



DATE: July 12, 2023
TO: Honorable Members of the Audit Committee
FROM: Andy Hanau, City Auditor
SUBJECT: City Auditor Activity Report – June 2023

This report provides information on the Office of the City Auditor’s activities as of June 2023. 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 issuances, 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 were issued in June

06/01/2023

[Performance Audit of the City’s Capital Improvement Project Approval Process](#)

- [Highlights of the City's CIP Approval Process](#)

Audits in Progress – Report Writing Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
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.	July 2023	1,877	1,800
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.	July 2023	2,151	1,600
IT Integrated Performance Audit of the San Diego Police Department – Body Camera Usage	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.	August 2023	621	300

Audits in progress in the Fieldwork Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Annual Central Stores Inventory Agreed-Upon Procedures Review FY 2023	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 2023	3	20

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Street Maintenance Efficiency and Equity	The objective is to determine whether the Transportation Department adequately plans for street maintenance to ensure that repairs are efficient, effective, and equitable.	October 2023	1,686	1,600
San Diego Police Department - Overtime	The objectives are <i>Objective 1:</i> Determine if SDPD's overtime policies are in line with best practices. <i>Objective 2:</i> Determine if SDPD's overtime policies are followed. <i>Objective 3:</i> Determine if SDPD's overtime costs are in line with comparable police agencies. <i>Objective 4:</i> Determine what factors contribute to most to SDPD overtime costs and if there are opportunities to reduce overtime costs.	November 2023	841	2,100
High-Risk Re-Review: Topic 1 Pedestrian Safety	The objective is to determine the extent to which the City is still implementing the identified (or similar) recommendations in OCA's 2016 Performance Audit of the City's Programs Responsible for Improving Pedestrian Safety .	TBD	483	1,000

Audits in Progress – Planning Stage

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Annual Mission Bay and San Diego Regional Parks Improvement	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	TBD	18	320

Audit	Audit Objective	Target Completion Date	Audit Hours Used	Budgeted Hours
Funds Audit FY2022	Mission Bay Funds are in compliance with City Charter requirements.			
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.	TBD	97	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 March 2, 2023, and we updated our interactive recommendation tracking dashboard to accompany the report.</p>	On-going	708	1,000
Fraud, Waste, and Abuse Hotline	<p>City Auditor investigative staff reviews Fraud Hotline calls received and performs investigations for allegations of material fraud, waste, or abuse.</p> <p>Reports are issued for substantiated fraud-related allegations, and we issue a Quarterly Fraud Hotline Report with the status of activities.</p>	On-going	3,365	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](#)

09/14/2022

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

- [Recommendation Follow-Up Dashboard](#)

09/15/2022

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

10/6/2022

[Performance Audit of the City's Get It Done Application and Service Requests Management](#)

- [Get It Done Application and Service Requests Management Report Highlights](#)

10/6/2022

[City Auditor's Quarterly Fraud Hotline Report - Q1 Fiscal Year 2023](#)

10/6/2022

[Agreed-Upon Procedures Report Related on Central Stores Physical Inventory - Fiscal Year 2022](#)

11/14/2022- (Reissued 12/20/2022)

[Performance Audit of the City's Towing Program](#)

- [City's Towing Program Audit Report Highlights](#)

01/18/2023

[City Auditor's Quarterly Fraud Hotline Report - Q2 Fiscal Year 2023](#)

03/02/2023

[Performance Audit of the San Diego Housing Commission's Homelessness Services Contract Management](#)

- [SDHC's Homelessness Services Contract Management Audit Highlights](#)

03/02/2023

[March 2023 - Audit Recommendation Follow-Up Report](#)

04/17/2023

[Hotline Report of Unsafe Driving by City Employees](#)

06/01/2023

[Performance Audit of the City's Capital Improvement Project Approval Process](#)

- [Highlights of the City's CIP Approval Process](#)

FY2023 Planned Audits Not Yet Started

Planned Audits	Estimated Audit Hours
IT Performance Audit of Fire-Safety Department's Network Security	1,000
High-Risk Re-Review: Potholes	1,000

Respectfully submitted,



Andy Hanau
City Auditor

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