



Memorandum

TO: RULES AND OPEN
GOVERNMENT COMMITTEE

FROM: Joe Rois,
City Auditor

SUBJECT: City Auditor's Fiscal Year
2024-25 Work Plan

DATE: August 7, 2024

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year (FY) 2024-25 Work Plan.

BACKGROUND

The mission of the City Auditor's Office is to independently assess and report on City operations and services. To fulfill this mission, the Auditor's Office conducts performance audits that identify ways to increase the economy, efficiency, effectiveness, equity, and accountability of City government, and provide independent, reliable, accurate, and timely information to the City Council, City Administration, and the public. The City Auditor submits an annual plan to the Rules and Open Government Committee for review and approval. This report presents the City Auditor's proposed work plan for FY 2024-25.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and City staff. We also use information from the City's adopted operating and capital budgets to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following seven factors: proposed FY 2024-25 expenditures, estimated FY 2024-25 revenue, fund type, whether the service is included as a CSA dashboard item or City Council focus area, results from the Annual Community Opinion Survey, 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 2024-25 includes a mix of audits already in process, recurring audits, and additional audit projects that address a range of concerns consistent with the City Auditor's areas of responsibility. The number of projects reflects our current performance target of 1.5 audit projects per auditor.

In December 2020, the City Council directed that the City Auditor's annual work plan include performance audits of at least three constituent-facing departments, the purpose of which should be to identify cost savings and process efficiencies.¹ In addition, audits

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

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of constituent-facing departments should reoccur every four years. This proposed work plan satisfies the City Council's direction, with audits covering programs in the departments of Public Works (Animal Care and Service); Housing; Parks, Recreation and Neighborhood Services; Transportation; and Police.

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

AUDITS IN PROCESS:

1. **Encumbrances** – Review encumbrances for compliance with the City's Encumbrance Policy (CPM 5.1.12). The General Fund had a \$53 million Reserve for Encumbrance in the FY 2023-24 Proposed Operating Budget. The FY 2024-25 Proposed Operating Budget, it totaled \$84 million. (*Outstanding request from a resident*) Target date: Sep-2024.
2. **San José Animal Care and Services** – Audit covering various aspects of Animal Care and Services' operations and comparisons against industry standards, as directed by the Mayor and multiple Councilmembers. (*Added to the work plan by the Rules Committee on October 11, 2023*) Target date: Oct-2024.
3. **Tenant Protection Ordinance** – Review the assessment and use of Tenant Protection Ordinance fees. (*Councilmember request*) Target date: Oct-2024.
4. **Access to and use of critical services by traditionally marginalized communities** – Assess and provide recommendations related to departmental efforts around progress on Racial Equity Action Plans, resources available for equity-related work, collection of data on participants or parties impacted by services, and/or other related areas. This is intended to be a series of audits covering different City programs and services. The first project's scope is BeautifySJ's neighborhood blight programs within the Department of Parks, Recreation and Neighborhood Services. (*Direction from the Mayor to explore an audit scope in this area in the March 2023 Budget Message*) Target date: Nov-2024.

ANNUAL/RECURRING PROJECTS:

5. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office will maintain an online dashboard of audit recommendations and issue a report on the implementation status of all open audit recommendations as of June 30th and December 31st. Target dates: Sep-2024 and Mar-2025.
6. **Annual Performance Review of Team San Jose and the Convention and Visitors Bureau** (as required in the City's agreements with Team San Jose) – Annual review to determine whether Team San Jose met their performance metrics as of June 30, 2024. Target date: Nov-2024.
7. **Annual Report on City Services** (on-going) – 17th annual report providing data about the cost, quality, quantity, and timeliness of City services. The report

incorporates existing performance measurement data, showing ten-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2024.

8. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The independent certified public accounting firm Macias Gini & O'Connell LLP (MGO) will conduct the annual audits of the Annual Comprehensive Financial Reports of the City and the Airport. MGO will also conduct audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, Deferred Compensation, Tier 3 Defined Contribution Plan, Voluntary Employee Beneficiary Association (VEBA), Metropolitan Transportation Commission (MTC) grant compliance, South Bay Water Recycling, San José Clean Energy (SJCE), and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2024.
9. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – MGO will conduct audits of the Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, the Library Parcel Tax Fund, and the Public Safety and Infrastructure ("Measure T") Bond Fund satisfying the City's obligation for guaranteed annual audits. Target date: Oct-2024.
10. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliance audits of the City's investment portfolio. MGO will conduct the agreed-upon procedures as of June 30th and December 31st. Target dates: Sep-2024 and Mar-2025.
11. **Compliance review of San José Clean Energy's risk management practices** (contracted audit service) – MGO will conduct tests of SJCE investment and risk management practices to ensure compliance with the City's Energy Risk Management Policy and Energy Risk Management Regulations as of FY Ended June 30, 2024. Target date: Nov-2024.

CARRYOVER AND NEW PROJECTS:

12. **Park in-lieu fees** – Assess the collection, tracking, and use of park in-lieu fees. (*Outstanding requests from resident and former Mayor*)
13. **Police overtime follow up report** – Assess controls around overtime in the Police Department. This is a follow up to the City Auditor's 2016 Police Overtime and 2021 Police Staffing, Expenditures, and Workload audits. (*Outstanding audit request*)
14. **<NEW> Access to and use of critical services by traditionally marginalized communities** – The second project in this series will focus on Traffic Safety programs or services in the Increasing Community Safety City Council focus area. (See project 4 above)

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15. **<NEW> Homelessness** – Audit to explore the City's internal department structure related to homelessness response, including assessing coordination of activities and benchmarking with other jurisdictions. (*Per City Council direction at the June 11, 2024 City Council meeting*)
16. **<NEW> Procurement** – Assess the efficiency of the City's procurement processes for goods and services, not including public works projects. (*Outstanding audit requests from a Councilmember and the Mayor*)
17. **<NEW> City costs for special events** – Assess City-required security or other costs to organizers for special events. (*Request from the Mayor*)

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. Additional items considered but not recommended include the following topics. Each have outstanding audit requests and/or score high on the Citywide risk assessment.

1. *311 service delivery and tracking*
2. *Affordable housing NOFA process*
3. *Citywide contracting*
4. *Digital equity performance measurement*
5. *Environmental services – planning around critical infrastructure/emergency management*
6. *Fire emergency response*
7. *Fire recruitment and retention*
8. *Performance measure reviews (proposed in prior years as an ongoing project, propose postponing as City Manager's Office completes its work reviewing and revising performance measures in the Adopted Operating Budget)*
9. *Police Department use of non-sworn staff*
10. *Procurement – Public Works projects*
11. *Public records requests*
12. *Traffic signal and streetlight maintenance (originally included in prior year work plan but dropped because of the addition of different priority projects)*
13. *Transportation-related development fees*
14. *Vehicle abatement (follow up to 2018 audit)*

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NEXT STEPS

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



Joe Rois
City Auditor

cc: Council Appointees and Senior Staff
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 (E.G., TAXES, RATES, FEES & CHARGES)	S C O R E	CSA DASHBOARD OR COUNCIL FOCUS AREA ITEM (see scale at bottom)	S C O R E	COMMUNITY OPINION SURVEY (SEE SCALE AT BOTTOM)	S C O R E	FUND TYPE	S C O R E	PENDING AUDIT REQUEST (LAST 5 YEARS)	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE	
																			5
RELATIVE WEIGHTS OF RISK FACTORS																			
40	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	18,404,796	7	2,178,920	5	1	5	4	6	GEN	10	2023	10	2016	7	193	
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	41,270,498	8	14,630	0	1	5	4	6	MIX	7	2024	10	2013	10	189	
34	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	61,122,593	9	11,059,452	7	1	5	4	6	GEN	10	2019	10	2020	3	189	
35	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVMT	7,955,096	6	8,965,631	6	0	4	6	GEN	10	2020	10	2015	8	186		
61	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION SAFETY AND OPERATIONS	16,446,956	7	0	0	1	5	4	6	MIX	7	2023	10	2007	10	184	
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STRATEGY	10,218,810	7	19,080	0	1	5	4	6	MIX	7	2019	10	2013	10	184	
42	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	270,154,618	10	1,700,000	4	1	5	3	4	GEN	10	2019	10	2019	4	184	
59	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	20,187,074	8	0	0	0	3	4	GEN	10	2023	10	2007	10	182		
60	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELIVERY	11,597,651	7	0	0	1	5	4	6	CAP	5	2024	10	10	178		
100	GENERAL FUND	CITY-WIDE	RESERVED FOR ENCUMBRANCES	84,474,436	9	0	0	0	0	0	6	GEN	10	2019	10	10	175		
98	GENERAL FUND	CITY-WIDE	earmarked reserves	56,857,908	9	0	0	0	0	0	6	GEN	10	2019	10	2015	8	165	
50	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE AND PATROL SUPPOR	351,444,650	10	0	0	1	5	4	6	GEN	10	2019	10	2022	1	163	
71	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	7,626,689	6	0	0	0	0	0	6	GEN	10	2022	10	2012	10	160	
70	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	5,200,988	6	0	0	1	5	0	6	GEN	10	2019	10	2015	8	160	
199	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION PROGRAM FEE FUND (450)	4,854,811	5	4,585,013	5	1	5	0	0	SPEC	3	2023	10	10	159		
37	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	COMMUNITY SERVICES	50,205,900	9	0	0	1	5	5	8	GEN	10	2019	10	2023	0	159	
188	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND (346)	17,131,896	7	22,500,000	8	1	5	6	10	SPEC	3	2020	10	2023	0	158	
145	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	44,308,000	8	0	0	0	0	0	0	CAP	5	2023	10	10	155		
147	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAM	47,566,000	8	0	0	0	0	0	0	CAP	5	2023	10	2013	10	155	
148	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	37,032,000	8	0	0	0	0	0	0	CAP	5	2023	10	2006	10	155	
39	PLANNING, BUILDING, & CODE ENFORCEMENT	NEIGHBORHOOD SVCS	CODE ENFORCEMENT	15,129,297	7	0	0	1	5	4	6	GEN	10	2019	10	2021	2	153	
66	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	8,838,829	6	341,073	2	0	0	0	6	MIX	7	2020	10	2014	9	152	
33	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	12,313,558	7	83,000	0	0	0	0	6	GEN	10	2022	10	2016	7	150	
45	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,497,654	4	0	0	0	0	0	6	GEN	10	2020	10	10	150		
43	FIRE	PUBLIC SAFETY	FIRE PREVENTION	9,312,596	6	7,179,700	6	1	5	3	4	GEN	10	0	0	2012	10	150	
74	INFO TECHNOLOGY	STRATEGIC SUPPORT	SAN JOSE 3 I I	3,411,494	5	0	0	1	5	0	6	GEN	10	2020	10	2016	7	150	
58	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINTENANCE	23,167,404	8	373,417	2	0	0	4	6	GEN	10	2021	10	2022	1	149	
51	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT AND OTHER	73,737,236	9	577,082	3	1	5	0	0	6	GEN	10	2021	10	2022	1	149
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	3,995,642	5	0	0	0	0	0	6	MIX	7	2021	10	2013	10	146	
204	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SJ TREATMENT PLANT OPERATING FUND (513)	140,685,351	10	62,114,475	9	1	5	0	0	SPEC	3	0	0	2012	10	146	
13	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPECTIO	42,528,016	8	44,304,957	8	1	5	3	4	SPEC	3	2019	10	2023	0	145	
182	HOUSING	COMM & ECON DEVMT	HOMELESS HOUSING, ASSISTANCE, AND PREVENTION FL	11,975,338	7	14,933,156	7	0	6	10	0	SPEC	3	2021	10	2024	0	145	
9	HOUSING	NEIGHBORHOOD SVCS	HOMELESS RESPONSE AND SOLUTIONS	69,821,297	9	0	0	1	5	6	10	SPEC	3	2019	10	2024	0	144	
11	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION AND TENANT PROTECTION	3,707,080	5	4,577,846	5	1	5	0	6	SPEC	3	2023	10	2016	7	144	
192	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	PLANNING DEVELOPMENT FEE PROGRAM FUND	9,178,343	6	7,750,657	6	1	5	3	4	SPEC	3	2019	10	2020	3	144	
181	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (445)	3,730,302	5	3,730,549	5	0	0	0	6	SPEC	3	2020	10	2014	9	144	
198	HOUSING	COMM & ECON DEVMT	REAL PROPERTY TRANSFER TAX FUND (404)	35,868,944	8	4,043,944	5	0	6	10	0	SPEC	3	0	0	10	144		
36	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	RECREATION SERVICES	35,140,387	8	0	0	0	0	4	6	GEN	10	2019	10	2022	1	143	
91	CITY MANAGER	STRATEGIC SUPPORT	LEAD AND MANAGE THE ORGANIZATION	24,423,269	8	0	0	1	5	3	4	GEN	10	2019	10	2024	0	142	
31	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO, MATERIALS, & DIGITAL RESOURCES	47,806,089	8	0	0	1	5	2	2	GEN	10	2024	10	2022	1	141	
14	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	CITYWIDE LAND USE PLANNING	7,783,649	6	3,475,561	5	0	5	8	0	MIX	7	0	0	10	140		
179	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	12,580,772	7	15,090,000	7	0	0	0	6	SPEC	3	2019	10	2018	5	140	
185	HOUSING	COMM & ECON DEVMT	INCLUSIONARY FEE FUND (451)	297,570	2	5,535,000	6	0	0	0	0	SPEC	3	2019	10	10	137		
16	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	19,592,748	7	16,720,500	7	1	5	3	4	SPEC	3	0	0	10	137		
77	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	7,183,373	6	0	0	0	0	0	6	MIX	7	2020	10	2016	7	136	
206	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	44,944,024	8	203,128,763	10	1	5	3	4	SPEC	3	0	0	2016	7	136	
80	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES & INFR	52,145,835	9	0	0	0	0	0	6	CAP	5	2019	10	2018	5	135	
75	INFO TECHNOLOGY	STRATEGIC SUPPORT	BUSINESS SOLUTIONS	14,874,002	7	0	0	0	0	0	6	GEN	10	2022	10	2019	4	135	
10	HOUSING	COMM & ECON DEVMT	NEIGHBORHOOD INVESTMENTS	8,752,071	6	0	0	0	0	0	6	SPEC	3	2020	10	2014	9	134	
190	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	8,547,751	6	4,212,784	5	0	6	10	0	SPEC	3	2020	10	2024	0	134	
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	209,749,961	10	5,789,695	6	1	5	2	2	SPEC	3	0	0	2015	8	133	
62	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	23,071,472	8	1,007,604	4	0	0	0	6	GEN	10	0	0	10	132		
26	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	119,250,849	10	0	0	1	5	3	4	SPEC	3	0	0	2013	10	131	
78	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	46,645,238	8	250,000	2	1	5	0	6	GEN	10	0	0	2014	9	131	
95	GENERAL FUND	CITY-WIDE	CITY-WIDE EXPENSES	104,418,248	10	0	0	0	0	0	6	GEN	10	0	0	10	130		
76	INFO TECHNOLOGY	STRATEGIC SUPPORT	TECHNOLOGY INFRASTRUCTURE AND OPERATIONS	12,529,748	7	0	0	1	5	0	6	GEN	10	2020	10	2022	1	130	
41	CITY MANAGER	PUBLIC SAFETY	CITY-WIDE EMERGENCY MANAGEMENT	2,851,297	5	0	0	1	5	1	0	GEN	10	2023	10	2020	3	130	
210	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	33,091,285	8	34,353,303	8	1	5	3	4	SPEC	3	0	0	2016	7	130	
27	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	48,312,683	8	0	0	0	0	0	6	SPEC	3	2023	10	2017	6	129	
146	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	230,175,270	10	0	0	0	0	3	4	CAP	5	0	0	2007	10	127	
81	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	52,260,396	9	0	0	0	0	0	6	MIX	7	2019	10	2021	2	126	
89	CITY CLERK	STRATEGIC SUPPORT	CITY CLERK SERVICES	3,618,571	5	25,000	0	0	0	0	6	GEN	10	2019	10	2019	4	125	
152	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	114,634,189	10	0	0	1	5	2	2	SPEC	3	0	0	10	125		
207	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SOUTH BAY WATER RECYCLING OPERATING (570)	18,932,741	7	19,467,632	7	1	5	0	6	SPEC	3	0	0	10	125		
28	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	26,865,190	8	185,318	1	1	5	3	4	SPEC	3	0	0	2010	10	124	
141	PARKS, RECREATION, & NEIGHBORHOOD SVCS	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	48,073,000	8	0	0	0	0	4	6	CAP	5	2020	10	2023	0	123	
161	ECON DEVMT	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	4,182,789	5	4,167,651	5	0											

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 (E.G., TAXES, RATES, FEES & CHARGES)	S C O R E	CSA	S C O R E	COMMUNITY OPINION SURVEY (SEE SCALE AT BOTTOM)	S C O R E	FUND TYPE	S C O R E	PENDING	S C O R E	DATE OF	S C O R E	TOTAL SCORE	
								DASHBOARD OR COUNCIL FOCUS AREA (see scale at bottom)						REQUEST (LAST 5 YEARS)		AUDIT O R			
85	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL SERVICES	24,289,972	8	0	0	0	0	0	0	0	10	0	0	10	120		
99	GENERAL FUND	CITY-WIDE	CONTINGENCY RESERVE	50,000	0	0	0	0	0	0	0	0	10	2019	10	2015	8	120	
56	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	23,019,562	8	0	0	0	0	0	0	0	SPEC	3	2019	10	2019	4	119
151	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	71,409,236	9	3,779,000	5	0	0	0	0	0	SPEC	3	0	0	10	119	
212	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	14,647,636	7	24,055,000	8	0	0	0	0	0	SPEC	3	0	0	10	118	
68	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	54,690,369	9	0	0	0	0	0	0	0	MIX	7	0	0	10	116	
92	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	779,630	3	0	0	0	0	0	0	0	MIX	7	2021	10	2017	6	116
38	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	13,480,028	7	0	0	0	0	0	0	0	GEN	10	2019	10	2023	0	115
52	AIRPORT	TRANSPORT & AVIATION	AIRPORT MARKETING AND COMMUNICATIONS	4,020,707	5	0	0	0	0	0	0	0	SPEC	3	2023	10	2017	6	114
201	ENERGY	ENVIRON & UTILITY SVCS	SAN JOSE CLEAN ENERGY OPERATING FUND (501)	526,607,481	10	544,090,000	10	1	5	3	4	0	SPEC	3	0	0	2023	0	111
149	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING IMPACT FEE FUND (452)	119,309	1	250,000	2	1	5	6	10	0	SPEC	3	0	0	10	110	
47	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	8,007,298	6	0	0	0	0	0	0	0	GEN	10	0	0	10	110	
83	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	9,962,456	6	0	0	0	0	0	0	0	GEN	10	0	0	10	110	
96	GENERAL FUND	CITY-WIDE	CAPITAL CONTRIBUTIONS	8,565,000	6	0	0	0	0	0	0	0	GEN	10	0	0	10	110	
102	GENERAL FUND	REVENUE	PROPERTY TAX	0	0	492,000,000	10	0	0	0	0	0	GEN	10	0	0	10	110	
135	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	92,638,625	9	0	0	0	0	0	0	0	CAP	5	0	0	10	110	
143	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	81,283,589	9	0	0	0	0	0	0	0	CAP	5	0	0	10	110	
53	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES	43,513,015	8	0	0	1	5	0	0	0	SPEC	3	0	0	10	109	
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	10,585,980	7	0	0	1	5	0	0	0	SPEC	3	2022	10	2022	1	109
105	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	55,022,632	9	0	0	0	0	0	GEN	10	0	0	2008	10	107
108	GENERAL FUND	REVENUE	BUSINESS TAXES	0	0	87,000,000	9	0	0	0	0	0	GEN	10	0	0	10	107	
118	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	87,108,786	9	0	0	0	0	0	GEN	10	0	0	2013	10	107
160	PLANNING, BUILDING, & CODE ENFORCEMENT		BUILDING HOMES AND JOBS ACTS FUND	7,482,685	6	7,513,226	6	0	0	0	0	0	SPEC	3	0	0	10	107	
165	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	8,248,071	6	8,500,201	6	0	0	0	0	0	SPEC	3	0	0	2007	10	107
166	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	5,890,229	6	5,403,600	6	0	0	0	0	0	SPEC	3	0	0	10	107	
184	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	7,915,045	6	8,022,792	6	0	0	0	0	0	SPEC	3	0	0	10	107	
215	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT FUND (290)	8,887,188	6	8,720,545	6	0	0	0	0	0	SPEC	3	0	0	10	107	
82	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	4,966,793	5	0	0	0	0	0	0	0	GEN	10	0	0	10	105	
72	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	2,188,931	5	0	0	0	0	0	0	0	GEN	10	2019	10	2024	0	105
97	GENERAL FUND	CITY-WIDE	TRANSFERS TO OTHER FUNDS	3,087,766	5	0	0	0	0	0	0	0	GEN	10	0	0	10	105	
186	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	215,803,098	10	212,835,091	10	1	5	2	2	0	SPEC	3	0	0	2023	0	105
107	GENERAL FUND	REVENUE	TELEPHONE LINE TAX	0	0	22,000,000	8	0	0	0	0	0	GEN	10	0	0	2008	10	104
110	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	22,179,390	8	0	0	0	0	0	GEN	10	0	0	10	104	
114	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT	0	0	29,100,000	8	0	0	0	0	0	GEN	10	0	0	10	104	
116	GENERAL FUND	REVENUE	FEES, RATES, AND CHARGES	0	0	26,740,860	8	0	0	0	0	0	GEN	10	0	0	10	104	
119	GENERAL FUND	REVENUE	TRANSFERS	0	0	32,678,526	8	0	0	0	0	0	GEN	10	0	0	10	104	
164	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	CITYWIDE PLANNING FEE PROGRAM FUND (239)	5,383,744	6	4,059,600	5	0	0	0	0	0	SPEC	3	0	0	10	104	
169	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	5,507,885	6	4,263,207	5	0	0	0	0	0	SPEC	3	0	0	10	104	
168	ECON DEVMT	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND (791)	10,605,000	7	500,000	3	0	0	0	0	0	SPEC	3	0	0	10	103	
214	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	62,426,549	9	73,147,661	9	0	0	3	4	0	SPEC	3	0	0	2021	2	103
67	FINANCE	STRATEGIC SUPPORT	DEBT AND TREASURY MANAGEMENT	6,032,828	6	72,500,000	9	1	5	0	0	0	MIX	7	0	0	2020	3	103
163	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	25,201,000	8	100,000	1	0	0	0	0	0	SPEC	3	0	0	10	102	
195	PUBLIC WORKS	COMM & ECON DEVMT	PUBLIC WORKS DEVELOPMENT FEE PROGRAM FUND (24)	19,104,694	7	16,845,500	7	1	5	3	4	0	SPEC	3	0	0	2020	3	102
86	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	9,215,573	6	0	0	0	0	0	0	0	MIX	7	0	0	10	101	
104	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	16,000,000	7	0	0	0	0	0	GEN	10	0	0	10	101	
111	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES	0	0	17,604,797	7	0	0	0	0	0	GEN	10	0	0	2011	10	101
112	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	18,735,000	7	0	0	0	0	0	GEN	10	0	0	10	101	
113	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	17,951,649	7	0	0	0	0	0	GEN	10	0	0	10	101	
120	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES	0	0	19,227,186	7	0	0	0	0	0	GEN	10	0	0	10	101	
200	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (459)	6,885,000	6	1,505,000	4	0	0	0	0	0	SPEC	3	0	0	10	101	
205	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	714,455	3	2,121,000	5	0	3	4	0	0	SPEC	3	0	0	2012	10	101
189	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	3,380,367	5	3,527,853	5	0	0	0	0	0	SPEC	3	0	0	10	99	
176	FIRE	COMM & ECON DEVMT	FIRE DEVELOPMENT FEE PROGRAM FUND (240)	10,341,478	7	9,605,000	6	1	5	3	4	0	SPEC	3	0	0	2020	3	99
117	GENERAL FUND	REVENUE	OTHER REVENUE	0	0	9,050,067	6	0	0	0	0	0	GEN	10	0	0	10	98	
101	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE	0	0	98,871,142	9	0	0	0	0	0	GEN	10	0	0	2015	8	97
73	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,765,436	5	0	0	0	0	0	0	0	MIX	7	0	0	10	96	
159	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	BUILDING DEVELOPMENT FEE PROGRAM FUND (237)	42,882,799	8	37,204,300	8	1	5	3	4	0	SPEC	3	0	0	2023	0	95
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	7,841,281	6	284,850	2	0	0	0	0	0	SPEC	3	0	0	2012	10	95
144	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	5,165,000	6	0	0	0	0	0	0	0	CAP	5	0	0	10	95	
54	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	39,158,059	8	0	0	1	5	2	2	0	SPEC	3	0	0	2017	6	95
57	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	11,786,746	7	0	0	1	5	0	0	0	CAP	5	0	0	2016	7	95
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	8,567,367	6	9,570,000	6	1	5	3	4	0	SPEC	3	0	0	2020	3	94
122	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT	0	0	76,305,903	9	0	0	0	0	0	CAP	5	0	0	10	92	
69	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	121,081,930	10	0	0	0	0	0	0	0	MIX	7	0	0	2019	4	91
17	ENERGY	ENVIRON & UTILITY SVCS	PROVIDING CLEAN ENERGY	496,293,029	10	0	0	1	5	3	4	0	SPEC	3	0	0	2021	2	91
48	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	104,627,183	10	0	0	0	0	0	0	0	GEN	10	0	0	2021	2	90
88	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	201,964	2	0	0	0	0	0	0	0	GEN	10	0	0	10	90	
137	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROGRAM	2,937,000	5	0	0	0	0	0	0	0	CAP	5	0	0	2008	10	90
140	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	4,477,000	5	0	0	0	0	0	0	0	CAP	5	0	0	10	90	
55	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT AND OTHER	108,111,386	10	0	0	0	0	0	0	0	SPEC	3	0	0	2017	6	89
12	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	8,438,263	6	0	0	0	0	0	0	0	SPEC	3	2019	10	2023	0	89

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 (E.G., TAXES, RATES, FEES & CHARGES)	S C O R E	CSA DASHBOARD OR COUNCIL FOCUS AREA ITEM (see scale at bottom)	S C O R E	COMMUNITY OPINION SURVEY (SEE SCALE AT BOTTOM)	S C O R E	FUND TYPE	S C O R E	PENDING AUDIT REQUEST (LAST 5 YEARS)	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
18	ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY CUSTOMER SUPPORT	8,516,494	6		0					SPEC	3			10	89	
30	TRANSPORTATION	ENVIRON & UTILITY SVCS	UTILITY SUPPORT	9,641,848	6		0					SPEC	3			10	89	
19	ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY COMMUNITY PROGRAMMING	9,202,088	6		0					SPEC	3			10	89	
125	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	34,816,402	8					CAP	5			10	89	
128	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX	0	0	40,000,000	8					CAP	5			10	89	
133	CITY-WIDE	CAPITAL PROGRAM	OTHER TAXES, FEES AND CHARGES	0	0	25,300,000	8					CAP	5			10	89	
153	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)	0	0	238,394,801	10					SPEC	3			10	89	
154	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	8,000,000	6	33,932	0					SPEC	3			10	89	
175	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	270,199,500	10	190,992,000	10					SPEC	3		2024	0	89	
193	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	335,425,600	10	311,797,000	10					SPEC	3		2024	0	89	
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	11,943,417	7		0		1	5		SPEC	3		2016	7	89	
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	17,454,629	7		0		1	5		SPEC	3		2016	7	89	
29	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MAINTENANCE	9,761,595	6		0				3	SPEC	3		2016	7	86	
123	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES	0	0	19,994,000	7					CAP	5			10	86	
126	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	17,000,000	7					CAP	5			10	86	
127	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX	0	0	16,000,000	7					CAP	5			10	86	
46	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	147,809	1		0					GEN	10			10	85	
172	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	264,000	2	30,210,000	8					SPEC	3		2015	8	83	
15	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	STRATEGIC SUPPORT	9,919,985	6	10,442,875	7					MIX	7		2021	2	82	
8	HOUSING	COMM & ECON DEVMT	HOUSING PRODUCTION AND PRESERVATION	4,718,332	5	352,605	2		1	5		SPEC	3		2023	0	80	
44	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	26,832,892	8		0					GEN	10		2021	2	80	
90	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	5,690,247	6		0					GEN	10		2019	4	80	
84	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	49,670	0		0					GEN	10			10	80	
109	GENERAL FUND	REVENUE	REAL PROPERTY TRANSFER TAX	0	0	0	0					GEN	10			10	80	
178	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	18,400,000	7					SPEC	3			10	80	
155	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	104,286,552	10		0					SPEC	3		2019	4	79	
134	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS	0	0	1,500,000	4					CAP	5			10	77	
139	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	4,189,000	5		0				3	CAP	5		2018	5	77	
213	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	39,608,118	8	190,000	1		1	5		SPEC	3		2020	3	77	
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	55,951,086	9		0				3	SPEC	3		2021	2	76	
49	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	4,723,940	5	4,193,916	5					GEN	10		2022	1	75	
202	CITY-WIDE	STRATEGIC SUPPORT	SAN JOSE OPIOID RESPONSE FUND (130)	345,000	2	345,000	2					SPEC	3			10	75	
130	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	0	0	500,000	3					CAP	5			10	74	
180	CITY-WIDE	CITY-WIDE	GIFT TRUST FUND (139)	855,000	3	0	0					SPEC	3			10	74	
196	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	25,352,715	8	40,000	0					SPEC	3		2018	5	74	
208	PARKS, RECREATION, & NEIGHBORHOOD SVCS	COMM & ECON DEVMT	ST JAMES PARK MANAGEMENT DISTRICT FUND (345)	783,604	3	60,000	0					SPEC	3			10	74	
174	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (124)	36,593,000	8	26,106,000	8					SPEC	3		2024	0	73	
129	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	0	0	200,000	2					CAP	5			10	71	
103	GENERAL FUND	REVENUE	SALES TAX	0	0	344,000,000	10					GEN	10		2021	2	70	
106	GENERAL FUND	REVENUE	UTILITY TAX	0	0	136,000,000	10					GEN	10		2021	2	70	
156	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	13,360,533	7	390,000	2					SPEC	3		2019	4	70	
131	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	0	0	100,000	1					CAP	5			10	68	
32	LIBRARY	NEIGHBORHOOD SVCS	LITERACY AND LEARNING	4,313,022	5		0				2	GEN	10		2022	1	66	
87	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	3,510,147	5		0					GEN	10		2021	2	65	
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	3,119,396	5		0					GEN	10		2021	2	65	
124	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM SANTA CLARA	0	0	0	0					CAP	5			10	65	
132	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	0	0	45,000	0					CAP	5			10	65	
136	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	0	0		0					CAP	5			10	65	
150	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	2,338,733	5	18,452,320	7					SPEC	3		2021	2	65	
187	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	11,810,866	7	11,005,224	7					SPEC	3		2023	0	65	
79	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	39,616,690	8		0		1	5		SPEC	3		2022	1	64	
203	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT INCOME FUND (514)	0	0	125,000	1					SPEC	3			10	62	
157	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,973,519	4	1,157,000	4					SPEC	3		2019	4	61	
191	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	0	0	1,095,000	4					SPEC	3		2015	8	61	
64	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	3,747,257	5		0					GEN	10		2022	1	60	
162	FINANCE	CITY-WIDE	CASH RESERVE FUND (002)	0	0	175	0					SPEC	3			10	59	
170	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ADMINISTRATION LOAN FUND (444)	0	0	150	0					SPEC	3			10	59	
171	POLICE	PUBLIC SAFETY	FEDWARD BYRNE MEMORIAL JAG TRUST FUND (474)	0	0	0	0					SPEC	3			10	59	
173	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	0	0					SPEC	3			10	59	
197	PUBLIC WORKS	COMM & ECON DEVMT	PUBLIC WORKS SMALL CELL PERMITTING FEE PROGRAM	0	0	0	0					SPEC	3			10	59	
209	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	0	0					SPEC	3			10	59	
211	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0	0	0					SPEC	3			10	59	
63	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	3,282,939	5		0					GEN	10		2023	0	55	
142	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	43,966,000	8		0					CAP	5		2023	0	55	
20	ENERGY	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	10,429,147	7		0					SPEC	3		2021	2	54	
167	ECON DEVMT	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	15,457,000	7	50,000	0		1	5		SPEC	3		2023	0	54	
177	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	4,123,000	5	7,565,000	6					SPEC	3		2024	0	52	
138	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	11,955,026	7		0					CAP	5		2023	0	50	
115	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	0	0	1,384,000	4					GEN	10		2022	1	47	
121	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	52,496,512	9					CAP	5		2022	1	47	
158	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND (157)	832,585	3	30,000	0					SPEC	3		2019	4	44	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	S	PROPOSED	S	CSA	S	COMMUNITY	S	PENDING	S	DATE OF	S	TOTAL SCORE
					C	REVENUES	C	DASHBOARD	C	OPINION SURVEY	C	AUDIT	C	LAST	C	
					O	(E.G., TAXES,	O	OR COUNCIL	O	(SEE SCALE AT	O	REQUEST	O	LAST	O	
					R	RATES, FEES &	R	FOCUS AREA	R	BOTTOM)	R	(LAST 5	R	AUDIT	R	
					E	CHARGES)	E	ITEM (see scale at	E		E	YEARS)	E		E	
								bottom)								
7	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PORTFOLIO MGMT	4,670,045	5	687,828	3		0	0	SPEC	3	0	2023	0	43
93	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	6,600,468	6		0		0	0	SPEC	3	0	2024	0	39
94	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,292,573	5		0		0	0	SPEC	3	0	2024	0	34
194	RETIREMENT	STRATEGIC SUPPORT	POLICE RETIREE HEALTH CARE TRUST (125)	48,000	0	31,277,000	8		0	0	SPEC	3	0	2024	0	33

SCORING TABLES

PROPOSED EXPENDITURES	PROPOSED REVENUES	DASHBOARD OR FOCUS AREA ITEM*	% POSITIVE SURVEY RESULTS**	FUND TYPE	AUDIT REQUEST*	DATE OF LAST AUDIT
0	0		blank			<2013
100,000	100,000	blank	1	SPEC 3	NO	2014
200,000	200,000	I	2		YES	2015
500,000	500,000		3	CAP 5		2016
1,000,000	1,000,000		4			2017
2,000,000	2,000,000		5	MIX 7		2018
5,000,000	5,000,000	* blank - neither	6			2019
10,000,000	10,000,000	I Represented in one or	**		*since 2019	2020
20,000,000	20,000,000	both	1 = 76-100%	GEN 10		2021
50,000,000	50,000,000		2 = 61-75%			2022
100,000,000	100,000,000		3 = 46-60%			2023
MORE	MORE		4 = 31-45%			2024
			5 = 16-30%			
			6 = 0-15%			