

TO: Rules & Open Government Committee **FROM:** Sharon W. Erickson,
City Auditor

SUBJECT: *CITY AUDITOR'S PROPOSED* **DATE:** June 18, 2009
FISCAL YEAR 2009-10 WORK PLAN

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2009-10 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, 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 2009-10.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and staff. We also use information from the City's adopted operating and capital budgets and financial statements to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following seven factors: proposed 2009-10 expenditures, estimated 2009-10 revenue, fund type, number of staff (budgeted full time equivalents, or FTE), fund balance, requests for an audit, and date of last audit. The results of the model are attached (see Attachment A). We generally try to give attention to the top 10 items on that list.

DISCUSSION OF PROPOSED AUDIT ASSIGNMENTS

The list of proposed assignments for fiscal year 2009-10 includes a mix of audits and special projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility. We designed the work plan to address what we consider to be the

highest priority areas, while trying to limit the scope of work to what we can realistically accomplish.

FINANCIAL AUDITS:

1. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The City Auditor's Office works with the independent certified public accounting firm of Macias, Gini and O'Connell LLP and the Finance Department to coordinate this effort. Target date for completion of the 2008-09 financial statement audit: Nov-2009.
2. **Annual audits of Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, and the Library Parcel Tax Special Revenue Fund** (contracted audit service) – Macias, Gini and O'Connell LLP will conduct these audits, satisfying the City's obligation for guaranteed annual audits specified in the voter-approved bond measures. Target date for fiscal year 2008-09 audits: Nov-2009.
 - **<NEW> Annual audit of Public Safety Bond Projects Fund** – Although not required in the voter-approved measure, this audit would be consistent with the other bond projects fund audits.
3. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliance audits to determine whether the investments in the City's pooled portfolio are in compliance with the City's investment policy, internal controls, and department procedures. Macias, Gini and O'Connell LLP will conduct the audits as of June 30th and December 31st. Target date for the next semi-annual review: Sep-2009.
4. **<NEW> Request for proposals for external audit services** – This is the final year of the Macias agreement. In fall 2009, the Office will prepare a request for proposals for external audit services beginning 2009-10.

ON-GOING PROJECTS:

5. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office issues reports on the implementation status of all open audit recommendations as of June 30th and December 31st. We also meet with department staff as needed to discuss progress towards implementing open audit recommendations. Target date: Oct-2009.
6. **Quarterly whistleblower hotline monitoring** (on-going) – The Office of Employee Relations administers the hotline and handles all incoming calls. The Office of Employee Relations meets with the City Attorney and City Auditor quarterly to review the status of calls received.

7. **Annual review of TEAM San Jose, Inc. performance** – Annual review to determine whether TSJ met its performance metrics and all key requirements in the Management Agreement as of June 30, 2009. Target date: Dec-2009.
8. **Service Efforts and Accomplishments (SEA) Report** (on-going) – Second annual report providing data about the cost, quality, quantity, and timeliness of City services. The purpose of SEA reporting is to strengthen public accountability and help improve government efficiency and effectiveness. It incorporates existing performance measurement data, showing five-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2009.
9. **Audits of Redevelopment Agency Disposition and Development Agreements** (on-going) – Per an agreement with the Redevelopment Agency, the Auditor's Office will conduct audits of individual Disposition and Development Agreements upon request. Costs of these reviews are reimbursed by the Redevelopment Agency. Target date: TBD.

ALREADY IN PROCESS:

10. **Audit of the City's management of federal Recovery Act funds** (phase I report draft in process) – The City expects to receive millions of dollars through the American Recovery and Reinvestment Act. The Office will monitor Federal and State guidelines regarding the significant accountability and transparency provision in the Act and will conduct audits of funds as needed on a real-time basis. Federal funding is targeted in the 2009-10 citywide risk assessment (Attachment A). Target date: TBD.
11. **Follow-up to the first annual Service Efforts and Accomplishments Report** (report draft in process) – Report on what we learned during the preparation for the 2007-08 SEA report to help streamline and enhance the performance measurement and reporting process and encourage performance management. Target date: TBD.
12. **Audit of Park Trust Fund administration** (fieldwork in process) – Audit of the fee assessment, collection, and allocation process. Target date: TBD.
13. **Analysis of Police Department sworn/non-sworn staffing** (fieldwork in process) – To assess the efficiency and effectiveness of current deployment of sworn versus non-sworn Police department employees. Target date: TBD.
14. **Audit of pensionable time reporting** (fieldwork in process) – To assess the accuracy and validity of City employee information provided to the Federated and Police and Fire Retirement Systems. Target date: TBD.
15. **Audit of animal care and services** (fieldwork in process) – To assess the cost-recovery of General Services' Animal Care and Services Division. Target date: TBD.

16. **Audit of decentralized cash handling** (fieldwork in process) – To assess the adequacy of internal controls over cash handling. Target date: TBD.

CARRY-OVER PROJECTS NOT YET STARTED:

17. **Audits of major contracts** (carryover from 2008-09 workplan) – The Auditor's Office will begin a series of audits of large contracts to confirm that the City is getting the service that it is paying for and the revenues to which it is entitled. This could include audits of purchasing agreements (e.g. office supply contracts), operating agreements (e.g. golf courses, parking garages), service agreements (e.g. waste hauling, emergency medical services), consulting agreements, or construction contracts. Target date: TBD.
18. **Review of community center staffing** (carryover from 2008-09 workplan) – To assess the efficiency and effectiveness of community center staffing. This review would provide baseline information about staffing levels pending implementation of a Recreation and eCommerce system that would track facility usage information. Target date: TBD.
19. **Police Department secondary employment program** (carryover from FY 2008-09 work plan) – The 2008-09 work plan included an audit of the cost of traffic control at road construction projects. Because major revisions to that program are already being proposed per Manager's Budget Addendum #17, we would focus this review on the overall secondary employment program. Target date: TBD.

NEW PROJECTS:

20. **<NEW> Audit of information technology general controls** – The City's reliance on computer systems for its key business systems and anticipated reductions in the Information Technology Department require additional audit emphasis in this area (operating budget objective).
21. **<NEW> Take-home vehicles** – To assess the cost and reasonableness of current practices and potential opportunities to reduce the number of take-home vehicles.
22. **<NEW> Traffic citation revenue** – The City receives a portion of the fines collected in connection with violations of the State Vehicle Code on City streets. In FY 2009-10, Vehicle Code Fine revenue is estimated at \$3.1 million.
23. **<NEW> Audit of pension and retiree medical costs** – To assess the long-term sustainability of pension benefits and the potential impact of cost increases on City operations. The retirement funds are targeted in the 2009-10 citywide risk assessment (Attachment A).
24. **<NEW> Community code enforcement** – Anticipated staffing reductions may dramatically impact response times.

25. <NEW> **Audit of card room oversight** – Assess the efficiency and effectiveness of the card room regulatory function.
26. <NEW> **Verification of performance and costs of the Department of Transportation's sewer line cleaning program** – The Department of Transportation is proposing a pilot High-performing Team service agreement with its sewer line cleaning unit. The Auditor's Office will provide an independently verified assessment of current performance and costs, and review and validation of year-end reports (proposed in City Manager's Budget Addendum #26). Partly because of this request, this project is targeted in the 2009-10 citywide risk assessment (Attachment A).
27. <NEW> **Annual financial scan of City-funded community-based organizations** – Review and analysis of the annual financial statements submitted by outside organizations receiving more than \$200,000 in City funding in FY 2008-09 that will summarize key financial ratios, findings of the agencies' external auditors, and percent of funding from the City. This first annual report will satisfy Recommendation #5 from the 2008 *Audit of the City's Oversight of Financial Assistance to Community-Based Organizations*.
28. <NEW> **Audits of community-based organizations** – Based on staff input and the annual financial scan of City-funded community-based organizations (see #27 above), assess the performance and financial condition of one or more City-funded community-based organizations. Specific organizations TBD.
29. <NEW> **Audit of personnel costs** – The proposed 2009-10 budget for personal services is \$610 million. This audit would review labor costs including overtime, premium pay, step increases, leave costs, and the employee evaluation process. Personal services costs are targeted in the 2009-10 citywide risk assessment (Attachment A).
30. <NEW> **Review of contract documentation and insurance** – Anticipated staffing reductions may impact the administrative oversight in City departments, requiring additional audit emphasis on testing basic internal controls over document retention and insurance certifications (budget objective).
31. <NEW> **Audit of procurement card transactions** (periodic audit) – To test compliance with the City's Procurement Card Policy given proposed increases in dollar thresholds for procurement card transactions.
32. <NEW> **Affordable housing fee exemptions** – To estimate the fiscal impact of exempting affordable housing projects from various fees and taxes (audit request).
33. <NEW> **Audit of disability retirements** – To assess potential factors leading to a high disability retirement rate in the City of San Jose (follow-up to the 2009 *Audit of the City of San Jose's Workers' Compensation Program*). The retirement funds are targeted in the 2009-10 citywide risk assessment (Attachment A).

AUDIT ADMINISTRATION AND OTHER RESPONSIBILITIES:

34. **Monthly status reports** (on-going) – The City Charter requires the City Auditor to submit monthly reports to the City Council outlining activities and findings in the immediately preceding calendar month.
35. **Provide training to City employees on how to incorporate risk analysis and internal controls into their management strategies** (budget objective) – A session has been scheduled for Sep-2009. Additional sessions on control self-assessment tools and techniques TBD.
36. **<NEW> Biennial Quality Control Review of the Office of the City Auditor for the period July 2007 through June 2009** – The City Charter requires an audit of the City Auditor's office at least every two years. As in previous years, the Auditor's Office will recommend the City Council contract with the Association of Local Government Auditors (ALGA) for a peer review. In return, two San Jose staff members will each participate for up to one week in the peer reviews of other local jurisdictions to be determined.
37. **<NEW> Provide on-going assistance to the City Manager's Office in the development of a performance management system** – The forthcoming SEA follow-up report (see #11 above) will include recommendations to help streamline and enhance performance measurement and to encourage performance management.

Other projects considered but NOT included on the FY 2009-10 work plan

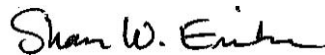
Our proposed work plan encompasses a broad array of City services and addresses several areas targeted by our citywide risk assessment model. There are a number of audit requests and other items that we are unable to accommodate in our work plan due to limited audit resources. Some of those items include:

- *Airport operations, capital projects, and general aviation (citizen request);*
- *Benefits administration – Efficiency, effectiveness, and consistency of administration;*
- *Bingo revenue – Consistency of enforcement of general bingo fees (\$50 plus 1.87% of monthly gross payouts); bingo fees generate about \$1,000 per year (staff suggestion);*
- *City facility energy consumption – Evaluate City facilities for progress towards energy efficiency standards (staff suggestion);*
- *Community-based organization funding decisions – Review ranking and priority-setting processes for fairness and consistency across departments and funding sources (audit request);*

- *Employee promotional testing – Assess the cost effectiveness of maintaining testing cycles (anonymous request);*
- *Overhead rates (Community Budget Working Group suggestion¹);*
- *Permitting process for high-rise residential (carryover from 2008-09 workplan) – The purpose of this audit was to assess the timeliness and efficiency of the permitting process from planning through construction. This project is targeted in the 2009-10 citywide risk assessment (Attachment A); however, we recommend deferring this audit. It is not expected that additional high-rise residential permitting will occur for several years due to the downturn in the local economy.*
- *Process review of significant requests for proposals (on-going project originally added to our workplan as part of the 2004 City Manager's reforms) – The City's Procurement Manual requires the City Auditor's Office to conduct a process review of all significant requests for proposals. The Auditor's Office has reviewed eight unique RFPs over the last several years, but now believes our time will be better spent auditing the implementation of contracts.*

Next Steps

As audit work proceeds, I will forward to the City Council monthly reports describing the status and progress towards completing audit projects. As part of our normal audit process, we will notify you when we start each audit to determine if you have any interest 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 Committee for approval. Generally, audit reports will be heard by the Public Safety, Finance and Strategic Support Committee unless the item is considered to be of interest to the full City Council.



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City Auditor

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Attachment A: Citywide risk assessment model

¹ In May 2009, the Community Budget Working Group recommended that our workplan “emphasize the monitoring of tax collections, such as collection of use taxes, the monitoring of overhead payments from non-General Fund programs to the General Fund, and any other assignments most likely to produce General Fund savings or resources.” The Finance Department conducts audits of sales and use taxes on an on-going basis. Our proposed workplan includes audits with General Fund impacts and an audit of traffic citation revenue.

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURE S	C O R E	PROPOSED REVENUES	C O R E	NUMBER OF STAFF	C O R E	BEG. FUND BALANCE	C O R E	FUND TYPE	AUDIT REQUEST	C O R E	DATE OF LAST AUDIT	C O R E	TOTAL SCORE	
	RELATIVE WEIGHTS OF RISK FACTORS				5		5		5		2		3		5		5	300
200	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	142,957,608	10	230,900,000	10	0	0	1,813,282,945	10	SPEC	5	2009	10	1995	10	235
137	GENERAL FUND	CITY-WIDE	Personal services	610,000,371	10	0	0	6,471.63	10	0	0	GEN	10	2008	10	2008	10	230
13	PLANNING, BUILDING	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPE	16,389,967	8	0	0	122.02	9	0	0	GEN	10	2008	10	2000	8	205
40	PARKS, RECREATION	NEIGHBORHOOD SVCS	LIFE ENJOYMENT SERVICES	35,348,779	10	0	0	400.06	9	0	0	GEN	10	2008	10	2002	6	205
31	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	13,204,056	8	0	0	89.15	8	0	0	SPEC	5	2009	10		10	195
187	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	134,822,952	10	167,500,000	10	0	0	1,262,367,459	10	SPEC	5	0	1995	10		185
138	GENERAL FUND	CITY-WIDE	Non-personal/equipment	88,020,577	10	0	0	0	0	0	0	GEN	10	2008	10		10	180
43	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	9,557,016	7	0	0	89.73	8	0	0	GEN	10	2009	10	2004	4	175
56	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,067,465	6	0	0	19.00	3	0	0	GEN	10	2009	10	1996	10	175
59	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	35,231,202	10	0	0	197.15	9	0	0	GEN	10	2008	10	2009	0	175
37	LIBRARY	NEIGHBORHOOD SVCS	PROVIDE ACCESS TO INFO., LIB. MATS, & DIGITAL S	23,827,770	9	0	0	251.28	9	0	0	GEN	10	0	1990	10		170
57	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	179,082,190	10	0	0	1,083.00	10	0	0	GEN	10	0	2000	8		170
140	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	18,332,000	8	0	0	0	0	GEN	10	2009	10		10	170
209	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	20,969,646	9	29,512,090	9	0	0	7,814,381	7	SPEC	5	0	0		10	169
206	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	25,232,602	9	117,777,401	10	0	0	22,245,339	9	SPEC	5	0	2000	8		168
204	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (513)	77,603,893	10	25,801,770	9	0	0	25,364,517	9	SPEC	5	0	2000	8		168
46	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	129,635,927	10	0	0	738.53	10	0	0	GEN	10	0	2001	7		165
90	INFO TECHNOLOGY	STRATEGIC SUPPORT	MANAGE & SUPPORT THE IT INFRASTRUCTURE	7,871,746	7	0	0	40.00	6	0	0	GEN	10	2009	10	2004	4	165
178	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	11,390,906	8	10,700,000	8	0	0	5,366,875	6	SPEC	5	2009	10	2007	1	162
62	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUSTOMER SERVICE	59,085,618	10	0	0	218.95	9	0	0	SPEC	5	0	0	10		160
167	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	65,357,689	10	2,910,854	5	0	0	99,175,136	10	SPEC	5	0	0	10		160
189	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	10,769,470	8	11,758,000	8	0	0	7,758,095	7	SPEC	5	0	0	10		159
67	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	14,582,685	8	0	0	67.49	7	0	0	GEN	10	0	0	10		155
66	POLICE	TRANSPORT & AVIATION	TRAFFIC SAFETY SERVICES	10,143,907	8	0	0	62.00	7	0	0	GEN	10	0	0	10		155
171	CITY-WIDE	CITY-WIDE	ANTI-TOBACCO AGREE REVENUE FUND (426)	6,125,000	7	10,666,704	8	0	0	7,660,902	7	SPEC	5	0	0	10		154
214	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	11,068,569	8	12,660,650	8	0	0	1,851,659	4	SPEC	5	0	0	10		153
54	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	8,798,936	7	0	0	73.50	7	0	0	GEN	10	0	0	10		150
94	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES &	29,670,086	9	0	0	236.78	9	0	0	CAP	3	0	1997	10		149
1	CONV FACILITIES	COMM & ECON DEVMT	CONVENTION FACILITIES	21,902,307	9	0	0	56.00	7	0	0	SPEC	5	2008	10	2009	0	145
82	GENERAL SVCS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	20,345,973	9	0	0	106.25	9	0	0	GEN	10	0	2003	5		145
188	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	16,366,000	8	16,366,000	8	0	0	0	0	SPEC	5	0	0	10		145
103	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	6,912,885	7	0	0	41.00	6	0	0	GEN	10	0	0	10		145
28	ENVIRON SVCS	ENVIRON & UTILITY SVCS	MANAGE WASTEWATER	66,730,603	10	0	0	320.61	9	0	0	SPEC	5	0	2001	7		145
42	PARKS, RECREATION	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	7,452,708	7	0	0	54.68	6	0	0	GEN	10	0	1998	10		145
65	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT	20,156,864	9	0	0	74.80	7	0	0	SPEC	5	0	0	10		145
212	GENERAL SVCS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	21,480,146	9	21,729,035	9	0	0	4,779,702	6	SPEC	5	0	2003	5		142
191	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNERSHIP PROG TRUST FUND (6,387,938	7	6,657,011	7	0	0	898,694	3	SPEC	5	0	0	10		141
39	PARKS, RECREATION	NEIGHBORHOOD SVCS	COMMUNITY STRENGTHENING SERVICES	3,576,472	6	0	0	50.89	6	0	0	GEN	10	2008	10	2008	0	140
104	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	6,558,084	7	0	0	38.60	5	0	0	GEN	10	0	0	10		140
196	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING FUND (443)	153,375,397	10	141,917,927	10	0	0	51,112,409	10	SPEC	5	0	2007	1		140
41	PARKS, RECREATION	NEIGHBORHOOD SVCS	NEIGHBORHOOD LIVABILITY SERVICES	16,086,848	8	0	0	152.17	9	0	0	GEN	10	0	2003	5		140
36	LIBRARY	NEIGHBORHOOD SVCS	PROMOTE LIFELONG LEARNING & PROVIDE ED. SU	4,919,788	6	0	0	54.99	6	0	0	GEN	10	0	1990	10		140
29	ENVIRON SVCS	ENVIRON & UTILITY SVCS	PROTECT NATURAL & ENERGY RESOURCES	1,828,965	4	0	0	5.19	1	0	0	SPEC	5	2003	10	10		140
79	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	5,098,751	6	0	0	44.88	6	0	0	GEN	10	0	1996	10		140
69	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	9,077,925	7	0	0	31.45	5	0	0	GEN	10	0	0	10		140
166	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	5,543,322	6	9,054,678	7	0	0	606,749	3	SPEC	5	0	0	10		136
211	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	4,663,271	6	9,844,000	7	0	0	691,844	3	SPEC	5	0	0	10		136
110	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLIC	4,600,504	6	0	0	30.40	5	0	0	GEN	10	0	0	10		135
177	CITY-WIDE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	25,577,313	9	672,731	3	0	0	2,100,000	5	SPEC	5	0	0	10		135
87	HUMAN RESOURCES	STRATEGIC SUPPORT	RISK MANAGEMENT	4,212,184	6	0	0	33.50	5	0	0	GEN	10	2009	10	2009	0	135
48	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	13,358,228	8	0	0	48.42	6	0	0	GEN	10	0	2001	7		135
169	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)	0	0	114,341,851	10	0	0	20,098,694	9	SPEC	5	0	0	10		133
194	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	110,368,318	10	112,280,643	10	0	0	21,282,269	9	SPEC	5	0	2008	0		133
168	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	81,787,920	10	0	0	0	0	18,063,152	8	SPEC	5	0	0	10		131
9	HOUSING	COMM & ECON DEVMT	COMMUNITY DEVMT AND INVESTMENT	1,761,100	4	0	0	14.95	2	0	0	REDEV	7	2009	10	2002	6	131
119	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE	0	0	70,842,980	10	0	0	0	0	GEN	10	0	0	10		130

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ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURE S	S C O R E	PROPOSED REVENUES	S C O R E	NUMBER OF STAFF	S C O R E	BEG. FUND BALANCE	S C O R E	FUND TYPE	S C O R E	AUDIT REQUEST	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
173	HUMAN RESOURCES	STRATEGIC SUPPORT	DENTAL INSURANCE FUND (155)	12,903,992	8	556,136	3	0	0	2,955,792	5	SPEC	5	0	0	10	130	
132	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES	0	0	30,438,723	10	0	0	0	0	GEN	10	0	0	10	130	
118	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE	0	0	41,678,252	10	0	0	0	0	GEN	10	0	0	10	130	
99	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	53,224,366	10	0	0	0.00	0	0	0	GEN	10	0	0	10	130	
126	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	70,862,027	10	0	0	0	0	GEN	10	0	0	10	130	
134	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	37,825,348	10	0	0	0	0	GEN	10	0	0	10	130	
120	GENERAL FUND	REVENUE	PROPERTY TAXES	0	0	193,468,000	10	0	0	0	0	GEN	10	0	0	10	130	
91	INFO TECHNOLOGY	STRATEGIC SUPPORT	PROVIDE ENTERPRISE TECH SYSTEMS & SOLUTIONS	11,866,115	8	0	0	78.00	8	0	0	GEN	10	0	2004	4	130	
129	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	50,128,040	10	0	0	0	0	GEN	10	0	0	10	130	
141	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT	0	0	40,870,000	10	0	0	0	0	GEN	10	0	0	10	130	
32	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	7,639,192	7	0	0	51.64	6	0	0	SPEC	5	0	0	10	130	
30	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	6,841,501	7	0	0	48.00	6	0	0	SPEC	5	0	0	10	130	
38	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	4,126,932	6	0	0	27.00	4	0	0	GEN	10	0	1990	10	130	
197	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	2,671,134	5	2,369,594	5	0	0	7,721,807	7	SPEC	5	0	0	10	129	
68	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	7,663,310	7	0	0	62.62	7	0	0	CAP	3	0	0	10	129	
179	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	2,063,373	5	2,443,200	5	0	0	4,853,890	6	SPEC	5	0	0	10	127	
192	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	4,510,798	6	1,458,500	4	0	0	4,082,075	6	SPEC	5	0	0	10	127	
193	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	2,010,400	5	2,611,134	5	0	0	4,662,626	6	SPEC	5	0	0	10	127	
201	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	12,895,539	8	200,000	2	0	0	5,010,185	6	SPEC	5	0	0	10	127	
180	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	3,482,946	6	2,903,155	5	0	0	856,589	3	SPEC	5	0	0	10	126	
11	HOUSING	COMM & ECON DEVMT	MAINTAIN AFFORDABLE HOUSING SUPPLY	4,343,162	6	0	0	32.05	5	0	0	REDEV	7	0	1997	10	126	
98	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	27,616,532	9	0	0	0.00	0	0	0	GEN	10	0	0	10	125	
22	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	22,750,802	9	0	0	0.00	0	0	0	GEN	10	2009	10	2008	0	125
145	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX	0	0	20,000,000	9	0	0	0	0	GEN	10	0	0	10	125	
117	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	28,723,000	9	0	0	0.00	0	0	0	GEN	10	0	0	10	125	
55	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	57,437,208	10	0	0	337.00	9	0	0	GEN	10	0	2009	0	125	
125	GENERAL FUND	REVENUE	TELEPHONE TAX	0	0	21,600,000	9	0	0	0	0	GEN	10	0	0	10	125	
135	GENERAL FUND	REVENUE	TRANSFERS	0	0	27,579,296	9	0	0	0	0	GEN	10	0	0	10	125	
5	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT	4,455,295	6	0	0	41.50	6	0	0	SPEC	5	0	0	10	125	
213	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	24,045,676	9	26,513,000	9	0	0	3,389,420	6	SPEC	5	0	2007	1	122	
172	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	61,457,812	10	0	0	0	0	560,306	3	SPEC	5	0	1995	10	121	
176	CITY-WIDE	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	2,588,000	5	2,588,000	5	0	0	754,283	3	SPEC	5	0	0	10	121	
18	REDEVELOPMENT	COMM & ECON DEVMT	INITIATE & FACILITATE PRIVATE DEVELOPMENT	0	0	0	0	0	0	0	0	REDEV	7	2008	10	1995	10	121
12	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	3,213,397	6	0	0	22.65	4	0	0	REDEV	7	0	0	10	121	
60	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	13,745,822	8	0	0	0.00	0	0	0	GEN	10	0	0	10	120	
127	GENERAL FUND	REVENUE	FINES AND FORFEITURES	0	0	17,996,000	8	0	0	0	0	GEN	10	0	0	10	120	
83	GENERAL SVCS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	18,040,600	8	0	0	81.25	8	0	0	SPEC	5	0	2003	5	120	
14	PLANNING, BUILDING	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	2,360,840	5	0	0	18.40	3	0	0	GEN	10	0	0	10	120	
133	GENERAL FUND	REVENUE	OTHER REVENUE	0	0	15,462,438	8	0	0	0	0	GEN	10	0	0	10	120	
136	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES	0	0	17,034,687	8	0	0	0	0	GEN	10	0	0	10	120	
142	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	16,128,000	8	0	0	0	0	GEN	10	0	0	10	120	
139	FINANCE	CAPITAL PROGRAM	SALE OF BONDS	0	0	10,555,301	8	0	0	0	0	GEN	10	0	0	10	120	
115	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	17,608,993	8	0	0	0.00	0	0	0	GEN	10	0	0	10	120	
170	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	5,831,000	6	62,492	1	0	0	11,537,848	8	SPEC	5	0	0	10	116	
182	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	2,149,525	5	1,528,500	4	0	0	971,125	3	SPEC	5	0	0	10	116	
205	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TREATMENT PLANT CONNECT FEE FUND	231,871	2	2,544,168	5	0	0	13,693,338	8	SPEC	5	0	0	10	116	
143	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	8,000,000	7	0	0	0	0	GEN	10	0	0	10	115	
3	ECON DEVMT	COMM & ECON DEVMT	BUSINESS/JOB ATTRACTION, RETENTION, EXPANS	2,268,024	5	0	0	12.20	2	0	0	GEN	10	0	0	10	115	
44	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	9,136,344	7	0	0	0.00	0	0	0	GEN	10	0	0	10	115	
64	AIRPORT	TRANSPORT & AVIATION	COMMUNITY AIR SERVICE	1,108,158	4	0	0	2.00	1	0	0	SPEC	5	2008	10	2003	5	115
144	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX	0	0	8,000,000	7	0	0	0	0	GEN	10	0	0	10	115	
85	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,549,200	5	0	0	14.12	2	0	0	GEN	10	2009	10	2009	0	115
108	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	2,842,475	5	0	0	13.00	2	0	0	GEN	10	0	0	10	115	
198	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	19,380,006	8	24,424,052	9	0	0	2,290,040	5	SPEC	5	0	2007	1	115	
128	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	8,205,000	7	0	0	0	0	GEN	10	0	0	10	115	
130	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT	0	0	8,820,103	7	0	0	0	0	GEN	10	0	0	10	115	
71	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION OPERATIONS	6,541,715	7	0	0	52.93	6	0	0	GEN	10	0	2004	4	115	
181	CITY-WIDE	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	24,977,332	9	17,275,831	8	0	0	9,444,003	7	SPEC	5	0	2009	0	114	
16	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	5,066,842	6	0	0	39.36	5	0	0	CAP	3	0	0	10	114	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURE	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
74	CITY-WIDE	TRANSPORT & AVIATION	CITY-WIDE EXPENSES	4,049,589	6	0	0	0.00	0	0	0	GEN	10	0	0		10	110
102	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	4,306,046	6	0	0	0.00	0	0	0	GEN	10	0	0		10	110
116	CITY-WIDE	STRATEGIC SUPPORT	earmarked RESERVES	5,396,373	6	0	0	0.00	0	0	0	GEN	10	0	0		10	110
86	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	1,228,148	4	0	0	10.00	2	0	0	GEN	10	0	0		10	110
23	CITY-WIDE	COMM & ECON DEVMT	GEN FUND CAPITAL, TRANSFERS & RESERVES	4,418,245	6	0	0	0.00	0	0	0	GEN	10	0	0		10	110
61	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	3,803,020	6	0	0	0.00	0	0	0	GEN	10	0	0		10	110
111	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	1,454,578	4	0	0	10.15	2	0	0	GEN	10	0	0		10	110
27	ENVIRON SVCS	ENVIRON & UTILITY SVCS	MANAGE URBAN RUNOFF QUALITY	8,689,253	7	0	0	38.93	5	0	0	SPEC	5	0	2001	7	110	
73	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	1,653,632	4	0	0	12.33	2	0	0	GEN	10	0	0		10	110
92	INFO TECHNOLOGY	STRATEGIC SUPPORT	SUPPORT DEPARTMENTAL TECHNOLOGY SERVICE	1,471,821	4	0	0	10.00	2	0	0	GEN	10	0	0		10	110
164	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAM	39,145,000	10	0	0	0	0	0	0	CAP	3	0	0		10	109
208	GENERAL SVCS	STRATEGIC SUPPORT	STORES FUND (551)	3,780,324	6	80,000	1	0	0	956,020	3	SPEC	5	0	0		10	106
101	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	2,507,200	5	0	0	0.00	0	0	0	GEN	10	0	0		10	105
47	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,148,457	6	0	0	21.95	4	0	0	GEN	10	0	2003	5	105	
58	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,143,368	4	0	0	6.50	1	0	0	GEN	10	0	0		10	105
84	GENERAL SVCS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,153,753	4	0	0	6.75	1	0	0	GEN	10	0	0		10	105
89	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,003,150	4	0	0	6.00	1	0	0	GEN	10	0	0		10	105
105	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,416,370	4	0	0	9.40	1	0	0	GEN	10	0	0		10	105
70	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	10,993,996	8	0	0	40.60	6	0	0	GEN	10	0	2007	1	105	
152	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	29,170,000	9	0	0	0	0	0	0	CAP	3	0	0		10	104
174	HUMAN RESOURCES	STRATEGIC SUPPORT	LIFE INSURANCE FUND (156)	1,406,388	4	722,691	3	0	0	369,451	2	SPEC	5	0	0		10	104
160	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	21,273,000	9	0	0	0	0	0	0	CAP	3	0	0		10	104
10	HOUSING	COMM & ECON DEVMT	INCREASE AFFORDABLE HOUSING SUPPLY	1,788,319	4	0	0	10.35	2	0	0	REDEV	7	0	0		10	101
35	GENERAL SVCS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	6,209,490	7	0	0	64.37	7	0	0	GEN	10	0	2009	0	100	
114	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	1,496,000	4	0	0	0.00	0	0	0	GEN	10	0	0		10	100
52	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	718,948	3	0	0	4.50	1	0	0	GEN	10	0	0		10	100
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	MANAGE RECYCLED WATER	4,630,756	6	0	0	17.69	3	0	0	SPEC	5	0	2000	8	100	
100	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	1,383,591	4	0	0	0.00	0	0	0	GEN	10	0	0		10	100
4	ECON DEVMT	COMM & ECON DEVMT	OUTDOOR SPECIAL EVENTS	665,040	3	0	0	4.00	1	0	0	GEN	10	0	0		10	100
8	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	753,283	3	0	0	7.68	1	0	0	GEN	10	0	0		10	100
33	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	968,211	3	0	0	7.09	1	0	0	GEN	10	0	0		10	100
81	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	806,631	3	0	0	5.50	1	0	0	GEN	10	0	1993	10	100	
93	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	974,415	3	0	0	5.00	1	0	0	GEN	10	0	0		10	100
113	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	551,971	3	0	0	2.00	1	0	0	GEN	10	0	0		10	100
45	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	1,000,000	4	0	0	0.00	0	0	0	GEN	10	0	0		10	100
88	HUMAN RESOURCES	STRATEGIC SUPPORT	WORKFORCE RESOURCES & DIVERSITY	611,643	3	0	0	5.00	1	0	0	GEN	10	0	0		10	100
95	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	7,039,510	7	0	0	37.36	5	0	0	CAP	3	0	2002	6	99	
175	HUMAN RESOURCES	STRATEGIC SUPPORT	UNEMPLOYMENT INSURANCE FUND (157)	1,386,707	4	25,000	1	0	0	1,094,861	4	SPEC	5	0	0		10	98
195	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	7,279,521	7	6,925,000	7	0	0	4,441,433	6	SPEC	5	0	2009	0	97	
21	REDEVELOPMENT	COMM & ECON DEVMT	STRATEGIC SUPPORT	2,061,797	5	0	0	10.00	2	0	0	REDEV	7	0	2000	8	96	
63	AIRPORT	TRANSPORT & AVIATION	AIRPORT ENVIRONMENTAL MANAGEMENT	2,467,395	5	0	0	9.25	1	0	0	SPEC	5	0	0		10	95
34	CITY-WIDE	ENVIRON & UTILITY SVCS	CITY-WIDE EXPENSES	675,363	3	0	0	0.00	0	0	0	GEN	10	0	0		10	95
49	FIRE-EMERG SVCS	PUBLIC SAFETY	EMERGENCY PREPAREDNESS & PLANNING	229,221	2	0	0	2.50	1	0	0	GEN	10	0	0		10	95
7	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	2,849,637	5	0	0	18.40	3	0	0	GEN	10	0	2003	5	95	
75	CITY-WIDE	TRANSPORT & AVIATION	GEN FUND CAPITAL, TRANSFERS & RESERVES	772,531	3	0	0	0.00	0	0	0	GEN	10	0	0		10	95
26	ENVIRON SVCS	ENVIRON & UTILITY SVCS	MANAGE RECYCLING & GARBAGE SVCS	93,599,402	10	0	0	42.91	6	0	0	SPEC	5	0	2008	0	95	
148	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	411,832	2	500,000	3	0	0	0	0	GEN	10	0	0		10	95
6	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	115,289	2	0	0	2.30	1	0	0	GEN	10	0	0		10	95
109	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	115,289	2	0	0	1.00	1	0	0	GEN	10	0	0		10	95
150	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	830,000	3	0	0	0	0	0	0	GEN	10	0	0		10	95
159	CITY-WIDE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	7,962,000	7	0	0	0	0	0	0	CAP	3	0	0		10	94
183	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ENHANCE FUND (439)	848,000	3	95,200	1	0	0	1,562,893	4	SPEC	5	0	0		10	93
190	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	1,681,062	4	0	0	0	0	1,713,788	4	SPEC	5	0	0		10	93
147	ENVIRON SVCS	CAPITAL PROGRAM	MAJOR WATER FACILITIES FEES	100,000	2	0	0	0	0	0	0	GEN	10	0	0		10	90
112	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVERY	4,878,665	6	0	0	42.89	6	0	0	GEN	10	0	2008	0	90	
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	MANAGE POTABLE WATER	23,052,554	9	0	0	33.27	5	0	0	SPEC	5	0	2007	1	90	
146	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	100,000	2	0	0	0	0	0	0	GEN	10	0	0		10	90
131	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	221,920	2	0	0	0	0	0	0	GEN	10	0	0		10	90
149	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	125,000	2	0	0	0	0	0	0	GEN	10	0	0		10	90

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
15	PLANNING, BUILDING	COMM & ECON DEVMT	STRATEGIC SUPPORT	1,347,416	4	0	0	8.85	1	0	0	GEN	10	0	0	2001	7	90
51	FIRE-EMERG SVCS	PUBLIC SAFETY	STRATEGIC SUPPORT	95,169	1	0	0	1.00	1	0	0	GEN	10	0	0		10	90
72	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELIV	4,962,706	6	0	0	34.70	5	0	0	GEN	10	0	0	2007	1	90
162	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPIAL PROGRAM	5,834,000	6	0	0	0	0	0	0	CAP	3	0	0		10	89
50	FIRE-EMERG SVCS	PUBLIC SAFETY	EMERGENCY RESPONSE & RECOVERY	93,855	1	0	0	0.50	0	0	0	GEN	10	0	0		10	85
78	FINANCE	STRATEGIC SUPPORT	PURCHASING AND MATERIALS MANAGEMENT	2,428,047	5	0	0	20.00	4	0	0	GEN	10	0	0	2006	2	85
53	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	81,837	1	0	0	0.50	0	0	0	GEN	10	0	0		10	85
156	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	2,025,301	5	0	0	0	0	0	0	CAP	3	0	0	1997	10	84
123	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	41,422,000	10	0	0	0	0	GEN	10	0	0	2008	0	80
151	TRANSPORTATION	CAPITAL PROGRAM	NORTH SAN JOSE TRAFFIC IMPACT FEES	0	0	0	0	0	0	0	0	GEN	10	0	0		10	80
121	GENERAL FUND	REVENUE	SALES TAXES	0	0	135,795,000	10	0	0	0	0	GEN	10	0	0	2009	0	80
80	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,393,586	6	0	0	27.16	4	0	0	GEN	10	0	0	2009	0	80
124	GENERAL FUND	REVENUE	UTILITY TAX	0	0	84,959,000	10	0	0	0	0	GEN	10	0	0	2008	0	80
153	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	1,818,000	4	0	0	0	0	0	0	CAP	3	0	0		10	79
157	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	1,037,000	4	0	0	0	0	0	0	CAP	3	0	0		10	79
186	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	50,000	1	0	0	1,557,415	4	SPEC	5	0	0		10	78
203	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT INCOME FUND (514)	0	0	52,823	1	0	0	1,641,168	4	SPEC	5	0	0	1998	10	78
207	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	40,000	1	0	0	1,223,625	4	SPEC	5	0	0		10	78
185	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	0	0	0	0	3,381,532	6	SPEC	5	0	0		10	77
106	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,268,372	5	0	0	16.00	3	0	0	GEN	10	0	0	2007	1	75
210	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0	50,000	1	0	0	411,140	2	SPEC	5	0	0		10	74
17	REDEVELOPMENT	COMM & ECON DEVMT	ENHANCE THE QUALITY & SUPPLY OF CITY'S HOUSING STOCK	0	0	0	0	0	0	0	0	REDEV	7	0	0		10	71
19	REDEVELOPMENT	COMM & ECON DEVMT	INITIATE & FACILITATE PUBLIC FACILITIES & SPACES	0	0	0	0	0	0	0	0	REDEV	7	0	0		10	71
20	REDEVELOPMENT	COMM & ECON DEVMT	PROMOTE & IMPLEMENT NEIGHBORHOOD IMPRV STRATEGIES	0	0	0	0	0	0	0	0	REDEV	7	0	0		10	71
96	RETIREMENT	STRATEGIC SUPPORT	ADMINISTER RETIREMENT PLANS	3,952,688	6	0	0	30.85	5	0	0	SPEC	5	0	0	2009	0	70
161	GENERAL SVCS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	459,000	2	0	0	0	0	0	0	CAP	3	0	0		10	69
77	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	1,859,806	4	0	0	15.26	3	0	0	GEN	10	0	0	2009	0	65
122	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	6,553,000	7	0	0	0	0	GEN	10	0	0	2008	0	65
163	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	43,024,000	10	0	0	0	0	0	0	CAP	3	0	0	2007	1	64
76	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	1,760,478	4	0	0	14.70	2	0	0	GEN	10	0	0	2009	0	60
155	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	21,842,000	9	0	0	0	0	0	0	CAP	3	0	0	2009	0	54
199	PARKS, RECREATION	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	385,000	2	923,700	3	0	0	1,128,999	4	SPEC	5	0	0	2007	1	53
184	POLICE	PUBLIC SAFETY	EMER COMM SYS SUPPORT FEE FUND (154)	2,648,570	5	0	0	0	0	2,648,570	5	SPEC	5	0	0	2008	0	50
107	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	110,417	2	0	0	1.00	1	0	0	GEN	10	0	0	2007	1	50
158	CITY-WIDE	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	19,872,000	8	0	0	0	0	0	0	CAP	3	0	0	2009	0	49
202	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	1,647,680	4	99,500	1	0	0	579,935	3	SPEC	5	0	0	2008	0	46
2	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	1,982,127	4	0	0	12.00	2	0	0	SPEC	5	0	0	2008	0	45
165	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	2,103,000	5	0	0	0	0	0	0	CAP	3	0	0	2006	2	44
215	PARKS, RECREATION	NEIGHBORHOOD SVCS	Park Trust Fund (375)	0	0	0	0	0	0	61,268,085	10	SPEC	5	0	0	2009	0	35
97	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	273,498	2	0	0	2.40	1	0	0	SPEC	5	0	0	2009	0	30
154	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROGR	1,700,000	4	0	0	0	0	0	0	CAP	3	0	0	2008	0	29
	SCORING TABLES			PROPOSED EXPENDITURES		PROPOSED REVENUES		NUMBER OF STAFF		BEG. FUND BALANCE		FUND TYPE		AUDIT REQUEST		DATE OF LAST AUDIT		
				0	0	0	0	0	0	0	0					<1999	10	
				0	1	0	1	1	1	0	1	CAP	3	NO	0	1999	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	2000	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	5			2001	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2002	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5	REDEV	7			2003	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2004	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2005	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2006	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2007	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2008	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									