



THE CITY OF SAN DIEGO

DATE: October 5, 2022
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: City Auditor Activity Report – September 2022

This report provides information on the Office of the City Auditor's activities as of September 30, 2022. This includes any audit reports issued during the month of September, the status of current audit projects, and a list of planned audits that have not yet started.

The "Target Completion Date" provided for each audit project indicates our estimate of when the audit report will be issued. However, future circumstances may delay report issuance, such as delays in receiving data for review, numerous and extensive findings that require further evaluation, and additional discussions with management to demonstrate that our audit findings are valid and recommendations for improvement are necessary.

Audit reports and other work products that were issued during September 2022

09/15/2022

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

09/14/2022

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

- [Recommendation Follow-Up Dashboard](#)



Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Annual Central Stores Inventory Audit FY2022	San Diego Municipal Code Section §22.0501 requires an annual count of inventory in City storerooms and warehouses. The objective of this audit is to confirm the valuation of Central Stores inventory.	October 2022	2	20
IT Application Audit of the Fire Department's Emergency Response Management (9-1-1) System	The objective for this audit is to test the effectiveness of the IT general controls and IT security controls of the Fire Department's Emergency Response Management (9-1-1) System. Specifically, (1) Ensure the Vesta Service Level Agreement (SLA) and contractual services are sufficiently defined and monitored to facilitate effective management. (2) Assess AT&T's maintenance and security management of the Vesta System. (3) Evaluate the San Diego Fire-Rescue Department's (SDFD) ability to receive emergency calls during a 911 Public Service Access Point (PSAP) outage and restore services.	October 2022	594	600
Get It Done Application and Service Request Management	The objectives are to 1) Determine how efforts such as establishing service level commitments and enhancing customer communications may be used to improve overall satisfaction. 2) Determine whether consolidating customer service portals could improve the City's customer service experience.	October 2022	2,347	1,800

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
San Diego Police Department - Vehicle Towing Process	The objectives are to (1) Evaluate the financial, equity, and public benefit effects of the City's Vehicle Towing program, and how those effects may vary under alternative vehicle towing policy and fee models. (2) Determine the extent to which the City monitors and evaluates contractor performance, in accordance with the City's Contract Compliance Guide, Council Policy 500-03, and the contract.	October 2022	1,362	1,800

Audits in progress in the Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Homeless Strategies / Housing Commission	The objectives are to (1) Determine whether SDHC holds contractors accountable for following best practices in providing homelessness services. (2) Determine whether SDHC adequately monitors contract compliance. (3) Determine whether SDHC procures homelessness services contracts according to leading practices.	February 2023	767	2,200

Audits in Progress – Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Engineering & Capital Projects	The overall objective of this audit is to determine the efficiency and effectiveness of the City’s Capital Improvement Program (CIP). The CIP is complex, and audit team will conduct a detailed scoping phase to establish more specific objectives.	TBD	467	2,400
Personnel (Citywide) Classified Employee Hiring Process	The tentative objective is to evaluate the efficiency of the City’s hiring processes for classified employees, including sworn employees such as Police Officers and Firefighters, as well as civilian employees.	TBD	77	1,800

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	<p>We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports.</p> <p>We issued the first of two recommendation follow-up reports on September 14, 2022 and we updated our interactive recommendation tracking dashboard to accompany the report.</p>	On-going	205	1,000

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Fraud, Waste, and Abuse Hotline	City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste, or abuse. Reports are issued for substantiated fraud-related allegations, and we issue a Quarterly Fraud Hotline Report with the status of activities.	On-going	841	2,960

Audit Reports and Other Work Products Completed During FY2023

07/20/2022

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

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

07/20/2022

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

08/02/2022

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

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

FY2023 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
Annual Central Stores Inventory Agreed-Upon Procedures Review FY 2023	20
Annual Mission Bay Fund Audit FY 2022	320
IT Performance Audit of Fire-Safety Department's Network Security	1,000
High-Risk Re-Review: Topic 1	1,000
High-Risk Re-Review: Topic 2	1,000
Fire-Rescue: Brush Management and Fire Prevention	1,600
Street Maintenance Efficiency and Equity	1,600
San Diego Housing Commission: Property Acquisition Process	1,800
San Diego Police Department - Overtime	2,100

Respectfully submitted,



Andy Hanau
City Auditor

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