



THE CITY OF SAN DIEGO

DATE: July 20, 2022
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: City Auditor Activity Report – June 2022

This report provides information on the Office of the City Auditor's activities as of June 30, 2022. This includes any audit reports issued during the month of June, 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.

Reports that were issued during June 2022

06/09/2022

[Performance Audit of the Development Services Department's Code Enforcement Division](#)

- [Code Enforcement Highlights](#)



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Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
San Diego Police Department – Management of Body Worn Cameras	The objectives are to (1) review SDPD’s policies and procedures regarding body camera footage and determine if they are aligned with best practices and local, state, and federal regulations; and (2) to determine whether internal controls are in place to ensure body camera footage is properly collected, maintained, and monitored by appropriate personnel and whether the appropriate audit trail is captured when information is accessed.	Report issued July 20, 2022	2,363	2,000
Annual Mission Bay Fund Audit FY2021	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.	July 2022	409	300
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)	July 2022	504	600

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
	ability to receive emergency calls during a 911 Public Service Access Point (PSAP) outage and restore services.			

Audits in Progress – Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
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	1,516	1,800
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	758	1,800
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.	August 2022	2	200

Audits in Progress - Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Homeless Strategies / Housing Commission	The tentative objectives are to determine whether the homeless services provided to the City under contracts are necessary, and aligned with best practices; whether the contracts include adequate performance measures; whether the City verifies contract compliance; whether services provided by different vendors are coordinated effectively; and whether the contracts are awarded through appropriate and effective bidding processes.	TBD	157	2,200
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	20	2,400

Other Audit Activity

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Follow-up on Audit Report Recommendations	We report the implementation status on a semi-annual follow-up report, and we periodically issue other recommendation follow-up reports. On October 19, 2021, we issued our Recommendation Follow-up Report for the period June 30, 2021. On March 10, 2022, we issued our Recommendation Follow-up Report for the period ending December 31, 2021.	On-going	951	1,400
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	3,381	2,960

FY2022 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
IT Performance Audit of Fire-Safety Department's Network Security	1,000

Audit Reports and Other Work Products Completed During FY2022

07/21/2021

[Performance Audit of The City's Use of Cares Act Funding](#)

07/22/2021

[Performance Audit of the City's Major Building Acquisition Process](#)

09/16/2021

[Agreed-Upon Procedures Report Related on Central Stores Physical Inventory - Fiscal Year 2021](#)

10/20/2021

[Performance Audit of the City's General Fund User Fees](#)

10/21/2021

[City Auditor's Quarterly Fraud Hotline Report - Q1 Fiscal Year 2022](#)

11/10/2021

[Performance Audit of Equity in Recreation Programming](#)

- [Equity in Recreation Programming Highlights](#)

01/12/2022

[City Auditor's Quarterly Fraud Hotline Report - Q2 Fiscal Year 2022](#)

01/14/2022

[Performance Audit of the City's Financial Condition](#)

- [Financial Condition Highlights](#)

02/9/2022

[Performance Audit of the City's Lease Management and Renewal Process](#)

- [City's Lease Management and Renewal Process Highlights](#)

03/10/2022

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

04/27/2022

[City Auditor's Quarterly Fraud Hotline Report - Q3 Fiscal Year 2022](#)

05/9/2022

[Performance Audit of Workplace Safety and Workers' Compensation](#)

- [Workplace Safety and Workers' Compensation Audit Highlights](#)

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