



Memorandum

TO: Rules & Open Government Committee

FROM: Sharon W. Erickson,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2017-18 WORK PLAN

DATE: August 10, 2017

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2017-18 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 (FY) 2017-18.

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 FY 2017-18 expenditures, estimated FY 2017-18 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 audit assignments for FY 2017-18 includes a mix of audits already in process, recurring audits, and additional audit projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility.

Audits in process:

1. **Open Government** – Assess progress towards meeting the city's open government goals as proposed by the 2006 Sunshine Reform Task Force, modified and approved by the City Council in 2009, and codified by the City Council in 2014. Target date: Aug-2017 (PSFSS).
2. **Residential High-Rises** – Evaluate the permitting and inspection of new residential high-rise buildings. Target date: Aug-2017 (CED).
3. **Environmental Services Department Consulting Agreements** – Evaluate the use, monitoring, and payment for consulting services. Target date: Sep-2017 (T&E).

4. **Retirement Services** – Review the administration and performance of the Office of Retirement Services, and assess the need for an external review of investment performance. Target date: Oct-2017 (PSFSS).
5. **San Jose Clean Energy** – Monitor development of the program for safeguards and risk management best practices, and against guidelines prepared by the California Energy Commission. Target date: TBD (T&E).
6. **Airport Financial Projections** – Review the history and current status of financial projections for airport operations and debt service. Target date: TBD (T&E).
7. **Tier 3 Retirement Plan** – Limited scope review of contributions and expenditures in the 401(a) Tier 3 retirement plan. One in a series of planned audits of employee benefit funds. Target date: TBD (PSFSS).
8. **Pensionable earnings** – Follow-up audit of the accuracy of the city's pensionable earnings calculations, and the status of corrections pending from the 2009 *Audit of Pensionable Earnings*. Target date: TBD (PSFSS).
9. **Employee travel** – Routine periodic audit of employee travel expenditures for appropriateness and compliance with city policies and procedures. Last audit conducted 2013. Target date: TBD (PSFSS).

Annual/recurring projects:

10. **Annual services report** (on-going) – 10th 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. It also incorporates information about the financial condition of the city through graphics, standardized measures, and benchmarking to other jurisdictions. Target date: Dec-2017.
11. **Annual external financial audit and single audit** (contracted audit service provided by the independent certified public accounting firm of Grant Thornton 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: Dec-2017.
12. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – Grant Thornton 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-2017.
13. **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. Grant Thornton LLP will conduct the agreed-upon procedures as of June 30th and December 31st. Target dates: Oct-2017 and Apr-2018.
14. **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 dates: Sep-2017 and Mar-2018.

15. **Annual review of Team San José performance** (as required in the City's agreement with Team San José) – Annual review to determine whether Team San José met its performance metrics as of June 30, 2017. Target date: Fall 2017.
16. **Biennial peer review for FY 2015-17 and 2016-17** (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 audit was conducted in 2015. Target date: Fall 2017.

Carryover projects and new projects:

17. **Employee benefit funds** (*carryover from 2016-17 audit workplan*) – Routine audit and reconciliation of contributions and expenditures in the benefit funds. Budgeted expenditures in the health, dental, life, and unemployment insurance funds total \$93 million per year.
18. **Housing Department grant programs** (*carryover from FY 2016-17 audit workplan*) – Assess the efficiency and effectiveness the allocation process and monitoring of grantees, including whether grants are achieving the intended benefits.
19. **<NEW> 911 and 311 calls** – Workload, call answering times, and customer service (requests by Councilmembers Davis and Jimenez).
20. **<NEW> Community center reuse program** – Monitoring of tenants using facilities, programs offered, and cost savings (requested by Councilmember Jones).
21. **<NEW> Development noticing** – Effectiveness of outreach for new development including radius, timing, and languages (request by Neighborhood Commission members).
22. **<NEW> Homeless assistance programs** – Performance metrics and effectiveness of city-funded homeless assistance programs (requested by a resident).
23. **<NEW> In-lieu fees** – Collection, tracking, and use of in-lieu fees (requested by a resident).
24. **<NEW> BEST program** – Review the evolution of the Mayor's Gang Prevention Task Force and BEST program over time, including the allocation process, contract monitoring, and grantee performance (requested by Councilmember Jones).
25. **<NEW> Police Activities League** (requested by Councilmember Carrasco).
26. **<NEW> Public Works department cost to deliver projects** (requested by Councilmember Khamis).
27. **<NEW> Towing contracts and vehicle abatement** – Review the efficiency and effectiveness of vehicle abatement including the division of responsibility, response times, and costs per vehicle towed.
28. **<NEW> Workers' Compensation administration and cost** – Assess the Workers' Compensation Division's progress toward meeting state review requirements, and the cost-benefit of using a third party administrator versus in-house claims management.

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:

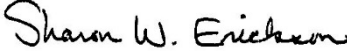
1. *Absenteeism – use and monitoring of sick leave and other leave time*
2. *Accounts payable – review for duplicate payments, overpayments, payments for services not rendered*

3. *Bilingual pay*
4. *Building permit fees and taxes*
5. *Business improvement districts*
6. *City service response times (requested by Councilmember Jimenez)*
7. *Civic engagement*
8. *Civil service disciplinary and performance management systems and outcomes*
9. *Code enforcement timeliness (requested by Councilmember Jimenez)*
10. *Emergency medical response times – compliance with agreed-upon response time standards*
11. *Employee hiring – update hiring and vacancy analysis and turnover rates.*
12. *Encumbrance balances (carryover project from 2016-17 workplan)*
13. *Franchise fees*
14. *Grant applications – effectiveness at applying for outside grant funding (requested by Councilmember Khamis)*
15. *Inspection programs – opportunities for coordination between departments (e.g. building, code enforcement, fire prevention, hazardous materials, stormwater, and pre-treatment)*
16. *Marketing efforts – coordination of city marketing efforts and strategy (requested by Councilmember Khamis)*
17. *Municipal Water System (ranked high on the citywide risk assessment)*
18. *Office of Emergency Services*
19. *Open data – status of open data initiatives and usage of data*
20. *Part-time employees – Cost, turnover, training, and hiring of part-time employees, and the applicability of the Opportunity to Work ordinance (requested by Councilmember Jimenez)*
21. *Police crime reporting and burglary rates (the Police department ranked high on the citywide risk assessment)*
22. *Procurement policies (requested by Councilmember Jimenez)*
23. *Regional Wastewater Facility asset management and maintenance*
24. *Rent registry (requested by Councilmember Khamis)*
25. *Retiree healthcare*
26. *Sidewalk repair program (street landscape maintenance ranked high on the annual citywide risk assessment; sidewalk maintenance rates low in resident quality of service ratings)*
27. *Software usage and deployment – Review the efficiency of deployment of software packages across the city organization*
28. *Stormwater program*
29. *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 appropriate City Council Committee and then cross-referenced to the full City Council for acceptance.


Sharon W. Erickson
City Auditor

Attachment A: Citywide risk assessment model
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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	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
	<i>RELATIVE WEIGHTS OF RISK FACTORS</i>				6		5		5		2		3		4		5	300
16	PLANNING, BUILDING	COMM & ECON DEVMT	STRATEGIC SUPPORT	2,655,034	5	49,103,439	10	22.65	4		0	GEN	10	2017	10	2001	10	220
50	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	50,794,471	10	6,576,784	7	191.50	9		0	GEN	10	2017	10	2016	1	215
56	TRANSPORTATION	TRANSPORT & AVIATIC	PARKING SERVICES	36,682,031	10		0	64.74	7		0	GEN	10	2017	10		10	215
80	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES	37,197,389	10		0	226.63	9		0	CAP	5	2015	10	1997	10	210
104	GENERAL FUND	CITY-WIDE	PERSONAL SERVICES	823,265,836	10		0	6,247.37	10		0	GEN	10	2011	10	2012	5	205
61	TRANSPORTATION	TRANSPORT & AVIATIC	TRANSPORTATION SAFETY AND OPERATIONS	9,582,058	7		0	56.40	7		0	GEN	10	2015	10	2007	10	197
58	TRANSPORTATION	TRANSPORT & AVIATIC	STREET LANDSCAPE MAINTENANCE	17,210,977	8		0	37.20	5		0	GEN	10	2017	10		10	193
204	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	42,686,199	10	47,471,000	10		0	9,893,767	7	SPEC	6		0	2007	10	192
45	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	5,981,228	6		0	62.17	7		0	GEN	10	2012	10		10	191
161	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - SELF-INSURED MEDICAL FUND (158)	13,760,573	8	1,735,000	4		0	2,250,500	5	SPEC	6	2015	10		10	186
31	PARKS, RECREATION	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	44,745,710	10		0	327.29	9		0	GEN	10		0		10	185
33	PARKS, RECREATION	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	37,643,773	10		0	293.97	9		0	GEN	10	2012	10	2015	2	185
48	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE AND PATROL	264,052,148	10		0	1,092.50	10		0	GEN	10	2015	10	2016	1	185
174	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (12)	55,000	1	63,585,017	10		0	224,041,987	10	SPEC	6	2011	10		10	184
175	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	233,969,003	10	304,583,626	10		0	1,943,446,839	10	SPEC	6		0	2010	7	183
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	40,526,101	10	3,580,535	6	64.59	7		0	SPEC	6	2017	10	2017	0	183
103	GENERAL FUND	CITY-WIDE	ENCUMBRANCE BALANCE	39,757,863	10		0		0		0	GEN	10	2011	10		10	180
178	TRANSPORTATION	TRANSPORT & AVIATIC	GENERAL PURPOSE PARKING FUND (533)	27,596,683	9	16,700,108	8		0	21,963,407	9	SPEC	6		0		10	180
81	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	23,255,952	9	13,832,686	8	41.19	6		0	CAP	5	2017	10	2017	0	179
203	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	22,936,137	9	22,989,163	9		0	3,349,120	6	SPEC	6		0	2003	10	179
159	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	12,204,430	8	398,000	2		0	3,435,846	6	SPEC	6	2015	10		10	178
54	AIRPORT	TRANSPORT & AVIATIC	AIRPORT OPERATIONS	26,599,469	9		0	60.00	7		0	SPEC	6	2015	10	2011	6	177
163	ECON DEVMT	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	3,784,937	6	3,755,000	6		0	19,942	1	SPEC	6	2017	10		10	176
187	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	11,829,332	8	8,155,166	7		0	57,686,462	10	SPEC	6	2012	10	2014	3	176
14	PLANNING, BUILDING	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN	36,333,580	10		0	203.28	9		0	GEN	10	2017	10	2017	0	175
169	ECON DEVMT	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND	15,382,000	8	17,535,000	8		0	24,848,360	9	SPEC	6		0		10	174
176	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	23,100	1	12,187,033	8		0	35,733,572	10	SPEC	6	2011	10		10	174
190	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST	48,400	1	16,903,263	8		0	62,179,546	10	SPEC	6	2011	10		10	174
189	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	241,615,383	10	423,829,573	10		0	3,273,478,778	10	SPEC	6		0	2012	5	173
195	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (5)	102,860,348	10	40,396,528	10		0	45,739,945	10	SPEC	6		0	2012	5	173
15	PLANNING, BUILDING	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	3,562,101	6		0	16.99	3		0	GEN	10	2017	10		10	171
164	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	26,225,000	9	40,000	1		0	116,190	2	SPEC	6	2012	10		10	171
46	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	65,522,465	10		0	282.50	9		0	GEN	10		0	2010	7	170
158	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	64,096,045	10	4,000	1		0	815,407	3	SPEC	6	2015	10	2009	8	169
62	TRANSPORTATION	TRANSPORT & AVIATIC	STRATEGIC SUPPORT	6,020,651	7	2,008,655	5	20.45	4		0	GEN	10		0		10	167
110	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	50,813,083	10		0		0	GEN	10	2009	10	2008	9	165
150	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	136,653,000	10		0		0		0	CAP	5	2016	10	2007	10	165
53	AIRPORT	TRANSPORT & AVIATIC	AIRPORT PLANNING & CAPITAL DEVELOPMENT	3,826,167	6		0	21.00	4		0	SPEC	6	2008	10		10	164
67	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	18,847,854	8	19,872,000	8	20.00	4	5,900,000,000	10	GEN	10		0	2016	1	163
85	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL SERVICES	16,593,561	8		0	71.40	7		0	GEN	10		0		10	163
154	AIRPORT	TRANSPORT & AVIATIC	AIRPORT FISCAL AGENT FUND (525)	103,585,519	10	520,000	3		0	82,017,903	10	SPEC	6		0		10	163
165	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	13,520,325	8	8,550,491	7		0	4,421,143	6	SPEC	6		0	2007	10	163
10	HOUSING	COMM & ECON DEVMT	HOMELESS INTERVENTIONS AND SOLUTIONS	12,089,058	8		0	7.50	1		0	SPEC	6	2017	10	2002	10	161
47	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,841,401	6		0	20.00	4		0	GEN	10	2015	10	2010	7	161
68	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	61,366,460	10	807,388	3	9.00	1		0	GEN	10		0		10	160
69	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	92,609,157	10		0	11.50	2		0	GEN	10	2015	10	2013	4	160
139	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	26,962,000	9		0		0		0	CAP	5	2008	10		10	159
153	AIRPORT	TRANSPORT & AVIATIC	AIRPORT CUST FACILITY & TRANS FEE FUND (5)	2,501,607	5	21,110,814	9		0	11,334,883	8	SPEC	6		0		10	159

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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	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
20	ENVIRON SVCS	ENVIRON & UTILITY SV	RECYCLING & GARBAGE SERVICES	130,416,940	10		0	43.70	6		0	SPEC	6	2017	10	2015	2	158
59	TRANSPORTATION	TRANSPORT & AVIATIO	TRAFFIC MAINTENANCE	14,568,854	8		0	49.25	6		0	GEN	10		0	2007	10	158
91	CITY MANAGER	STRATEGIC SUPPORT	LEAD AND MANAGE THE ORGANIZATION	15,309,464	8		0	63.45	7		0	GEN	10	2016	10	2016	1	158
52	AIRPORT	TRANSPORT & AVIATIO	AIRPORT FACILITIES	24,905,696	9		0	68.00	7		0	SPEC	6		0		10	157
183	ENVIRON SVCS	ENVIRON & UTILITY SV	INTEGRATED WASTE MGMT FUND (423)	136,172,295	10	131,855,583	10		0	26,768,542	9	SPEC	6		0	2015	2	156
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	2,912,774	5		0	6.05	1		0	GEN	10	2012	10	2004	10	155
73	HUMAN RESOURC	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,644,588	5		0	8.00	1		0	GEN	10	2017	10		10	155
17	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMEN	12,041,732	8		0	76.38	8		0	CAP	5		0		10	153
42	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	19,252,790	8	13,511,000	8	45.13	6		0	GEN	10		0	2016	1	153
197	ENVIRON SVCS	ENVIRON & UTILITY SV	SEWER SERVICE & USE CHARGE FUND (541)	33,739,601	10	155,808,000	10		0	40,840,742	10	SPEC	6		0	2016	1	153
205	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	8,121,836	7	8,091,754	7		0	1,219,314	4	SPEC	6		0		10	153
34	PARKS, RECREATI	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	9,733,162	7	22,389,723	9	40.29	6		0	GEN	10		0	2016	1	152
37	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	6,995,118	7		0	65.67	7		0	GEN	10	2017	10	2016	1	152
60	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION PLANNING AND PROJECT D	6,404,017	7		0	41.00	6		0	GEN	10		0	2004	10	152
28	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO, MATERIALS, & DIGITAL RESO	34,776,607	10		0	311.15	9		0	GEN	10		0	2014	3	150
40	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	198,529,854	10		0	731.98	10		0	GEN	10		0	2015	2	150
105	GENERAL FUND	CITY-WIDE	NON-PERSONAL/EQUIPMENT	114,686,416	10		0		0		0	GEN	10	2008	10	2013	4	150
76	INFO TECHNOLOG	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	11,836,050	8		0	34.00	5		0	GEN	10	2016	10	2016	1	148
79	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	31,027,445	10		0	71.15	7		0	SPEC	6		0	2010	7	148
155	AIRPORT	TRANSPORT & AVIATIO	AIRPORT MAINT & OPERATION FUND (523)	78,623,341	10		0		0	35,870,086	10	SPEC	6		0		10	148
166	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	4,001,256	6	3,156,560	6		0	7,923,493	7	SPEC	6		0		10	148
202	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	15,054,136	8	28,101,000	9		0	3,596,691	6	SPEC	6		0	2012	5	148
185	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND	27,551,876	9	12,150,000	8		0	83,256,885	10	SPEC	6		0	2014	3	147
25	TRANSPORTATION	ENVIRON & UTILITY SV	SANITARY SEWER MAINTENANCE	17,237,009	8		0	104.65	9		0	SPEC	6		0	2010	7	146
71	HUMAN RESOURC	STRATEGIC SUPPORT	HEALTH AND SAFETY	5,788,806	6		0	15.00	3		0	GEN	10	2017	10	2012	5	146
145	PARKS, RECREATI	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGR	45,323,000	10		0		0	14,964,689	8	CAP	5	2015	10	2014	3	146
160	HUMAN RESOURC	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,335,488	4	144,000	2		0	48,952	1	SPEC	6	2015	10		10	144
23	ENVIRON SVCS	ENVIRON & UTILITY SV	WASTEWATER MANAGEMENT	84,507,022	10		0	341.77	9		0	SPEC	6		0	2013	4	143
200	ENVIRON SVCS	ENVIRON & UTILITY SV	STORM SEWER OPERATING FUND (446)	23,679,650	9	33,209,379	10		0	14,923,067	8	SPEC	6		0	2016	1	143
162	HUMAN RESOURC	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND	689,360	3	20,000	1		0	2,507,641	5	SPEC	6	2015	10		10	141
186	TRANSPORTATION	TRANSPORT & AVIATIO	MAINTENANCE DISTRICT FUNDS	4,692,410	6	2,192,800	5		0	5,931,464	6	SPEC	6		0		10	141
95	GENERAL FUND	CITY-WIDE	CITY-WIDE EXPENSES	90,737,462	10		0		0		0	GEN	10		0		10	140
78	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	29,525,577	9		0	80.85	8		0	GEN	10		0	2014	3	139
156	AIRPORT	TRANSPORT & AVIATIO	AIRPORT REVENUE FUND (521)		0	143,293,117	10		0	100,038,183	10	SPEC	6		0		10	138
182	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	4,481,071	6	1,943,991	4		0	6,297,114	7	SPEC	6		0		10	138
66	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	6,985,163	7		0	42.00	6	33,024,335	10	GEN	10		0	2014	3	137
170	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (30)	3,013,560	6	2,256,045	5		0	1,341,330	4	SPEC	6		0		10	137
63	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	2,169,850	5		0	16.00	3		0	GEN	10	2011	10	2013	4	135
168	ECON DEVMT	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	13,690,000	8	181,000	2		0	8,085,775	7	SPEC	6	2017	10	2016	1	135
184	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	10,713,411	8	8,985,923	7		0	9,959,609	7	SPEC	6		0	2013	4	135
206	PARKS, RECREATI	CAPITAL PROGRAM	Park Trust Fund (375)	46,423,459	10		0		0	46,423,459	10	CAP	5		0	2009	8	135
97	GENERAL FUND	CITY-WIDE	TRANSFERS TO OTHER FUNDS	26,901,830	9		0		0		0	GEN	10		0		10	134
35	PLANNING, BUILDI	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	11,913,664	8		0	74.08	7		0	GEN	10		0	2013	4	133
9	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PRODUCTION AND PRE	26,998,689	9		0	11.90	2		0	SPEC	6		0	2002	10	132
11	HOUSING	COMM & ECON DEVMT	NEIGH CAPITAL INVEST AND HOUSING SERVICI	11,057,209	8		0	10.05	2		0	SPEC	6	2012	10	2014	3	131
191	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15	17,634,471	8	41,000	1		0	2,151,112	5	SPEC	6		0		10	131
107	GENERAL FUND	REVENUE	PROPERTY TAX		0	288,990,000	10		0		0	GEN	10		0		10	130
108	GENERAL FUND	REVENUE	SALES TAX		0	228,000,000	10		0		0	GEN	10	2009	10	2015	2	130
113	GENERAL FUND	REVENUE	BUSINESS TAXES		0	63,300,000	10		0		0	GEN	10		0		10	130
114	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	59,778,354	10		0		0	GEN	10		0		10	130
120	GENERAL FUND	REVENUE	FEES, RATES, AND CHARGES		0	48,498,645	10		0		0	GEN	10		0		10	130

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	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
207	ECON DEVMT	COMM & ECON DEVMT	Funding for community based organizations (CBOs)	45,314,845	10		0		0		0	GEN	10	2015	10	2017	0	130
18	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	39,085,183	10		0	37.25	5		0	SPEC	6		0	2012	5	128
55	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT AND OTHER	127,715,782	10		0	51.00	6		0	SPEC	6		0	2013	4	128
86	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT AND OTHER	6,485,378	7		0	7.10	1		0	GEN	10				10	127
70	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	2,631,283	5		0	16.00	3		0	GEN	10	2017	10	2015	2	125
117	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	25,422,799	9		0		0	GEN	10		0		10	125
121	GENERAL FUND	REVENUE	OTHER REVENUE		0	27,320,648	9		0		0	GEN	10		0		10	125
123	GENERAL FUND	REVENUE	TRANSFERS		0	24,022,465	9		0		0	GEN	10		0		10	125
147	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	40,607,410	10		0		0		0	CAP	5		0		10	125
83	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	7,472,671	7		0		0		0	GEN	10		0		10	122
96	GENERAL FUND	CITY-WIDE	CAPITAL CONTRIBUTIONS	8,250,000	7		0		0		0	GEN	10		0		10	122
87	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,299,427	5		0	14.00	2		0	GEN	10	2017	10	2015	2	120
109	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	18,720,000	8		0		0	GEN	10		0		10	120
112	GENERAL FUND	REVENUE	TELEPHONE LINE TAX		0	20,000,000	9		0		0	GEN	10		0	2008	9	120
118	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	11,584,500	8		0		0	GEN	10		0		10	120
124	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	17,970,000	8		0		0	GEN	10		0		10	120
157	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	3,216,990	6		0		0	18,001,004	8	SPEC	6		0		10	120
49	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,581,603	4		0		0		0	GEN	10	2010	10	2012	5	119
149	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	22,435,000	9		0		0		0	CAP	5		0		10	119
30	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	7,744,031	7	765,924	3	39.71	5		0	GEN	10		0	2016	1	117
181	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,820,643	4	935,000	3		0	2,667,392	5	SPEC	6		0		10	117
82	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	3,761,078	6		0		0		0	GEN	10		0		10	116
179	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	3,537,315	6		0		0	3,624,480	6	SPEC	6		0		10	116
13	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	8,383,015	7	4,462,789	6	19.20	3		0	SPEC	6		0	2015	2	115
64	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	2,247,610	5		0	14.00	2		0	GEN	10	2015	10	2016	1	115
127	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES		0	58,065,000	10		0		0	CAP	5		0		10	115
133	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	36,000,000	10		0		0	CAP	5		0		10	115
192	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (45)	1,501,000	4	802,000	3		0	1,233,186	4	SPEC	6		0		10	115
51	AIRPORT	TRANSPORT & AVIATION	AIRPORT BUSINESS DEVELOPMENT	3,496,218	6		0	11.00	2		0	SPEC	6		0		10	114
143	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	11,850,000	8		0		0		0	CAP	5		0	1997	10	113
144	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	15,994,000	8		0		0		0	CAP	5		0		10	113
180	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (4)	5,529,051	6	5,836,397	6		0	7,308,551	7	SPEC	6		0	2014	3	113
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	5,355,568	6		0	24.77	4		0	GEN	10		0	2012	5	111
152	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	5,985,000	6		0		0	2,980,485	5	CAP	5		0	2006	10	111
116	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	5,640,000	6		0		0	GEN	10		0		10	110
129	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM VALLEY TRANS. AUTHORITY		0	24,910,000	9		0		0	CAP	5		0		10	110
132	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	24,000,000	9		0		0	CAP	5		0		10	110
43	IND POLICE AUDIT	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,161,674	4		0	5.50	1		0	GEN	10		0		10	109
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	35,078,966	10		0	12.00	2		0	SPEC	6		0	2013	4	108
177	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)		0	17,300,000	8		0		0	SPEC	6		0		10	108
41	FIRE	PUBLIC SAFETY	FIRE PREVENTION	5,122,969	6		0	18.10	3		0	GEN	10		0	2012	5	106
65	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	3,312,621	6		0	17.00	3	135,900,000	10	GEN	10		0	2016	1	106
84	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	65,000	1		0	27.00	4		0	GEN	10		0		10	106
126	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	16,954,485	8		0		0	CAP	5		0		10	105
131	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	18,000,000	8		0		0	CAP	5		0		10	105
7	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	1,169,210	4		0		0		0	GEN	10		0		10	104
27	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	1,546,568	4		0		0		0	GEN	10		0		10	104
88	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT AND OTHER	626,132	3		0	1.00	1		0	GEN	10		0		10	103
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC ST	8,458,866	7		0	12.92	2		0	GEN	10		0	2013	4	102
8	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PORTFOLIO DEVMT	1,736,456	4		0	10.00	2		0	SPEC	6		0	2002	10	102
201	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (1,578,807	4		0	0	0	2,293,687	5	SPEC	6		0		10	102

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	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
140	INFO TECHNOLOG	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	3,902,000	6	0	0	0	0	0	0	CAP	5	0			10	101
148	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	4,418,000	6	0	0	0	0	0	0	CAP	5	0			10	101
98	GENERAL FUND	CITY-WIDE	EARMARKED RESERVES	34,085,671	10	0	0	0	0	0	0	GEN	10	0	2015		2	100
99	GENERAL FUND	CITY-WIDE	CONTINGENCY RESERVE	36,000,000	10	0	0	0	0	0	0	GEN	10	0	2015		2	100
115	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES	0	0	15,336,284	8	0	0	0	0	GEN	10	0	2011		6	100
122	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	46,609,849	10	0	0	0	0	GEN	10	0	2013		4	100
130	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	7,764,000	7	0	0	0	0	CAP	5	0			10	100
57	TRANSPORTATION	TRANSPORT & AVIATIO	PAVEMENT MAINTENANCE	7,360,803	7	0	0	55.10	7	0	0	CAP	5	0	2016		1	97
75	INFO TECHNOLOG	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	6,945,004	7	0	0	20.00	4	0	0	GEN	10	0	2016		1	97
100	GENERAL FUND	CITY-WIDE	General liability claims	9,000,000	7	0	0	0	0	0	0	GEN	10	0	2012		5	97
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT AND OTHER	3,447,940	6	16,130	1	9.36	1	0	0	GEN	10	0	2013		4	96
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	9,399,891	7	0	0	17.67	3	0	0	SPEC	6	0	2013		4	95
125	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	36,933,000	10	0	0	0	0	CAP	5	0	2011		6	95
151	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGR	175,255,000	10	0	0	0	0	0	0	CAP	5	0	2013		4	95
199	PRNS	COMM & ECON DEVMT	ST JAMES PARK MANAGEMENT DISTRICT FUND	368,382	2	16,000	1	0	0	1,703,945	4	SPEC	6	0			10	93
44	IND POLICE AUDIT	PUBLIC SAFETY	STRATEGIC SUPPORT	153,242	2	0	0	0.50	0	0	0	GEN	10	0			10	92
72	HUMAN RESOURC	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	178,000	2	0	0	0	0	0	0	GEN	10	0			10	92
101	GENERAL FUND	CITY-WIDE	Sick leave payments upon retirement	5,000,000	6	0	0	0	0	0	0	GEN	10	0	2012		5	91
196	ENVIRON SVCS	ENVIRON & UTILITY SV	SEWAGE TRMT PLANT CONNECT FEE FUND (53	420,000	2	1,964,000	4	0	0	12,586,630	8	SPEC	6	0	2012		5	91
198	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	271,210	2	30,000	1	0	0	539,343	3	SPEC	6	0			10	91
21	ENVIRON SVCS	ENVIRON & UTILITY SV	STORMWATER MANAGEMENT	9,190,359	7	0	0	39.92	5	0	0	SPEC	6	0	2016		1	90
26	TRANSPORTATION	ENVIRON & UTILITY SV	STORM SEWER MANAGEMENT	6,905,439	7	0	0	38.21	5	0	0	SPEC	6	0	2016		1	90
32	PARKS, RECREATI	NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVMT	2,649,447	5	0	0	21.58	4	0	0	GEN	10	0	2015		2	90
106	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE	0	0	79,242,254	10	0	0	0	0	GEN	10	0	2015		2	90
111	GENERAL FUND	REVENUE	UTILITY TAX	0	0	101,320,000	10	0	0	0	0	GEN	10	0	2015		2	90
141	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PR	1,859,000	4	0	0	0	0	0	0	CAP	5	0	2008		9	84
142	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	10,885,400	8	0	0	0	0	817,473	3	CAP	5	0	2014		3	84
119	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	0	0	1,358,334	4	0	0	0	0	GEN	10	0	2011		6	80
135	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	0	0	700,000	3	0	0	0	0	CAP	5	0			10	80
138	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS	0	0	970,000	3	0	0	0	0	CAP	5	0			10	80
29	LIBRARY	NEIGHBORHOOD SVCS	LITERACY AND LEARNING	1,642,126	4	0	0	13.01	2	0	0	GEN	10	0	2014		3	79
194	CITY-WIDE	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	35,000	1	35,000	1	0	0	0	0	SPEC	6	0			10	79
38	PUBLIC WORKS	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	473,572	2	0	0	41.19	6	0	0	GEN	10	0	2016		1	77
146	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	13,953,000	8	0	0	0	0	1,496,500	4	CAP	5	0	2016		1	76
19	ENVIRON SVCS	ENVIRON & UTILITY SV	RECYCLED WATER MANAGEMENT	7,081,697	7	0	0	14.80	2	0	0	SPEC	6	0	2016		1	75
77	INFO TECHNOLOG	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,168,387	5	0	0	12.00	2	0	0	GEN	10	0	2016		1	75
89	CITY CLERK	STRATEGIC SUPPORT	CITY CLERK SERVICES	2,316,249	5	0	0	13.00	2	0	0	GEN	10	0	2016		1	75
134	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	0	0	200,000	2	0	0	0	0	CAP	5	0			10	75
136	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	0	0	200,000	2	0	0	0	0	CAP	5	0			10	75
171	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ADMINISTRATION LOAN FUND (44	0	0	910	1	0	0	6,628	1	SPEC	6	0			10	75
94	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,991,163	6	0	0	23.05	4	0	0	SPEC	6	0	2017		0	74
102	GENERAL FUND	CITY-WIDE	Successor Agency subsidy	975,000	3	0	0	0	0	0	0	GEN	10	0	2012		5	73
22	ENVIRON SVCS	ENVIRON & UTILITY SV	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	1,385,046	4	0	0	9.97	1	0	0	SPEC	6	0	2012		5	72
92	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT AND OTHER	4,096,284	6	0	0	2.65	1	0	0	GEN	10	0	2017		0	71
137	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	0	0	75,000	1	0	0	0	0	CAP	5	0			10	70
39	FIRE	PUBLIC SAFETY	CITY-WIDE EMERGENCY MANAGEMENT	1,121,223	4	0	0	4.50	1	0	0	GEN	10	0	2015		2	69
74	INFO TECHNOLOG	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	1,833,035	4	0	0	12.50	2	0	0	GEN	10	0	2016		1	69
93	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	3,236,214	6	0	0	16.70	3	0	0	SPEC	6	0	2017		0	69
128	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM COUNTY OF SANTA CLARA	0	0	0	0	0	0	0	0	CAP	5	0			10	65
193	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	0	0	0	0	0	0	0	0	SPEC	6	0	2008		9	63
36	PLANNING, BUILDI	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	350,273	2	0	0	0	0	0	0	GEN	10	0	2013		4	62

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	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
208	ECON DEVMT	COMM & ECON DEVMT	Public Art Projects	733,000	3		0		0		0	CAP	5		0	2012	5	58
90	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT AND OTHER	253,590	2	78,650	1	2.00	1		0	GEN	10		0	2016	1	57
172	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	200,000	2	17,000	1		0	1,617,494	4	SPEC	6		0	2015	2	53
12	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION AND TENANT PROTECTIO	1,397,535	4		0	7.35	1		0	SPEC	6		0	2016	1	52
173	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	120,000	2		0	2,655,398	5	SPEC	6		0	2017	0	38
167	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	0	0	0	0		0	0	0	SPEC	6		0	2014	3	33
188	PARKS, RECREATI	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	0	0	0	0		0	0	0	SPEC	6		0	2015	2	28
	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					<2007	10	
				0	1	0	1	1	1	0	1	CAP	5	NO	0	2008	9	
				100,000	2	100,000	2	5	1	100,000	2			YES	10	2009	8	
				500,000	3	500,000	3	10	2	500,000	3	SPEC	6			2010	7	
				1,000,000	4	1,000,000	4	15	3	1,000,000	4					2011	6	
				2,000,000	5	2,000,000	5	20	4	2,000,000	5					2012	5	
				3,000,000	6	3,000,000	6	30	5	3,000,000	6					2013	4	
				6,000,000	7	6,000,000	7	40	6	6,000,000	7					2014	3	
				10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2015	2	
				20,000,000	9	20,000,000	9	75	8	20,000,000	9					2016	1	
				30,000,000	10	30,000,000	10	100	9	30,000,000	10					2017	0	
				MORE	10	MORE	10	500	10	MORE	10							
								MORE	10									