



# Memorandum

**TO:** Rules & Open Government Committee

**FROM:** Joe Rois,  
City Auditor

**SUBJECT:** CITY AUDITOR'S FISCAL YEAR  
2023-24 WORK PLAN

**DATE:** July 14, 2023

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## RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year (FY) 2023-24 Work Plan.

## BACKGROUND

The mission of the City Auditor's Office is to independently assess and report on City operations and services. To fulfill this mission, the Auditor's Office conducts performance audits that identify ways to increase the economy, efficiency, effectiveness, equity, and accountability of City government, and provide independent, reliable, accurate, and timely information to the City Council and other stakeholders. The City Auditor submits an annual plan to the Rules and Open Government Committee for review and approval. This report presents the City Auditor's proposed work plan for FY 2023-24.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and City staff. We also use information from the City's adopted operating and capital budgets to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following eight factors: proposed FY 2023-24 expenditures, estimated FY 2023-24 revenue, fund type, proposed number of staff (budgeted full-time equivalents, or FTE), whether the service is represented by a CSA dashboard performance measure, estimated fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A).

## PROPOSED AUDIT ASSIGNMENTS

The list of proposed audit assignments for FY 2023-24 includes a mix of audits already in process, recurring audits, and additional audit projects that address a range of concerns consistent with the City Auditor's areas of responsibility. The number of projects reflects our current performance target of 1.5 audit projects per auditor.

In December 2020, the City Council directed that the City Auditor's annual work plan include performance audits of at least three constituent-facing departments, the purpose of which should be to identify cost savings and process efficiencies.<sup>1</sup> In addition, audits of constituent-facing departments should reoccur every four years. This proposed work plan satisfies the City Council's direction, with audits covering programs in the departments of Environmental Services; Housing; Parks, Recreation and Neighborhood Services; Planning, Building and Code Enforcement; and Transportation. The work plan also includes two audits that may cover multiple departments. These are the audit of language accessibility (#5) and access to services to marginalized communities (#16).

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<sup>1</sup> For more information see <https://sanjose.legistar.com/LegislationDetail.aspx?ID=4700466&GUID=E5EDF9DA-6660-4DF9-90C9-A5720C35F33C&Options=&Search=>

Each audit listed includes a tentative, high-level objective that will be refined during the scoping phase of the audit project.

### **Audits in process:**

1. **Integrated Waste Management Enforcement Program** – Evaluation of the Integrated Waste Management (IWM) Enforcement Program's service delivery. *(IWM ranked high on the Citywide risk assessment; open audit request related to IWM)* Target date: Sep-2023
2. **Performance measure reviews** – Recurring projects to assess the validity and usefulness of performance metrics by City departments, programs, or City Service Areas. The first review is related to the Housing Department. This work is intended to be ongoing to augment the Annual Services Report and assist the Administration to enhance the City's performance management systems in alignment with the "Outcome, Equity Indicators, and Performance Management" City Roadmap initiative. *(Councilmembers have made requests about the City's performance measurement and management in prior years)* Target date: Sep-2023
3. **Building Permitting** – Assess the timeliness of the building permit process for single-family residential additions or alterations, including accessory structures. *(Councilmember request)* Target date: Oct-2023
4. **Non-management employee performance appraisals** – "% of Non-Management Employee Performance Appraisals Completed on Schedule" is a dashboard performance measure in the Adopted Operating Budget's Strategic Support City Service Area. According to data provided to the City Auditor's Office for the Annual Services Report, just 52 percent of non-management employees had on-time performance appraisals in FY 2020-21. *(Open audit request and the Lead and Manage the Organization core service ranked high on the Citywide risk assessment)* Target date: Nov-2023
5. **Language Accessibility** – Assess City communications for compliance with the City's Language Equity Policy. *(City Manager's Office Lead and Manage the Organization core service ranked high on the Citywide risk assessment)* Target date: Dec-2023

### **Annual/recurring projects:**

6. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office will maintain an online dashboard of audit recommendations and issue a report on the implementation status of all open audit recommendations as of June 30<sup>th</sup> and December 31<sup>st</sup>. Target dates: Sep-2023 and Mar-2024.
7. **Annual Performance Review of Team San Jose and the Convention and Visitors Bureau** (as required in the City's agreements with Team San Jose) – Annual review to determine whether Team San Jose met their performance metrics as of June 30, 2022. Target date: Nov-2023.
8. **Biennial peer review for FYs 2021-22 and 2022-23** (contracted audit service) – The City Charter requires a performance audit of the Office of the City Auditor be conducted at least once every two years. To fulfill this requirement, the Office participates in the Association of Local Government Auditors' peer review program. The last peer review was conducted in 2021. Target date: Nov-2023
9. **Annual Services Report** (on-going) – 16<sup>th</sup> annual report providing data about the cost, quality, quantity, and timeliness of City services. The report incorporates existing performance measurement data, showing ten-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2023.

10. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The independent certified public accounting firm Macias Gini & O'Connell LLP (MGO) will conduct the annual audits of the Annual Comprehensive Financial Reports of the City and the Airport. MGO will also conduct audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, Deferred Compensation, Tier 3 Defined Contribution Plan, Voluntary Employee Beneficiary Association (VEBA), Metropolitan Transportation Commission (MTC) grant compliance, South Bay Water Recycling, San José Clean Energy (SJCE), and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2023.
11. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – MGO will conduct audits of the Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, the Library Parcel Tax Fund, and the Public Safety and Infrastructure ("Measure T") Bond Fund satisfying the City's obligation for guaranteed annual audits. Target date: Oct-2023.
12. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliance audits of the City's investment portfolio. MGO will conduct the agreed-upon procedures as of June 30<sup>th</sup> and December 31<sup>st</sup>. Target dates: Sep-2023 and Mar-2024.
13. **Compliance review of San José Clean Energy's risk management practices** (contracted audit service) – MGO will conduct tests of SJCE investment and risk management practices to ensure compliance with the City's Energy Risk Management Policy and Energy Risk Management Regulations as of FY Ended June 30, 2023. Target date: Nov-2023.

#### **New projects:**

14. **Office of Retirement Services** – Review and compare governance structures and administrative oversight among California government pension systems. (*open audit request, retirement funds rank high on Citywide risk assessment*)
15. **Access to and use of critical services by traditionally marginalized communities** – Assess and provide recommendations related to departmental efforts around progress on Racial Equity Action Plans, resources available for equity-related work, collection of data on participants or parties impacted by services, and/or other related areas. (*Mayor provided direction to explore an audit scope in this area in the March Budget Message*)
16. **Encumbrances** – Review encumbrances for compliance with the City's Encumbrance Policy (CPM 5.1.12). The General Fund had a \$53 million Encumbrance Reserve in the FY 2023-24 Proposed Operating Budget. This is nearly 40 percent higher than five years ago. (*outstanding request from a resident*)
17. **Traffic signal and streetlight maintenance** – Assess timeliness and procedures for responses to traffic signal and streetlight malfunctions. According to the FY 2023-24 Proposed Operating Budget, in FY 2022-23, 30 percent of traffic signal malfunctions were responded to within time targets, and 65 percent of streetlight malfunctions were repaired with time targets. (*traffic maintenance ranked high on Citywide risk assessment*)
18. **Tenant Protection Ordinance** – Review the assessment and use of Tenant Protection Ordinance fees. (*Councilmember request*)
19. **Park in-lieu fees** – Assessment of collection, tracking, and use of park in-lieu fees. (*outstanding requests from resident and former Mayor*)
20. **Police overtime follow up report** – Assess controls around overtime in the Police Department. This is a follow up to the City Auditor's 2016 Police Overtime and 2021 Police Staffing, Expenditures, and Workload audits. (*outstanding audit request*)

## **PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME:**

We designed the above list of projects to address high priority areas, while limiting the scope of work to what we can realistically accomplish. We recommend deferring two projects from our FY 2022-23 work plan that would otherwise be carried over:

1. *Our City Forest – Audit the expenditure of City funding and service delivery under the terms of grant agreements with the City. During FY 2022-23, the City contracted with additional contractors for tree planting. We recommend deferring this audit and include the additional contractors in a future audit around the cost of tree planting and performance under these agreements.*
2. *Performance measure reviews (on-going) – Recurring projects to assess the validity and usefulness of performance metrics by City departments, programs, or City Service Areas. This work is intended to be ongoing to augment the Annual Services Report and assist the Administration to enhance the City's performance management systems in alignment with the "Outcome, Equity Indicators, and Performance Management" City Roadmap initiative. The City Manager's Office has begun reviewing and revising performance metrics. We recommend deferring this work until the City Manager's Office has completed its review, and then restart this project.*

Additional items considered but not recommended at this time include:

3. *311 service delivery and tracking (outstanding request)*
4. *Animal Services (multiple requests from residents and Councilmember)*
5. *Awards of grants to non-profits (Councilmember request)*
6. *Beautify SJ worker safety (outstanding Councilmember request)*
7. *Billboard Policy (resident request)*
8. *City Clerk – contract processing (outstanding request)*
9. *City Clerk – public meeting language support (outstanding request)*
10. *Code Enforcement (Mayor request)*
11. *Employee recruitment and retention (outstanding Councilmember request)*
12. *Environmental services – planning around critical infrastructure/emergency management (outstanding request)*
13. *Environmental services – communications (outstanding request)*
14. *Fire emergency response (ranked high on the Citywide risk assessment)*
15. *Inclusionary housing fees (Councilmember request)*
16. *Pedestrian and bicycle safety (Transportation Safety ranked high on Citywide risk assessment)*
17. *Public records request management (outstanding resident request)*
18. *Raging Waters contract compliance (Councilmember request)*
19. *Vehicle abatement follow up report (request from resident)*

## **NEXT STEPS**

As audit work proceeds, I will bring to the Rules and Open Government Committee of the City Council monthly reports describing the status and progress towards completing audit projects. As part of our normal audit process, we will notify Councilmembers when we start each audit to determine if there are any interests or concerns that we can address during our audit. This is intended to ensure that our audits are responsive to your needs. Any subsequent additions to the work plan will be forwarded to the Rules

and Open Government Committee for approval. Generally, audit reports are heard by the appropriate City Council Committee and then cross-referenced to the full City Council for acceptance.

A handwritten signature in black ink, appearing to be 'JR' with a stylized flourish.

Joe Rois  
City Auditor

cc: Council Appointees and Senior Staff  
Attachment A: Citywide risk assessment model

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/09/23

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	PROPOSED REVENUES	PROPOSED NUMBER OF STAFF	DASHBOARD ITEM	BEG. FUND BALANCE	FUND TYPE	PENDING AUDIT REQUEST (LAST 5 YEARS)	DATE OF LAST AUDIT	TOTAL SCORE							
RELATIVE WEIGHTS OF RISK FACTORS				5	3	3	2	3	2	5	5	280							
187	ENVIRON SVCS	ENVIRON & UTILITY SVC	INTEGRATED WASTE MGMT FUND (423)	205,108,922	10	202,899,459	10	0	2	10	32,040,384	7	SPEC	3	2020	10	2015	6	207
60	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION SAFETY AND OPERATIONS	15,004,595	7	0	0	74.25	7	2	10	0	MIX	7	2023	10	2007	10	190
28	TRANSPORTATION	ENVIRON & UTILITY SVC	SANITARY SEWER MAINTENANCE	35,390,482	8	0	0	107.55	9	2	10	0	SPEC	3	2023	10	2010	9	188
176	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	261,527,500	10	171,752,000	10	0	0	0	2,807,262,000	10	SPEC	3	2023	10	2018	4	186
194	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	3,111,783,000	10	201,778,000	10	0	0	0	4,624,117,000	10	SPEC	3	2023	10	2018	4	186
41	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	263,246,866	10	0	0	756.20	10	2	10	0	GEN	10	2019	10	2019	3	185
90	CITY MANAGER	STRATEGIC SUPPORT	LEAD AND MANAGE THE ORGANIZATION	21,296,723	8	0	0	74.50	7	2	10	0	GEN	10	2019	10	2016	6	181
39	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	13,463,689	7	0	0	90.57	8	2	10	0	GEN	10	2019	10	2016	6	179
189	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND (	52,078,172	9	14,500,000	7	0	1	5	105,699,307	9	SPEC	3	2020	10	2018	4	179
21	ENVIRON SVCS	ENVIRON & UTILITY SVC	RECYCLING & GARBAGE SERVICES	200,063,563	10	0	0	40.00	6	2	10	0	SPEC	3	2020	10	2015	6	174
58	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	18,408,202	7	0	0	47.65	6	0	0	0	GEN	10	2023	10	2007	10	173
33	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	60,114,504	9	0	0	370.48	9	2	10	0	GEN	10	2019	10	2020	2	172
49	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE AND PATROL SL	331,863,325	10	0	0	1,119.50	10	2	10	0	GEN	10	2019	10	2022	0	170
147	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	55,207,504	9	0	0	0	0	0	4,917,783	4	CAP	5	2023	10	2006	10	167
99	GENERAL FUND	CITY-WIDE	ENCUMBRANCE RESERVE	53,352,941	9	0	0	0	0	0	0	0	GEN	10	2019	10	10	165	
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STRATE	9,902,737	6	0	0	17.00	3	2	10	0	GEN	10	2022	10	2013	7	164
27	ENVIRON SVCS	ENVIRON & UTILITY SVC	STRATEGIC SUPPORT	39,957,907	8	5,098,324	6	78.00	8	0	0	0	SPEC	3	2023	10	2017	5	163
182	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (445)	12,224,849	7	16,067,883	7	0	0	0	5,773,138	5	SPEC	3	2020	10	2014	7	162
50	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT AND OTHER	68,411,651	9	5,736,014	6	216.50	9	0	0	0	GEN	10	2018	10	2022	0	160
80	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	52,632,302	9	17,682,540	7	76.50	8	0	0	0	MIX	7	2019	10	2021	1	159
186	HOUSING	COMM & ECON DEVMT	INCLUSIONARY FEE FUND (451)	451,231	2	8,970,000	6	0	0	0	74,389,000	8	SPEC	3	2019	10	10	158	
69	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	4,796,349	5	0	0	26.50	4	2	10	0	GEN	10	2019	10	2015	6	157
36	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	COMMUNITY SERVICES	36,154,152	8	0	0	141.15	9	2	10	0	GEN	10	2019	10	2023	0	157
203	ENVIRON SVCS	ENVIRON & UTILITY SVC	S/S/C TREATMENT PLANT OPERATING FUND (513)	129,861,719	10	51,898,636	9	0	1	5	67,240,481	8	SPEC	3	0	2012	8	157	
32	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	12,297,216	7	51,000	0	55.19	7	0	0	0	GEN	10	2022	10	2016	6	156
146	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAI	121,006,000	10	0	0	0	0	0	2,035,987	3	CAP	5	2023	10	2013	7	154
71	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	1,807,997	4	0	0	6.00	1	1	5	0	GEN	10	2019	10	10	153	
191	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	25,677,949	8	4,886,443	5	0	0	0	42,242,474	7	SPEC	3	2020	10	2018	4	152
199	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION PROGRAM FEE FUND (450)	4,405,900	5	4,738,015	5	0	0	0	594,442	2	SPEC	3	2023	10	10	152	
38	PLANNING, BUILDING, & CODE ENFORCEMENT	NEIGHBORHOOD SVCS	CODE ENFORCEMENT	13,827,654	7	0	0	71.31	7	2	10	0	GEN	10	2019	10	2021	1	151
65	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	8,141,050	6	407,053	2	38.99	5	0	0	0	MIX	7	2020	10	2014	7	150
205	ENVIRON SVCS	ENVIRON & UTILITY SVC	SEWER SERVICE & USE CHARGE FUND (541)	44,266,333	8	187,002,617	10	0	2	10	77,169,137	8	SPEC	3	0	2016	6	150	
34	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVMT	7,624,228	6	0	0	40.06	6	0	0	0	GEN	10	2020	10	2015	6	148
30	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO, MATERIALS, & DIGITAL RESOURC	42,498,545	8	0	0	326.62	9	1	5	0	GEN	10	2021	10	2022	0	147
35	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	RECREATION SERVICES	32,966,027	8	0	0	261.73	9	1	5	0	GEN	10	2018	10	2022	0	147
79	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES &	48,776,492	8	0	0	253.00	9	0	0	0	CAP	5	2019	10	2018	4	147
180	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	12,443,588	7	15,150,000	7	0	0	0	8,357,068	5	SPEC	3	2019	10	2018	4	147
151	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	105,011,852	10	0	0	0	2	10	41,652,750	7	SPEC	3	0	10	10	147	
193	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	PLANNING DEVELOPMENT FEE PROGRAM FUND	8,593,134	6	7,770,152	6	0	2	10	4,031,176	4	SPEC	3	2019	10	2020	2	146
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	37,011,736	8	0	0	12	2	0	0	0	MIX	7	2018	10	2013	7	145
97	GENERAL FUND	CITY-WIDE	EARMARKED RESERVES	99,509,258	9	0	0	0	0	0	0	0	GEN	10	2019	10	2015	6	145
183	HOUSING	COMM & ECON DEVMT	HOMELESS HOUSING, ASSISTANCE, AND PREVENTI	26,922,855	8	27,172,855	8	0	0	0	7,635,354	5	SPEC	3	2021	10	2020	2	145
70	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	6,847,355	6	0	0	6.00	1	0	0	0	GEN	10	2022	10	2012	8	143
13	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPE	40,029,278	8	0	0	192.75	9	2	10	0	SPEC	3	2018	10	2022	0	143
59	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELI	10,037,711	7	0	0	47.20	6	2	10	0	GEN	10	0	2004	10	143	
44	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,492,429	4	0	0	6.50	1	0	0	0	GEN	10	2020	10	10	143	
206	ENVIRON SVCS	ENVIRON & UTILITY SVC	SOUTH BAY WATER RECYCLING OPERATING (570)	20,101,621	8	18,165,906	7	0	1	5	5,734,055	5	SPEC	3	0	10	142		
98	GENERAL FUND	CITY-WIDE	CONTINGENCY RESERVE	47,000,000	8	0	0	0	0	0	0	0	GEN	10	2019	10	2015	6	140
150	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	69,404,781	9	2,500,000	5	0	0	0	74,322,626	8	SPEC	3	0	10	140		
77	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	34,934,487	8	0	0	91.65	8	2	10	0	GEN	10	0	2014	7	139	
26	ENVIRON SVCS	ENVIRON & UTILITY SVC	WASTEWATER MANAGEMENT	103,310,646	10	0	0	326.31	9	2	10	0	SPEC	3	0	2013	7	138	
201	COMM ENERGY	ENVIRON & UTILITY SVC	SAN JOSE CLEAN ENERGY OPERATING FUND (501)	473,455,696	10	521,166,776	10	0	2	10	181,823,161	9	SPEC	3	0	2021	1	138	
144	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	481,108	2	0	0	0	0	0	10,377,222	6	CAP	5	2023	10	10	138	
37	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	9,691,281	6	16,801,901	7	39.56	5	0	0	0	GEN	10	2019	10	2023	0	136
76	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	6,880,710	6	0	0	25.00	4	0	0	0	MIX	7	2020	10	2016	6	136
74	INFO TECHNOLOGY	STRATEGIC SUPPORT	BUSINESS SOLUTIONS	13,796,376	7	0	0	36.00	5	0	0	0	GEN	10	2022	10	2019	3	135
10	HOUSING	COMM & ECON DEVMT	NEIGH CAPITAL INVEST AND HOUSING SERVICES	28,463,251	8	0	0	7.60	1	0	0	0	SPEC	3	2020	10	2014	7	134
84	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL SERVICES	22,364,505	8	0	0	80.70	8	0	0	0	GEN	10	0	10	134		
12	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	14,586,342	7	6,127,470	6	35.33	5	0	0	0	SPEC	3	2019	10	2020	2	134

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/09/23

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	PROPOSED REVENUES	PROPOSED NUMBER OF STAFF	DASHBOARD ITEM	BEG. FUND BALANCE	FUND TYPE	AUDIT REQUEST (LAST 5 YEARS)	DATE OF LAST AUDIT	TOTAL SCORE				
73	INFO TECHNOLOGY	STRATEGIC SUPPORT	SAN JOSE 311	2,723,659	5	0	18.00	3	0	GEN	10	2020	10	2016	6	134
145	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	234,348,794	10	0	0	0	0	CAP	5	0	2007	10	10	134
55	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	22,050,070	8	0	72.84	7	0	SPEC	3	2019	10	2019	3	132
209	ENVIRON SVCS	ENVIRON & UTILITY SVC'S	STORM SEWER OPERATING FUND (446)	29,753,750	8	34,228,000	0	1	5	SPEC	3	0	2016	6	131	
52	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES	39,545,438	8	0	94.00	8	1	SPEC	3	0	10	130		
75	INFO TECHNOLOGY	STRATEGIC SUPPORT	TECHNOLOGY INFRASTRUCTURE AND OPERATIO	14,988,359	7	0	36.00	5	1	GEN	10	2020	10	2022	0	130
57	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINTENANCE	23,125,910	8	0	53.08	6	0	GEN	10	2021	10	2022	0	128
211	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	5,193,012	6	24,055,000	0	0	0	SPEC	3	0	10	128		
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	3,443,692	5	24,645	8	1	0	MIX	7	2021	10	2013	7	127
134	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	54,232,000	9	0	0	0	0	CAP	5	0	10	126		
142	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	50,937,000	9	0	0	0	0	CAP	5	0	10	126		
61	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	9,957,585	6	1,971,657	4	26.97	4	GEN	10	0	10	124		
67	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	54,024,902	9	978,385	3	14.67	2	MIX	7	0	10	124		
91	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	5,767,207	6	0	5.00	1	0	MIX	7	2021	10	2017	5	122
175	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (124)	32,601,000	8	25,451,000	8	0	0	SPEC	3	0	2017	5	122	
46	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	7,325,439	6	0	68.67	7	0	GEN	10	0	10	121		
64	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	7,375,280	6	0	23.00	4	0	MIX	7	2021	10	2019	3	121
40	CITY MANAGER	PUBLIC SAFETY	CITY-WIDE EMERGENCY MANAGEMENT	3,016,272	5	0	12.00	2	1	GEN	10	2018	10	2020	2	121
214	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT FUND (290)	10,425,756	7	10,425,756	7	0	0	SPEC	3	0	10	121		
159	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	BUILDING DEVELOPMENT FEE PROGRAM FUND (	41,755,500	8	39,028,697	8	0	2	SPEC	3	0	2020	2	121	
94	GENERAL FUND	CITY-WIDE	CITY-WIDE EXPENSES	126,550,650	10	0	0	0	0	GEN	10	0	10	120		
9	HOUSING	NEIGHBORHOOD SVCS	HOMELESS INTERVENTIONS AND SOLUTIONS	79,363,426	9	0	18.00	3	0	SPEC	3	2019	10	2020	2	120
11	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION AND TENANT PROTECTION	3,450,336	5	0	18.07	3	0	SPEC	3	2020	10	2016	6	120
62	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	2,980,546	5	0	16.36	3	0	GEN	10	2021	10	2019	3	119
88	CITY CLERK	STRATEGIC SUPPORT	CITY CLERK SERVICES	3,690,850	5	0	17.00	3	0	GEN	10	2018	10	2019	3	119
165	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	9,578,632	6	8,500,201	6	0	0	SPEC	3	0	2007	10	119	
166	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	5,638,701	6	4,985,300	5	0	0	SPEC	3	0	10	116		
190	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	5,638,701	6	4,985,000	5	0	0	SPEC	3	0	10	116		
16	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	17,150,318	7	0	82.00	8	0	SPEC	3	0	10	115		
14	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	CITYWIDE LAND USE PLANNING	7,722,598	6	0	33.59	5	0	GEN	10	0	10	115		
8	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PRODUCTION AND PRESE	43,276,684	8	0	19.00	3	1	SPEC	3	0	2002	10	115	
168	ECON DEVMT	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND (79	10,162,000	7	100,000	1	0	0	SPEC	3	0	10	115		
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	11,902,082	7	0	20	4	1	SPEC	3	2022	10	2022	0	113
185	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	7,489,088	6	7,600,610	6	0	0	SPEC	3	0	10	113		
152	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)	0	0	237,539,741	10	0	0	SPEC	3	0	10	113		
48	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	5,047,343	6	0	23.00	4	0	GEN	10	2021	10	2022	0	112
53	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	36,758,387	8	0	67.00	7	2	SPEC	3	0	2017	5	112	
164	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	CITYWIDE PLANNING FEE PROGRAM FUND (239)	4,723,720	5	3,866,281	5	0	0	SPEC	3	0	10	111		
95	GENERAL FUND	CITY-WIDE	CAPITAL CONTRIBUTIONS	27,900,000	8	0	0	0	0	GEN	10	0	10	110		
96	GENERAL FUND	CITY-WIDE	TRANSFERS TO OTHER FUNDS	30,841,041	8	0	0	0	0	GEN	10	0	10	110		
170	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	5,242,071	6	4,090,524	5	0	0	SPEC	3	0	10	110		
143	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	11,466,000	7	0	0	0	0	CAP	5	0	10	110		
24	ENVIRON SVCS	ENVIRON & UTILITY SVC'S	STORMWATER MANAGEMENT	10,283,253	7	0	41.60	6	2	SPEC	3	0	2016	6	109	
51	AIRPORT	TRANSPORT & AVIATION	AIRPORT MARKETING AND COMMUNICATIONS	3,745,992	5	0	8.00	1	0	SPEC	3	2023	10	2017	5	109
139	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	7,825,000	6	0	0	0	0	CAP	5	0	10	108		
31	LIBRARY	NEIGHBORHOOD SVCS	LITERACY AND LEARNING	4,588,404	5	0	23.36	4	0	GEN	10	2021	10	2022	0	107
81	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	4,884,455	5	0	27.00	4	0	GEN	10	0	10	107		
56	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	11,274,293	7	0	66.30	7	1	CAP	5	0	2016	6	106	
140	PARKS, RECREATION, & NEIGHBORHOOD SVCS	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	49,331,977	8	0	0	0	0	CAP	5	2020	10	2021	1	105
184	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	2,868,817	5	1,418,000	4	0	0	SPEC	3	0	10	105		
200	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (459)	3,720,000	5	1,505,004	4	0	0	SPEC	3	0	10	105		
160	PLANNING, BUILDING, & CODE ENFORCEMENT	CITY-WIDE	BUILDING HOMES AND JOBS ACTS FUND	6,876,063	6	6,906,063	6	0	0	SPEC	3	0	10	104		
66	FINANCE	STRATEGIC SUPPORT	DEBT AND TREASURY MANAGEMENT	5,819,562	6	72,500,000	9	23.56	4	MIX	7	0	2020	2	103	
42	FIRE	PUBLIC SAFETY	FIRE PREVENTION	8,903,261	6	0	28.99	4	0	GEN	10	0	2012	8	102	
163	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	25,209,000	8	100,000	1	0	0	SPEC	3	0	10	102		
23	ENVIRON SVCS	ENVIRON & UTILITY SVC'S	RECYCLED WATER MANAGEMENT	27,865,532	8	0	30.04	5	1	SPEC	3	0	2016	6	101	
213	ENVIRON SVCS	ENVIRON & UTILITY SVC'S	WATER UTILITY FUND (515)	58,003,161	9	73,763,694	9	0	0	SPEC	3	0	2021	1	101	
178	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	3,347,000	5	6,702,000	6	0	0	SPEC	3	0	2017	5	101	
101	GENERAL FUND	REVENUE	PROPERTY TAX	0	0	460,400,000	10	0	0	GEN	10	0	10	100		
82	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	9,868,120	6	0	0	0	0	GEN	10	0	10	100		
148	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING IMPACT FEE FUND (452)	219,466	2	1,040,000	4	0	1	SPEC	3	0	10	100		
43	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	24,355,584	8	8,940,600	6	35.94	5	GEN	10	0	2021	1	98	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/09/23

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	C O R E	PROPOSED REVENUES	C O R E	PROPOSED NUMBER OF STAFF	C O R E	DASHBOARD ITEM 1 = MET TARGET 2 = DID NOT	C O R E	BEG. FUND BALANCE	C O R E	FUND TYPE	C O R E	AUDIT REQUEST (LAST 5 YEARS)	C O R E	DATE OF LAST AUDIT	C O R E	TOTAL SCORE
104	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	51,825,008	9	0	0	0	0	0	0	GEN	10	0	2008	10	97	
107	GENERAL FUND	REVENUE	BUSINESS TAXES	0	0	87,500,000	9	0	0	0	0	0	0	GEN	10	0	10	97		
108	GENERAL FUND	REVENUE	REAL PROPERTY TRANSFER TAX	0	0	65,000,000	9	0	0	0	0	0	0	GEN	10	0	10	97		
85	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	8,921,188	6	0	0	7.80	1	0	0	0	0	MIX	7	0	10	97		
47	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	99,559,918	9	0	0	321.50	9	0	0	0	0	GEN	10	0	2021	1	97	
54	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT AND OTHER	96,113,352	9	0	0	59.00	7	0	0	0	0	SPEC	3	0	2017	5	97	
204	ENVIRON SVCS	ENVIRON & UTILITY SVC	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	640,351	3	2,664,000	5	0	0	0	0	22,426,914	7	SPEC	3	0	2012	8	97	
161	ECON DEVMT	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	3,960,328	5	3,928,018	5	0	0	0	0	19,673	0	SPEC	3	0	10	96		
72	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	4,572,923	5	0	0	11.00	2	0	0	0	0	MIX	7	0	10	95		
106	GENERAL FUND	REVENUE	TELEPHONE LINE TAX	0	0	22,000,000	8	0	0	0	0	0	0	GEN	10	0	2008	10	94	
109	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	21,920,622	8	0	0	0	0	0	0	GEN	10	0	10	94		
115	GENERAL FUND	REVENUE	FEES, RATES, AND CHARGES	0	0	22,377,680	8	0	0	0	0	0	0	GEN	10	0	10	94		
118	GENERAL FUND	REVENUE	TRANSFERS	0	0	29,582,087	8	0	0	0	0	0	0	GEN	10	0	10	94		
15	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	STRATEGIC SUPPORT	10,881,239	7	59,678,629	9	23.35	4	0	0	0	0	MIX	7	0	2021	1	93	
18	COMM ENERGY	ENVIRON & UTILITY SVC	COMM ENERGY CUSTOMER SUPPORT	8,302,563	6	0	0	10.00	2	0	0	0	0	SPEC	3	0	10	92		
25	ENVIRON SVCS	ENVIRON & UTILITY SVC	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	7,651,436	6	0	0	34.10	5	0	0	0	0	SPEC	3	0	2012	8	91	
103	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	16,000,000	7	0	0	0	0	0	0	GEN	10	0	10	91		
111	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	14,864,000	7	0	0	0	0	0	0	GEN	10	0	10	91		
112	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	16,946,171	7	0	0	0	0	0	0	GEN	10	0	10	91		
113	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT	0	0	17,811,658	7	0	0	0	0	0	0	GEN	10	0	10	91		
119	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES	0	0	17,831,102	7	0	0	0	0	0	0	GEN	10	0	10	91		
29	TRANSPORTATION	ENVIRON & UTILITY SVC	STORM SEWER MAINTENANCE	10,702,762	7	0	0	41.66	6	0	0	0	0	SPEC	3	0	2016	6	89	
154	CITY-WIDE	COMM & ECON DEVMT	AMERICAN RESCUE PLAN FUND (402)	690,978	3	0	0	0	0	0	0	13,528,268	6	SPEC	3	0	10	89		
141	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	101,845,870	10	0	0	0	0	0	0	98,195,030	8	CAP	5	0	2021	1	89	
116	GENERAL FUND	REVENUE	OTHER REVENUE	0	0	9,980,167	6	0	0	0	0	0	0	GEN	10	0	10	88		
121	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT	0	0	85,081,617	9	0	0	0	0	0	0	CAP	5	0	10	87		
7	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PORTFOLIO MGMT	4,199,441	5	0	0	11.50	2	0	0	0	0	SPEC	3	0	2002	10	87	
196	PUBLIC WORKS	COMM & ECON DEVMT	PUBLIC WORKS DEVELOPMENT FEE PROGRAM FUN	16,612,484	7	15,425,000	7	0	0	0	0	5,468,293	5	SPEC	3	0	2020	2	87	
68	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	108,184,222	10	0	0	12.00	2	0	0	0	0	MIX	7	0	2019	3	85	
153	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	1,000,000	4	30,385	0	0	0	0	0	1,155,811	3	SPEC	3	0	10	85		
181	CITY-WIDE	CITY-WIDE	GIFT TRUST FUND (139)	1,060,781	4	0	0	0	0	0	0	1,723,735	3	SPEC	3	0	10	85		
122	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES	0	0	27,528,000	8	0	0	0	0	0	0	CAP	5	0	10	84		
124	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	38,419,000	8	0	0	0	0	0	0	CAP	5	0	10	84		
127	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX	0	0	40,000,000	8	0	0	0	0	0	0	CAP	5	0	10	84		
132	CITY-WIDE	CAPITAL PROGRAM	OTHER TAXES, FEES AND CHARGES	0	0	26,900,000	8	0	0	0	0	0	0	CAP	5	0	10	84		
19	COMM ENERGY	ENVIRON & UTILITY SVC	COMM ENERGY COMMUNITY PROGRAMMING	3,887,248	5	0	0	4.00	1	0	0	0	0	SPEC	3	0	10	84		
17	COMM ENERGY	ENVIRON & UTILITY SVC	PROVIDING CLEAN ENERGY	427,432,821	10	0	0	20.00	4	1	5	0	0	SPEC	3	0	2021	1	83	
207	PARKS, RECREATION, & NEIGHBORHOOD SVCS	COMM & ECON DEVMT	ST JAMES PARK MANAGEMENT DISTRICT FUND (34)	720,988	3	36,000	0	0	0	0	0	4,497,854	4	SPEC	3	0	10	83		
117	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	78,154,889	9	0	0	0	0	0	0	GEN	10	0	2013	7	82	
110	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES	0	0	15,080,000	7	0	0	0	0	0	0	GEN	10	0	2011	8	81	
125	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	19,000,000	7	0	0	0	0	0	0	CAP	5	0	10	81		
126	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX	0	0	15,000,000	7	0	0	0	0	0	0	CAP	5	0	10	81		
177	FIRE	COMM & ECON DEVMT	FIRE DEVELOPMENT FEE PROGRAM FUND (240)	10,264,630	7	8,975,600	6	0	0	0	0	2,568,647	4	SPEC	3	0	2020	2	81	
100	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE	0	0	134,817,403	10	0	0	0	0	0	0	GEN	10	0	2015	6	80	
198	PUBLIC WORKS	COMM & ECON DEVMT	PUBLIC WORKS SMALL CELL PERMITTING FEE PROC	681,471	3	771,000	3	0	0	0	0	89,519	0	SPEC	3	0	10	80		
136	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROGRAM	1,565,000	4	0	0	0	0	0	0	0	0	CAP	5	0	2008	10	80	
138	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	18,253,000	7	0	0	0	0	0	0	5,856,235	5	CAP	5	0	2018	4	80	
188	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	11,099,027	7	10,666,079	7	0	0	0	0	2,810,630	4	SPEC	3	0	2021	1	79	
195	RETIREMENT	STRATEGIC SUPPORT	POLICE RETIREE HEALTH CARE TRUST (125)	81,000	0	11,460,000	7	0	0	0	0	182,321,000	9	SPEC	3	0	2017	5	79	
87	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	184,872	1	0	0	1.00	1	0	0	0	0	GEN	10	0	10	78		
212	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	36,112,281	8	112,000	1	0	1	5	1,800,667	3	SPEC	3	0	2020	2	78		
78	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	36,156,142	8	0	0	74.55	7	1	5	0	0	SPEC	3	0	2022	0	77	
179	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	17,000,000	7	0	0	0	0	0	0	SPEC	3	0	10	77		
45	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	136,175	1	0	0	0.50	0	0	0	0	0	GEN	10	0	10	75		
155	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	91,868,029	9	5,000	0	0	0	0	0	1,192,574	3	SPEC	3	0	2019	3	75	
197	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	22,559,998	8	25,000	0	0	0	0	0	1,538,934	3	SPEC	3	0	2018	4	75	
149	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	2,340,960	5	17,524,614	7	0	0	0	0	15,393,292	6	SPEC	3	0	2021	1	75	
22	ENVIRON SVCS	ENVIRON & UTILITY SVC	POTABLE WATER DELIVERY	53,202,695	9	0	0	40.95	6	0	0	0	0	SPEC	3	0	2021	1	74	
156	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	13,108,848	7	365,606	2	0	0	0	0	3,127,041	4	SPEC	3	0	2019	3	74	
133	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS	0	0	1,260,000	4	0	0	0	0	0	0	CAP	5	0	10	72		
83	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	49,670	0	0	0	0	0	0	0	0	0	GEN	10	0	10	70		
129	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	0	0	500,000	3	0	0	0	0	0	0	CAP	5	0	10	69		



ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/09/23

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED	PROPOSED	PROPOSED	DASHBOARD	BEG. FUND	FUND	PENDING	DATE	TOTAL					
				EXPENDITURES	REVENUES	NUMBER OF STAFF	ITEM BLANK = NO 1 = MET TARGET 2 = DID NOT	BALANCE	TYPE	AUDIT REQUEST (LAST 5 YEARS)	OF LAST AUDIT	SCORE					
135	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	0	0	0	0	2,327,799	3	CAP	5	0	10	69			
92	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	5,765,124	6	0	28.80	4	0	SPEC	3	0	2018	4	68		
89	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	5,111,699	6	25,000	1.00	1	0	GEN	10	0	2019	3	68		
202	ENVIRON SVCS	ENVIRON & UTILITY SVC'S	SJ/SC TREATMENT PLANT INCOME FUND (514)	0	0	112,000	1	0	0	1,004,705	3	SPEC	3	0	10	68	
210	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0	0	0	0	0	3,691,034	4	SPEC	3	0	10	68	
137	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	10,122,000	7	0	0	0	0	13,942,837	6	CAP	5	0	2021	1	68
128	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	0	0	200,000	2	0	0	0	0	CAP	5	0	10	66	
208	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	0	0	0	0	1,048,907	3	SPEC	3	0	10	65	
130	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	0	0	175,000	1	0	0	0	0	CAP	5	0	10	63	
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	8,298,283	6	0	34.35	5	0	0	0	SPEC	3	0	2020	2	61
123	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM SANTA CLARA	0	0	0	0	0	0	0	0	CAP	5	0	10	60	
131	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	0	0	35,000	0	0	0	0	0	CAP	5	0	10	60	
20	COMM ENERGY	ENVIRON & UTILITY SVC'S	STRATEGIC SUPPORT	31,335,857	8	0	19.00	3	0	0	0	SPEC	3	0	2021	1	60
172	POLICE	PUBLIC SAFETY	FEDWARD BYRNE MEMORIAL JAG TRUST FUND (47)	0	0	0	0	0	0	331,650	1	SPEC	3	0	10	59	
93	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,041,749	5	0	14.20	2	0	0	0	SPEC	3	0	2018	4	57
192	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	0	0	820,000	3	0	0	2,646,493	4	SPEC	3	0	2015	6	57
162	FINANCE	CITY-WIDE	CASH RESERVE FUND (002)	0	0	100	0	0	0	6,384	0	SPEC	3	0	10	56	
169	CITY-WIDE	CITY-WIDE	CORONAVIRUS RELIEF FUND (401)	0	0	0	0	0	0	0	0	SPEC	3	0	10	56	
171	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ADMINISTRATION LOAN FUND (444)	0	0	125	0	0	0	7,358	0	SPEC	3	0	10	56	
174	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	0	0	0	0	7,966	0	SPEC	3	0	10	56	
86	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	3,439,512	5	0	13.00	2	0	0	0	GEN	10	0	2021	1	56
167	ECON DEVMT	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	14,514,000	7	50,000	0	0	0	5,075,163	5	SPEC	3	0	2022	0	56
102	GENERAL FUND	REVENUE	SALES TAX	0	0	336,400,000	10	0	0	0	0	GEN	10	0	2021	1	55
105	GENERAL FUND	REVENUE	UTILITY TAX	0	0	126,550,000	10	0	0	0	0	GEN	10	0	2021	1	55
63	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	3,734,087	5	0	18.41	3	0	0	0	GEN	10	0	2022	0	54
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	3,047,238	5	0	4	1	0	0	0	GEN	10	0	2021	1	53
157	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,879,134	4	486,675	2	0	0	355,805	1	SPEC	3	0	2019	3	50
173	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	20,000	0	0	0	4,509,869	4	SPEC	3	0	2015	6	48
158	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND (157)	734,502	3	20,000	0	0	0	1,600,469	3	SPEC	3	0	2019	3	45
120	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	48,964,000	8	0	0	0	0	CAP	5	0	2022	0	34
114	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	0	0	403,000	2	0	0	0	0	GEN	10	0	2022	0	26

SCORING TABLES

PROPOSED EXPENDITURES	PROPOSED REVENUES	NUMBER OF STAFF	DASHBOARD ITEM*	BEG. FUND BALANCE	FUND TYPE	AUDIT REQUEST*	DATE OF LAST AUDIT
0	0	0		0			<2008
100,000	100,000	1	blank	250,000	SPEC 3	NO	2009
200,000	200,000	5	1	500,000		YES	2011
500,000	500,000	10	2	1,000,000	CAP 5		2013
1,000,000	1,000,000	15		2,500,000			2015
2,000,000	2,000,000	20		5,000,000	MIX 7		2017
5,000,000	5,000,000	30		10,000,000			2018
10,000,000	10,000,000	40	* 1 is yes and met target, 2 is yes and did not meet target	20,000,000		*since 2018	2019
20,000,000	20,000,000	55		50,000,000	GEN 10		2020
50,000,000	50,000,000	75		100,000,000			2021
100,000,000	100,000,000	100		500,000,000			2022
MORE	MORE	500		MORE			2023
		MORE					