 recommendations in Attachment C that are **In Process – With Past Due Original Target Dates** by Department/Agency.²
- **Exhibit 5** – Summarizes the distribution of the 63 recommendations in Attachment D that are **In Process – With Original Target Dates Not Due** by Department/Agency.
- **Exhibit 6** – Breaks down the 197 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, 2022.

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.

¹ Three of the recommendations are highlighted for Audit Committee Attention in Attachment A as Will Not Implement.

² Two 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, 2022 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, 2022 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, 2022 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 30th and December 31st. 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.

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 197 recommendations by audit report in chronological order.

Exhibit 2:

Audit Reports and Recommendation Status

Report No.	Report Title	Implemented	In Process	Will Not Implement or N/A
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	1	1	
15-016	Performance Audit of Citywide Contract Oversight		5	
16-016	Citywide Contract Oversight II - Contract Review		2	
17-003	Performance Audit of the San Diego Housing Commission – Affordable Housing Fund	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		
18-015	Performance Audit of the Economic Development Department's Business and Industry Incentives Program		2	
18-023	Performance Audit of the Storm Water Division		1	
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		2	

Report No.	Report Title	Implemented	In Process	Will Not Implement or N/A
19-007	Performance Audit of the Fleet Operations' Vehicle Acquisition Process	1		
19-013	Performance Audit of Community Planning Groups	2		
19-015	Performance Audit of City Employee Pay Equity	1		
19-019	Performance Audit of the Public Utilities Department Customer Support Division Customer Service Office (Call Center)	1	3	
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		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		6	
20-009	Performance Audit of the City's Efforts to Address Homelessness	1	1	1
20-010	Hotline Investigation of Gifts Received by a City Employee		1	
20-011	Performance Audit of the City's Strategic Human Capital Management	3	3	
20-013	IT Performance Audit of Citywide Data Classification and Sensitive Data Encryption		2	

Report No.	Report Title	Implemented	In Process	Will Not Implement or N/A
20-015	Performance Audit of the City's Public Liability Management		1	1
21-001	Follow-Up Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program	1	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	1	
21-004	Performance Audit of San Diego Police Department's Data Analysis	3	2	
21-005	Performance Audit of the Purchasing and Contracting Department's Small Local Business Enterprise Program	1	6	
21-006	Performance Audit of Strategic Human Capital Management II: Employee Performance Management	2	7	
21-009	Performance Audit of the City's Climate Action Plan		2	
21-010	Performance Audit of the Public Utilities Department's Industrial Wastewater Control Program - Part II	3	2	
21-011	Hotline Investigation of Board-Up Services	1	2	
21-013	Performance Audit of IT Service Delivery Effectiveness	2	1	
22-001	Performance Audit of The City's Use of CARES Act Funding		2	
22-002	Performance Audit of the City's Major Building Acquisition Process		9	
22-004	Performance Audit of the City's General Fund User Fees	1	2	

Report No.	Report Title	Implemented	In Process	Will Not Implement or N/A
22-005	Performance Audit of Equity in Recreation Programming		16	
22-007	Performance Audit of the City's Lease Management and Renewal Process	3	11	
22-008	Performance Audit of Workplace Safety and Workers' Compensation		10	
22-009	Performance Audit of the Development Services Department's Code Enforcement Division		10	
23-001	Performance Audit of SDPD's Use and Management of Body Cameras	1	6	
23-002	Performance Audit of Mission Bay and San Diego Regional Parks Improvement Funds, Fiscal Year 2021	2	6	
23-004	Performance Audit of the City's Get It Done Application and Service Requests Management		6	
23-005	Performance Audit of Vehicle Towing		3	1
GRAND TOTAL		37 (19%)	157 (79%)	3 (2%)

Exhibit 3 summarizes the distribution of the 37 recommendations in Attachment B that were **Implemented** by Department/Agency as of December 31, 2022.

Exhibit 3:

Number of Recommendations Implemented by Department/Agency

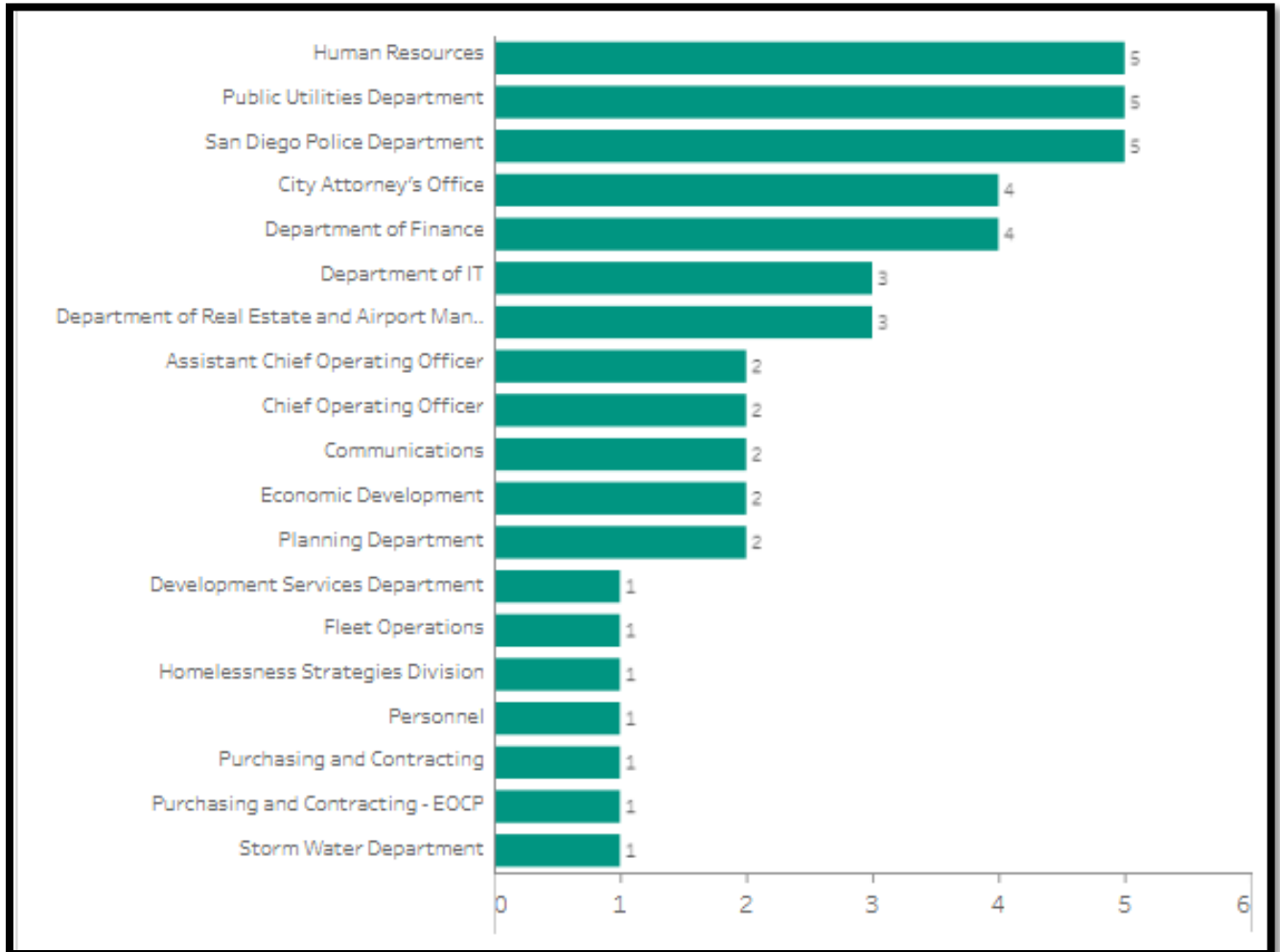


Exhibit 4 summarizes the distribution of the 92 recommendations in Attachment C, and 2 recommendation in Attachment A, that are **In Process – With Past Due Original Target Dates** by Department/Agency as of December 31, 2022.

Exhibit 4:

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

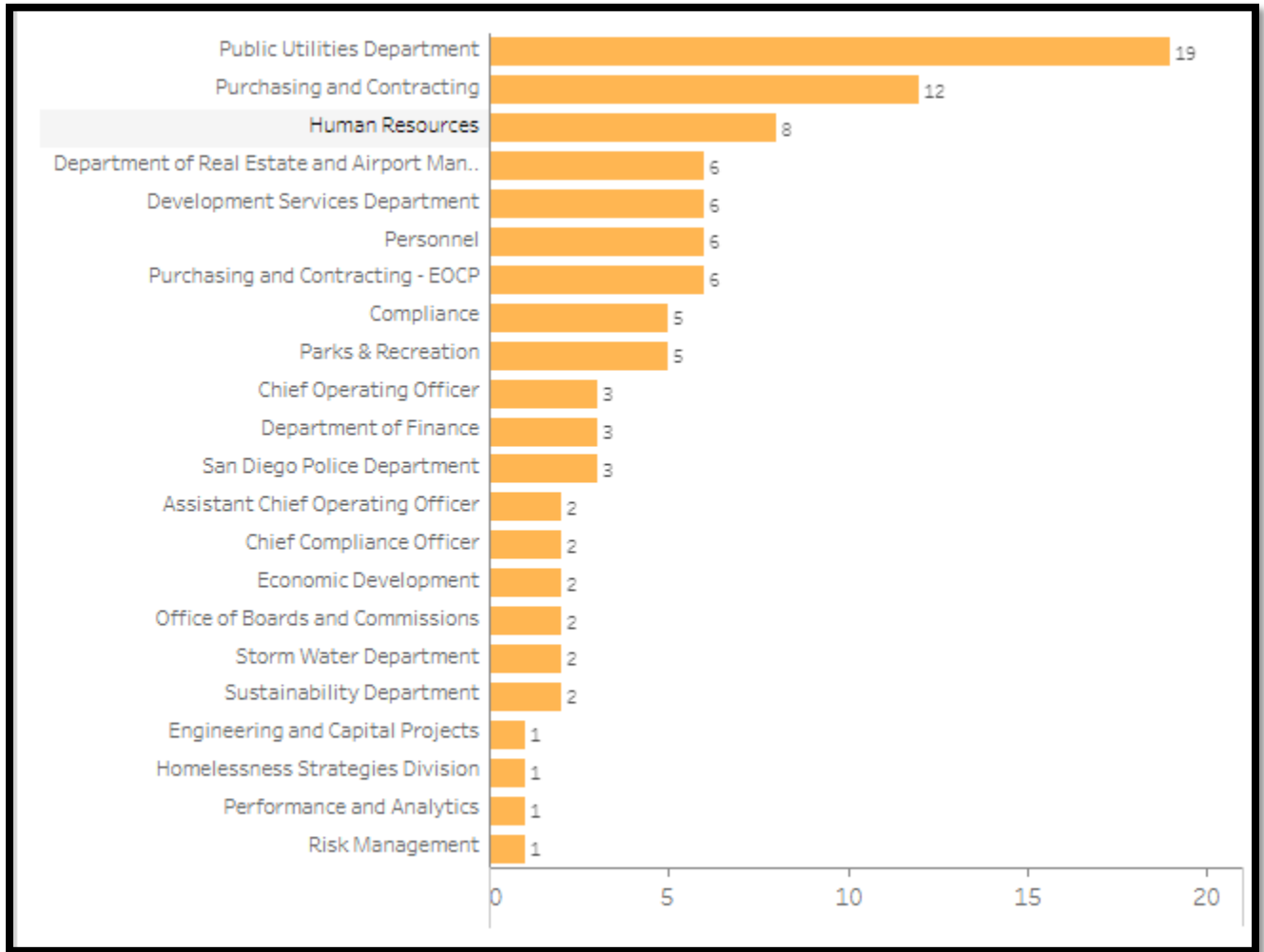


Exhibit 5 summarizes the distribution of the 63 recommendations in Attachment D that are **In Process – With Original Target Dates Not Due** by Department/Agency as of December 31, 2022.

Exhibit 5:

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

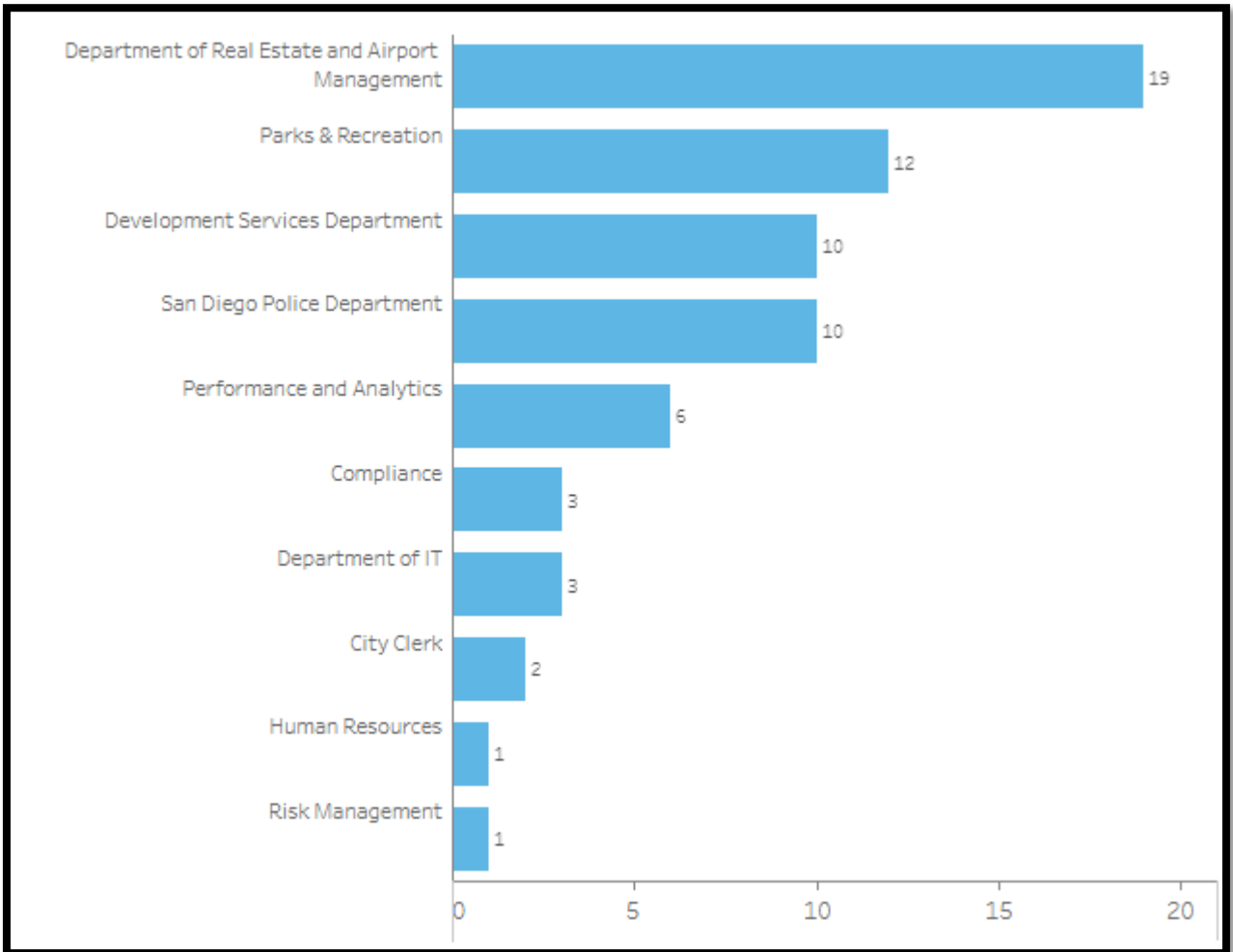


Exhibit 6 shows the current 37 recommendations implemented, the recommendations deemed as implemented in prior Recommendation Follow-Up Reports, and the length of time recommendations have remained open from their original audit report date.

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, 2022 Period

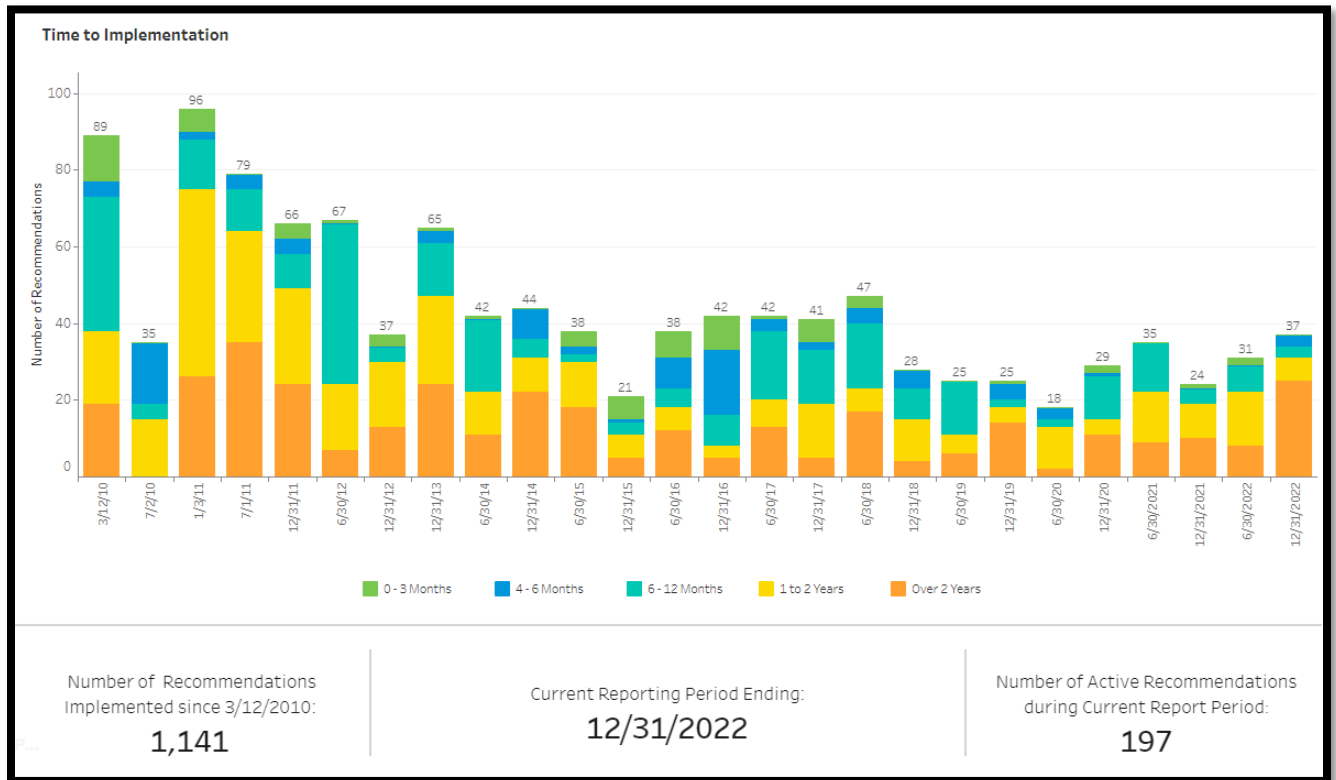


Exhibit 7 displays a summary of the recommendation activity for this reporting period.

Exhibit 7:

Audit and Investigative Recommendation Activity for the Period Ending December 31, 2022

Activity for the Period Ending December 31, 2022	Number of Recommendations
Open Recommendations Carried Forward from Period Ending June 30, 2022	
Recommendations In Process as of December 31, 2021	172
Recommendations issued July 1, 2022 through December 31, 2022	25
Total Outstanding Recommendations as of December 31, 2022	197
Recommendations Resolved for Period Ending December 31, 2022	
Recommendations Implemented	37
Recommendation Will Not Implement	3
Recommendations Resolved for Period Ending December 31, 2022	40
Carry Forward Open Recommendations	157

December 2022

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

As further discussed below, the Homelessness Strategies and Solutions Department (HSSD) indicated that the data referenced in this recommendation is not being collected as the current process of encampment abatement does not include coordination with outreach workers, who would be responsible for collecting the data. As a result, HSSD does not plan to implement the recommendation. As explained below, other efforts are underway to improve the encampment resolution process, and these issues could be further reviewed in a future audit. Accordingly, OCA recommends that this recommendation be closed as Will Not Implement.

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

(DN) (LB)

#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.

Will Not Implement

The Homelessness Strategies and Solutions Department (HSSD) has indicated that the data collection recommended in this recommendation is not being collected. Data are captured by the San Diego Police Department's Neighborhood Policing Division (NPD) and by street-based outreach workers (as part of the City's Street Outreach Program). NPD captures data on when shelter is inaccessible to persons experiencing homelessness. However, NPD does not differentiate the data between whether a contact was made during the course of an ESD encampment abatement or during other times. At the time of the audit, NPD provided reasoning for outreach workers, not officers, to collect the data. However, the City's outreach workers are not working directly with NPD officers and ESD crews at encampment abatements (as originally anticipated at the time of the audit), therefore, the data collection recommended in this recommendation is not being collected.

The intent of this recommendation was for the City to be able to track the

impact of encampment abatements on individuals experiencing homelessness, specifically by tracking how many individuals were displaced, and how many were offered and provided services. Thus, OCA has determined that this recommendation should be closed as Will Not Implement. OCA may revisit this issue in a future audit related to homelessness.

HSSD did however provide additional information related to Recommendation #10 from the audit, which recommended the City implement an outreach and encampment protocol to provide person-centered outreach by non-law enforcement outreach workers. The recommendation also stated that whenever possible, non-law enforcement outreach workers should be given adequate time to provide the persistent outreach necessary to build relationships, assess individual needs, and connect the encampment residents to shelter and services prior to their forced dispersal.

Specifically, the City has been awarded a State grant for encampment resolution. The effort will fund data-informed, innovative service delivery models, and cross systems collaborations that support individuals experiencing homelessness in encampments toward a meaningful path to safe and stable housing through non-punitive, low-barrier, person-centered, Housing First approaches.

The City's initial site assessment indicated a consistent unsheltered community of persons experiencing homelessness concentrated in a string of encampments in downtown. Through this program, the City strives to connect each individual residing in this encampment with a path to long-term housing. The grant supports intensive outreach efforts to foster relationships with individuals experiencing homelessness in this specific area. Outreach workers will use a person-centered, compassionate approach and offer of services tailored to the specific needs of individuals including access to case management, health education, public benefits, mental health and substance abuse treatment, primary care referrals, and access to hygiene kits, transportation and basic essentials. Utilizing partnerships and cross systems collaboration, outreach workers and case managers will work closely with the individuals residing in this encampment to provide housing navigation services, temporary lodging, and flexible housing subsidies with the ultimate goal of placement into long-term housing for each individual served through this program.

The program's objectives directly encompasses the goals set forth in the City's adopted Community Action Plan on Homelessness and the Strategic Plan to

reduce the number of unsheltered individuals in the community, provide access to long-term housing with supportive services, and quickly place unsheltered individuals into stable housing options. HSSD further stated that the implementation of the State encampment resolution grant funding will pilot an interdepartmental and regional framework to reduce unsheltered homelessness. Lessons learned will be scaled to identify and resolve other encampments.

OCA commends HSSD on receiving this grant and on its plans to scale lessons learned and utilize this program as a pilot for resolving other encampments.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 12, 2020	December 2020	December 2020 December 2021 Unknown

(GT)

This recommendation remains in process. During the September 21, 2022 Audit Committee meeting, Audit Committee Member Halpern suggested that, prior to the Audit Committee making a decision to drop the recommendation, additional information from the Administration is necessary for the Audit Committee to make an informed decision regarding this recommendation. Specifically, Mr. Halpern requested that the Administration return to the Committee, preferably with the new Chief Operating Officer, to present and explain its comprehensive approach to risk management. The Chief Compliance Officer agreed to the request. OCA will consider alternative approaches to addressing this recommendation, provided those approaches adequately address the scope and types of risk identified in this report. OCA recommends keeping this recommendation open as In Process, pending the Administration's presentation of the requested information to the Audit Committee.

- #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 According to City Management, this recommendation was agreed to by the prior administration, in support of the Operational Framework program that was in place at that time. The Operational Framework program ended with the prior administration. Management indicated that the Operational Framework program will not be replaced by another ERM-based risk mitigation framework. City Management deserves credit for its efforts to mitigate risks through regular risk reviews such as quarterly budget monitoring that reviews high priority City initiatives, reporting of key performance indicators, and identifying areas of potential risk as part of the City's Annual Comprehensive Financial Report process. However, OCA maintains that developing and implementing an ERM-based framework to address the City's operational and strategic risks would be a more effective and comprehensive approach to risk management.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	June 11, 2020	December 2020	December 2020 December 2021 June 2022 Unknown

(CN) (MJ)

This recommendation has been partially implemented. To provide this update, we have solicited information from various stakeholders including the Independent Budget Analyst, the City Attorney, and City Management, and we appreciate their collective work on this matter. As described below, OCA is seeking direction from the Audit Committee on next steps regarding this recommendation.

When the audit was issued in July 2021, the Office of the Independent Budget Analyst (IBA) agreed to this recommendation, but noted that implementation would require the assistance of the City Attorney's Office. Although the Office of the City Auditor noted a potential model for an enforcement mechanism already in Municipal Code Section 22.0709 before the report was published, the City Attorney stated in their formal response "In sum, Recommendation 7 is neither feasible to implement nor productive." The City Attorney also advised that City departments already have an enforcement tool available to them: they may discipline and terminate employees who engage in any concealment of material facts or unexcused negligence. In October 2021, we presented the audit to the City Council, where the discussion indicated mixed views amongst the Council as to whether adding an enforcement mechanism to the Municipal Code was the preferred option. However, the audit was presented as an informational item and no formal vote was taken.

Since that time, the City Attorney's Office pursued alternative methods to reduce the risk that City staff may not accurately represent and inform City Council of all material facts or significant developments relating to real estate acquisitions. Specifically, the City Attorney's Office requested City staff to provide an attestation as to the accuracy and completeness of the information with each Agenda report to City Council. However, the City Administration did not agree to this. As another alternative, the City Attorney's Office subsequently began including the following language to resolutions and ordinances that come before City Council that the information included is based on information provided by City staff, if and when that is the case:

"WHEREAS, the Office of the City Attorney has drafted this [resolution / ordinance] based on the information provided by City staff, with the understanding that this information is complete, true, and accurate"

As part of our process for following up on recommendations, we will consider a recommendation implemented if the action taken addresses the underlying risk, even if the

auditee takes an approach to address the risk that is different from our original recommendation.

This new language in resolutions and ordinances is an improvement, but likely does not address the risk as fully as attestations or penalties, as discussed below. Therefore, we do not consider the recommendation implemented. As the Audit Committee is responsible for the City's internal controls, we are seeking input from the Audit Committee on the next steps to take on the recommendation.

- #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 Option 1: Close the recommendation as No Further Action

City Management indicates that they declined to include attestation in staff reports as requested, stating that attestations are unnecessary and redundant. City Management's view is that staff reports already include the names of the responsible staff, and that by adding their name to the report staff is essentially attesting to the completeness and accuracy of the report. However, Management further indicated that they had no issues with adding the new language in ordinances and resolutions. As mentioned, we believe this is an improvement, but attestations would likely be a stronger control by requiring staff themselves to affirm that the information provided is complete and accurate.

At the same time, we note that as far as building acquisitions are concerned, other recommendations that management has agreed to and is working on implementing would be strong controls to ensure the completeness and accuracy of information that Council relies on to evaluate acquisition proposals.

Specifically, Recommendation 1 from the audit, requiring management to provide Council the results of a best practices checklist and the supporting documentation for each major building acquisition, and Recommendation 8, requiring the IBA review the checklist to confirm its completion, will act in conjunction with the new ordinance and resolution language to increase the likelihood that Council receives accurate and complete information on real estate acquisitions. City Management and the Office of the Independent

Budget Analyst indicate that they agree with these recommendations and are proceeding with implementation. Further, the IBA has already implemented Recommendation 9, and is retaining a real estate consultant to assist with this review. However, without similar controls, an increased risk of non-compliance with requirements to provide complete and accurate information may exist for other items of business that come before Council for approval.

If the Audit Committee selects this option, we will use this Recommendation Follow-Up Report to document that we believe the actions taken mitigated some risk, and the anticipated future implementation of Recommendations 1 and 8 would further mitigate risk as far as building acquisitions are concerned. We would close the recommendation stating it was partially implemented with no further action on the recommendation anticipated. We would not keep the recommendation open, and we would not continue to follow up.

Option 2: Request the IBA to continue to pursue alternative methods to address the remaining risk; recommendation to remain In Process

This option would request the IBA to work with City Management and the Office of the City Attorney to continue to pursue additional options to ensure that City staff accurately represent and inform City Council of all material facts or significant developments relating to items of business that come before Council. For example, the City Attorney has provided preliminary feedback that the City Council may not be able to require City Management to include attestations in staff reports due to the separation of powers between Council and the Mayor, but indicates that additional legal analysis would need to be conducted to establish a formal opinion.

In addition, additional legal analysis could include evaluating Management's view that staff essentially already attest to the completeness and accuracy of information by adding their name to the staff report, as described above. The City Attorney indicated there may be other areas to explore as well. These issues could be further evaluated under this option.

This option could also include further evaluation of the originally-recommended addition of enforcement provisions in the Municipal Code, similar to the enforcement provisions that exist in Municipal Code Section 22.0709. That section establishes that it is a misdemeanor to coerce, fraudulently influence, manipulate, or mislead the City Auditor or other auditors of the City in an audit.

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

23-004

PERFORMANCE AUDIT OF THE CITY'S GET IT DONE APPLICATION AND SERVICE REQUESTS MANAGEMENT

(NO) (MS) (SM)

When the audit report was issued, the administration disagreed with the recommendation. On October 12, 2022, the audit report was presented to the Audit Committee. At that meeting a motion was made by Chair Whitburn to accept the report and forward it to City Council. The motion also included a request that the Performance and Analytics Department prepare and present to the City Council, during the first half of CY2023, a customer service strategy and roadmap to expand digital services, including the resources necessary, with the intent to create a 3-1-1 call center system. Additionally, on January 6, 2023, the Rules Committee discussed its CY2023 Rules Committee Priorities, and members of the committee indicated their support to have OCA's recommendations implemented, including establishing a centralized 3-1-1 contact option.

We recommend that the recommendation remain open until the request is completed.

#6 To build on past efforts at increasing the City of San Diego's commitment to customer service, the City Administration should establish a centralized 3-1-1 contact option for residents. These efforts should include: a. Forming a standing City working group among the most affected departments and working groups (e.g., the Performance and Analytics Department, Station 38, Police Dispatch, City Clerk, Public Utilities Department, Department of IT, Environmental Services Department, and others, as necessary); b. Assessing the feasibility, strategy, and potential timeline for migrating existing customer service functions into the 3-1-1 customer service center; and c. Developing a timeline for developing a marketing strategy, including branding, media outreach, and social media utilization, for City services included in the 3-1-1 customer service center.

Will Not Implement

The current status is still unclear as the department did not provide a status update.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	October 6, 2022	TBD	TBD

23-005

PERFORMANCE AUDIT OF THE CITY'S TOWING PROGRAM

(NO) (MJ) (NK)

This audit report was discussed at the November 18, 2022 Audit Committee meeting, where an unanimously approved motion was made by Chair Whitburn to direct Councilmember Whitburn's Office to work with the Chief Operating Officer, SDPD, Office of Race and Equity and other relevant departments and stakeholders to bring policy changes and recommendations to address the impacts of the City's towing program to the full City Council.

No action is needed at this time. This recommendation will be transferred to the Chief Operating Officer as his staff works with Councilmember Whitburn's office as noted above.

#3

As the primary department administering the City's towing program, the San Diego Police Department (SDPD) should solicit, compile, and report information to City Council on potential policy options for the towing program. SDPD should solicit, compile, and report information from stakeholder departments, which may include, for example, information on:

- a. Alternative fee models, fee forgiveness options, and/or income-based payment plan options (City Treasurer's Office);
- b. Policy options to mitigate potential impacts on residents or segments of resident populations (Homelessness Strategies and Solutions; Office of Race and Equity);
- c. Legal considerations associated with policy options (Office of the City Attorney);
- d. Potential changes to towing and impound provider contracts (Purchasing and Contracting); and
- e. Enforcement considerations associated with policy options including options for increasing enforcement based on complaint trends, safety considerations, or other factors, as well as enforcement alternatives to towing (SDPD).

SDPD should incorporate the input from stakeholder departments in future towing program updates to City Council, consistent with the reporting frequency set forth in Recommendation 1.

Will Not Implement

At the time of the report issuance, the San Diego Police Department indicated that it recognizes the City's concerns about balancing its interest of enforcement with mitigating disproportionate impacts of towing on low income individuals, and will work with City leadership in an effort to identify problems and assist in the City's policy decisions for the Two Administration Program. Under the guidance of the City Council, the Policy Department will explore any adjustments to the program, consistent with state law, and maximize the

effectiveness of the Tow Managed Program.

Since its initial response, SDPD has not provide any additional updates.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 14, 2022	Disagree	Disagree

December 2022

ATTACHMENT B

Recommendations Deemed As Implemented

This attachment includes all outstanding recommendations as of December 31, 2022 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**

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

(TS)

#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.

Implemented The recommendation is implemented. The Purchasing & Contracting Department (P&C) provided documentation showing that documents necessary for proper contract administration is available to all staff who have access to Ariba, which includes the contract administrators.

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

(LB)

#2 The Development Services Department should 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.

Implemented This recommendation has been implemented. Audit staff verified that DSD's process for assessing inclusionary fees includes automated controls and that DSD has a way to ensure the collection of inclusionary fees prior to the issuance of the first building permit.

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.

Implemented

This recommendation has been implemented. Previously, an analysis by the Office of the City Attorney confirmed that the current contract with the consultant includes BCP services. Email communication with the consultant, MuniServices, verified the consultant is actively engaged with specific companies interested in participating in the City of San Diego's BCP.

#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.

Implemented

This recommendation has been implemented. EDD provided the internal written procedure that specifies EDD staff coordinate with DSD to pull an Accela report that identifies large constructions projects potentially eligible for BCP. EDD also provided evidence of the tag in Accela that indicates if a large project may qualify for the BCP program. The Public Works Department portion of this recommendation has been reviewed and implemented.

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.

Implemented This recommendation is implemented. Administrative Regulation 30.20 "Fleet Equipment Replacement, Acquisition, and Disposal" was implemented, which defines roles and responsibilities for City departments involved in the vehicle acquisition process.

19-013 PERFORMANCE AUDIT OF COMMUNITY PLANNING GROUPS

(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.

Implemented This recommendation is implemented. After extensive engagement between the Planning Department, City Attorney's Office, the Community Planners Committee, and Council District 1, the City Council passed a revised Council

Policy 600-24, as well as 600-9 and amendments to the municipal code. The new Council Policy substantially addresses the recommendation.

#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.

Implemented This recommendation is implemented. After extensive engagement between the Planning Department, City Attorney's Office, the Community Planners Committee, and Council District 1, the City Council passed a revised Council Policy 600-24, as well as 600-9 and amendments to the municipal code. The new Council Policy substantially addresses the recommendation.

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.

Implemented The evidence is sufficient and appropriate to consider the recommendation implemented. The City has orchestrated and conducted follow-up pay equity analyses, and the scope of work for an upcoming effort provides the audit as a reference and for context, and includes e.g. utilization of "a mix of quantitative and qualitative methods to review...earnings gaps to identify root causes of pay inequity", as well as presentation to City leadership and/or City Council. The City also sent out an email on December 5, 2022 to all employees providing context, committing to the effort, and informing employees of opportunities to provide feedback and input.

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

(MJ)

#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.

Implemented This recommendation has been implemented. The Public Utilities Department's Customer Support Division (CSD) has increased Customer Service Representatives' (CSRs) authority to process and approve additional customer requests without the intervention of a Senior CSR or a Supervisor. These requests include customer refunds, fee waivers, move-ins and move-outs, installation plans, credit transfers, and service shutoff extensions. With the training and authority that CSRs have received to process these requests, they

are empowered to efficiently help and resolve most customer requests in one call.

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:

- 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.

Implemented This recommendation has been implemented. The People's Ordinance was successfully amended by a majority of City voters on November 8, 2022. As a result, the City may now charge a fee for City-provided residential trash collection. Short term residential occupancy units will also no longer receive free trash collection services.

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:

- a. 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";

- b. 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;
- c. 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
- d. 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).

Implemented This recommendation has been implemented. City management issued a revised Administrative Regulation that addressed all essential elements of our recommendation. Also, on Tuesday, May 25, 2021 Public Records Act Compliance Training was required of all City employees and will be required annually. The training included a video with details regarding the PRA’s requirements for searching personal devices and accounts upon receipt of a PRA request, and noted that the name and title of the person responsible for denials is required.

#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.”

Implemented This recommendation has been implemented. The text of Administrative Regulation 95.21 was revised to remove section 6.2.7, which read, “The PRA Liaison must sign a confidentiality agreement prior to assuming these duties.”

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

(DN) (LB)

#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.

Implemented This recommendation is Implemented. The City collects outreach data at point of engagement with individuals experiencing unsheltered homelessness. These data are captured by the Homeless Outreach Team of the Neighborhood Policing Division in the San Diego Police Department and outreach data are also captured by street-based social workers. The focus on data reporting is client engagement in services. At point of engagement with individuals, the services offered may not meet the needs of that individual or other times the services needed are unavailable. Refusal of services can be an indication of misalignment of services offered and an individual's need, at point of engagement.

According to the Homelessness Strategies and Solutions Department (HSSD), since the July 2022 update, HSSD has assessed data from outreach efforts to further identify the types of shelter to meet the needs of unsheltered individuals. As a follow-up to that ongoing assessment, the City has opened the Seniors Landing non-congregate bridge housing shelter for those 55 years and older. Additionally, the City is opening a 30+ bed shelter for women. Also, the City is in the process of opening a 42-room (up to 168 bed) non-congregate shelter for families. Additionally, according to HSSD, the City's Community Coordinated Access and Resource Engagement events offer the services necessary for individuals to achieve housing stability. Data from these events are available on the Department's website:

<https://www.sandiego.gov/homelessness-strategies-and-solutions/data-reports>

The desired outcome of this recommendation was for the City to "utilize this data analysis to make improvements that address these concerns and increase rates of acceptance of services and shelter." To this end, HSSD stated that, (1) launching shelters to target those experiencing the most challenges accessing shelters, and (2) organizing twice-monthly mobile resource events across neighborhoods with high concentrations of homelessness, are directly responsive to making use of the best available data to improve the crisis response system. OCA agrees that the spirit of this recommendation has been addressed.

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.

Implemented This recommendation is implemented. The City's [FY24-FY28 Outlook](#) includes an assumed general wage increase of 3.05 percent for all REO groups following current MOUs. (Table 2.19)

It also includes a section ("Other Assumptions and Considerations") which contemplates and discusses how any future negotiated general wage increases that deviate from the 3.05 percent assumption will impact future year personnel costs included in the outlook period. That section specifically discusses the link to the City's compensation philosophy - for example, it states "The City's goal is to move toward the market median for all classifications that are currently under the market median. The goal of the City is to adjust base wages via negotiated general wage increases to keep pace with increases in cost of living, as measured by the Consumer Price Index, San Diego Area, for All Urban Customers (CPI-U) that is published by the Bureau of Labor Statistics. Any future negotiated salary increases that deviate from the 3.05 percent assumption included in the Outlook will impact future year personnel costs."

That section also states that the City is expected to receive an employee compensation study in January 2023, and that based on the information included in this study, "the City will be able to assess how recent general wage increases and special salary adjustments for multiple classifications over the last several years have impacted the competitiveness of employee salaries relative to comparably situated public agencies. From there, the City will be able to further develop a timeframe to reach the compensation market median contemplated in the Compensation Philosophy while also considering other budgetary priorities and economic conditions."

- #5 The Human Resources Department should build on its work related to flex work arrangements, specifically by:
- a. Identifying how the City can minimize its risk and liability while offering flex work options;
 - b. Articulating updated guidance for employees and supervisors regarding flex work arrangements;
 - c. Encouraging expansion of flex work opportunities where appropriate; and
 - d. Developing a monitoring and reporting capability for flex work's effects.

Implemented This recommendation is implemented. The department provided sufficient and appropriate evidence. The use of flexwork has expanded considerably, and HR provided updated guidance in the form of AR 95.95 that evidences its

consideration and use as part of the City's Strategic Human Capital Management efforts.

#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.

Implemented This recommendation is implemented. The City developed an interactive dashboard to enhance monitoring, available on Business Objects turnover dashboard through: <https://sboprod.sandiego.gov:8443/BOE/BILaunchpad>

The dashboard does have historically available data, is widely accessible within the City, and has breakout capabilities by department, personnel subarea, etc.

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.

Implemented The recommendation is implemented. The Public Utilities Department (PUD) established policies and procedures to track all billable costs for the Industrial Wastewater Control Program (IWCP). PUD developed a Department Instruction document and accompanying spreadsheet that explain how staff should track IWCP program costs and revenues. These tools can help program staff determine the fee levels necessary to achieve cost recovery for the program. Management instructed the staff responsible for tracking and updating program costs to follow these policies and procedures when working on IWCP cost recovery analysis. Therefore, audit staff considers them to be finalized and put into practice.

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

(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 FY2022, SWD should analyze data from FY2019–FY2021 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.

Implemented This recommendation is implemented. The Stormwater Department agreed to the original recommendation and undertook a pilot study that expanded upon the scope of the original recommendation. Based on discussions with the department, combined with the fact that the department has allocated resources to complete the study, OCA believes that the Stormwater Department has met the intent of the original recommendation. In the event that the study is suspended or abandoned, OCA will return this recommendation to in-process status and continue to monitor and report on implementation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 22, 2020	December 2021	December 2021 Unknown

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

(JP)

#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.

Implemented This recommendation is implemented. SDPD has deployed a dashboard and mapping analyses system that allows officers to view, filter, and map key crime and performance metrics.

#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.

Implemented This recommendation is implemented. SDPD has developed and implemented a standardized survey tool using the Microsoft Forms application. According to SDPD, surveys are available to users at any time. SDPD provided evidence that data dashboards and mapping include information requested in survey results. According to SDPD, Crime Analysis will continue to develop both tactical and command level dashboards for operational decision making and targeted enforcement using the continued feedback model recently developed.

#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.

Implemented This recommendation is implemented. SDPD shares complaints with the Commission on Police Practices (CPP) via a shared Google drive. The CPP noted that this system was originally implemented as an interim solution and is not efficient. According to SDPD, the Department is exploring acquiring a different database system to replace its existing system, which would potentially allow the department to share complaints automatically as they are received. This would further enhance the CPP's ability to provide oversight of SDPD's complaint investigations.

The portion of this recommendation requiring sharing informal complaints was not able to be implemented, because the City Charter amendment creating the CPP excluded such complaints. City Charter Section 41.2 states: "The Commission must receive, register, review, and evaluate all complaints against officers of the Police Department, except the Commission must not review or evaluate a complaint where the complainant has requested the complaint be handled without investigation or where no specific allegation or police officer can be identified."

21-005

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

(CN)

#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.

Implemented The recommendation is implemented. The Business Diversity Annual report contained all the recommended data.

21-006

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

(NO) (GT)

#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.

Implemented

This recommendation is implemented. According to HR, the Department has significantly expanded its training offerings with both in-person and virtual training opportunities available. All employees have access to training opportunities, not just supervisors.

1. HR does not have a backlog on training opportunities and HR will offer more classes based on need. Registration priority is not an issue due to class availability.

2. Supervisors are not required to complete the Dimensions in Discipline training. HR recommends the training upon promotion to a supervisor role and every five years. As shown in the attached sample report, HR has the ability to identify supervisors who have completed training and provide to departments upon request to encourage greater participation by department staff.

HR provided a Supervisor Completion Report to show the department's ability to identify supervisors who have completed HR-provided trainings and provide such information to operational departments. Also, OCA acknowledges that there is currently no requirement to complete the Dimensions of Discipline training course but commends HR for encouraging supervisors to enroll in the course and for developing a tracking mechanism to monitor who completes the course.

#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.

Implemented This recommendation is implemented. The Human Resources Department has revised the training materials used in the Dimensions in Discipline Training program. Although each discipline situation is unique, HR provides recommendations and examples in both the handbook and instructor guide for the Dimensions of Discipline that address this recommendation such as:

- 1.) Discipline pathways for both performance and misconduct related discipline and class generated examples of both types of discipline
- 2.) Verbal Counseling and Warning example activities
- 3.) Written Counseling and Warning example activities
- 4.) Property Rights Discipline example activities

The inclusion of flowcharts, tables, and student-centered activities that identify potential corrective options appropriate for various types of performance and misconduct offenses in the Dimensions of Discipline training and manual satisfies the spirit of this recommendation.

**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.

Implemented This recommendation has been implemented. PUD was able to provide OCA with the finalized process narrative and the spreadsheet with the results of this process narrative on how to identify all possible users within the Industrial Wastewater Control Program’s jurisdiction. PUD reviewed 100 businesses and identified 29 previously unidentified Enhanced Source Control businesses that will go through the permit process.

#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.

Implemented This recommendation has been implemented. PUD was able to provide OCA with the procedures on how to track the results of how many potential industrial users were identified, how many were assessed, and how many were determined to need a permit. PUD also provided the spreadsheet with the results of those procedures. PUD will be presenting these results at the February IROC meeting.

#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.

Implemented This recommendation has been implemented. PUD was able to provide OCA with the procedures for monitoring inspection and permitting performance relative to the targets set in response to recommendation 5 and also provide the spreadsheet with the results of those procedures. PUD will be presenting these results at the February IROC meeting.

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.

Implemented This recommendation is implemented. On November 11, 2022, amendments to the San Diego Municipal Code to declare unsecure structures a public nuisance and authorize Fire-Rescue and police to abate unsecure structures became effective.

21-013 PERFORMANCE AUDIT OF IT SERVICE DELIVERY EFFECTIVENESS

(TS)

#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.

Implemented This recommendation is implemented. Department of Information Technology (DoIT) implemented all elements of the recommendation.

#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.

Implemented The recommendation is implemented. DoIT created a dashboard to report on First Contact Resolution, Average Resolution Time, Ticket Backlog and Cost per Ticket. The dashboard is posted on Citynet and available to all City staff.

22-004 PERFORMANCE AUDIT OF THE CITY'S GENERAL FUND USER FEES

(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.

Implemented The Department of Finance (DoF) presented the revised User Fee Council Policy to the City Council on December 13, 2022 which was approved unanimously. Resolution R-314525 was signed on December 20, 2022 and the revised Council Policy was posted online on the City Clerk’s website.

22-007 PERFORMANCE AUDIT OF THE CITY’S LEASE MANAGEMENT AND RENEWAL PROCESS

(NO) (SM) (NK)

#5 To ensure the Department of Real Estate and Airport Management (DREAM) has the necessary staffing capacity to meet service demand and performance targets, DREAM should perform a staffing analysis to re-evaluate its staffing levels needed for addressing the high number of holdovers and for performing its lease management practices. This assessment could build on or integrate with Recommendation 1 from OCA’s 2021 Mission Bay Audit pertaining to staffing resources. If additional resources are needed to address the findings and recommendations from these audits, DREAM should request additional resources accordingly.

Implemented This recommendation has been implemented. DREAM was able to provide OCA with evidence of some form of staffing analysis to determine the proper number of Property Agents to meet service demand and performance targets. Auditors have also verified that the [submitted budget requests](#) were made in the [FY23 budget](#).

#7 The Department of Real Estate and Airport Management should consider retaining a third-party agent or other efforts to improve the process for collecting and reviewing insurance certificates.

Implemented According to DREAM, they have determined that staff had collected the insurance certificates identified as missing in the audit, they were just not scanned and entered into the system. As such, DREAM will not be pursuing a third-party to do this; therefore, this item is complete. DREAM states that improvements to the organizational structure, including a consolidated Financial and Records Management team have been put in place to ensure insurance certificates are scanned and entered into the system in a timely manner. Additionally, as DREAM procures a new lease administration software system, DREAM will ensure they continue to monitor collecting and uploading of insurance certificates in a timely manner.

#11

The Department of Real Estate and Airport Management (DREAM) should work with the City Treasurer's Office to create additional internal control(s) to verify that charges for flat-rate lease agreements are charged accurately and on time. Potential outcomes could include:

- a. Adding flat-rate lease review to the City Treasurer's Office's audit responsibilities; and
- b. DREAM providing the City Treasurer's Office with draft agreements to ensure new agreements do not limit the City's ability to audit in compliance with Council Policy 700-10.

Implemented DREAM met with the Office of the City Treasurer to discuss adding flat rent lease agreements to its annual revenue compliance audits. Beginning in Fiscal Year 2024, the Office of the City Treasurer will conduct revenue compliance audits for a sample of flat rent lease agreements. In addition, according to DREAM, their lease administration system automatically issues invoices for the rent specified in the lease and does so in accordance with the timing specified in the lease.

23-001 PERFORMANCE AUDIT OF SDPD'S USE AND MANAGEMENT OF BODY CAMERAS

(CN) (DK)

#6 The San Diego Police Department should amend its body camera video retention schedule to keep videos categorized as BWC Training/Accidental for at least 60 days to align with state law recommendations.

Implemented This recommendation has been implemented. The body camera video retention schedule lists videos categorized as BWC Training/Accidental to be kept for 60 days, aligned with state law recommendations. Videos are saved in compliance with this schedule.

23-002 PERFORMANCE AUDIT OF MISSION BAY AND SAN DIEGO REGIONAL PARKS IMPROVEMENT FUNDS, FISCAL YEAR 2021

(RG)

#2 To ensure proper considerations are given to replenish Improvement Funds, we recommend: The Department of Finance (DoF) present an option to compensate the Improvement Funds for lost revenue to the Mayor for consideration as part of the mid-year budget update.

Implemented This recommendation is implemented. As part of the Fiscal Year 2023 Mid-Year Budget Monitoring process, DoF staff evaluated the option of replenishing the Park Improvement Funds, including the possibility of using the federal and State funds received by the City as discussed in the report. This option was presented to the Mayor as part of a briefing on the Mid-Year report that occurred on January 31, 2023.

While ARPA can be used to replace lost revenue during the COVID-19 pandemic, it must be reported with an eligible expenditure for the provision of Government Services and cannot be supported simply by a loss of revenue. ARPA does have a dedicated reporting category for capital expenditures, separate from the revenue replacement provision, that allows for capital expenditures to support COVID-19 public health or economic response. While there has undoubtedly been an economic impact to the Park Improvement Funds, and there may be long-term financial impacts due to the decreased transfers, the existing fund balance within these special funds calls into question the ability to identify eligible expenditures within the term of the grant to meet reporting requirements. For these reasons, it was ultimately determined, in consultation with the Mayor, that the use of these funds to support additional allocations as part of the mid-year budget amendment was not recommended.

#8 To ensure project expenditure accounting is accurate and supported in the accounting system of record (SAP), we recommend: The Process Narrative for Purchase Order Invoices and Credit Memos (PN-0026) should be updated to ensure that invoices received for multiple projects are supported by reconciliations identifying the allocated amounts to each project. Reconciliations should be uploaded along with the invoices to SAP.

Implemented This recommendation is implemented. The department updated the Process Narrative for Purchase Order Invoices and Credit Memos (PN-0026) to include reconciliations.

December 2022

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, 2022 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

Chief Compliance Officer

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

(JP) (DK)

#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 The department indicated no new updates since the last reporting period. On May 10, 2022, the City Attorney’s Office issued a statement indicating that they have filed suit against the vendor for raising the price of services it provided to the City when the San Diego Convention Center was converted into a homeless shelter during the height of the COVID-19 pandemic. City Attorney investigators noted prices were increased more than 100 percent. This suit is ongoing and at this time there is no known date of resolution.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 21, 2021	December 2021	December 2021 Unknown

22-008 PERFORMANCE AUDIT OF WORKPLACE SAFETY AND WORKERS’ COMPENSATION

(LB) (JP) (RC)

#2 To help ensure the Occupational Safety and Health program (OSH) is fulfilling its goals, the Compliance Department should establish Key Performance Indicators (KPI) for OSH that include measurable progress towards safety goals. The Compliance Department should consider KPIs that include, but are not limited to: trainings conducted by OSH, response time to reports of safety concerns or hazards received by OSH, and departments reviewed by OSH for compliance with their Injury and Illness Prevention Program.

As part of this endeavor, OSH should consider developing a Citywide workplace safety incentives program for investing in safety measures and creating opportunities to learn from other departments, similar to the University of California's Be Safe About Safety initiative, and consider external funding sources such as occupational safety and health grants from outside agencies.

In Process The department reported, that the ability to review what is possible for a workplace incentives program by January 31, 2023, was dependent on filling of the Safety and Training Manager position, in the fall of 2022. That position is not anticipated to be filled until February 2023. Because of competing priorities with other recommendations in this audit and the previous audit on driving safety trainings, we need an additional six months to assess the feasibility of a recognition program especially if there is an impact on the city budget and city departments.

Priority 2	Issue Date: May 9, 2022	Original Target Date: August 2022	Current Target Date: August 2022 June 2023
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#3 To help address employee concerns and improve Citywide workplace safety culture, the Compliance Department's Occupational Safety and Health program (OSH) should work with the Performance and Analytics Department to include questions regarding workplace safety programs in the Employee Satisfaction Survey (ESS). In addition to department directors, OSH should receive a copy of ESS results and use the results of the survey to analyze potential Citywide trends or employee concerns and coordinate with departments—allowing for departments with designated safety personnel to conduct their own analysis—to address employee concerns and make process adjustments to improve department safety programs, such as reporting safety concerns, conducting periodic inspections, providing regular training, and promoting a safe workplace.

In Process Compliance has had conversations with Performance and Analytics Department regarding the inclusion of safety questions in the Employee Satisfaction Survey. The process to create the questions, validate them, insert them into the survey, will take longer than initially planned. We will continue to work with them on moving forward with this recommendation.

Priority 2	Issue Date: May 9, 2022	Original Target Date: October 2022	Current Target Date: October 2022 December 2023
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#5 To ensure the City takes a data-driven approach to proactively identifying safety issues and preventing injuries from happening, Occupational Safety and Health program (OSH) should work with City departments to set department safety goals and establish department safety performance indicators that include:

- Leading safety indicators, such as the percentage of employees attending

- safety refresher trainings, average time to address safety issues, and percentage of monthly/weekly safety inspections completed; and
- Lagging safety indicators, such as Incident Rate, Days Away, Restricted, or Transferred (DART) Rate, and injury frequency and severity.

The selection of department safety indicators should involve employees at all levels within the department/division. Safety performance results should be shared with all levels of the department/division.

OSH should periodically review departments' performance in achieving their safety goals, report this information in the annual Citywide safety report identified in Recommendation 1, and work with departments to update their IPPs on a regular basis based on departments' safety performance.

In Process



No update from the department. OCA will continue to follow up with the department for the next reporting period.

Priority 1	Issue Date: May 9, 2022	Original Target Date: TBD based on FY2024 budgeted resource allocations	Current Target Date: TBD based on FY2024 budgeted resource allocations
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#7

To ensure management and the Occupational Safety and Health program (OSH) have timely access to injury and illness information to evaluate and drive positive changes to the City's safety programs, OSH should implement a safety data collection process outlining the roles and responsibilities of OSH and operational departments. OSH should:

- Implement a data solution, such as a safety software system, that will enable the capture of recordable injuries and Supervisor's Injury/Illness Investigation Reports at the department level.
- Provide guidance and training to department safety personnel on how to analyze their department's data and how to report to department management as well as to OSH the number and type of incidents, common incident causes, corrective actions taken, trends in Incident Rates and Days Away, Restricted, or Transferred (DART) Rate, etc. OSH should perform such analysis for departments without safety personnel.
- Analyze records submitted by departments to identify and monitor Citywide trends and benchmark against comparable organizations or occupations to identify areas for improvement.
- Report the results of their analysis and coordinate with department directors to report department-specific analysis to the Safety and Risk Oversight Committee at least annually.

In Process



No update from the department. OCA will continue to follow up with the department for the next reporting period.

Priority 1	Issue Date: May 9, 2022	Original Target Date: TBD based on FY2024 budgeted resource allocations	Current Target Date: TBD based on FY2024 budgeted resource allocations
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#9

To ensure supervisor incident investigations are properly documented, the Compliance Department’s Occupational Safety and Health program (OSH) should:

- Update the Citywide Supervisor Injury/Illness Investigation form to include a description of the incident from eyewitnesses and employees with knowledge of the incident, identification of root cause(s), and corrective action(s) taken.
- Require all departments use the standard Citywide Supervisor Injury/Illness Investigation form. However, in cases where departments need to customize the form, OSH should work with departments as needed to tailor their form to meet department-specific needs while also meeting the minimum requirements of the Citywide form.

In Process



No update from the department. OCA will continue to follow up with the department for the next reporting period.

Priority 2	Issue Date: May 9, 2022	Original Target Date: TBD based on FY2024 budgeted resource allocations	Current Target Date: TBD based on FY2024 budgeted resource allocations
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#10

In order to strengthen the control environment and provide supervisors and managers in the Risk Management Department with the ability to verify that all red flags and tips are thoroughly investigated, the Risk Management Department’s Workers’ Compensation Division (Workers’ Compensation) should update its procedures for investigating red flags and fraud tips to include monitoring of all fraud red flags and tips in a central document. Workers’ Compensation should analyze all fraud red flags and tips and make appropriate updates to its procedures if it identifies any trends. Workers’ Compensation should document its analysis and report the results of its assessment to the Safety and Risk Oversight Committee on an annual basis.

In Process

We are currently working with IT and Loss Control to explore options within our current claims management system on how to track red flags / fraud and trend/report out.

Priority 2

Issue Date:
May 9, 2022

Original Target Date:
December 2022

Current Target Date:
~~December 2022~~
May 2023

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 No change in status since the last reporting period. The administration reported that this recommendation is considered pending with no target date as it is still subject to a court proceeding to determine if Proposition C was approved.

Priority 2

Issue Date:
January 18, 2017

Original Target Date:
December 2017

Current Target Date:
~~December 2017~~
June 2018
~~December 2018~~
Unknown

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 The department reported that Purchasing & Contracting experienced delays in getting final version back to City Attorney's Office. It has been forwarded to DCA for review and they are hopeful to get this completed within the next 60-90 days.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 11, 2019	February 2020	February 2020
			Unknown
			December 2021
			Unknown
			October 2022
			March 2023

#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 request of the Personnel Director, the Civil Service Commission approved the recommendation to eliminate Civil Service Rule XVII (Review of Contracts for Services) and Personnel Manual Index Code N-1, at the December 2, 2021 meeting. On January 4, 2023 the Personnel Director met with the City Auditor to collaborate upon further revisions to Civil Service Rule XVII (Review of Contracts for Services) and Personnel Manual Index Code N-1.

The recommended changes will be presented to the City Council by June 30, 2023.

The revision to Civil Service Rule XVII is anticipated to be: All contracts for services for expert professional temporary service when such positions are exempted from the Classified Service for a specified period of temporary service by order of the Civil Service Commission shall be reviewed by the Civil Service Commission prior to execution to ensure compliance with the personnel-related provisions of the City Charter, Municipal Code, and Civil Service Commission Rules and Regulations.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 11, 2019	May 2020	May 2020
			March 2022
			August 2022
			June 2023

#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 Purchasing & Contracting reported that it experienced delays in getting final version back to City Attorney's Office. It has been forwarded to Deputy City Attorney for review and we hope to get this completed within the next 60-90 days.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 11, 2019	February 2020	February 2020
			November 2020
			Unknown
			December 2021
			Unknown
			October 2022
			March 2023

#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 The department reported that Purchasing & Contracting experienced delays in getting final version back to City Attorney's Office. It has been forwarded to Deputy City Attorney for review and we hope to get this completed within the next 60-90 days.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 11, 2019	February 2020	February 2020
			November 2020
			Unknown
			December 2021
			Unknown
			October 2022
			March 2023

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 in status since the last reporting period. The last update the OCA received for this recommendation was July 5, 2022. That update was as follows:

City staff are working on a presentation to the Ethics Commission Board, for the September 8th meeting, with a plan for implementation of this recommendation. Once the plan is presented to the Board, City staff will create a RIWP outlining next steps to implement this recommendation and revise the Target Implementation date.

Once the SDMC is updated to include Classified employees, the Ethics Commission indicated additional resources are necessary to complete the education and enforcement portion for the additional employees filing SELs.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 13, 2020	December 2020	December 2020 January 2023

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

SuMo staff have developed and drafted the AR to establish CAP liaisons, require CAP workplans, and define CAP annual monitoring and reporting. Staff will finish formalizing the AR after the FY24 budget process to ensure th at feedback and

lessons learned are incorporated into the final AR. Currently, staff are collecting and reviewing CAP workplans from implementing departments for inclusion in the FY24 EBR process. After SuMo staff have confirmed that CAP workplans are consistent with the 2022 CAP, departments will include them in the FY24 EBR.

SuMo staff is preparing a 2015 CAP final report that will be complete by March 2023 and is committed to providing annual reports on the status of the updated 2022 CAP.

Priority 1	Issue Date: February 18, 2021	Original Target Date: December 2022	Current Target Date: December 2022 March 2023
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Department of Finance³

15-016 PERFORMANCE AUDIT OF CITYWIDE CONTRACT OVERSIGHT

(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.

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

In Process Purchasing and Contracting (P&C) indicated that the Business Objects reports are being completed by ERP team which will assist with contract administration. P&C will finalize the contract administration manual to be reviewed by Office of the City Auditor.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 25, 2015	November 2015	November 2016 June 2017 December 2020 February 2022 August 2022 March 2023

22-004 PERFORMANCE AUDIT OF THE CITY'S GENERAL FUND USER FEES

(GT) (NO)

#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 According to the Department of Finance, it has drafted the revised User Fee Process Administrative Regulation 95.25 which is currently under review by all Department Directors for sign-off per the Administrative Regulation update process and is anticipated to be fully completed by February 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	October 20, 2021	December 2022	December 2022 February 2023

#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 According to the Department of Finance, it has drafted the revised User Fee Process Administrative Regulation 95.25 which is currently under review by all Department Directors for sign-off per the Administrative Regulation update process and is anticipated to be fully completed by February 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	October 20, 2021	December 2022	December 2022 February 2023

Department of Real Estate and Airport Management⁴

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 as part of the comprehensive update to real estate council policies, a revised version of CP 700-12 has been routed by DREAM. Due to the importance of these policies and the need for DREAM to work closely with the CAO and the IBA on the revisions, prior to presenting them to the Audit and LU&H Committees, and ultimately the full City Council for approval, we are requesting an extension to the end of the calendar year. This will allow us to continue our working sessions, prepare the most comprehensive and lasting updates to all three policies and allow time for the two Committee meetings and the Council hearing.

Priority 3	Issue Date:	Original Target Date:	Current Target Date:
	December 20, 2012	June 2013	March 2017 April 2017 June 2018 December 2018 June 2019 December 2019

⁴ Formerly the Real Estate Assets Department (READ)

~~March 2020~~
~~September 2020~~
~~July 2021~~
~~July 2022~~
 December 2023

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

(MJ)

#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

DREAM reported that it is in the process of procuring a new lease administration software, which will be an opportunity to evaluate this recommendation with client departments. The RFP is targeted to issue 01/17/2023 but will take some time to make a selection and implement so we are requesting an extension to the end of the calendar year in the hopes we will have the software in place by that time.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 23, 2018	June 2019	June 2019 December 2019 March 2020 September 2020 December 2021 December 2022 December 2023

#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 According to the department, in reviewing the comprehensive updates of the OCA and the real estate policies, it has been determined that, in addition to CP 700-10, that updates also need to be made to 700-12 and 700-32 to full implement the audit recommendations. A first draft of all three policies has been circulated and working sessions have commenced on 700-10. Due to the importance of these policies and the need for DREAM to work closely with the CAO and the IBA on the revisions, prior to presenting them to the Audit and LU&H Committees, and ultimately the full City Council for approval, we are requesting an extension from March 30 to the end of this calendar year. This will allow us to continue our working sessions, prepare the most comprehensive and lasting updates to all three policies and allow time for the two Committee meetings and the Council hearing.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 23, 2018	January 2019	January 2019
			June 2019
			November 2019
			March 2020
			September 2020
			December 2021
			July 2022
			March 2023
			December 2023

22-007 PERFORMANCE AUDIT OF THE CITY'S LEASE MANAGEMENT AND RENEWAL PROCESS

(NO) (SM) (NK)

#3 The Department of Real Estate and Airport Management should ensure that each new or renewed lease includes a financial disincentive clause regarding holdover status (for example, 150 percent or up to two times the last month's rent and/or market-rate rent for non-profits). The disincentive clause may be written such that the City only exercises the financial disincentive when appropriate.

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

Priority 1	Issue Date:	Original Target Date:	Current Target Date:
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February 9, 2022

Immediately

February 2022
June 2023

#9 To improve oversight of potentially foregone revenue from non-competitively priced leases, the publicly-presented Portfolio Management Plan or similar publicly-presented plan should include a listing of all City lease-outs. The list should include leases' most recent market rental value, the date of said value, and the actual annual rent paid to the City. The results should be presented both by lease as well as grand totals, and leases with the largest differences between market value and actual rent paid should be highlighted for public transparency. The Department of Real Estate and Airport Management should work with City leadership to include a control, such as a requirement within updated Council Policy, to ensure that this reporting continues periodically.

In Process According to the department, the RFP for lease administration software is expected to be released on January 17, 2023.

Priority 1	Issue Date:	Original Target Date:	Current Target Date:
	February 9, 2022	July 2022	July 2022 July 2024

#10 The Department of Real Estate and Airport Management should ensure that when Council Policy 700-10 is updated, its allowance of a statement of value instead of an appraisal is permitted by the San Diego Municipal Code, or should ensure that the policies are aligned accordingly.

In Process According to the department, in reviewing the comprehensive updates of the OCA and the real estate policies, it has been determined that, in addition to CP 700-10, that updates also need to be made to 700-12 and 700-32 to full implement the audit recommendations. A first draft of all three policies has been circulated and working sessions have commenced on 700-10.

Priority 3	Issue Date:	Original Target Date:	Current Target Date:
	February 9, 2022	July 2022	July 2022 December 2023

Development Services Department

20-008 PERFORMANCE AUDIT OF DSD ADMINISTRATION OF DEPOSIT ACCOUNTS FOR DEVELOPMENT PROJECTS

(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 last reporting period. Development Services Department (DSD) remains in agreement with the recommendation. However, we are currently in conversations with DoF for the possibility of changing the current MRB to billable rates for both ministerial and discretionary projects. DSD will be awarding a contract to a fee study consultant that will study other options such as creating billable rates for different classifications bill to these projects; these billable rates will be invoiced on a monthly basis via SAP. The fee study will initiated in August 2022 and is expected to be completed by May of 2023. After further review and testing of the MRB for discretionary projects, we are considering also moving forward with the billable rates for these. In addition, DSD is currently conducting further testing now that deposit accounts are in Accela and we are gathering new requirements for quality assurance and control.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	May 2020	May 2020 June 2021 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 No change in status since last reporting period. Development Services Department (DSD) remains in agreement with the recommendation. However, we are currently in conversations with DoF for the possibility of changing the current MRB to billable rates for both ministerial and discretionary projects. DSD will be awarding a contract to a fee study consultant that will study other options such as creating billable rates for different classifications bill to these projects; these billable rates will be invoiced on a monthly basis via SAP. The fee study initiated in August 2022 and is expected to be completed by May of 2023. After further review and testing of the MRB for discretionary projects, we are considering also moving forward with the billable rates for these. In addition, DSD is currently conducting further testing now that deposit accounts are in Accela and we are gathering new requirements for quality assurance and control.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	November 2020	November 2020 June 2021 December 2021

#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 No change in status since last reporting period. Development Services Department (DSD) remains in agreement with the recommendation. However, we are currently in conversations with DoF for the possibility of changing the current MRB to billable rates. DSD will be awarding a contract to a fee study consultant that will study other options such as creating billable rates for different classifications bill to these projects; these billable rates will be invoiced on a monthly basis via SAP. The fee study initiated in August 2022 and is expected to be completed by May of 2023. In addition, DSD is currently conducting further testing now that deposit accounts are in Accela and we are gathering new requirements for quality assurance and control.

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

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

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

In Process No change in status since last reporting period. DSD went live with Accela implementation for discretionary and ministerial deposit accounts on December 20, 2021. According to DSD, this recommendation has been implemented. While we were able to verify the auto-calculation of the minimum required balance for discretionary projects in Accela, the auto-calculation for ministerial accounts has not yet been implemented and is still under review. Additionally, DSD reports that it has engaged a consultant to evaluate the feasibility of moving towards billable rates that, pending the study's outcome and department's decision, could take the place of deposit accounts in the future. While the study is underway,

however, DSD should continue to move forward with automating the minimum required balance for ministerial and deposit accounts.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	November 2020	November 2020 June 2021 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 No change in status since the last reporting period. Development Services Department (DSD) remains in agreement with the recommendation. After discussions with Department of IT (DoIT), it was discovered that SAP invoices cannot be automated for these deposits, however we will be awarding a contract to a fee study consultant that will study other options such as creating billable rates for different classifications bill to these projects; these billable rates will be invoiced on a monthly basis via SAP. The fee study will initiate in August of current year and is expected to be completed by May of 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 7, 2020	September 2020	September 2020 June 2021 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 No change in status since the last reporting period. According to DSD, it is currently conducting further testing now that deposit accounts are in Accela and we are gathering new requirements for quality assurance and quality control.

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

Economic Development Department

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. EDD has completed the Recommendation Implementation Work Plan (RIWP), as requested at Audit Committee. The RIWP includes specific detailed steps matching the goal of the recommendation (for EDD to complete a comprehensive outreach strategy that focuses in older, underserved areas of the City). Additionally, the RIWP includes timely deadlines, with a goal of implementation in October 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	January 16, 2018	January 2019	January 2019 December 2020 Unknown October 2022 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. The Recommendation Implementation Work Plan (RIWP) EDD completed for Recommendation #1 includes EDD coordinating with DSD and the Office of the City Treasurer as part of the development of a comprehensive outreach strategy for the program. EDD has indicated a goal to finalize this comprehensive outreach strategy in October 2022.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	January 16, 2018	January 2019	January 2019 December 2020 Unknown October 2022 Unknown

Environmental Services

23-004 PERFORMANCE AUDIT OF THE CITY'S GET IT DONE APPLICATION AND SERVICE REQUESTS MANAGEMENT

(NO) (MS) (SM)

#5 To ensure the accuracy of communication codes entered, relevant departments/divisions for the most common service requests (i.e., Environmental Services Department, San Diego Police Department Neighborhood Policing Division, San Diego Police Department Parking Division, and Transportation Department Street Division) should develop, implement, and document policies and procedures that require supervisors to regularly review service requests and the communication codes used for consistency and accuracy. These policies and procedures should specify how supervisors should select service requests cases 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	October 6, 2022	TBD Pending Resources	TBD Pending Resource

Homelessness Strategies & Solutions Department

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

(DN) (LB)

#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

This recommendation is In Process. The Homelessness Strategies and Solutions Department presented a Five-Year Budget Forecast to the City Council in September 2022, which highlighted a budget shortfall of \$16.5 million in FY2024 and \$56 million in FY2025. Potential mitigation actions presented to address the budget shortfall included Measure C (dependent on successful outcome of litigation), advocating for permanency of State homelessness funding, assigning additional funds from General Fund Revenue Growth, and prioritizing homelessness solutions through the budgetary process by reducing other General Fund expenditures. Additionally, the IBA also recognizes the need for permanent funding for homelessness and stated in its review of the Mayor's Five-Year Financial Outlook for FY2024–FY2028 that the City may need to identify new ongoing revenue sources in future years.

Therefore, because the City is still awaiting final determination on whether Measure C is an approved ballot measure, and no other long-term funding sources have been identified, this recommendation remains in process. Once the City is informed of the final determination regarding Measure C, OCA will reconsider the implementation status of this recommendation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	February 12, 2020	December 2021	December 2021 Unknown

Human Resources Department

20-011 PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT

(NO) (GT)

#7

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 recommendation is in progress. The first Annual Workforce Report is a positive development, but does not contain some key elements in the recommendation—for example, recruiting metrics, specific turnover and recruiting information for Police and Fire-Rescue, and a mechanism to ensure the report is updated and recurs. HR will work with OCA to address their comments and include any changes to the next Workforce Report, expected to be presented to City Council in October 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	April 23, 2020	December 2021	December 2021 June 2022 September 2022 October 2023

#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 recommendation is in progress. The first Annual Workforce Report is a positive development, but does not contain some key elements in the recommendation—for example, recruiting metrics, specific turnover and recruiting information for Police and Fire-Rescue, and a mechanism to ensure the report is updated and recurs. HR will work with OCA to address their comments and include any changes to the next Workforce Report, expected to be presented to City Council in October 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	April 23, 2020	December 2021	December 2021 June 2022 September 2022 October 2023

21-006

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

(NO) (GT)

#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

According to the Human Resources Department (HR), it is currently monitoring the Rewards & Recognition (R&R) usage data on a bimonthly basis in accordance with the audit recommendation. Additionally, HR indicated it has conducted a pulse survey of employees on the use of the rewards and recognition program and has analyzed the results, identifying several improvement areas. HR is working with DoIT to implement SAP solutions to make it easier for supervisors to reward employees. These improvements will also allow for increased ability to monitor R&R usage. Once all improvements are implemented, HR will update AR 95.91 and include the formal documentation of the utilization review process and other updates.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 25, 2020	July 2021	July 2021 June 2022 December 2022 December 2023

#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

According to the Human Resources Department (HR), it has conducted a pulse survey of employees on the use of the rewards and recognition program and has analyzed the results, identifying several improvement areas. HR is working with DoIT to implement SAP solutions to make it easier for supervisors to reward employees. Once all improvements are implemented, HR will update AR

95.91 and will augment the current R&R training program and execute a communications plan to make the City workforce aware of the changes.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	December 2021	December 2021 June 2022 December 2022 December 2023

#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



According to Human Resources (HR), in order to complete this recommendation the department will need to work with a consultant to develop a discipline tracking system. HR is requesting funding as part of the FY24 budget process. If budgeted, HR will scope the project, initiate the RFP process, undertake system development, and implement this recommendation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	December 2021	December 2021 September 2022 December 2024

#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



According to Human Resources (HR), in order to complete this recommendation the department will need to work with a consultant to develop a discipline tracking system. HR is requesting funding as part of the FY24 budget process. If budgeted, HR will scope the project, initiate the RFP

process, undertake system development, and implement this recommendation. Additionally, HR is requesting additional employee relations staff in the FY24 budget to support departments with performance and discipline related issues.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	July 2021	July 2021 September 2022 December 2024

#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

In the most recent recommendation follow-up meeting with HR, the department indicated that it would develop an action plan to address the issue of low EPR completion rates. HR intends to work with the Personnel Department to help develop this plan, which will include efforts to ensure all department liaisons receive Personnel-generated bi-weekly EPR completion reports as well as including EPR completion rates in the City's Annual Workforce report. HR expects this action plan to be implemented by October or November 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 25, 2020	July 2022	July 2022 September 2022 December 2022 December 2023

Engineering and Capital Projects

23-002 PERFORMANCE AUDIT OF MISSION BAY AND SAN DIEGO REGIONAL PARKS IMPROVEMENT FUNDS, FISCAL YEAR 2021

(RG)

#1 To enhance the Missions Bay Park Improvement Fund Oversight Committee’s and the San Diego Regional Park Improvement Fund Oversight Committee’s ability to carry out their oversight responsibilities under Charter Section 55.2, we recommend: The Engineering & Capital Projects and the Parks and Recreation Departments should enhance the detail of capital project information provided to the Improvement Fund Oversight Committees. Whenever a request is made to increase funding/budget of a project that requires committee approval, detailed project estimates including factors driving cost increases should be provided to the committees. Additionally, this information should also be provided to the committees once a year for each project requesting new funding in the coming fiscal year

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

Priority 2	Issue Date: August 2, 2022	Original Target Date: June 2022	Current Target Date: June 2022 Unknown
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Office of Boards and Commissions

23-002 PERFORMANCE AUDIT OF MISSION BAY AND SAN DIEGO REGIONAL PARKS IMPROVEMENT FUNDS, FISCAL YEAR 2021

(RG)

#6 To ensure proper representation of Council Districts on the Mission Bay Park Committee, in light of the redistricting, we recommend: The City should amend Municipal Code Section 26.30 to reflect geographic representation of the Mission Bay community.

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

Priority 3	Issue Date: August 2, 2022	Original Target Date: November 2022	Current Target Date: November 2022 Unknown
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#7 To ensure Committees are properly staffed in compliance with the City Charter, we recommend: The Office of Boards and Commissions should bring appointment and reappointment resolutions to City Council on a routine basis and in a timely manner to maintain proper active standing of the members on both the Mission Bay Park Committee and the Park and Recreation Board.

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

Priority 3	Issue Date: August 2, 2022	Original Target Date: November 2022	Current Target Date: November 2022 Unknown
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Parks and Recreation Department

14-019 PERFORMANCE AUDIT OF REAL ESTATE ASSETS DEPARTMENT

(RG)

#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 2	Issue Date: May 7, 2014	Original Target Date: June 2017	Current Target Date: Fiscal Year 2018 June 2018 July 2020 July 2021 December 2024
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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

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

Priority 1	Issue Date: November 10, 2021	Original Target Date: September 2022	Current Target Date: September 2022 Unknown
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#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 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:
2	November 10, 2021	October 2022	October 2022 Unknown

#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 No change in status since the last reporting period. The department indicated that it has reconvened the ActiveNet Super User Committee to begin developing program naming conventions and training related to naming conventions and proper categorization of recreation programs. Further, the department noted that training is tentatively scheduled to roll out to department supervisors in October 2022.

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

#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 No change in status since the last reporting period. The department indicated that it has reconvened the ActiveNet Super User Committee to update training materials for new user orientation training as well as annual refresher trainings.

Trainings are tentatively scheduled to roll out to department supervisors in October 2022.

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

Personnel Department

20-011 PERFORMANCE AUDIT OF STRATEGIC HUMAN CAPITAL MANAGEMENT

(NO) (GT)

#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 has finalized a new internal NEOGOV report that better identifies recruitment problems to proactively submit SSA recommendations for the Fiscal Year 2025 Salary Review Process.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	April 23, 2020	December 2021	December 2021 July 2022 Unknown September 2023

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 Annual Workforce report provided does not include Employee Performance Review completion rates. Therefore, this recommendation has been returned to an "In Process" status and the due date will be changed June 30th, 2023.

Priority 2	Issue Date: November 25, 2020	Original Target Date: December 2021	Current Target Date: December 2021 June 2022 December 2022 June 2023
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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

According to the Personnel Department, it created a new bi-weekly report that identifies new and current supervisors in SAP (i.e., based on Chief assignment) that is ready for implementation. Virtual and in person classes for EPRP and AAIT need to be entered into SuccessFactors before the report can be submitted to departments.

Priority 2	Issue Date: November 25, 2020	Original Target Date: December 2021	Current Target Date: December 2021 July 2022 December 2022 June 2023
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Public Utilities Department

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

(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 According to PUD, it continues to monitor implausible readings on a daily basis and investigate and resolve related issues. PUD indicated it is still on track to complete in the upcoming cycle.

Priority 2	Issue Date: July 26, 2018	Original Target Date: April 2019	Current Target Date: April 2019 June 2019 April 2020 July 2020 January 2023 June 2023
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#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 there no substantial change from the previous reporting cycle. They are still on track for current expected implementation date.

For part “a”, PUD is working with the Department of IT on an SAP enhancement which would allow for a letter or email notification to be sent to any customer who did not receive a bill due to the account being under review. In addition, PUD is testing a bill release process for higher than normal bills. As a reminder, the department has implemented and continues to follow a Standard Operating Procedure to notify customers of rate increases and other bill-impacting activities (part “b”). This remains on target for completion by July 31, 2023.

Priority 2	Issue Date: July 26, 2018	Original Target Date: September 2018	Current Target Date: September 2018 June 2019 January 2020 July 2020 June 2021 July 2021 January 2023 July 2023
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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 Amazon Connect (new contact center software “solution”) is still not in place. Department of IT’s latest estimate is May.

Priority 2	Issue Date: June 4, 2019	Original Target Date: January 2020	Current Target Date: January 2020 June 2020 June 2021 August 2021 January 2023 June 2023
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#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 Amazon Connect (new contact center software "solution") is still not in place. Department of IT's latest estimate is May.

Priority 2	Issue Date: June 4, 2019	Original Target Date: January 2020	Current Target Date: January 2020 January 2021 July 2021 January 2023 June 2023
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#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 Amazon Connect (new contact center software "solution") is still not in place. Department of IT's latest estimate is May.

Priority 2	Issue Date: June 4, 2019	Original Target Date: December 2019	Current Target Date: December 2019 July 2020 January 2021 Unknown January 2023
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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 According to PUD, its contract to hire project management services responsible for refining the implementation plan and ensure success of the project is now routing in OnBase for Mayoral approval. With recent increases in contract thresholds, this contract no longer requires Council approval.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 11, 2019	January 2020	January 2020 July 2021 January 2022 June 2022 July 2022 September 2023

#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 According to PUD, as discussed in response to #3, the as-needed consultant 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	January 2020 July 2021 January 2022 August 2022 September 2023

#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 According to PUD, the as-needed consultant 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	January 2020 July 2021 January 2022 August 2022 September 2023

#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 According to PUD, the as-needed consultant 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	July 2020 January 2021 January 2022 August 2022 September 2023

#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 The department reported there are no substantial updates since the last reporting cycle. PUD's last update 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	January 2020 July 2020 January 2022 December 2022 December 2023

#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 The department reported there are no substantial updates since the last reporting cycle. PUD's last update 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	January 2020 July 2020 January 2022 August 2022 December 2023

#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 The department reported there are no substantial updates since the last reporting cycle. PUD’s last update 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	February 2020 January 2021 Unknown December 2022 December 2023

#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 The department reported there are no substantial updates since the last reporting cycle. PUD’s last update 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	June 2020 July 2021 January 2022 July 2022 December 2023

#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 The department reported there are no substantial update since the last reporting cycle. According to PUD, 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	July 2020 July 2022 December 2022 December 2023

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

(LB) (SM)

#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. No substantial update this reporting period. PUD's last update stated it is still waiting for Participating Agencies to review and revise.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 15, 2020	November 2020	November 2020 July 2021 August 2022 July 2023

#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 period. PUD's last update indicated that 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	July 2022 July 2023 July 2024

#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 indicated that it received approval for CIP funds for PIMS. Notice to Proceed was issued 12/6/22. Estimated length of project is about 6 months.

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

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

(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 This recommendation will remain in process pending results of the pilot program.



Priority	Issue Date:	Original Target Date:	Current Target Date:
3	September 22, 2020	June 2022	June 2022 Unknown

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

(LB) (SM)

#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 According to the department, guidelines and procedures have been developed. A Meet and Confer request has been submitted. Waiting for DCOO approval and Meet and Confer to occur to have this considered implemented.

Priority 2	Issue Date:	Original Target Date:	Current Target Date:
	March 11, 2021	July 2022	July 2022 July 2023

#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 with Recommendation 1 and 5 substantially complete, IWCP is now developing a staffing analysis to determine the staffing level necessary to meet the target service levels established in Recommendation 5.

Priority 1	Issue Date:	Original Target Date:	Current Target Date:
	March 11, 2021	July 2022	July 2022 April 2023

Purchasing and Contracting

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

(TS)

#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 ERP Team has developed a BO report that will assist with identifying all POs associated with a vendor, whether tied to a contract or not. Completion of this report occurred the first week of January 2023. P&C will need to develop written policies for staff on how to evaluate the report. This should be completed within the next 90 days.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	January 16, 2015	N/A	January 2017 June 2017 June 2022 April 2019 December 2020 December 2021 March 2022 May 2022 August 2022 March 2023

15-016 PERFORMANCE AUDIT OF CITYWIDE CONTRACT OVERSIGHT

(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 it would like to revisit this recommendation with the Auditor's Office, since not all contracts utilize Outline Agreements (OAs). P&C will arrange a meeting to determine a path forward.

Priority 2	Issue Date: April 25, 2015	Original Target Date: TBD January 2017	Current Target Date: January 2017 June 2017 June 2022 December 2020 Unknown December 2021 February 2022 August 2022 March 2023
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#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 the ERP team completed the Business Objects reports in early January 2023 which will assist with contract administration. P&C will finalize the contract administration manual and provide a copy to the Office of the City Auditor for review. P&C plans to have quarterly training dates available for contract administrators, however, ad-hoc training can be requested at any time.

Priority 2	Issue Date: April 25, 2015	Original Target Date: November 2015	Current Target Date: November 2016 June 2017 December 2020 Unknown December 2021 February 2022 August 2022 March 2023
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#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 has been working on standard vendor evaluation reports and process. Once a written process has been established, quarterly training will be made available for city departments. Training will occur quarterly for those in need.

Priority 2	Issue Date: April 25, 2015	Original Target Date: N/A November 2016	Current Target Date: November 2016 June 2017 January 2019 December 2020
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~~Unknown~~
~~December 2021~~
~~February 2022~~
~~August 2022~~
 March 2023

#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 stopped working on this task to focus on the development of the Procurement Academy as a strong need to ensure departments understand the procurement process and their role, presented itself. Now that the academy makeup and first iteration has been completed, P&C will resume working on this item. We expect to have progress by the end of March 2023.

Priority 2	Issue Date: April 25, 2015	Original Target Date: N/A January 2017	Current Target Date: January 2017 June 2017 April 2018 May 2018 April 2019 January 2020 February 2020 November 2020 December 2021 February 2022 September 2022 March 2023
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16-016

PERFORMANCE AUDIT OF SELECTED CONTRACTS

(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 the ERP team completed the Business Objects reports in early January 2023 which will assist with contract administration. P&C will finalize the contract administration manual and provide a copy to the Office of the City Auditor for review. Further, P&C will develop written procedures on how to utilize the BO reports to ensure procurement staff monitors POs and vendors effectively.

Priority 3	Issue Date: April 21, 2016	Original Target Date: November 2016	Current Target Date: January 2017 June 2017 September 2020 December 2021 March 2022 September 2022 March 2023
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#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

Purchasing and Contracting stated they have implemented some elements of this recommendation and will meet with OCA to provide a demonstration of Ariba, showing what has been implemented as well as the limitations within Ariba.

Purchasing and Contracting is also actively working to finalize the Contract Administration Manual.

Priority 3	Issue Date: April 21, 2016	Original Target Date: November 2016	Current Target Date: January 2017 June 2017 June 2022 December 2020 Unknown December 2021 February 2022 November 2022 March 2023
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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 The department reported that Central Stores is currently testing handheld scanners in their warehouse. During discussions with DoIT, it was identified that software for scanners and integration into the City's ERP system cannot occur through existing contracts. P&C will work to develop an RFP to find a solution that will be able to quickly and seamlessly integrate as required. The purchase of the final scanners will take longer than anticipated.

Priority 2	Issue Date: September 14, 2020	Original Target Date: April 2021	Current Target Date: April 2021 March 2022 September 2022 June 2023
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#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

The department reported that additional time is required to complete the revised policies and procedures based on the adoption of Warehouse Management.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 14, 2020	June 2021	June 2021 December 2021 Unknown December 2022 June 2023

21-005

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

(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. The department reported that it needs additional time to determine how to use the Disparity Study completed in July 2021 to address the recommendation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	December 2021	December 2021 June 2022 June 2023

#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. The department reported that it needs additional time to review the recommendation to determine the best course of action to meet the request.

Priority 2	Issue Date: November 24, 2020	Original Target Date: December 2021	Current Target Date: December 2021 June 2022 December 2022 June 2023
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#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. The department reported that it needs additional time to review the recommendation to determine the best course of action.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	December 2021	December 2021 June 2022 June 2023

#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. The department reported that staff needs additional time to review this recommendation 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 December 2022 June 2023

#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. The department reported that staff needs additional time to review this recommendation 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 June 2023

#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 No change in status since the last reporting period. According to the department, staff needs additional time to work on developing a written policy for this recommendation.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	November 24, 2020	December 2021	December 2021 June 2022 June 2023

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

(JP) (DK)

#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 According to the department, the contract for food services was taken to Council on January 10, 2023. Purchasing & Contracting (P&C) will work with City Attorney's Office on best course of action for the shower contract.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	July 21, 2021	October 2021	October 2021 March 2022 August 2022 March 2023

Risk Management

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

(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

There have not been any updates regarding this recommendation since the last meeting with the Compliance Department. The status of this recommendation is still unclear since, according to the City Management, the City does not intend to continue the Operational Framework (i.e., proactive enterprise risk management framework) or replace it with another ERM-based framework to help the City better address its public liability risks. We will continue to work with the City Management to determine how the City can more effectively identify and mitigate its public liability risks without utilizing an ERM-based framework.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	June 11, 2020	December 2020	December 2020 December 2021 November 2022 March 2023

San Diego Police Department

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

(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

According to SDPD, it has been reporting NIBRS data directly to the FBI since 2021, and has since been certified in mid-2022 to report the California state specific CIBRS data to Cal DOJ. Errors and warnings from Cal DOJ data is continuously QA/QC'd by both Crime Analysis and the Records Division in SDPD.

Department Procedure 6.04 is still undergoing the review process and will be implemented as soon as review is complete.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 28, 2020	June 2022	June 2022 December 2022 December 2023

#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

This recommendation is in progress. SDPD has developed dashboards to provide analyses to commanders and officers. SDPD has issued a training bulletin to provide guidance on use of the dashboards for planning and evaluating operations. SDPD issued a department order requiring command staff members use the data dashboards monthly to deploy resources more effectively and develop strategies to enhance investigative abilities. Additionally, SDPD has not yet made a publicly available version of the dashboard to meet the recommendation's intention of providing analyses to the public. According to SDPD, the public dashboard project requires City IT governance approval and support from outside vendors and other IT resources, so implementation will take time and effort.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	September 28, 2020	June 2022	June 2022 August 2022 Unknown

23-005 PERFORMANCE AUDIT OF THE CITY’S TOWING PROGRAM

(NO) (MJ) (NK)

#4 The San Diego Police Department should continue to conduct quarterly performance evaluations for its licensed towing and impound contractors and submit these forms to the Purchasing and Contracting Department for monitoring.

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 14, 2022	Implemented	Unknown

Stormwater 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 As a part of the scoping of the workflow and processes that would be needed to implement a cost-recovery program for stormwater re-inspections, the Planning Division identified the need for additional resources to administer the program. A budget request was submitted by the Stormwater Department (Department) as part of the FY 23 budget request. However, the request was prioritized against other budgetary needs and was not selected for funding. The additional resources have been included in the Fiscal Year 2024-2028 Five-Year Financial Outlook and will be included in the FY24 budget request.



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

Sustainability Department

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

(DN) (MS)

#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

SuMo staff have made significant steps toward the development of the Climate Action Implementation Plan (CAIP) since the last update. Two consultants have been brought on, EPIC and Ascent Environmental. EPIC is focused on developing the Implementation Cost Analysis (ICA) that will be a critical component of the final implementation plan. The ICA will include cost estimates for the first five years of implementation of the CAP, potential funding sources and gaps. Ascent Environmental is responsible for the overall CAIP including incorporating performance metrics, suggested sequencing of actions, and funding solutions. SuMo staff and these contractors are prepared to have a public release of the draft CAIP by the end of February 2023, preceding a presentation to EC in March.

SuMo staff is also working collaboratively with the IBA to support the development of a City Council CAP Prioritization Framework.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 18, 2021	August 2022	August 2022 January 2023 February 2023

December 31, 2022

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, 2022 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 Compliance Officer

22-008 PERFORMANCE AUDIT OF WORKPLACE SAFETY AND WORKERS' COMPENSATION

(LB) (JP) (RC)

#1 To specify roles and responsibilities in the process of implementing, maintaining, and monitoring department-specific Injury and Illness Prevention Programs (IIPPs), the Compliance Department's Occupational Safety and Health program (OSH) should establish and implement an Administrative Regulation or process narrative that includes the following elements.

For operating departments, the Administrative Regulation or process narrative should establish roles and responsibilities that include:

- Developing and implementing a department-specific IIPP that meets State requirements and department-specific needs;
- Providing the department-specific IIPP to OSH for review;
- Collecting information on activities supporting the IIPP and reporting it to OSH; and
- Conducting an annual review of the department-specific IIPP and reporting the results to OSH with an attestation from the department director.

For OSH, the Administrative Regulation or process narrative should establish responsibilities that include:

- Educating departments on requirements for department-specific IIPPs;
- Reviewing department-specific IIPPs for compliance with State requirements and conformance with Citywide workplace safety goals;
- Notifying appropriate Deputy Chief Operating Officers and the Chief Operating Officer of departments lacking an IIPP;
- Requesting departments review their IIPP annually, report to OSH the results of their review with an attestation by each department director on the accuracy of the update, and report any changes to the department-specific IIPP; and
- Summarizing annual updates from departments in an annual Citywide safety report to Department Directors, Deputy Chief Operating Officers, the Chief Operating Officer, and the Safety and Risk Oversight Committee.

In Process No update from the department. OCA will continue to follow up with the department for the next reporting period.

Priority 1	Issue Date:	Original Target Date:	Current Target Date:
	May 9, 2022	December 2023	December 2023

#4 To ensure all employees are aware of how to report safety concerns, the Compliance Department’s Occupational Safety and Health program (OSH) should prepare annual notifications that provide all City employees with information on how to report safety concerns. For departments with designated safety personnel, OSH should coordinate these annual notifications to ensure the notifications are aligned with the departments’ specific procedures for reporting safety concerns. For departments without designated safety personnel, OSH should send these annual notifications to employees.

In Process No update from the department. OCA will continue to follow up with the department for the next reporting period.

Priority 3	Issue Date:	Original Target Date:	Current Target Date:
	May 9, 2022	May 2023	May 2023

#8 To ensure departments can effectively conduct incident investigations and take corrective action measures timely, the Compliance Department’s Occupational Safety and Health program (OSH) should develop, document, and implement a Citywide incident investigation program. The program should provide for OSH and any designated department safety staff to train department supervisors and other relevant personnel on incident investigation procedures, specify when and how often trainings will be provided, focus on identifying root cause(s) of the injury, emphasize correcting root cause(s), and provide for an annual program review to identify areas of improvement to the program. Trainings should guide personnel who conduct investigations to effectively conduct, document, and perform injury root cause analysis as well as identify and implement corrective action measures. To ensure program effectiveness, OSH should coordinate with department safety staff to provide department supervisors with relevant accident examples, realistic corrective actions, and guidance on using a systems approach for incident investigation, including root cause analysis.

In Process No update from the department. OCA will continue to follow up with the department for the next reporting period.

Priority 1	Issue Date:	Original Target Date:	Current Target Date:
	May 9, 2022	July 2023	July 2023

City Clerk

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

(TS)

#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 This recommendation is in progress. The three city data management authorities are developing an Administrative Regulation defining the City Data Governance Model and the roles and responsibilities of each of the City data management entities.

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

Department of Information Technology

21-013 PERFORMANCE AUDIT OF IT SERVICE DELIVERY EFFECTIVENESS

(TS)

#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 DoIT reported the recommendation as implemented, however, after discussions between OCA and DoIT, it was determined that the recommendation is in process. In order for OCA to consider the recommendation implemented until major projects have gone through the process and the benefits realization component is more developed.

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

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

According to DREAM, in reviewing the comprehensive updates of the OCA and the real estate policies, it has been determined that, in addition to CP 700-10, that updates also need to be made to 700-12 and 700-32 to full implement the audit recommendations. A first draft of all three policies has been circulated and working sessions have commenced on 700-10. Due to the importance of these policies and the need for DREAM to work closely with the CAO and the IBA on the revisions, prior to presenting them to the Audit and LU&H Committees, and ultimately the full City Council for approval, we are requesting an extension from March 30 to the end of this calendar year. This will allow us to continue our working sessions, prepare the most comprehensive and lasting updates to all three policies and allow time for the two Committee meetings and the Council hearing.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022 March 2023 December 2023

#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

According to DREAM, in reviewing the comprehensive updates of the OCA and the real estate policies, it has been determined that, in addition to CP 700-10, that updates also need to be made to 700-12 and 700-32 to full implement the audit recommendations. A first draft of all three policies has been circulated and working sessions have commenced on 700-10. Due to the importance of these policies and the need for DREAM to work closely with the CAO and the

IBA on the revisions, prior to presenting them to the Audit and LU&H Committees, and ultimately the full City Council for approval, we are requesting an extension from March 30 to the end of this calendar year. This will allow us to continue our working sessions, prepare the most comprehensive and lasting updates to all three policies and allow time for the two Committee meetings and the Council hearing.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022 March 2023 December 2023

#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

According to DREAM, it retained JLL to assist with this effort in December 2022, following Committee and Council approval in November. The initial study will focus on downtown departments and, once complete and reviewed, could be expanded to all departments to assist with a comprehensive office plan, in conjunction with the Civic Core redevelopment efforts. The initial report has a 12 month timeline; therefore, we are requesting an extension to December 2023 to align with their schedule. DREAM retained JLL to assist with this effort in December 2022, following Committee and Council approval in November. The initial study will focus on downtown departments and, once complete and reviewed, could be expanded to all departments to assist with a comprehensive office plan, in conjunction with the Civic Core redevelopment efforts. The initial report has a 12 month timeline; therefore, we are requesting an extension to December 2023 to align with their schedule.

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

According to DREAM, this will be reflected in the updates to the Council policies that are currently routing. A first draft of all three policies has been circulated and working sessions have commenced on 700-10. Due to the importance of these policies and the need for DREAM to work closely with the CAO and the IBA on the revisions, prior to presenting them to the Audit and LU&H Committees, and ultimately the full City Council for approval, we are requesting an extension from March 30 to the end of this calendar year. This will allow us to continue our working sessions, prepare the most comprehensive and lasting updates to all three policies and allow time for the two Committee meetings and the Council hearing.

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

According to DREAM, in reviewing the comprehensive updates of the OCA and the real estate policies, it has been determined that, in addition to CP 700-10, that updates also need to be made to 700-12 and 700-32 to full implement the audit recommendations. A first draft of all three policies has been circulated and working sessions have commenced on 700-10. Due to the importance of these policies and the need for DREAM to work closely with the CAO and the IBA on the revisions, prior to presenting them to the Audit and LU&H Committees, and ultimately the full City Council for approval, we are requesting an extension from March 30 to the end of this calendar year. This will allow us to continue our working sessions, prepare the most comprehensive and lasting updates to all three policies and allow time for the two Committee meetings and the Council hearing.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022 March 2023 December 2023

#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

According to DREAM, Staff has a draft checklist that will be used as a tool for presenting to Council, in association with the draft Council policies that are routing for internal review. DREAM has been attaching copies of due diligence

reports, such as appraisals and phase 1s in the interim to provide transparency.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022 March 2023 December 2023

#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 According to DREAM, it has kept the IBA apprised as to the status of the draft Council policies and committed to having them review the final draft prior to presenting to Committee or Council. As such, we are requesting an extension to allow for this multi-departmental collaborative review effort.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	July 22, 2021	July 2022	July 2022 March 2023 December 2023

#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 According to DREAM, Staff takes all items to LU&H prior to Council, other than eminent domain actions; however, we will memorialize this in the updated real estate policies we are currently routing for internal review and collaboration.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 22, 2021	July 2022	July 2022 March 2023 December 2023

22-007

PERFORMANCE AUDIT OF THE CITY’S LEASE MANAGEMENT AND RENEWAL PROCESS

(NO) (SM) (NK)

#1

The Department of Real Estate and Airport Management (DREAM) should document and execute a strategy for addressing the number of lease holdovers in the City’s portfolio, as appropriate. Elements of the strategy that should be considered include:

- a. Re-evaluating or removing the 25 percent Lease Holdover key performance indicator and replacing or supplementing it with an alternative goal relating to on-time lease renewals (such as number of lessees approaching holdover that were emailed a lease expiration reminder);
- b. Setting a target for completing the renewal of a certain percentage or number of leases which are currently in holdover;
- c. Determining a mechanism for selecting which leases will be prioritized for renewal, to include the leases with high potential foregone revenue and leases that have been in holdover the longest; and
- d. Completing or updating a policies and procedures manual for DREAM staff that provides guidance on the issues discussed in this finding, such as determining when property agents and DREAM staff should exercise financial disincentives, prioritizing leases for renewal, improving documentation and alerts within REPortfolio, etc.

In Process

According to DREAM, it is continuing to review leases on holdover. We are recruiting for new positions that were created in the FY23 budget and hope that adding staff will assist us in reducing the number of holdovers and working through the Surplus Land Act process.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	February 9, 2022	February 2023	February 2023 December 2023

#2

Aside from developing a strategy and internal procedures, the Department of Real Estate and Airport Management should exercise existing financial disincentives or market-rate adjustments for below-market rate agreements for lease outs that have been in holdover for longer than five years or provide a written explanation for each property explaining why it is not doing so.

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:
2	February 9, 2022	February 2024	February 2024

- #4 The Department of Real Estate and Airport Management (DREAM) should prevent future leases from entering into holdover status by leveraging process improvements such as:
- a. Automated Reminders: 6 months to 2 years before the lease expiration, DREAM's lease administration system should alert a property agent to begin discussions with the tenant and notify them that the agreement is set to expire on a particular upcoming date and will fall into holdover unless the lease is amended, renewed, or terminated; and
 - b. If applicable, the lessee should also be informed in writing that their rent may be raised while in holdover but that such a raise in rent can be avoided by renewing the lease prior to the lease expiration date.

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:
2	February 9, 2022	February 2024	February 2024 April 2024

- #6 To improve productivity, oversight, and accountability, the Department of Real Estate and Airport Management (DREAM) should establish and enforce productivity standards, goals, or similar performance targets and procedures based on reasonable expectations for conducting property inspections, ensuring up-to-date insurance and/or indemnification of the City, adjusting rent timely, and documenting appraisals. Finalized performance targets should be communicated to all appropriate employees within DREAM so that all are aware of these expectations and monitored via routine reporting by DREAM management/supervisors. Deviations from agreement terms should be documented and maintained within REPortfolio, EDRS, or another information management system.

In Process No change in status since the last reporting period. The last update from the department stated it has articulated a 3 step plan in the corresponding RIWP for this recommendation. Step 1 is to develop a document with productivity standards, goals, and performance targets for property agents. Step 2 is to incorporate standards into performance plans. Step 3 is to enforce the productivity standards through regular 1-1 meetings and annual performance reviews.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	February 9, 2022	February 2024	February 2024 March 2024

- #8 The Department of Real Estate and Airport Management should perform and document a property inspection for all properties that have not had a

documented inspection within the last 3 years.

In Process

No change in status since the last reporting period. The department has articulated a 4 step plan in the corresponding RIWP for this recommendation. Step 1 is to compile a list of properties with no inspections for more than three years; prioritize properties. Step 2 is to create an action plan to conduct the inspections, or informal site visits; track inspection completion. Step 3 is to complete inspections and site visits for properties on the list. Step 4 is to update lease software alerts.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	February 9, 2022	January 2023	January 2023 November 2023

#12

The Department of Real Estate and Airport Management should research and implement the use of REPortfolio or another lease administration system's capabilities, as appropriate, to:

- a. Create task/checklist imports available for property agents that can also act as checklists for each of the following lease management practices: inspections, insurance updates, appraisals, rent adjustments, and other recurring obligations/tasks under the lease; and
- b. Require agents to use the Job Notes (or similar) feature to record interactions or notes regarding the leasing process for each tenant. Notes could be added for each interaction and agreement action, such as updated information regarding the status or completion of inspections, requests and receipts of insurance certificates, appraisals ordered and completed, and rent adjustments, and can link to the City's electronic lease file where other correspondence is housed.

In Process

The RFP for lease administration software is expected to be issued January 17, 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 9, 2022	February 2024	February 2024

#13

The Department of Real Estate and Airport Management should conduct or facilitate a formal training of its staff on the capabilities and limitations of REPortfolio, EDRS, and/or another lease administration system, as appropriate.

- a. Training topics for consideration should include: timely uploading of documentation, consistent naming conventions, and a post process review by supervisory staff to ensure adherence to system usage procedures.

In Process

The RFP for lease administration software is expected to be issued January 17, 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	February 9, 2022	February 2024	February 2024 April 2024

#14 In order to maintain uniform lease clauses throughout the City of San Diego's lease portfolio, the Department of Real Estate and Airport Management should work with the City Attorney's Office to create a master lease template(s) and a lease clause database, and should ensure that the database is updated at least every 3 years to account for changes in clauses.

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:
2	February 9, 2022	February 2023	February 2023

23-002 PERFORMANCE AUDIT OF MISSION BAY AND SAN DIEGO REGIONAL PARKS IMPROVEMENT FUNDS, FISCAL YEAR 2021

(RG)

#3 To improve oversight and accountability in lease management practices, we recommend: The Department of Real Estate and Airport Management should conduct and document routine site visits of leased properties on Mission Bay Lands at a minimum frequency of once every 3 years to ensure properties are being well maintained and are being operated in accordance with the lease terms. The documentation should include, but not be limited to: Verification that insurance certificates are current; Verification that rent adjustments are current; Verification that sublease operations are properly approved; Condition of the leasehold, based on a visual inspection; and Potential safety violations or hazard identified based on a visual inspection. Should staff identify any violations to lease terms, staff should notify lessees in writing and request they cure the issue.

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	August 2, 2022	July 2025	July 2025

#4 The Department of Real Estate and Airport Management should require lessees to submit annual rent rolls to the City to allow City staff to reconcile subleases annually and timely identify expiring subleases or non-approved subleases.

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	August 2, 2022	July 2024	July 2024

#5 The Department of Real Estate and Airport Management should include a Facility Condition Inspection clause in future leases involving in-water improvements to ensure that docks, piers, or marinas are being properly maintained.

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	August 2, 2022	July 2024	July 2024

Development Services

22-009 PERFORMANCE AUDIT OF THE DEVELOPMENT SERVICES DEPARTMENT'S CODE ENFORCEMENT DIVISION

(LB) (GT) (AR)

#1 To address the issue of new/active cases not receiving an initial inspection on time or any inspection at all, the Development Services Department should re-implement and update as needed its Voluntary Compliance Program, while also maintaining its current Alternative Compliance Program, to help reduce the total number of new cases that are assigned to investigators.

The Voluntary Compliance Program should allow for cases to go through the regular case progression if the complainant is not satisfied or if the violation persists. The Code Enforcement Division could use this procedure to respond to low-priority cases that involve the following case types:

- Fences/Walls
- Mobile Food Trucks
- Excessive Storage in Garage
- Outdoor Merchandise Displays
- Outdoor Storage
- Vehicle Repair
- Roosters

In Process The department indicated that positions are obtaining supplemental approval and subsequent study to create.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#2 To ascertain staffing needs discussed in both Finding 1 and Finding 2, and to better articulate resource needs and budget requests with evidentiary support, the Development Services Department (DSD) should:

Establish a Key Performance Indicator (KPI) for the optimal average caseload for the Code Enforcement Division's building and zoning investigators. DSD should report this KPI in its annual budget document.

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

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#3 To help investigators and management better organize and analyze case data, the Development Services Department should create or expand fields for the following case information in Accela:

- Indication of a special project that does not follow the regular complaint procedure;
- Notice and Fine Detail; and
- Status (both Active and Closed). Add at least the following choices:
 - Status for Admin Hearing;
 - Awaiting Permit; and
 - Referred to City Attorney's Office

In Process The Department did not provide an update. OCA will continue to follow up in the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#4 After expanding Accela field options, to consistently analyze data on an aggregate level, the Development Services Department should create a data dictionary for Accela that clearly defines choices for at least the following fields:

- Types of Inspections (specify which ones contribute towards Re-Inspection Fees);
- Active Case Status; and
- Closed Case Result.

In Process The Department did not provide an update. OCA will continue to follow up in the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#5 In order to maintain ongoing involvement in long-term cases, the Development

Services Department should update Code Enforcement’s Procedures Manual and Accela training materials to require all new or active cases to have a workflow task scheduled with target due date for next step in the case management process, and to require investigators to check the “My Tasks” dashboard in Accela daily. Examples of possible workflow tasks include:

- Estimated inspection date of initial inspection;
- Compliance inspection after issuance of a notice; and
- Estimated permit completion date.

In Process

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

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#6

In order for the Development Services Department (DSD) Code Enforcement Division’s management to better track aggregate case data, DSD should update Code Enforcement’s Procedures Manual and Accela training materials to include the following:

- Investigators should list all zoning/building violations in “Violation Table” in Accela; and
- Investigators should enter pertinent case information, such as Civil Penalty Notice and Order and Administrative Citation/Warning issuance date, compliance date, and fine/penalty amounts, into the Civil Penalty Notice and Order and Administrative Citation Warning fields in Accela.

In Process

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

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#7

To address Finding 1 and to give more information to supervisors and managers, the Development Services Department should develop and use tools such as Accela reports or online dashboards that include the following:

- New or active cases that do not have an initial inspection and the number of days from case open date;
- All cases with number of inspections and whether they have a re-inspection fee issued;
- All active cases open longer than 90 days without a notice issued;
- All active cases without an update in the last 90 days; and
- All active cases with most recent workflow task.

In Process

The Department did not provide an update. OCA will continue to follow up in

the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	June 9, 2022	July 2023	July 2023

#8

To help Development Services Department (DSD) Code Enforcement Division's supervisors hold investigators accountable, DSD should update Code Enforcement's Procedures Manual to require Code Enforcement senior investigators to regularly review individual investigators' caseloads to identify and follow-up on cases that have had no updates in the past three months. DSD should consider the following:

- Supervisors should filter out cases that they do not expect investigators to actively work when reviewing individual investigators' caseloads to identify cases that have no updates for at least three months.
- During their review of individual investigators' caseloads, management should require supervisors to ensure that investigators provided a written notice to the property owner for all active cases with violations, as well as ensure cases with three or more follow-up inspections have had a re-inspection fee issued.

In Process

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

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#9

To address the misreporting of Key Performance Indicators (KPIs) and inaccurate tracking of response time, the Development Services Department (DSD) should create and use a report from Accela that accurately measures Code Enforcement's initial response time. This report should include cases opened in the current fiscal year that:

- Have received an inspection; or that
- Have no inspection but are beyond the goal response time.

Additionally, the basis of DSD's annual KPI reporting should be this report pulled on a date at least eight months after the start of the reported fiscal year.

In Process

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

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

#10

To address data reliability issues, the Development Services Department (DSD) should create a checklist for online case files, and Code Enforcement's Procedures Manual should require Code Enforcement management to conduct

periodic audits of cases using this checklist. The checklist should require Code Enforcement to check for both accuracy and completeness of the Accela case file and should include at least:

- Date of First Inspection;
- Number and Type of Inspections;
- Number and Type of Violations;
- Number and Amount of Fines/Fees;
- Complaint Details;
- Completed Workflow and Activities; and
- Closed Status.

Based on the results of these audits, Code Enforcement's Procedures Manual should outline appropriate management response when issues with investigator performance are identified.

In Process The Department did not provide an update. OCA will continue to follow up in the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	June 9, 2022	July 2023	July 2023

Parks and Recreation Department

22-005 PERFORMANCE AUDIT OF EQUITY IN RECREATION PROGRAMMING

(AR) (MS) (LB)

#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 No change in status since the last reporting period. The department indicated that it is currently working with the Office of Race and Equity to develop a department specific Race and Equity Tactical Plan that outlines department goals, objectives, initiatives, and performance indicators. This plan is targeted for completion by January 2023 and the department plans to present this to Committee and City Council in the following months. The department also indicated that it will acquire the community needs assessment consultant in fiscal year 2023 as part of the FY2023 budget allocation; completion of the community needs assessment is projected to be completed by June 2023. Upon completion of the community needs assessment, the department plans to update the Race and Equity Tactical Plan which it plans to provide the Committee and City Council with an update in the fall of 2023.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	November 10, 2021	September 2022	September 2022 December 2023

#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 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	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 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	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 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:
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 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	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 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:
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 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:
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 No change in status since the last reporting period. This recommendation is in process. The Parks and Recreation Department's fee waiver is good for the duration of the calendar year in which the applicant was approved, thus, only requiring the applicant to apply once per year. The department indicated that it is working on allowing approved fee waiver applicants to register online for any

fee waiver eligible programs and developing an application clearance electronically and securely through ID.me.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 10, 2021	July 2022	July 2022 June 2023

#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 No change in status since the last reporting period. This recommendation is in process. The department noted that it is working with the City Attorney's Office to evaluate its ability to offer a discounted or full waiver of fees for all of the department's recreation programs. The department also noted that in fiscal year 2023, following its hiring of new Recreation Services positions, it will begin its analysis of other agency models in fiscal year 2023. Lastly, it also indicated that although most of the aspects of the recommendation can be met by November 2023, the required fee schedule updates will not be implemented until July 2025.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	November 10, 2021	July 2022	July 2022 November 2023

#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 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:
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

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:
2 November 10, 2021 June 2023 June 2023

#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

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:
2 November 10, 2021 June 2023 June 2023

Performance & Analytics Department

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

(TS)

#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 This recommendation is in progress. The three city data management authorities have completed a Request for Proposal to hire a consultant experienced with data governance programs in public agencies. The consultant will collaborate with the three data management authorities to perform an objective assessment of the city’s data management practices to reduce any duplication of processes, define roles and responsibilities, and ensure consistency in a citywide data governance model.

Priority	Issue Date:	Original Target Date:	Current Target Date:
1	May 29, 2020	July 2022	July 2022 July 2023

23-004 PERFORMANCE AUDIT OF THE CITY’S GET IT DONE APPLICATION AND SERVICE REQUESTS MANAGEMENT

(NO) (MS) (SM)

#1 To improve transparency and accountability, the Performance and Analytics Department should follow through with including estimated completion times and the target completion times in the Get It Done report submission screen.

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	October 6, 2022	December 2023	December 2023

#2 To improve the Get It Done customer experience, the Performance and Analytics Department should review, identify, prioritize, and document which services could feasibly include progress updates to customers (i.e., “interim” steps). As part of this effort, PandA should also articulate a plan and timeline for developing progress updates to customers for these service request types.

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	October 6, 2022	July 2023	July 2023

#3 The Performance and Analytics Department, in consultation with departments, should revise the response language to customers to not use the term “Closed” if a case has merely been referred and the customer’s issue may not yet have been addressed.

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	October 6, 2022	January 2023	January 2023

#4 To ensure that operational staff are adequately trained on communication codes, the Performance and Analytics Department, in consultation with relevant departments/divisions for the most common service requests (i.e., Environmental Services Department, San Diego Police Department Neighborhood Policing Division, San Diego Police Department Parking Division, and Transportation Department Street Division) should provide updated training to staff that includes using the appropriate communication code.

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	October 6, 2022	June 2023	June 2023

Risk Management

22-008 PERFORMANCE AUDIT OF WORKPLACE SAFETY AND WORKERS' COMPENSATION

(LB) (JP) (RC)

#6 To ensure City departments are kept informed on workers' compensation claim trends, the Risk Management Department should report on all City departments with workers' compensation claimants in its Worker' Compensation and Safety performance report. The report should include workers' compensation claim trends analysis, incident cause analysis, and, where possible, incident location analysis.

In Process No update from the department. OCA will continue to follow up with the department for the next reporting period.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	May 9, 2022	December 2023	December 2023

San Diego Police Department

21-011 HOTLINE INVESTIGATION OF BOARD-UP SERVICES

(GR)

#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 No change in status from last reporting period. According to SDPD, after presenting to the CEC, it was determined that SDPD will move forward with the RFP process as Facilities Services Division will not be able to perform the services. SDPD Management and Fiscal will be working with P&C to complete the RFP once approved at PS&LN.

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

No change in status from last reporting period. According to SDPD, it issued a training bulletin to all personnel in January 2022 requiring the Field Lieutenant to approve all Board and Secure callouts. This Training Bulletin addresses when businesses should be boarded up (i.e., Hazardous Materials, weapons, sensitive material, or as deemed necessary by the Field Lt.). This will limit unnecessary callouts.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	June 24, 2021	October 2023	October 2023

23-001

PERFORMANCE AUDIT OF SDPD’S USE AND MANAGEMENT OF BODY CAMERAS

(CN) (DK)

#1

The San Diego Police Department (SDPD) should amend its body camera procedure to require officers to turn on event mode to record body camera videos for all dispatched events and calls for service, including all incidents directed or self-initiated. SDPD should train all body camera users and supervisors on the new requirement. This recommendation would not impact SDPD’s current procedure that requires officers to begin recording while driving to a call and prior to actual contact with a member of the public. Additionally, this recommendation should only impact calls for service and dispatched calls. Therefore, SDPD could keep its current procedure that allows officers to not record suspect interviews if the suspect declines to make a statement due to the body camera being activated and the SDPD procedure that prohibits recordings during contact with confidential informants.

In Process

According to SDPD, its Department Procedure 1.49 has been updated to reflect the recommended changes. These updates are pending and are subject to the meet and confer process with the San Diego Police Officer’s Association before implementation. Training would be delivered through a Department-wide email that states the Department Procedure has been updated and “new” box notifications would highlight the changes in the procedure document.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 20, 2022	July 2023	July 2023

#2

The San Diego Police Department (SDPD) should update the section in Procedure 1.49 related to supervisor reviews of officer videos to ensure supervisors confirm there is a body camera video for all dispatched events for each officer for days selected in the monthly review. SDPD should train all supervisors on the new requirement. This recommendation would not require supervisors to watch additional videos.

In Process

According to SDPD, its Department Procedure 1.49 has been updated to reflect the recommended changes. These updates are pending and are subject to the meet and confer process with the San Diego Police Officer’s Association before implementation. Training would be delivered through a Department-wide email that states the Department Procedure has been updated and “new” box notifications would highlight the changes in the procedure document.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 20, 2022	July 2023	July 2023

#3

The San Diego Police Department (SDPD) should clarify in Procedure 1.49 specifically when officers can stop recording an incident with their body

camera. The procedure should clarify the definition of the conclusion of an incident and include examples. SDPD should communicate this procedural update in a department-wide training.

In Process

According to SDPD, its Department Procedure 1.49 has been updated to reflect the recommended changes. These updates are pending and are subject to the meet and confer process with the San Diego Police Officer's Association before implementation. Training would be delivered through a Department-wide email that states the Department Procedure has been updated and "new" box notifications would highlight the changes in the procedure document.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 20, 2022	July 2023	July 2023

#4

The San Diego Police Department (SDPD) should add to the sergeant reviews section of Procedure 1.49 to require that supervisor reviews include reviewing the end of body camera videos to confirm compliance with procedure. This recommendation would not require supervisors to review additional videos beyond the monthly review process already in place. SDPD should communicate this procedural update in a department-wide training.

In Process

According to SDPD, its Department Procedure 1.49 has been updated to reflect the recommended changes. These updates are pending and are subject to the meet and confer process with the San Diego Police Officer's Association before implementation. Training would be delivered through a Department-wide email that states the Department Procedure has been updated and "new" box notifications would highlight the changes in the procedure document.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 20, 2022	July 2023	July 2023

#5

The San Diego Police Department (SDPD) should require in Procedure 1.49 that supervisor reviews of body camera videos include watching all videos categorized as BWC Training/Accidental to help ensure they are categorized and retained correctly. SDPD should include this procedural update in a department-wide training.

In Process

According to SDPD, its Department Procedure 1.49 has been updated to reflect the recommended changes. These updates are pending and are subject to the meet and confer process with the San Diego Police Officer's Association before implementation. Training would be delivered through a Department-wide email that states the Department Procedure has been updated and "new" box notifications would highlight the changes in the procedure document.

Priority	Issue Date:	Original Target Date:	Current Target Date:
2	July 20, 2022	July 2023	July 2023

#7

The San Diego Police Department (SDPD) should write and implement a policy or procedure detailing what body camera videos it releases and when, including critical incident videos. a. The policy should, at minimum, ensure compliance with state law and be easily understood by the public. The policy should list the types of incidents it is required to release body camera video for and list the reasons there may be exceptions to releasing a video. Exhibit 5 in the Background section of this report provides an example. To clarify that this policy is meant to mirror state law and not contradict state law, SDPD could state that this list is a summary of state law and that state law and subsequent court proceedings supersede the City policy. b. The policy should include SDPD's goal of releasing critical incident videos within 10 days of an officer involved shooting. c. The policy should require SDPD to disclose when it is only providing the requester a selection of body camera videos related to the incident that it has determined are most relevant, if the requester has asked for all videos related to the incident. d. The policy should detail the factors that go into weighing the interest in delaying disclosure against the public interest in disclosure of body camera videos required to be released under California Penal Code Section 832. e. SDPD should present the policy to the relevant City Council committee to educate the public on what body camera videos are available for public inspection, what body camera videos are left to the discretion of the Chief of Police, reasons for delay of disclosure of body camera videos, and the process for requesting body camera videos. The presentation should also explain the timeline for critical incident videos compared to the release of all body camera videos and records requested under California Penal Code Section 832. f. SDPD should post the policy on its public website.

In Process

According to SDPD, its Department Procedure 1.49 has been updated to reflect the recommended changes. These updates are pending and are subject to the meet and confer process with the San Diego Police Officer's Association before implementation.

Upon the completion of the meet and confer process, the Department will schedule a presentation to council at the earliest possible date. This presentation will cover BWC policy and the nuance of retention and release of videos.

In reference to this item, SDPD Department Procedure 1.49 updates are pending and are subject to the meet and confer process with the San Diego Police Officer's Association before implementation.

Once approved, Department Procedure 1.49 will be placed on the Department's public website.

Priority	Issue Date:	Original Target Date:	Current Target Date:
3	July 20, 2022	July 2023	July 2023

(NO) (MJ) (NK)

#1

The San Diego Police Department (SDPD) should present a report to the Public Safety and Livable Neighborhoods Committee and/or City Council periodically on the towing program’s operations. The frequency of the report should be prior to each of the City’s comprehensive user fee studies (currently conducted every 3 years), as well as prior to issuing or renewing a request for proposal for relevant towing and/or impound contracts. Based on City leadership’s input and City Council’s approval of the revised Council Policy in Recommendation 2, SDPD’s periodic report should include all the following reporting elements and any others that SDPD deems as essential: a. Program overview to include Tow Administration Unit activities, such as training, inspections conducted, and operational changes or upgrades. b. Reporting of key program status and statistics: i. Total number of tows and vehicles sold via lien sales, broken out by tow reason; ii. Response times for licensed tow providers; iii. Number of vehicles towed/impounded by location per year; iv. Number of Get It Done requests for 72-hour parking violations; v. Time between vehicle impound and disposition; vi. Number of waivers given, including reasons; and vii. Number of post-storage hearing reversals (i.e., bad tows). c. Financial overview and impact to the City and residents: i. Total line-item costs for City labor, towing costs (fees paid to towing providers), dispatch costs, and any other pertinent costs; ii. Total line-item revenues of the program; if revenues are less than costs, include the reason(s) why—e.g., low fees and lien sale losses; iii. Cost recovery percentage and General Fund subsidy due to unrecovered fees and waivers; iv. Average fees accrued; v. Average lien sale price; and vi. Benchmarked user fees and tow rates. The San Diego Police Department should also present the results of this audit report to the Public Safety and Livable Neighborhoods Committee prior to FY2024 RFP issuance.

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 14, 2022	July 2023	July 2023

#2

Prior to presentation of the next towing program update, the San Diego Police Department (SDPD) should work with City leadership to present a new or updated Council Policy 500-03 for City Council’s approval. The revised Council Policy should codify the frequency of presenting the report, and provide specific guidance regarding information that should be contained in the report. The Council Policy should require that all of the information listed in Recommendation 1 be included in the periodic report, in addition to any other information that SDPD believes is essential. If SDPD determines any of the information listed in Recommendation 1 should not be required by the Council

Policy, the staff report and presentation for the proposed Council Policy should include an explanation of why SDPD has determined the information is unnecessary or infeasible to provide.

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 14, 2022	July 2023	July 2023