



Memorandum

TO: Rules & Open Government Committee

FROM: Sharon W. Erickson,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2013-14 WORK PLAN

DATE: August 1, 2013

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2013-14 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 fiscal year 2013-14.

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 2013-14 expenditures, estimated 2013-14 revenue, fund type, proposed number of staff (budgeted full time equivalents, or FTE), 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 assignments for fiscal year 2013-14 includes a mix of audits and special projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility.

Assignments in process:

1. **Housing loan portfolio** (fieldwork in process) – Evaluation of the housing loan portfolio, including the efficiency and effectiveness of loan repayment, compliance monitoring, and administration. Target date: TBD.
2. **Cost allocation plan** (fieldwork in process) – Review the calculation and allocation of indirect or overhead costs among various City funds. Target date: TBD.
3. **Library hours and staffing** (fieldwork in process) – Assess the impact of budget reductions on Library hours and staffing, and identify opportunities to increase the efficiency and effectiveness of scheduling and staffing. Target date: TBD.

4. **Community code enforcement** (fieldwork in process) – Assess the efficiency and effectiveness of operations and consequences of staffing reductions. Target date: TBD.
5. **Travel expenditures** (fieldwork in process) – Routine audit of employee travel expenditures for appropriateness and compliance with City policies and procedures. Target date: TBD.

Recurring projects:

6. **Biennial City Auditor's Office peer review as of June 30, 2013** – The City Charter requires that the City Auditor's Office undergo a peer review once every two years. Target date: Fall 2013.
7. **6th Annual Service Efforts and Accomplishments (SEA) Report** (on-going) – Annual report providing data about the cost, quality, quantity, and timeliness of City services. The report 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-2013.
8. **Annual external financial audit and single audit** (contracted audit service provided by the independent certified public accounting firm of Macias Gini and O'Connell LLP) – The City Charter requires an annual audit of the City's financial transactions. This includes audits of the Comprehensive Annual Financial Reports (CAFRs) of the City, the airport, and the pension systems. It also includes the audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, Hayes Mansion, the Clean Water Financing Authority, Deferred Compensation, MTC compliance, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Nov-2013.
9. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – Macias Gini and O'Connell LLP will conduct audits of the Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, the Public Safety Bond Projects Fund, and the Library Parcel Tax Special Revenue Fund, satisfying the City's obligation for guaranteed annual audits. Target date: Dec-2013.
10. **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 dates: Oct-2013 and Apr-2014.
11. **Semi-annual audit recommendation follow-up 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 dates: Sep-2013 and Mar-2014.
12. **Annual review of Team San Jose performance** (as required in the City's agreement with Team San Jose) – Annual review to determine whether Team San Jose met its performance metrics and key requirements in the Management Agreement as of June 30, 2013 (after issuance of audited financials). This will be the first review of the new performance measures established under the revised agreement. Target date: Sep-2013.
13. **Santa Clara County Cities Association** (annual review at the request of the Association's Board) – Review of expenditures and controls for the year ending June 30, 2013. Target date: Fall 2013.
14. **Performance measure review** (one in a series of audits following up on our 2009 review of *Performance Management and Reporting in San Jose*) – Review of methodology sheets and departmental performance measures TBD. Target date: TBD.

15. **Procurement card usage** (biennial review) – Routine audit of procurement card usage for appropriateness and compliance with City policies. Target date: TBD.

Additional projects:

16. **Revenue management** (carry-over from 2012-13 workplan; ranked high in the citywide risk assessment model) – One in a series of potential audits of City revenues, this audit will focus on the billing and collection of accounts receivable that originate in City departments. Target date: TBD.
17. **Regional Wastewater Facility maintenance** (carryover from FY 2012-13 audit workplan) – Evaluate the efficiency and effectiveness of maintenance of critical infrastructure assets. Target date: TBD.
18. **<NEW> Senior Advisory Council funds** – An audit has been requested due to discrepancies discovered at the Southside Community Center. Target date: TBD.
19. **<NEW> Public Works facilities maintenance** (ranked high in the 2013-14 citywide risk assessment model) – Assessment of the process for prioritizing repair and improvement projects. Target date: TBD.
20. **<NEW> Children's Health Initiative** – Per the June Budget Message, determine whether the City funds spent since 2001 on administrative expenses and outreach efforts were spent on political outreach or in support of organizations or individuals who are engaged in any activities other than providing health insurance to children. Target date: TBD.
21. **<NEW> Fund balance and reserve policies** – Review and assess the adequacy and appropriateness of ending fund balances and reserves compared to established targets and industry standards. Review the annual accounting to budgetary basis reconciliations of the City's operating and capital funds to ensure budgetary fund balances are accounted for properly. Target date: TBD.
22. **<NEW> Customer call handling** (ranked high on 2013-14 citywide risk assessment) – Assess the efficiency and effectiveness of customer call handling including the Customer Contact Center and 311. Target date: TBD.
23. **<NEW> Development Center application and permitting process and wait times** (ranked high on 2013-14 citywide risk assessment) – Assess the efficiency and effectiveness of the application and permitting processes and wait times. Target date: TBD.
24. **<NEW> Stormwater management** – Assess the efficiency and effectiveness of the City's stormwater management, pollutant reduction, monitoring, enforcement, and inspection efforts (follow-up to our 2012 audit of ESD staffing and spending). Target date: TBD.

Audit Administration and Other Responsibilities:

25. **Annual audit work plan and 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.
26. **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.
27. **Provide training to city employees** (on-going) on how to incorporate risk analysis and internal controls into management strategies, and how to use performance measures to improve service delivery and drive decision making.

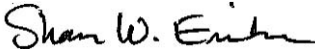
PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME

We designed the above list of projects to address high priority areas, while limiting the scope of work to what we can realistically accomplish. Items considered but not recommended at this time include:

1. *Absenteeism – use and monitoring of sick leave and other leave time*
2. *Benefits administration – efficiency, effectiveness, and consistency of administration of employee benefits*
3. *Bilingual pay*
4. *Civil service (carryover from FY 2012-13 audit workplan) – identify opportunities to improve the efficiency and effectiveness of key elements including discipline procedures and outcomes*
5. *Cost-recovery fee programs and fee reserves*
6. *Financial condition report*
7. *Inspection programs – opportunities for coordination between departments*
8. *Parking violation complaint handling*
9. *Pensionable earnings (follow-up to our 2009 review)*
10. *Police Department crime reporting*
11. *Public safety mutual aid agreements*
12. *Retirement funds (ranked high in the citywide risk assessment model)*
13. *Street pavement – only 15% of residents rated street repair good or excellent in the last citywide survey*
14. *Updated workforce turnover statistics – update of previous audit of the impact of staffing reductions*
15. *Use and coordination of volunteers*
16. *Wastewater pretreatment permits – review best practices and opportunities to streamline the permitting process*

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 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 Committee for approval. Generally, audit reports are heard by the Public Safety, Finance and Strategic Support Committee before being cross-referenced to the full City Council.


Sharon W. Erickson
City Auditor

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Attachment A: Citywide risk assessment model

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	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	PENDING AUDIT REQUEST	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
	<i>RELATIVE WEIGHTS OF RISK FACTORS</i>				5		5		5		2		3		5		5	300
12	PLANNING, BUILDING	COMM & ECON DEVT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPE	23,289,200	9		0	156.17	9		0	GEN	10	2012	10	2000	10	220
86	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	19,595,260	8		0	79.50	8		0	GEN	10	2012	10	2003	9	205
74	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	4,686,783	6		0	35.59	5	22,241,000	9	GEN	10	2012	10	1996	10	203
188	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	252,945,044	10	321,032,600	10		0	1,792,534,425	10	SPEC	6	2011	10	2010	2	198
48	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	4,801,201	6		0	50.87	6		0	GEN	10	2012	10		10	190
202	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	219,629,383	10	359,215,700	10		0	2,691,318,463	10	SPEC	6	2011	10	2012	0	188
82	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	4,582,832	6		0	40.37	6		0	GEN	10	2013	10	2003	9	185
179	CITY-WIDE	COMM & ECON DEVT	COMM DEVT BLOCK GRANT FUND (441)	10,320,701	8	8,591,270	7		0	7,154,007	7	SPEC	6	2009	10	2007	5	182
112	CITY-WIDE	STRATEGIC SUPPORT	EARMARKED RESERVES	46,092,436	10		0		0		0	GEN	10	2011	10		10	180
182	CITY-WIDE	COMM & ECON DEVT	CONV & CULTURAL AFFAIRS FUND (536)	40,602,000	10	31,365,000	10		0	4,796,842	6	SPEC	6	2013	10	2012	0	180
42	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	138,962,001	10		0	687.03	10		0	GEN	10		0	2001	10	180
115	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	101,831,275	10		0		0	GEN	10	2011	10		10	180
136	GENERAL FUND	CITY-WIDE	Personal services	628,461,232	10		0	5,650.74	10		0	GEN	10	2011	10	2012	0	180
200	HOUSING	COMM & ECON DEVT	MULTI-SOURCE HOUSING FUND (448)	39,918,474	10	25,893,831	9		0	19,393,113	8	SPEC	6	2012	10	2013	0	179
178	CITY-WIDE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	22,447,100	9	38,000	1		0	1,395,381	4	SPEC	6	2012	10		10	176
113	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	29,309,000	9		0		0		0	GEN	10	2011	10		10	175
114	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE		0	20,423,841	9		0		0	GEN	10	2011	10		10	175
36	PARKS, RECREATION	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	32,304,513	10		0	274.02	9		0	GEN	10		0		10	175
37	PARKS, RECREATION	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	18,488,957	8		0	178.12	9		0	GEN	10	2013	10	2010	2	175
62	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	5,632,297	6		0	48.12	6		0	CAP	5	2011	10		10	175
33	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO., LIB. MATS, & DIGITAL SOURCES	25,405,597	9		0	275.58	9		0	GEN	10	2010	10	2013	0	170
64	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	12,438,851	8		0	38.60	5		0	GEN	10	2013	10	2007	5	170
10	HOUSING	COMM & ECON DEVT	NEIGHBORHOOD DEVT AND STABILIZATION	3,437,927	6		0	24.02	4		0	SPEC	6	2012	10	1997	10	168
60	POLICE	TRANSPORT & AVIATION	TRAFFIC SAFETY SERVICES	10,693,329	8		0	194.50	9		0	GEN	10		0		10	165
32	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	6,872,368	7		0	66.87	7		0	GEN	10	2012	10	2009	3	165
191	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	11,402,123	8	11,875,000	8		0	12,481,808	8	SPEC	6		0		10	164
183	CITY-WIDE	COMM & ECON DEVT	CONV CENTER FACILITIES DISTRICT REV FUND (79)	8,600,625	7	10,031,000	8		0	20,682,842	9	SPEC	6		0		10	161
169	HOUSING	COMM & ECON DEVT	LOW AND MOD INCOME HOUSING ASSET FUND (34)	12,435,240	8	7,169,010	7		0	24,643,412	9	SPEC	6	2012	10	2013	0	161
14	PLANNING, BUILDING	COMM & ECON DEVT	STRATEGIC SUPPORT	1,725,677	4	33,838,565	10	10.96	2		0	GEN	10		0	2001	10	160
89	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	6,121,543	7	8,041,577	7		38.20	5		CAP	5		0	2002	10	160
58	AIRPORT	TRANSPORT & AVIATION	AIRPORT PLANNING & DEVELOPMENT	2,702,432	5		0	16.00	3		0	SPEC	6	2008	10		10	158
27	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	16,536,322	8		0	97.40	8		0	SPEC	6	2010	10	2010	2	158
216	ECON DEVT	COMM & ECON DEVT	WORKFORCE INVESTMENT ACT FUND (290)	10,132,116	8	10,094,353	8		0	1,002,265	4	SPEC	6		0		10	156
152	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	17,125,000	8		0		0		0	CAP	5	2008	10		10	155
3	ECON DEVT	COMM & ECON DEVT	REAL ESTATE SERVICES	1,681,797	4		0	8.10	1		0	GEN	10	2012	10	2002	10	155
88	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES &	28,619,169	9		0	202.45	9		0	CAP	5		0	1997	10	155
61	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	12,013,247	8		0	62.24	7		0	GEN	10		0		10	155
197	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	124,039,330	10	128,169,555	10		0	12,054,174	8	SPEC	6		0	2008	4	154
189	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (124)	55,000	1	5,474,000	6		0		0	SPEC	6	2011	10		10	153
215	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	28,427,183	9	31,726,000	10		0	8,345,769	7	SPEC	6		0	2007	5	152
120	GENERAL FUND	REVENUE	FRANCHISE FEES		0	43,923,000	10		0		0	GEN	10	2009	10	2008	4	150
39	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	8,704,919	7		0	69.71	7		0	GEN	10	2009	10	2013	0	150
168	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	96,926,757	10	317,500	2		0	87,071,830	10	SPEC	6		0		10	148
57	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	22,406,524	9		0	51.00	6		0	SPEC	6	2013	10	2011	1	148
203	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST (125)	70,000	1	2,390,000	5		0		0	SPEC	6	2011	10		10	148
166	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	2,656,911	5	17,414,411	8		0	6,767,463	7	SPEC	6		0		10	147
181	CITY-WIDE	COMM & ECON DEVT	COMMUNITY FACILITIES REVENUE FUND (422)	10,600,000	8	5,229,610	6		0	1,765,695	4	SPEC	6		0		10	146
53	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	37,759,249	10	3,337,345	6	55.00	7		0	GEN	10		0	2012	0	145
45	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	15,788,750	8	10,501,000	8	60.00	7		0	GEN	10		0	2012	0	145
56	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES MAINTENANCE	19,936,421	8		0	64.00	7		0	SPEC	6		0		10	143
99	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	7,406,038	7		0	34.40	5		0	GEN	10		0		10	140
196	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	4,745,911	6	3,091,911	6		0	3,999,241	6	SPEC	6		0		10	140
50	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,240,673	6		0	20.00	4		0	GEN	10	2009	10	2010	2	140
51	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	195,888,544	10		0	971.50	10		0	GEN	10		0	2010	2	140
171	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)		0	119,989,941	10		0	50,514,536	10	SPEC	6		0		10	138
207	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (513)	83,149,472	10	30,877,480	10		0	36,850,293	10	SPEC	6		0	2012	0	138
11	HOUSING	COMM & ECON DEVT	STRATEGIC SUPPORT	7,100,416	7	715,417	3	26.48	4		0	SPEC	6	2012	10	2013	0	138
201	PARKS, RECREATION	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	2,403,000	5	556,000	3		0	339,482	2	SPEC	6	2011	10	2007	5	137

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170	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	628,288,227	10	0	0		0	29,782,051	9	SPEC	6		0		10	136
98	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	5,932,209	6		0	30.50	5		0	GEN	10		0		10	135
76	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,227,088	4	4,195,443	6	6.85	1		0	GEN	10		0		10	135
38	PARKS, RECREATION	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	6,573,408	7	16,092,031	8	40.85	6		0	GEN	10		0	2013	0	135
49	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	55,635,439	10		0	284.50	9		0	GEN	10		0	2010	2	135
15	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	8,157,133	7		0	60.55	7		0	CAP	5		0		10	135
63	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	8,350,321	7		0	24.25	4		0	GEN	10		0		10	135
65	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION OPERATIONS	6,238,818	7		0	41.85	6		0	GEN	10		0	2004	8	135
209	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	28,623,836	9	128,037,859	10		0	44,067,194	10	SPEC	6		0	2012	0	133
28	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	7,766,796	7		0	46.94	6		0	SPEC	6		0		10	133
180	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	2,764,605	5	2,809,000	5		0	7,862,816	7	SPEC	6		0		10	132
211	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	22,924,803	9	32,108,911	10		0	25,126,729	9	SPEC	6		0	2012	0	131
105	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLIC	4,938,503	6		0	27.40	4		0	GEN	10		0		10	130
94	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	102,168,386	10		0		0		0	GEN	10		0		10	130
109	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	77,185,653	10		0		0		0	GEN	10		0		10	130
75	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,882,312	6	5,500,000	6	28.40	4	6,520,000,000	10	GEN	10		0	2012	0	130
116	GENERAL FUND	REVENUE	PROPERTY TAXES		0	210,000,000	10		0		0	GEN	10		0		10	130
123	GENERAL FUND	REVENUE	BUSINESS TAXES		0	42,435,000	10		0		0	GEN	10		0		10	130
124	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	40,824,246	10		0		0	GEN	10		0		10	130
131	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES		0	32,620,213	10		0		0	GEN	10		0		10	130
133	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	36,894,081	10		0		0	GEN	10	2010	10	2013	0	130
137	GENERAL FUND	CITY-WIDE	Non-personal/equipment	90,451,499	10		0		0		0	GEN	10	2008	10	2013	0	130
174	HUMAN RESOURCES	STRATEGIC SUPPORT	DENTAL INSURANCE FUND (155)	12,471,847	8	371,000	2		0	4,543,670	6	SPEC	6		0		10	130
199	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	2,451,876	5	1,906,700	4		0	8,701,588	7	SPEC	6		0		10	127
107	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVERY	3,830,461	6		0	18.45	3		0	GEN	10		0		10	125
92	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	24,420,750	9		0		0		0	GEN	10		0		10	125
111	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	25,635,266	9		0		0		0	GEN	10		0		10	125
127	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	26,320,279	9		0		0	GEN	10		0		10	125
13	PLANNING, BUILDING	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	2,907,763	5		0	21.16	4		0	GEN	10		0		10	125
67	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	1,373,318	4	826,899	3	13.15	2		0	GEN	10		0		10	125
177	CITY-WIDE	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	2,962,322	5	2,952,322	5		0	949,119	3	SPEC	6		0		10	124
184	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	2,575,000	5	1,783,595	4		0	1,101,067	4	SPEC	6		0		10	121
214	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	23,345,613	9	2,000	1		0	1,596,536	4	SPEC	6		0	2003	9	121
101	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,093,302	5		0	14.00	2		0	GEN	10	2013	10	2011	1	120
54	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	16,394,000	8		0		0		0	GEN	10		0		10	120
110	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	16,450,000	8		0		0		0	GEN	10		0		10	120
119	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	10,600,000	8		0		0	GEN	10		0		10	120
128	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	10,686,451	8		0		0	GEN	10		0		10	120
132	GENERAL FUND	REVENUE	OTHER REVENUE		0	15,316,183	8		0		0	GEN	10		0		10	120
134	GENERAL FUND	REVENUE	TRANSFERS		0	15,951,778	8		0		0	GEN	10		0		10	120
135	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	15,242,833	8		0		0	GEN	10		0		10	120
204	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	14,787,090	8	5,000	1		0	541,883	3	SPEC	6		0		10	119
195	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,390,702	4	1,115,000	4		0	2,112,810	5	SPEC	6		0		10	118
106	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	2,117,549	5		0	12.90	2		0	GEN	10		0		10	115
40	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	6,995,837	7		0		0		0	GEN	10		0		10	115
146	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	30,000,000	10		0		0	CAP	5		0		10	115
160	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	77,861,000	10		0		0		0	CAP	5		0		10	115
129	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	9,247,547	7		0		0	GEN	10		0		10	115
77	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,258,295	5		0	11.90	2		0	GEN	10	2011	10	2013	0	115
205	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA RESERVE FUND (459)	1,134,000	4	555,000	3		0	2,029,752	5	SPEC	6		0		10	113
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	64,789,300	10		0	312.78	9		0	SPEC	6		0	2013	0	113
26	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	6,862,071	7	3,815,390	6	50.00	6		0	SPEC	6		0	2012	0	113
103	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	1,965,902	4		0	14.00	2		0	GEN	10		0		10	110
193	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	3,204,583	6		0		0	3,206,297	6	SPEC	6		0		10	110
19	CITY-WIDE	COMM & ECON DEVMT	GEN FUND CAPITAL, TRANSFERS & RESERVES	4,492,278	6		0		0		0	GEN	10		0		10	110
41	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	4,500,000	6		0		0		0	GEN	10		0		10	110
55	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	5,507,751	6		0		0		0	GEN	10		0		10	110
69	CITY-WIDE	TRANSPORT & AVIATION	CITY-WIDE EXPENSES	5,131,000	6		0		0		0	GEN	10		0		10	110
141	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES		0	25,598,000	9		0		0	CAP	5		0		10	110
71	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	1,685,997	4		0	13.50	2		0	GEN	10	2012	10	2013	0	110
72	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	1,859,211	4		0	13.25	2		0	GEN	10	2012	10	2012	0	110

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	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	PENDING AUDIT REQUEST	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
97	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	5,650,153	6		0		0			GEN	10				10	110
66	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELIV	4,807,288	6		0	30.95	5		0	GEN	10			2007	5	110
190	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	14,500,000	8		0	0	0	SPEC	6				10	108
172	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	2,916,273	5	0	0		0	9,630,802	7	SPEC	6				10	107
175	HUMAN RESOURCES	STRATEGIC SUPPORT	LIFE INSURANCE FUND (156)	1,002,280	4	575,800	3		0	129,419	2	SPEC	6				10	107
100	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,205,922	4		0	7.10	1		0	GEN	10				10	105
140	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	15,677,308	8		0		0	CAP	5				10	105
144	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	11,000,000	8		0		0	CAP	5				10	105
145	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	14,000,000	8		0		0	CAP	5				10	105
213	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	8,955,136	7	15,906,000	8		0	3,080,799	6	SPEC	6			2012	0	105
162	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	15,325,000	8		0		0		0	CAP	5				10	105
126	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	2,625,000	5		0		0	GEN	10				10	105
176	HUMAN RESOURCES	STRATEGIC SUPPORT	UNEMPLOYMENT INSURANCE FUND (157)	1,644,719	4	10,000	1		0	5,107,691	6	SPEC	6				10	105
96	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	2,579,030	5		0		0		0	GEN	10				10	105
52	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,339,686	4		0	7.00	1		0	GEN	10	2010	10		0	105
156	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	11,879,244	8		0		0		0	CAP	5			1997	10	105
187	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	708,083	3	155,000	2		0	2,952,677	5	SPEC	6				10	103
87	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	19,156,318	8		0	73.30	7		0	SPEC	6			2010	2	103
198	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	7,939,770	7	7,907,000	7		0	7,201,644	7	SPEC	6			2012	0	102
143	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	8,623,000	7		0		0	CAP	5				10	100
138	FINANCE	CAPITAL PROGRAM	SALE OF BONDS		0	9,230,000	7		0		0	CAP	5				10	100
81	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	833,164	3		0	5.00	1		0	GEN	10				10	100
173	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	64,717,892	10	35,000	1		0	4,715,913	6	SPEC	6			2009	3	100
46	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	959,192	3		0	5.50	1		0	GEN	10				10	100
85	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	890,640	3		0	5.00	1		0	GEN	10				10	100
35	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	3,878,843	6	1,049,050	4	25.50	4		0	GEN	10			2013	0	100
95	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	1,413,319	4		0		0		0	GEN	10				10	100
29	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	1,019,477	4		0	0.00	0		0	GEN	10				10	100
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	101,985,151	10		0	46.59	6		0	SPEC	6			2012	0	98
102	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	127,606	2		0	1.00	1		0	GEN	10				10	95
108	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	390,252	2		0	2.00	1		0	GEN	10				10	95
70	CITY-WIDE	TRANSPORT & AVIATION	GEN FUND CAPITAL, TRANSFERS & RESERVES	818,287	3		0		0		0	GEN	10				10	95
122	GENERAL FUND	REVENUE	TELEPHONE LINE TAX		0	20,600,000	9		0		0	GEN	10			2008	4	95
161	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	3,500,000	6		0		0		0	CAP	5				10	95
210	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	745,795	3	53,000	1		0	901,066	3	SPEC	6				10	94
59	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT	13,292,532	8		0	56.00	7		0	SPEC	6			2013	0	93
218	PARKS, RECREATION	NEIGHBORHOOD SVCS	Park Trust Fund (375)	15,806,000	8		0		0	57,565,705	10	SPEC	6			2009	3	93
212	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	847,000	3	0	0		0	2,076,247	5	SPEC	6				10	93
30	CITY-WIDE	ENVIRON & UTILITY SVCS	CITY-WIDE EXPENSES	432,000	2		0		0		0	GEN	10				10	90
73	FINANCE	STRATEGIC SUPPORT	PURCHASING AND MATERIALS MANAGEMENT	2,252,693	5		0	17.41	3	112,400,000	10	GEN	10			2012	0	90
7	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	468,553	2		0		0		0	GEN	10				10	90
47	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	106,514	2		0	0.50	0		0	GEN	10				10	90
163	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	81,195,000	10		0		0		0	CAP	5			2007	5	90
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	26,996,004	9		0	33.56	5		0	SPEC	6			2012	0	88
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	10,178,493	8		0	41.24	6		0	SPEC	6			2012	0	88
9	HOUSING	COMM & ECON DEVMT	HOUSING DEVMT AND PRESERVATION	775,825	3		0	3.80	1		0	SPEC	6	2012	10	2013	0	88
18	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	23,812,066	9		0		0		0	GEN	10			2010	2	85
151	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS		0	1,000,000	4		0		0	CAP	5				10	85
186	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)		0	11,000	1		0	3,381,532	6	SPEC	6				10	85
121	GENERAL FUND	REVENUE	UTILITY TAX		0	91,895,000	10		0		0	GEN	10			2011	1	85
84	INFO TECHNOLOGY	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	7,830,653	7		0	25.13	4		0	GEN	10			2012	0	85
153	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	1,214,000	4		0		0		0	CAP	5				10	85
157	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	1,966,000	4		0		0		0	CAP	5				10	85
8	HOUSING	COMM & ECON DEVMT	COMMUNITY DEVMT AND INVESTMENT	382,892	2		0	2.70	1		0	SPEC	6			2002	10	83
90	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	3,009,342	6		0	21.50	4		0	SPEC	6			2009	3	83
158	PARKS, RECREATION	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	37,926,000	10		0		0	17,617,610	8	CAP	5			2012	0	81
31	CITY-WIDE	ENVIRON & UTILITY SVCS	GEN FUND CAPITAL, TRANSFERS & RESERVES		0		0		0		0	GEN	10				10	80
219	ECON DEVMT	COMM & ECON DEVMT	Funding for community based organizations (CBOs)	26,460,032	9		0		0		0	GEN	10			2011	1	80
220	ECON DEVMT	COMM & ECON DEVMT	Public Art Projects	578,000	3		0		0		0	CAP	5				10	80
148	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	650,000	3		0		0	CAP	5				10	80
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	4,030,406	6		0	25.85	4		0	GEN	10			2012	0	80

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ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	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	PENDING AUDIT REQUEST	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
117	GENERAL FUND	REVENUE	SALES TAXES		0	167,710,000	10		0		0	GEN	10		0	2013	0	80
80	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	0	0		0	0.00	0		0	GEN	10		0		10	80
83	INFO TECHNOLOGY	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	4,912,126	6		0	20.00	4		0	GEN	10		0	2012	0	80
155	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	21,994,000	9		0		0	16,302,424	8	CAP	5		0	2012	0	76
147	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX		0	175,000	2		0		0	CAP	5		0		10	75
149	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	150,000	2		0		0	CAP	5		0		10	75
150	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES		0	150,000	2		0		0	CAP	5		0		10	75
165	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	5,272,000	6		0		0		0	CAP	5		0	2006	6	75
44	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,339,427	6		0	18.10	3		0	GEN	10		0	2012	0	75
125	GENERAL FUND	REVENUE	FINES AND FORFEITURES		0	15,862,200	8		0		0	GEN	10		0	2011	1	75
91	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,009,683	5		0	15.00	3		0	SPEC	6		0	2009	3	73
194	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (445)	2,120,915	5	2,800,798	5		0	410,721	2	SPEC	6		0	2013	0	72
139	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	35,941,000	10		0		0	CAP	5		0	2011	1	70
206	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	2,022,678	5	4,400	1		0	3,000	1	SPEC	6		0	2008	4	70
78	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	2,051,590	5		0	16.00	3		0	GEN	10		0	2012	0	70
79	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	3,306,288	6		0	14.35	2		0	GEN	10		0	2012	0	70
185	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ENHANCE FUND (439)		0		0		0		0	SPEC	6		0		10	68
208	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	260,000	2	2,028,000	5		0	7,181,676	7	SPEC	6		0	2012	0	67
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STRAT	2,509,371	5		0	14.10	2		0	GEN	10		0	2013	0	65
164	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAM	82,927,000	10		0		0		0	CAP	5		0	2013	0	65
4	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT	3,243,319	6		0	16.60	3		0	SPEC	6		0	2013	0	63
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	4,316,420	6		0	15.05	3		0	SPEC	6		0	2012	0	63
159	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	7,795,000	7		0		0	4,642,474	6	CAP	5		0	2012	0	62
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	703,260	3	314,060	2	4.20	1		0	GEN	10		0	2013	0	60
34	LIBRARY	NEIGHBORHOOD SVCS	FORMAL AND LIFELONG SELF-DIRECTED EDUCATI	1,857,638	4		0	14.00	2		0	GEN	10		0	2013	0	60
154	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROG	1,947,000	4		0		0		0	CAP	5		0	2008	4	55
104	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	90,309	1	35,813	1	1.00	1		0	GEN	10		0	2011	1	50
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	1,831,400	4		0	10.00	2		0	SPEC	6		0	2013	0	48
20	ENVIRON SVCS	ENVIRON & UTILITY SVCS	NATURAL AND ENERGY RESOURCES PROTECTION	922,245	3		0	4.73	1		0	SPEC	6		0	2012	0	38
130	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL - RECOVERY ACT		0		0		0		0	GEN	10		0	2011	1	35
16	REDEVELOPMENT	COMM & ECON DEVMT	Successor Agency to the Redevelopment Agency		0		0		0		0	GEN	10		0	2012	0	30
	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					<2002	10	
				0	1	0	1	1	1	0	1	CAP	5	NO	0	2003	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	2004	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	6			2005	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2006	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5					2007	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2008	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2009	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2010	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2011	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2012	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									