

# Annual Citywide Risk Assessment and Audit Work Plan

*JULY 2023*

## Fiscal Year 2024

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CITY OF SAN DIEGO



OFFICE of the CITY AUDITOR



July 20, 2023

Honorable Members of the Audit Committee  
City of San Diego, California

### **Annual Citywide Risk Assessment and Audit Work Plan – Fiscal Year 2024**

Attached is the Annual Audit Work Plan proposed by the Office of the City Auditor for Fiscal Year 2024. This report will be presented at the July 26, 2023 Audit Committee meeting for your review and consideration. The list of 20 proposed audit assignments for FY2024 includes performance audits regarding various City programs and activities, and other audit projects and activities such as the Fraud, Waste and Abuse Hotline.

The Audit Work Plan was developed by considering the required audits mandated by the City Charter and the San Diego Municipal Code, results of the FY2024 Citywide Risk Assessment, and input from the City Council, Audit Committee, the public, and other sources. We designed our work plan to address what we considered to be risk areas, while limiting the scope of work to what we can realistically accomplish with the staff resources available.

Respectfully submitted,

Andy Hanau  
City Auditor

cc: Honorable Mayor Todd Gloria  
Honorable City Councilmembers  
Honorable City Attorney Mara Elliot  
Eric Dargan, Chief Operating Officer  
Matthew Vespi, Chief Financial Officer  
Christiana Gauger, Chief Compliance Officer  
Charles Modica, Independent Budget Analyst

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## Mission Statement

The mission of the Office of the City Auditor is to advance open and accountable government through accurate, independent, and objective audits and investigations that seek to improve the efficiency, effectiveness, and equity of City government.

## Introduction

Government Auditing Standards and the Institute of Internal Auditors' Standards encourage the chief audit executive to establish a risk-based approach to determine the priorities for City Auditor activities. The Office of the City Auditor has completed a fiscal year (FY) 2024 Citywide Risk Assessment to help identify, measure, and prioritize the Office's potential audits based on the level of risk to the City. Each Activity Group's risk score was considered when selecting audits for the City Auditor's FY2024 Audit Work Plan.

## Audit Resources

The FY2024 budget for the Office of the City Auditor includes 24 staff members at a budgeted cost of \$5.1 million for salaries, fringe benefits, and non-personnel expenses, such as office equipment, training, and supplies. This total also includes \$350,000 for the cost of the City's Annual Comprehensive Financial Report (ACFR) audit that will be conducted by an outside independent audit firm. The City Auditor administers the ACFR audit contract. During FY2024, the Office will have one City Auditor, one Assistant City Auditor, one Deputy City Auditor, and 20<sup>1</sup> performance auditors to conduct audits and investigations with an estimated 25,755 audit hours available to perform audits, follow up and report on the status of audit recommendations, and administer the Fraud, Waste and Abuse Hotline. The estimated audit hours available were calculated as follows:

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<sup>1</sup> Includes three managers and two provisional performance auditors.

# Calculation of Estimated Audit Hours Available for FY2024

<b>One Full-Time Equivalent (FTE) Auditor:</b>	<b>Hours</b>
Total Annual Hours Available	2,080
<b>Less Hours For:</b>	
Leave Total	(320)
Vacation and Sick Leave	
(11) Holidays and (1) Floating Holiday	
(3) Citywide Discretionary Leave Days Granted	
Vacancy (August/September/October/November)	
Continuing Professional Education	(55)
Administrative Duties *	(95)
Other Audit-Related Activities **	(260)
<b>Total Annual Audit Hours Available per Auditor</b>	<b>1,350</b>
Total staff auditors	X 18
Budgeted FTE hours	24,300
Add hours for 2 Provisional auditors	1,455
<b>Total Estimated Audit Hours Available for FY2024<sup>1</sup></b>	<b>25,755</b>

Note: Audit supervision and administrative hours for executive management (City Auditor, Assistant City Auditor, and Deputy City Auditor), one Executive Assistant, one internal operations, and one Quality Control and Communications Specialist are not included.

\* "Administrative Duties" include completion of timecards, leave slips, annual OCA forms, Performance Self-Evaluation forms; organization of office/projects/tasks, etc.; research for training opportunities; administration of recruitment and job interviews; and any time not attributed to a specific project or task assigned by management.

\*\* "Other Audit Related Activities" include tasks such as responding to City Council and other stakeholder requests; preparing for presentations; and attending Audit Committee, City Council, and other stakeholder meetings; stakeholder outreach meetings; R&D for future audit issues; OCA staff meetings, etc. In FY2023 these hours have also included significant staff time spent working on high-priority OCA improvement initiatives, such as developing, implementing, and maintaining the Recommendation Tracking Dashboard, auditor salary benchmarking, updating the OCA website, and updating OCA's report format.

## Performance Audits and Other Audit Activities

The City Charter requires the Office of the City Auditor to conduct all of its audits under Government Auditing Standards. There are three main types: financial statement audits, attestation engagements, and performance audits.

The City of San Diego hires an outside independent audit firm to perform the City's financial statement audit of the City's Annual Comprehensive Financial Report (ACFR).

The City Auditor conducts performance audits of the City's departments, agencies, and their activities. Under Government Auditing Standards, performance audits provide objective analyses so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability. A performance audit is a dynamic process that includes consideration of applicable standards throughout the course of the audit. Performance audit objectives may vary widely and include assessments of program effectiveness, efficiency, equity, internal controls, compliance with laws and regulations, and prospective analysis. Examples of performance audit objectives may include, but are not limited to:

- Assessing the extent to which legislative, regulatory, and/or organizational goals and objectives are being achieved;
- Analyzing the relative efficiency and effectiveness of a program or activity;
- Evaluating whether the audited entity is following sound procurement practices;
- Assessing the reliability, validity, and/or relevance of performance measures concerning program effectiveness and results, or economy and efficiency;
- Assessing internal controls designed to provide reasonable assurance of achieving effective and efficient operations, and reliable financial and performance reporting; and
- Determining if program activities are in compliance with laws, regulations, contract provisions, grant agreements, and other requirements.

The Office of the City Auditor may also perform some attestation engagements based on agreed-upon procedures, which consists of specific testing procedures performed on a subject matter. An example of an attestation engagement includes our annual Central Stores agreed-upon procedures review, which is currently performed by an outside audit firm and overseen by the Office of the City Auditor.

Additionally, we perform other non-audit services, such as investigating complaints received through the City's Fraud Hotline regarding allegations of fraud, waste, and abuse. We perform investigations following the procedures recommended by the Association of Certified Fraud Examiners for allegations of improper financial activity, fraud, waste and/or abuse that appear to be material in nature.

## Citywide Risk Assessment – Fiscal Year 2024

Risk assessment is a process of systematically scoring (or rating) the relative impact of a variety of "risk factors." A risk factor is an observable or measurable indicator of conditions or events that could adversely affect the organization. Risk factors can measure inherent risks (such as a large organizational structure) or organizational vulnerability (such as level of cash and assets easily converted to cash).

The first step in creating the City's risk assessment model is to define the audit universe. The audit universe is a listing of the City's significant Auditable Units (all of the City's potential audits that could be performed). We created a list of City departments and City agencies and their primary Activity Groups as the Auditable Units. To accomplish this, we utilized the City's FY2024 May Revise budget data from SAP and the component unit information in the City's most current financial statements. We have reduced the number of Activity Groups by combining some activities within departments in order to target more areas of risk using our existing resources, address cross-cutting issues which impact multiple units within a department, and create efficiencies in conducting future audits of Activity Groups. However, a department may still be broken out into several Activity Groups as in the example shown in **Exhibit 1**.

*Exhibit 1*

## Sample Department and Activity Groups

**Fire-Rescue Department****Activity Groups:**

Emergency Operations



Lifeguard Services



Fire Prevention



Communications

The next step in creating the risk assessment model was to identify and rank the major risks associated with each of the City's significant Auditable Units (Activity Groups).

To achieve this, a management questionnaire which measured a variety of "risk factors" was developed, (See Attachment A – Management Questionnaire). City Management completed Management Questionnaires for the associated Activity Groups.



The questionnaire had 10 measurable risk factors as follows:

- 1 Level of interface with the external public.
- 2 "Mission critical" nature of Activity Group for the department to achieve its goals and objectives.
- 3 Support of internal operations is considered critical to achieving the objectives of other departments' missions or goals.
- 4 Failure to achieve the Activity Group's mission or goals leads to public displeasure or negative media coverage.
- 5 Level of cash-convertible nature of Activity Group's transactions.
- 6 Activity Group's tracking and use of activity performance metrics.
- 7 Regulation effect or impact on operations.
- 8 Number of budgeted employees (FTE).
- 9 Level of budgeted annual revenues.
- 10 Level of budgeted annual expenses.

A Management Questionnaire was completed for each of the City's Auditable Units to determine a risk score of: 0 (low), 3 (medium-low), 5 (medium), 7 (medium-high), or 9 (high) for each of the 10 risk factors listed above. The risk scores were used for risk factors 1 through 7 (listed above), and the risk scores for risk factors 8 through 10 (FTE, Revenue, Expenses) were updated based on the FY 2023 May Revise budget. Audit staff reviewed the results, and based on professional judgment, adjusted scores if needed.

Additionally, weights were assigned to each factor based on relative importance as determined by input from audit staff (See Attachment B – Calculation of Weights Used for Risk Factors).

An increase in risk score was calculated for activities that have not been audited in the prior five fiscal years.

The final step in completing the Citywide Risk Assessment was to calculate the total risk score for each Auditable Unit (list of the potential audits) in order of highest to lowest risk score by tabulating the information gathered from the questionnaires and applying the weights assigned to the risk factors. We then calculated the overall risk score for each Activity Group by stratifying the resulting rating in descending order by tenths, and identifying the top 30 percent (or those ranking 10, 9, or 8) as High Risk. The next 40 percent (ranking 7, 6, 5, or 4) were identified as Medium Risk, and the bottom 30 percent (ranking 3, 2 or 1) were identified as Low Risk (See Attachment C – Citywide Risk Assessment).

## Interpreting Risk Assessment Results

The weighted scores for 10 risk factors were tabulated for each significant Departmental Activity Group identified in Attachment C – Citywide Risk Assessment. The risk assessment scores and information gathered during the interviews with key personnel were considered when preparing the FY2024 Audit Work Plan that follows. If a department or Activity Group has a high risk score, this merely indicates that the services they provide, or the functions they are responsible for, are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, or a high degree of public interest. A high risk score does not mean that an Activity Group is being managed ineffectively or that it is not functioning properly. High

risk areas may indicate opportunities to address activities which are mission critical, provide substantial support for other internal City operations, reflect high public need, or consume significant financial resources. The overall results identify the activities with the highest risk factors that may warrant and benefit from additional management action or audit services.

## Other Risk and Audit Factors Considered

In addition to the risk assessment model, we periodically interview key City personnel to consider other potential vulnerabilities and risk factors, including the risk of fraud, that could impede the achievement of a department's mission, goals, and objectives. We also considered past audit report findings, reviewed other entities' audit reports, and researched trending municipal issues. In addition, we solicited input from a wide variety of stakeholders to inform the risk assessment and proposed audit workplan. These include the Audit Committee and City Council; the City Administration and City management; and the public at large.

## Audit Work Plan (July 2023 through June 2024)

In FY2024, we are proposing a work plan to address areas of critical importance to the City. The following Audit Work Plan includes our scheduled performance audits as well as additional audit activities. Included is the tentative audit objective for each assignment and estimated audit hours.

We will perform an in-depth risk assessment on each activity group selected for audit to ensure our audit objective covers the areas of highest risk for that activity and adjust the audit objective, procedures, and hours accordingly. Performance audit objectives vary widely and may include assessments of program effectiveness and efficiency, equity, internal control, compliance, and transparency. Our estimated audit hours for each audit activity are based on an analysis of average audit hours for our prior year's audits, and our knowledge of the complexity of the Activity Groups selected for audit. The actual hours may vary based on the audit scope determined by the detailed risk assessment for each engagement, as well as the extent and complexity of findings revealed during audit testing.

## Additions to Audit Work Plan

Requests to add audits to the Audit Work Plan during the fiscal year will be presented to the Audit Committee with a City Auditor analysis of the impact the proposed audit will have on the other audits on the Work Plan. Audit priority will be given to those requests that pertain to the health and safety of residents and City employees, potential for significant financial or operational impact, issues of equity, or issues of integrity.

## Audit Work Plan – Fiscal Year 2024

Performance Audits FY2024 - Carry Over From FY2023 Audit Work Plan						
Work Plan Item No.	Risk Assess Line No. <sup>2</sup>	Risk Score	Activity Group Audit	Audit Objectives	FY2024 Audit Hours	Status as of July 1, 2023
1	83	522	Annual Central Stores Inventory Agreed-Upon Procedures Review FY2023	San Diego Municipal Code Section §22.0501 requires an annual count of inventory in City storerooms and warehouses. The objective of this review is to confirm the valuation of Central Stores inventory.	5	Report Writing
2	33	631	Fire-Rescue: Brush Management and Fire Prevention	The objective is to determine whether the City conducts regular and effective brush management on City-owned lands within high wildfire-risk zones. <a href="#">Performance Audit of the City's Brush Management on City Owned Land</a>	250	Report Issued July 17, 2023
3	106 120	480 441	Personnel (Citywide) Classified Employee Hiring Process	The objective is to determine whether changes to the City's hiring process and Civil Service Rules would increase the efficiency and effectiveness of the hiring process for classified employees. <a href="#">Performance Audit of the City's Classified Employee Hiring Process</a>	250	Report Issued July 18, 2023
4	3 21 57	774 675 557	San Diego Police Department: Management of Body Worn Cameras	The objective of the IT audit component of this audit is to evaluate the IT security of the City's Body Worn Camera Usage. The findings and recommendations will be published confidentially in accordance with Government Auditing Standard 6.63.  In July 2022, OCA conducted a <a href="#">Performance Audit of SDPD's Use and Management of Body Cameras</a> with two objectives: (1) Determine if SDPD's policies and procedures regarding body worn camera usage, management, and video release are in line with best practices and local, state, and federal regulations. (2) Determine if internal controls are in place to ensure policies and procedures are followed and body worn camera footage is properly collected, maintained, monitored, and released by appropriate personnel.	400	Report Writing

<sup>2</sup> Risk Assessment scores and line number information for the carry over audits are from the FY2023 Risk Assessment.

Performance Audits FY2024 - Carry Over From FY2023 Audit Work Plan						
Work Plan Item No.	Risk Assess Line No.	Risk Score	Activity Group Audit	Audit Objectives	FY2024 Audit Hours	Status as of July 1, 2023
5	11 17 45 66	728 708 607 558	High-Risk Re-Review: Pedestrian Safety	Determine the extent to which the City is still implementing the identified (or similar) recommendations in OCA's 2017 Performance Audit of the City's Programs Responsible for Improving Pedestrian Safety.	700	Report Writing
6	60	567	Annual Mission Bay Fund Audit FY2022	The Annual Mission Bay Funds Audit is required by the City Charter, Article V, Section 55.2 (e). The objective of this audit is to verify the prior fiscal year collection, allocation, and use of Mission Bay and San Diego Regional Parks Improvement Funds are in compliance with City Charter requirements.	320	Fieldwork
7	12	728	Street Maintenance Efficiency and Equity	Determine whether the Transportation Department adequately plans for street maintenance to ensure that repairs are efficient, effective, and equitable.	700	Fieldwork
8	5 11 18 20 25 52 76	764 728 690 686 675 593 537	San Diego Police Department: Over-time	1: Determine if SDPD's overtime policies are in line with best practices. 2: Determine if SDPD's overtime policies are followed. 3: Determine if SDPD's overtime costs are in line with comparable police agencies. 4: Determine what factors contribute to most to SDPD overtime costs and if there are opportunities to reduce overtime costs.	1,000	Fieldwork
9	37	626	San Diego Housing Commission: Property Acquisition Process	The tentative objective is to evaluate whether SDHC's process for acquiring property incorporates industry best practices to maximize value for the City and minimize downside risk.	1,700	Planning
10	12	728	High-Risk Re-Review: Potholes	The tentative objective is to determine the extent to which the City is still implementing the identified (or similar) recommendations in OCA's 2013 Performance Audit of the Street Division's Pothole Repair Operations.	1,000	Not Started

Performance Audits FY2024 - Proposed Audits						
Work Plan Item No.	Risk Assess Ln No.	Risk Score	Activity	Audit Objectives	FY2024 Audit Hours	Status
11	116 174	510 117	Purchasing and Contracting: Contract Management	The tentative objective is to determine if the process for administering contracts and governance process for contract extensions / increases allow for effective management and oversight.	1,600	Not Started
12	7	798	Facilities Maintenance	The tentative objective is to determine whether maintenance of City-owned facilities is conducted efficiently and effectively.	1,800	Not Started
13	142 143 155	447 443 411	Department of Finance and Government Affairs: Grants	The tentative objective is to determine if the City effectively competes for grant funding to support critical City priorities and initiatives.	1,800	Not Started
14	6	858	General Services: Fleet Maintenance	The tentative objective is to determine if the fleet repair program is timely and cost effective.	2,000	Not Started
15	3 4 71 92 94 140 151	889 884 594 553 549 457 422	Fire-Rescue: Overtime	The tentative objective is to determine if Fire-Rescue manages overtime to maximize the efficiency and effectiveness of operations.	2,000	Not Started
16	1 15 101	988 748 540	Environmental Services: Trash, Recycling, and Organics Collection	The tentative objective is to determine if the City's trash, recycling, and organics collection and handling is efficient and in compliance with recent legislation such as SB 1383, AB1276, and the City's Recycling Ordinance.	2,000	Not Started
17	36 51 69	678 625 600	Public Utilities and Strategic Capital Projects: Pure Water	The tentative objective is to determine lessons learned from Part I of the Pure Water project as they relate to planning and project management, and identify improvements for future phases of the project.	2,400	Not Started
18	N/A	N/A	IT Audits	The Office of the City Auditor is conducting a Risk Assessment of the City's IT Infrastructure and will use this assessment to propose IT audit topic(s) for the year. Topic considerations include, but are not limited to the City's preparedness for cyberattacks, department managed networks, cloud services contracts, and system compatibility / integration.	2,000	Not Started

Additional Audit Activities FY2024						
Work Plan Item No.	Risk Assess Ln No.	Risk Score	Activity	Audit Objectives	FY2024 Audit Hours	Status
19	N/A	N/A	Fraud, Waste, and Abuse Hotline	The Office of the City Auditor administers the City's Fraud Hotline to provide individuals a way to confidentially report evidence of fraud, waste, or abuse involving City of San Diego employees or operations. Investigations are performed for all material accusations. We will issue quarterly reports providing an overview of Hotline activities. We may also issue separate, more detailed reports on specific investigations if we deem it to be in the public interest given the findings of the investigation.	2,960	Ongoing
20	N/A	N/A	Follow-up on Previously Issued Audit Reports	The Office of the City Auditor tracks and follows-up on all audit recommendations to determine if they were properly implemented by City Management. We will issue follow-up reports for the periods ending June 30, 2023, and December 31, 2023. In addition, we will continue to update our <a href="#">recommendation tracking dashboard</a> .	750	Ongoing
21	87	567	Annual Mission Bay Fund Audit FY2023	The Annual Mission Bay Funds Audit is required by the City Charter, Article V, Section 55.2 (e). The objective of this audit is to verify the prior fiscal year collection, allocation, and use of Mission Bay Funds are in compliance with City Charter requirements.	310	Not Started
22	114	522	Annual Central Stores Inventory Agreed-Upon Procedures Review FY2024	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.	10	Not Started

**Total Planned Audit Hours for FY2024: 25,755**



## Next Steps

I will provide the Audit Committee with monthly activity reports describing the status and progress towards completing the audit assignments listed, as well as quarterly fraud hotline statistics reports. The Audit Committee will receive the results of all completed audits in the form of an audit report, and our Office will present audit results at scheduled Audit Committee and City Council meetings upon request.

I look forward to discussing the proposed FY 2024 Audit Work Plan with you, and I sincerely appreciate the Audit Committee's support of the Office of the City Auditor and our mission.

Respectfully submitted,



Andy Hanau,  
City Auditor

# Attachment A

## Office of the City Auditor Annual Risk Assessment Management Questionnaire

**1. To what extent does your activity group interface with the external public?**

Description / Purpose: *Assess how frequently your activity group works/interacts directly with the public or City residents. Little to no interaction is not a negative indicator, but rather an indicator that your activity group serves internal customers—internal customer interaction is addressed in question 3.*

- a. None
- b. Rarely or infrequently
- c. Monthly to quarterly level of interface
- d. Weekly level of interface
- e. Continual interface with the external public several times daily or more

**2. To what extent is your activity group considered to be “mission critical” for the department to achieve its goals and objectives?**

Description / Purpose: *Ascertain the significance that your activity group plays in your department’s overall mission relative to other activity groups. Little to no contribution is not a negative indicator, but rather an indicator that your activity group may provide services and be focused on other internal customers.*

- a. No contribution towards the department’s goals / objectives
- b. Minimal contribution towards attaining the department’s goals and objectives
- c. Moderate contribution towards attaining the department’s goals and objectives
- d. Significant contribution towards attaining the department’s goals and objectives
- e. The success of the department’s goals and objectives is fully dependent on this activity group

**3. To what extent does your activity group support internal operations or is considered critical to achieving the objectives of other entity's/department's mission/goals?**

Description / Purpose: *Determine the level of support and role your department plays in helping other departments achieve their overall mission. This question identifies the interconnectedness that one activity group has with other internal operations.*

- a. No support provided to other operations / departments
- b. Infrequent (i.e., annual) support provided to other operations / departments
- c. Periodic (i.e., monthly) support provided to other operations / departments
- d. Regular (i.e., weekly) support provided to other operations / departments
- e. Ongoing support provided to other operations / departments every day

**4. To what extent would failure to achieve your activity group's mission or goals lead to public displeasure or negative media coverage?**

Description / Purpose: *Assess how the activity group's level of visibility to the public, public interest in the group's activities, interest of the media, or other public safety related factors would lead to an increased potential loss or embarrassment if the activity group did not perform its critical mission or goals. This could also be called the newspaper test—how much negative press or public disapproval would a failure cause?*

- a. No risk of loss or embarrassment
- b. Low risk of loss or embarrassment
- c. Moderate risk of loss or embarrassment
- d. Significant risk of loss or embarrassment
- e. Very high risk of loss or embarrassment

**5. To what extent is there potential loss due to the cash or cash convertible nature of your activity group's transactions?**

Description / Purpose: *Assess the risk associated with cash or cash-convertible assets. Be sure to factor in the amount of cash collected as compared to business transacted by other means (credit card, electronic funds transfer, invoice, journal entry, etc.) , as well as risks associated with the volume, type, and nature of existing assets that are susceptible to theft such as equipment, supplies, and inventories.*

- a. None
- b. Minimal amount of cash transactions or assets are difficult to convert to cash
- c. Moderate amount of cash transactions or assets can be converted to cash with some difficulty
- d. Nature of operations is primarily cash or assets are easily converted to cash
- e. Fully cash or cash equivalent operations

**6. To what extent does your activity group track activity performance / metrics?**

Description / Purpose: *Determine the extent to which your activity group captures, assesses, and responds to performance measurement data.*

- a. We continuously capture performance metrics on key operations, assess achievement of goals and trends in the information, and adjust operations to improve upon our performance in all key areas.
- b. We track performance information in all key operations, assess and use data to improve operations, but we do not engage this process in a continuous, fluid manner.
- c. We track performance information in all our key operations and may assess data to some extent, but we do not use data to improve performance in all key areas.
- d. We collect some performance information, but the information does not account for all our key operations or we do not assess the data.
- e. We do not track performance measures or metrics.

**7. To what extent do regulations affect or have impact on operations?**

Description / Purpose: *Assess how government regulations (federal, state, or local) impact your activity group operations and the exposure to sanctions and potential penalties for noncompliance. Please be sure to factor in the complexity, volume, and change in regulations, including ordinances, municipal codes, administrative regulations, MOUs, federal and state laws and regulations, contract conditions, and grant provisions that pertain to your department.*

- a. None
- b. Few regulations and little risk of noncompliance
- c. Risk of either substantial regulations or significant penalties
- d. Complex, voluminous, or frequently changing regulations with significant penalties
- e. Heavily regulated with serious consequences for noncompliance

The information detailed below was obtained from the FY2024 May Revise Budget and scored accordingly.

**8. Total number of budgeted full-time employees (FTEs) for this Activity Group**

- a. None
- b. 0 to 10
- c. 11 to 25
- d. 26 to 75
- e. Greater than 75

**9. Total annual budgeted revenues for this Activity Group**

- a. \$0 to \$500,000
- b. \$500,001 to \$5,000,000
- c. \$5,000,001 to \$10,000,000
- d. \$10,000,001 to \$25,000,000
- e. Greater than \$25,000,000

**10. Total annual budgeted expenditures for this Activity Group**

- a. \$0 to \$1,000,000
- b. \$1,000,001 to \$10,000,000
- c. \$10,000,001 to \$25,000,000
- d. \$25,000,001 to \$40,000,000
- e. Greater than \$40,000,000

CITY OF SAN DIEGO  
Citywide Risk Assessment FY2020  
Calculation of Weights Used for Risk Factors (Based on City Auditor Staff Input)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	Total	Percent	Weight	Maximum Possible Score [1]
COMPARATIVE RISK FACTORS	Interface with the external public.	"Mission critical" nature of activity group for the department to achieve its goals and objectives.	Support of internal operations is considered critical to achieving the objectives of other entity's/department's mission/goals.	Failure to achieve the activity group's mission or goals leads to public displeasure or negative media coverage.	Potential loss due to the cash or cash convertible nature of your activity group's transactions.	Activity group's tracking of activity performance / metrics.	Regulations affect or impact on operations.	Number of Budgeted Employees (FTE).	Budgeted Annual Revenues.	Budgeted Annual Expenses.				
1. Interface with the external public.		3	3	5	4	4	6	5	2	0	32	6.49%	6	54
2. "Mission critical" nature of activity group for the department to achieve its goals and objectives.	8		8	9	7	6	8	7	5	4	62	12.58%	13	117
3. Support of internal operations is considered critical to achieving the objectives of other entity's/department's mission/goals.	8	3		8	6	7	9	8	4	2	55	11.16%	11	99
4. Failure to achieve the activity group's mission or goals leads to public displeasure or negative media coverage.	6	2	3		6	6	6	6	1	0	36	7.30%	7	63
5. Potential loss due to the cash or cash convertible nature of your activity group's transactions.	7	4	5	5		5	7	6	2	2	43	8.72%	9	81
6. Activity group's tracking of activity performance / metrics.	7	5	4	5	6		8	4	1	0	40	8.11%	8	72
7. Regulations affect or impact on operations.	5	3	2	5	4	3		5	2	0	29	5.88%	6	54
8. Number of Budgeted Employees (FTE).	6	4	3	5	5	7	6		2	0	38	7.71%	8	72
9. Budgeted Annual Revenues.	9	6	7	10	9	10	9	9		2	71	14.40%	14	126
10. Budgeted Annual Expenses.	11	7	9	11	9	11	11	9	9		87	17.65%	18	162
<b>Total</b>	<b>67</b>	<b>37</b>	<b>44</b>	<b>63</b>	<b>56</b>	<b>59</b>	<b>70</b>	<b>59</b>	<b>28</b>	<b>10</b>	<b>493</b>	<b>100.0%</b>	<b>100</b>	<b>900</b>

**Notes:**

Eleven staff members in the Office of the City Auditor were asked to record if they felt the factors listed on the left of this schedule has a greater level of inherent risk when compared to the factor listed on top of the schedule. The numbers above represent the results of this survey and will be used to calculate the weighted risk factors in the Citywide Risk Assessment.

e.g. The items highlighted above show that 11 people felt that the Budgeted Annual Expenses has greater inherent risk to a department's Interface with the external public, and 7 people felt that the Budgeted Annual Expenses has greater inherent risk than "mission critical" activities for a department to achieve their goals and objectives.

[1] City management was asked to answer a questionnaire for each of their Activity Groups, which had risk scores of 0, 3, 5, 7, 9, (with 0 as low risk and 9 as highest risk) for each of the 10 risk factors listed above (See Citywide Risk Assessment Questionnaire). The highest score that a single risk factor can be given is 9 multiplied by its weighted factor. Overall the highest risk score that an Auditable Unit can achieve is 900, as shown in the left hand column above.

City of San Diego  
 Citywide Risk Assessment FY 2024

Attachment C

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk	Adjusted	Rank	
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6	Score	Adjustments	Risk Score	10ths
1	Environmental Services	Disposal & Environmental Protection	9	72	9	162	9	126	9	54	7	91	9	99	9	63	5	45	3	24	9	54	790	197.5	988	10
2	Development Services	Business Operations Support Services	7	56	7	126	9	126	9	54	9	117	9	99	9	63	5	45	3	24	9	54	764	191.0	955	10
3	Fire-Rescue	Lifeguard Services	9	72	7	126	9	126	9	54	9	117	9	99	9	63	0	0	3	24	5	30	711	177.8	889	10
4	Fire-Rescue	Emergency Operations	9	72	9	162	7	98	9	54	9	117	9	99	9	63	0	0	0	7	42	707	176.8	884	10	
5	Public Utilities	Water Production	9	72	9	162	3	42	9	54	9	117	7	77	9	63	3	27	3	24	9	54	692	173.0	865	10
6	General Services	Fleet Maintenance	9	72	9	162	9	126	0	0	7	91	9	99	7	49	5	45	0	0	7	42	686	171.5	858	10
7	Facilities Services		9	72	7	126	3	42	3	18	9	117	9	99	7	49	5	45	5	40	5	30	638	159.5	798	10
8	Parks & Recreation	Citywide Maintenance Services	9	72	5	90	5	70	9	54	7	91	7	77	7	49	5	45	7	56	5	30	634	158.5	793	10
9	Parks & Recreation	Open Space	9	72	9	162	9	126	9	54	7	91	7	77	9	63	3	27	5	40	9	54	766		766	10
10	Parks & Recreation	Community Parks II	9	72	9	162	3	42	9	54	9	117	9	99	9	63	5	45	7	56	9	54	764		764	10
11	Police	Police Operations	9	72	9	162	7	98	9	54	9	117	9	99	9	63	5	45	0	0	9	54	764		764	10
12	City Attorney	Civil Advisory	7	56	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	602	150.5	753	10
13	City Attorney	Civil Litigation	7	56	5	90	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	602	150.5	753	10
14	Stormwater		9	72	9	162	7	98	9	54	9	117	7	77	9	63	3	27	3	24	9	54	748		748	10
15	Environmental Services	Collection Services	9	72	9	162	3	42	9	54	9	117	3	33	7	49	3	27	0	0	7	42	598	149.5	748	10
16	Parks & Recreation	Developed Regional Parks	9	72	7	126	9	126	9	54	7	91	7	77	9	63	5	45	7	56	5	30	740		740	10
17	Public Utilities	EMTS	9	72	7	126	0	0	9	54	9	117	7	77	9	63	0	0	3	24	9	54	587	146.8	734	10
18	Sustainability & Mobility		5	40	5	90	7	98	7	42	9	117	5	55	7	49	3	27	3	24	7	42	584	146.0	730	10
19	Parks & Recreation	Community Parks I	9	72	7	126	3	42	9	54	9	117	9	99	9	63	5	45	7	56	9	54	728		728	9
20	Police	Traffic, Youth & Event Services	9	72	9	162	9	126	9	54	7	91	7	77	7	49	3	27	5	40	5	30	728		728	9
21	Transportation	Street	9	72	9	162	9	126	9	54	9	117	7	77	9	63	3	27	0	0	5	30	728		728	9
22	City Treasurer	Business Tax	3	24	3	54	9	126	9	54	7	91	9	99	5	35	5	45	0	0	9	54	582	145.5	728	9
23	Transportation	Admin & Right-of-Way Management	7	56	9	162	9	126	9	54	9	117	7	77	9	63	3	27	3	24	3	18	724		724	9
24	City Attorney	Criminal Litigation	9	72	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	576	144.0	720	9
25	Public Utilities	Customer Support Service	9	72	5	90	0	0	9	54	9	117	9	99	9	63	5	45	0	0	5	30	570	142.5	713	9
26	Parks & Recreation	Golf Operations	9	72	5	90	7	98	9	54	7	91	5	55	7	49	0	0	3	24	5	30	563	141	704	9
27	Public Utilities	EPM	9	72	7	126	0	0	7	42	7	91	9	99	7	49	3	27	3	24	5	30	560	140.0	700	9
28	City Planning		5	40	5	90	5	70	9	54	9	117	5	55	9	63	0	0	3	24	7	42	555	138.8	694	9
29	Police	Patrol Operations Division	9	72	9	162	3	42	9	54	9	117	9	99	9	63	3	27	0	0	9	54	690		690	9
30	Development Services	Permit Inspections	9	72	5	90	0	0	9	54	9	117	9	99	9	63	0	0	0	9	54	549	137.3	686	9	
31	Environmental Services	Environmental Services	5	40	5	90	7	98	9	54	5	65	9	99	7	49	0	0	3	24	5	30	549	137.3	686	9
32	Police	Centralized Investigations Division	9	72	9	162	5	70	9	54	9	117	5	55	9	63	3	27	3	24	7	42	686		686	9
33	San Diego Convention Center Corporation		9	72	9	162	9	126	9	54	3	39	0	0	7	49	3	27	0	0	3	18	547	136.8	684	9
34	City Attorney	Management/Administration	5	40	5	90	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	544	136.0	680	9
35	Public Utilities	Public Utilities	3	24	9	162	0	0	7	42	7	91	7	77	7	49	5	45	0	0	9	54	544	136.0	680	9
36	Strategic Capital Projects Department		5	40	3	54	5	70	7	42	9	117	7	77	7	49	3	27	3	24	7	42	542	135.5	678	9
37	Police	Support Operations	9	72	9	162	3	42	9	54	9	117	9	99	9	63	0	0	3	24	7	42	675		675	8
38	Environmental Services	Clean SD	7	56	5	90	3	42	9	54	9	117	7	77	9	63	0	0	0	5	30	529	132.3	661	8	
39	Public Utilities	Water Distribution	9	72	9	162	0	0	9	54	9	117	9	99	9	63	3	27	3	24	7	42	660		660	8
40	General Services	Fleet Administration	5	40	5	90	9	126	0	0	7	91	9	99	3	21	0	0	5	40	3	18	525	131.3	656	8
41	Redevelopment Agency		0	0	9	162	5	70	5	30	7	91	7	77	5	35	0	0	3	24	5	30	519	129.8	649	8
42	City Clerk	Administration	3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	516	129.0	645	8
43	Library	Support Services	5	40	5	90	3	42	9	54	9	117	5	55	7	49	3	27	3	24	3	18	516	129.0	645	8



City of San Diego  
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See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6				
44	Fire-Rescue	Fiscal Services	3	24	3	54	5	70	7	42	7	91	7	77	5	35	7	63	5	40	3	18	514	128.5	643	8
45	City Attorney	Community Justice	5	40	3	54	0	0	9	54	9	117	9	99	9	63	3	27	0	0	9	54	508	127.0	635	8
46	Public Utilities	WWTD	9	72	9	162	0	0	7	42	9	117	5	55	9	63	5	45	3	24	9	54	634		634	8
47	City Clerk	Legislative Services	3	24	3	54	0	0	7	42	9	117	9	99	9	63	3	27	3	24	9	54	504	126.0	630	8
48	General Services	Vehicle Acquisition	0	0	9	162	9	126	0	0	7	91	9	99	7	49	5	45	5	40	3	18	630		630	8
49	Emergency Medical Services		3	24	5	90	7	98	9	54	7	91	5	55	7	49	0	0	0	7	42	503	125.8	629	8	
50	San Diego Housing Commission		9	72	9	162	9	126	9	54	5	65	5	55	5	35	3	27	0	0	5	30	626		626	8
51	Public Utilities	Pure Water Program Management	3	24	5	90	0	0	7	42	7	91	9	99	7	49	3	27	3	24	9	54	500	125.0	625	8
52	Public Utilities	Water Meter Services	9	72	7	126	0	0	9	54	9	117	9	99	9	63	3	27	3	24	7	42	624		624	8
53	Parks & Recreation	Administrative Services	5	40	3	54	3	42	9	54	7	91	5	55	7	49	3	27	7	56	5	30	498	124.5	623	8
54	Public Utilities	Finance & Budget	5	40	5	90	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	494	123.5	618	8
55	Public Utilities	Innovation & Technology	5	40	5	90	0	0	5	30	7	91	9	99	9	63	3	27	0	0	9	54	494	123.5	618	7
56	Council District 1		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
57	Council District 2		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
58	Council District 3		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
59	Council District 4		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
60	Council District 5		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
61	Council District 6		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
62	Council District 7		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
63	Council District 8		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
64	Council District 9		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
65	Office of the Mayor		3	24	3	54	0	0	9	54	9	117	9	99	9	63	3	27	3	24	5	30	492	123.0	615	7
66	Development Services	Telecom and Utility	5	40	3	54	0	0	9	54	9	117	9	99	9	63	0	0	0	9	54	481	120.3	601	7	
67	PETCO Park		0	0	5	90	7	98	5	30	7	91	7	77	3	21	0	0	7	56	3	18	481	120.3	601	7
68	Department of Information Technology	Information Technology	5	40	5	90	5	70	9	54	7	91	9	99	9	63	0	0	5	40	9	54	601		601	7
69	Public Utilities	Pure Water Operations	5	40	3	54	0	0	7	42	7	91	9	99	7	49	3	27	3	24	9	54	480	120.0	600	7
70	Public Utilities	Employee Services & Quality Assurance	9	72	5	90	0	0	7	42	7	91	7	77	7	49	3	27	0	0	5	30	478	119.5	598	7
71	Fire-Rescue	Community Risk Reduction	5	40	5	90	5	70	9	54	9	117	9	99	7	49	5	45	0	0	5	30	594		594	7
72	Real Estate & Airport Management		5	40	3	54	9	126	7	42	9	117	9	99	5	35	3	27	3	24	5	30	594		594	7
73	Department of Information Technology	Enterprise Resource Planning	5	40	7	126	9	126	3	18	7	91	9	99	9	63	0	0	0	5	30	593		593	6	
74	Compliance		5	40	3	54	0	0	7	42	9	117	7	77	5	35	3	27	5	40	7	42	474	118.5	593	6
75	Engineering & Capital Projects	Project Management Office	5	40	5	90	0	0	9	54	9	117	5	55	9	63	0	0	0	9	54	473	118.3	591	6	
76	City Clerk	Records Management	3	24	3	54	0	0	5	30	9	117	9	99	9	63	0	0	3	24	9	54	465	116.3	581	6
77	Development Services	Urban Planning Support	0	0	3	54	0	0	9	54	9	117	9	99	9	63	0	0	3	24	9	54	465	116.3	581	6
78	Engineering & Capital Projects	Business Operations & Employee Services	5	40	7	126	9	126	7	42	9	117	0	0	7	49	3	27	0	0	9	54	581		581	6
79	City Treasurer	Delinquent Accounts	5	40	3	54	3	42	9	54	7	91	9	99	3	21	5	45	0	0	3	18	464	116.0	580	6
80	Library	Public Services	9	72	9	162	0	0	9	54	9	117	5	55	7	49	3	27	3	24	3	18	578		578	6
81	City Retirement System		5	40	5	90	0	0	5	30	9	117	5	55	7	49	3	27	3	24	5	30	462	115.5	578	6
82	Public Facilities Planning		3	24	3	54	7	98	9	54	9	117	9	99	7	49	3	27	3	24	5	30	576		576	6
83	Homelessness Strategies & Solutions		3	24	9	162	9	126	5	30	5	65	7	77	7	49	0	0	0	7	42	575		575	6	
84	Department of Information Technology	Citywide IT Fixed Expenses	0	0	9	162	9	126	0	0	0	0	7	77	3	21	0	0	9	72	0	0	458	114.5	573	6



See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk Score	Adjusted Risk Score	Rank	
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6			10ths	
85	Parks & Recreation	Environmental Growth 2/3	0	0	5	90	7	98	9	54	7	91	5	55	9	63	3	27	5	40	9	54	572	572	6	
86	Parks & Recreation	Citywide Recreation Services	5	40	3	54	0	0	9	54	7	91	5	55	7	49	3	27	7	56	5	30	456	114.0	570	6
87	Citywide Other/Special Funds		0	0	9	162	9	126	3	18	9	117	5	55	5	35	0	0	3	24	5	30	567		567	6
88	Cultural Affairs		0	0	3	54	3	42	9	54	9	117	7	77	7	49	0	0	3	24	5	30	447	111.8	559	6
89	Transportation	Traffic Engineering	5	40	5	90	5	70	9	54	9	117	5	55	9	63	3	27	3	24	3	18	558		558	6
90	Fire-Rescue	Fire-Rescue	0	0	3	54	0	0	9	54	9	117	9	99	9	63	3	27	0	0	5	30	444	111.0	555	6
91	Special Promotional Programs	Support to Other Funds	0	0	9	162	0	0	0	0	7	91	5	55	7	49	0	0	7	56	5	30	443	110.8	554	5
92	Fire-Rescue	Communications	7	56	7	126	3	42	9	54	9	117	7	77	9	63	0	0	0	0	3	18	553		553	5
93	Development Services	Building Constuction & Safety	9	72	5	90	0	0	9	54	9	117	9	99	9	63	0	0	0	0	9	54	549		549	5
94	Fire-Rescue	Employee Services	5	40	5	90	0	0	7	42	7	91	9	99	5	35	0	0	3	24	3	18	439	109.8	549	5
95	City Clerk	Elections & Information Services	0	0	0	0	0	0	9	54	9	117	9	99	9	63	3	27	3	24	9	54	438	109.5	548	5
96	Development Services	Budiling & Land Use Enforcement	9	72	5	90	3	42	9	54	9	117	5	55	9	63	0	0	0	0	9	54	547		547	5
97	Public Utilities	Wastewater Collection	9	72	9	162	0	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	547		547	5
98	Development Services	Administration & Support Services	0	0	0	0	0	0	9	54	9	117	7	77	9	63	5	45	3	24	9	54	434	108.5	543	5
99	Engineering & Capital Projects	Construction Management & Field Engineer	9	72	7	126	0	0	9	54	9	117	5	55	9	63	0	0	0	0	9	54	541		541	5
100	Police	Neighborhood Policing	5	40	5	90	0	0	9	54	9	117	9	99	9	63	0	0	3	24	9	54	541		541	5
101	Environmental Services	Waste Reduction	5	40	5	90	3	42	9	54	9	117	5	55	7	49	3	27	3	24	7	42	540		540	5
102	Office of the IBA		3	24	3	54	0	0	7	42	9	117	7	77	7	49	3	27	3	24	3	18	432	108.0	540	5
103	Police	Training/Employee Development	9	72	9	162	0	0	5	30	9	117	7	77	7	49	0	0	0	0	5	30	537		537	5
104	Commission on Police Practices		3	24	3	54	0	0	7	42	5	65	5	55	9	63	0	0	9	72	9	54	429	107.3	536	5
105	Development Services	Engineering	7	56	5	90	0	0	9	54	9	117	9	99	9	63	0	0	0	0	9	54	533		533	5
106	Development Services	Cannabis Permit Bureau	0	0	3	54	0	0	9	54	7	91	5	55	7	49	5	45	3	24	9	54	426	106.5	533	5
107	Department of Information Technology	Department of Information Technology	3	24	3	54	9	126	3	18	9	117	9	99	5	35	3	27	0	0	5	30	530		530	5
108	Department of Information Technology	Wireless Technology Services	5	40	5	90	7	98	3	18	3	39	9	99	9	63	3	27	0	0	9	54	528		528	5
109	Development Services	Project Submittal & Management	9	72	5	90	0	0	9	54	9	117	7	77	9	63	0	0	0	0	9	54	527		527	4
110	Fire-Rescue	Emergency Medical Services-Fire	0	0	3	54	5	70	9	54	9	117	9	99	9	63	3	27	0	0	7	42	526		526	4
111	Ethics Commission		0	0	3	54	0	0	9	54	9	117	3	33	9	63	0	0	7	56	7	42	419	104.8	524	4
112	Risk Management	Department Management	3	24	3	54	7	98	3	18	9	117	5	55	5	35	0	0	0	0	3	18	419	104.8	524	4
113	Human Resources		5	40	5	90	3	42	3	18	9	117	9	99	9	63	0	0	0	0	9	54	523		523	4
114	Purchasing & Contracting	Central Stores	3	24	3	54	5	70	9	54	7	91	9	99	7	49	7	63	0	0	3	18	522		522	4
115	Engineering & Capital Projects	Construction Engineering Support	9	72			0	0	9	54	9	117	5	55	9	63	0	0	0	0	9	54	415	103.8	519	4
116	Purchasing & Contracting	Purchasing & Contracting	5	40	3	54	3	42	9	54	7	91	9	99	7	49	3	27	3	24	5	30	510		510	4
117	Parks & Recreation	Environmental Growth 1/3	0	0	3	54	5	70	9	54	7	91	5	55	9	63	3	27	5	40	9	54	508		508	4
118	Special Events & Filming		0	0	3	54	0	0	9	54	9	117	7	77	7	49	0	0	3	24	5	30	405	101.3	506	4
119	City Treasurer	City Treas and Suppt	3	24	3	54	0	0	7	42	7	91	7	77	5	35	3	27	3	24	5	30	404	101.0	505	4
120	Engineering & Capital Projects	Architectural Engineering & Parks	9	72	5	90	0	0	9	54	9	117	5	55	9	63	0	0	0	0	9	54	505		505	4
121	Engineering & Capital Projects	Transportation & Utility Engineering	9	72	5	90	0	0	9	54	9	117	5	55	9	63	0	0	0	0	9	54	505		505	4
122	City Treasurer	Parking Meter Operations	0	0	3	54	5	70	9	54	5	65	3	33	9	63	5	45	0	0	3	18	402	100.5	503	4
123	Publishing Services		0	0	3	54	3	42	0	0	7	91	9	99	5	35	3	27	3	24	5	30	402	100.5	503	4
124	Economic Development	BID & Commercial MAD	0	0	3	54	3	42	7	42	5	65	3	33	9	63	3	27	7	56	3	18	400	100.0	500	4
125	Special Promotional Programs	Discretionary Funding	0	0	7	126	0	0	0	0	7	91	5	55	7	49	0	0	7	56	3	18	395	98.8	494	4
126	Office of the Chief Operating Officer		3	24	3	54	0	0	5	30	9	117	7	77	5	35	0	0	3	24	5	30	391	97.8	489	4
127	City Treasurer	Parking Administration	3	24	3	54	0	0	9	54	5	65	5	55	9	63	5	45	0	0	5	30	390	97.5	488	3

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt Exp		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk	Adjusted	Rank	
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6	Score	Adjustments	Risk Score	10ths
128	Office of Emergency Services		3	24	3	54	3	42	3	18	5	65	5	55	7	49	3	27	3	24	5	30	388	97.0	485	3
129	Personnel	Recruiting & Exam Management	5	40	3	54	0	0	9	54	9	117	9	99	5	35	3	27	3	24	5	30	480		480	3
130	City Attorney	Your Safe Place	3	24	3	54	0	0	9	54	7	91	5	55	9	63	0	0	3	24	3	18	383	95.8	479	3
131	Communications		5	40	3	54	0	0	9	54	7	91	5	55	5	35	3	27	3	24	0	0	380	95.0	475	3
132	Risk Management	Workers' Compensation	5	40	3	54	0	0	0	0	9	117	7	77	5	35	3	27	0	0	5	30	380	95.0	475	3
133	Department of Finance	Debt Management	3	24	3	54	3	42	5	30	9	117	7	77	7	49	3	27	3	24	5	30	474		474	3
134	City Treasurer	Investments	0	0	3	54	0	0	5	30	7	91	9	99	9	63	0	0	0	7	42	379	94.8	474	3	
135	Department of Finance	Department of Finance	0	0	3	54	3	42	5	30	9	117	9	99	9	63	0	0	3	24	7	42	471		471	3
136	Engineering & Capital Projects	Program & Project Development	7	56	5	90	0	0	9	54	9	117	3	33	9	63	0	0	0	9	54	467		467	3	
137	Development Services	Land Development Review	5	40	3	54	0	0	9	54	9	117	7	77	9	63	0	0	0	9	54	459		459	3	
138	Economic Development	Community Development	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	7	42	457		457	3
139	Economic Development	Economic Development	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	7	42	457		457	3
140	Fire-Rescue	Special Operations	5	40	3	54	3	42	9	54	7	91	5	55	4	28	3	27	3	24	7	42	457		457	3
141	City Treasurer	Treasury Accounting	3	24	3	54	0	0	7	42	7	91	9	99	5	35	0	0	0	3	18	363	90.8	454	3	
142	Department of Finance	External Financial Reporting	5	40	3	54	0	0	5	30	9	117	7	77	9	63	0	0	3	24	7	42	447		447	3
143	Department of Finance	Internal Financial Reporting	5	40	3	54	0	0	5	30	9	117	9	99	7	49	0	0	3	24	5	30	443		443	3
144	Personnel	Classification & Liaison	5	40	3	54	0	0	7	42	9	117	9	99	5	35	0	0	3	24	5	30	441		441	3
145	Risk Management	Employee Benefits	3	24	3	54	0	0	0	0	9	117	7	77	3	21	3	27	0	0	5	30	350	87.5	438	2
146	Economic Development	Business Expansion, Attraction & Retention	3	24	3	54	3	42	7	42	9	117	7	77	5	35	0	0	3	24	3	18	433		433	2
147	Personnel	Personnel Management	5	40	3	54	0	0	5	30	9	117	9	99	5	35	0	0	3	24	5	30	429		429	2
148	Office of Race & Equity		0	0	3	54	0	0	3	18	5	65	5	55	7	49	0	0	9	72	5	30	343	85.8	429	2
149	Special Promotional Programs	Arts, Culture, & Community Festivals	0	0	5	90	0	0	3	18	3	39	5	55	7	49	0	0	9	72	3	18	341	85.3	426	2
150	Purchasing & Contracting	Equal Opportunity Contracting	3	24	3	54	0	0	9	54	7	91	9	99	7	49	0	0	3	24	5	30	425		425	2
151	Fire-Rescue	Logistics	3	24	3	54	0	0	7	42	7	91	7	77	7	49	3	27	5	40	3	18	422		422	2
152	Department of Finance	Financial Planning & CIP	5	40	3	54	0	0	5	30	9	117	7	77	7	49	0	0	3	24	5	30	421		421	2
153	Risk Management	Public Liability & Loss Recovery	3	24	3	54	0	0	9	54	9	117	7	77	7	49	3	27	0	0	3	18	420		420	2
154	City Treasurer	Parking Meter Transfers	0	0	3	54	0	0	3	18	5	65	7	77	7	49	3	27	3	24	3	18	332	83.0	415	2
155	Government Affairs		0	0	3	54	0	0	3	18	9	117	7	77	3	21	0	0	3	24	3	18	329	82.3	411	2
156	Concourse & Parking Garage		0	0	3	54	3	42	5	30	5	65	3	33	5	35	3	27	3	24	3	18	328	82.0	410	2
157	City Treasurer	Revenue Audit	3	24	3	54	3	42	7	42	5	65	3	33	5	35	0	0	0	3	18	313	78.3	391	2	
158	Airport Management		5	40	3	54	5	70	5	30	3	39	0	0	3	21	3	27	0	0	5	30	311	77.8	389	2
159	Library	Library Administration	3	24	3	54	0	0	7	42	9	117	5	55	7	49	3	27	0	0	3	18	386		386	2
160	Parks & Recreation	Los Penasquitos Reserve	0	0	0	0	0	0	9	54	7	91	5	55	9	63	3	27	5	40	9	54	384		384	2
161	Major Revenues		0	0	0	0	9	126	3	18	7	91	5	55	9	63	0	0	0	5	30	383		383	2	
162	Performance & Analytics		3	24	3	54	0	0	3	18	7	91	7	77	3	21	0	0	0	3	18	303	75.8	379	2	
163	Development Services	Information Technology	0	0	0	0	0	0	9	54	9	117	7	77	9	63	0	0	3	24	7	42	377		377	1
164	Department of Information Technology	Enterprise IT Sourcing Operations	0	0	3	54	0	0	3	18	7	91	9	99	7	49	3	27	0	0	5	30	368		368	1
165	Citywide Program Expenditures		0	0	9	162	0	0	0	0	5	65	5	55	0	0	0	7	56	3	18	356		356	1	
166	Risk Management	Loss Control	0	0	0	0	0	0	0	0	5	65	9	99	9	63	0	0	3	24	5	30	281	70.3	351	1
167	Department of Information Technology	IT Contract Management	0	0	3	54	3	42	3	18	7	91	7	77	5	35	0	0	0	5	30	347		347	1	
168	Library	Central Library	0	0	0	0	0	0	9	54	9	117	5	55	7	49	3	27	3	24	3	18	344		344	1
169	Special Promotional Programs	Economic Development	0	0	3	54	0	0	0	0	3	39	3	33	7	49	0	0	9	72	3	18	265	66.3	331	1
170	Engineering & Capital Projects	Engineering & Capital Projects	0	0	0	0	0	0	3	18	9	117	5	55	3	21	0	0	9	72	7	42	325		325	1

See Footnotes for explanations of columns → [1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [21] [22] [23] [24]

Ln #	Department	Activity Group	Wt FTEs		Wt Exp		Wt Rev		Wt ExP		Wt MC		Wt InOp		Wt Pub		Wt Csh		Wt Met		Wt Regs		Risk Score	Adjustments	Adjusted Risk Score	Rank 10ths
			FTEs	8	Exp	18	Rev	14	Exp	6	MC	13	InOp	11	Pub	7	Csh	9	Met	8	Regs	6				
171	Office of Boards & Commissions		0	0	0	0	0	0	9	54	9	117	7	77	3	21	0	0	3	24	5	30	323		323	1
172	City Treasurer	Short Term Residential Occupancy	0	0	0	0	3	42	7	42	5	65	3	33	5	35	0	0	0	3	18	235	58.8	294	1	
173	City Treasurer	Community Parking Districts Admin	0	0	0	0	0	0	3	18	3	39	7	77	5	35	0	0	3	24	3	18	211	52.8	264	1
174	Purchasing & Contracting	Purchasing & Contracting Mgmt	0	0	0	0	0	0	0	0	3	39	3	33	0	0	3	27	0	0	3	18	117		117	1

**Footnotes:**

- [1] FTE - Risk score associated with the number of budgeted full time employees (FTE). See Exhibit A - Management Questionnaire, question number 8.
- [2] Wt FTE - A weight (wt) of 8 was multiplied by the FTE risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 8.
- [3] Exp - Risk score associated with the amount of budgeted expenditures (Exp). See Exhibit A - Management Questionnaire, question number 10.
- [4] Wt Exp - A weight (wt) of 18 was multiplied by the Exp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 10.
- [5] Rev - Risk score associated with the amount of budgeted revenue (Rev). See Exhibit A - Management Questionnaire, question number 9.
- [6] Wt Rev - A weight (wt) of 14 was multiplied by the Rev risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 9.
- [7] ExP - Risk score associated with Interface with the external public (ExP). See Exhibit A - Management Questionnaire, question number 1.
- [8] Wt ExP - A weight (wt) of 6 was multiplied by the ExP risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 1.
- [9] MC - Risk score associated with the "Mission Critical" activities (MC). See Exhibit A - Management Questionnaire, question number 2.
- [10] Wt MC - A weight (wt) of 13 was multiplied by the MC risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 2.
- [11] InOp - Risk score associated with the Internal Operations (InOp). See Exhibit A - Management Questionnaire, question number 3.
- [12] Wt InOp - A weight (wt) of 11 was multiplied by the InOp risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 3.
- [13] Pub - Risk score associated with public (Pub) exposure and interest. See Exhibit A - Management Questionnaire, question number 4.
- [14] Wt Pub - A weight (wt) of 7 was multiplied by the Pub risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 4.
- [15] Csh - Risk score associated with Cash or cash convertible (Csh). See Exhibit A - Management Questionnaire, question number 5.
- [16] Wt Csh - A weight (wt) of 9 was multiplied by the Csh risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 5.
- [17] Met - Risk score associated with Performance/Metrics (Met). See Exhibit A - Management Questionnaire, question number 6.
- [18] Wt Met - A weight (wt) of 8 was multiplied by the Met risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 6.
- [19] Regs - Risk score associated with compliance with laws and regulations (Regs). See Exhibit A - Management Questionnaire, question number 7.
- [20] Wt Regs - A weight (wt) of 6 was multiplied by the Regs risk score. See Exhibit B - Calculation of Weights Used for Risk Factors, line number 7.
- [21] Risk Score - This is the total risk score calculated by adding together all of the nine weighted risk scores.
- [22] Adjustment for areas never being audited or not audited within the last 5 years.
- [23] Adjusted Risk Score - This is the total adjusted risk score calculated adjusting [21] as appropriate.
- [24] Rank 10ths - The activity groups were divided into tenths. Rank 10, 9, 8 (High Risk) 7, 6, 5, 4 (Medium Risk) 3, 2, 1 (Low Risk).