



Memorandum

TO: Rules & Open Government Committee

FROM: Joe Rois,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2019-20 WORK PLAN

DATE: August 1, 2019

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2019-20 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) 2019-20.

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 eight factors: proposed FY 2019-20 expenditures, estimated FY 2019-20 revenue, fund type, proposed number of staff (budgeted full time equivalents, or FTE), whether the service is represented by a CSA dashboard performance measure, estimated fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A).

PROPOSED AUDIT ASSIGNMENTS

The list of proposed audit assignments for FY 2019-20 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. Each audit listed includes a tentative objective that may be refined during the scoping phase of the project.

Audits in process:

1. **Form 700 filings** (*carryover from FY 2018-19 audit work plan*) – Follow-up review of the filing status of required Statements of Economic Interest (Form 700). Target date: Aug-2019 (PSFSS)
2. **Procurement card expenditures** (*carryover from FY 2018-19 work plan*) – Routine audit of City credit card usage (last audit was 2014). Target date: Sep-2019 (PSFSS)

3. **In-lieu fees** (*carryover from FY 2018-19 audit work plan*) – Collection, tracking, and use of in-lieu fees with a focus on fees for traffic improvements and undergrounding activities (requested by a resident). Target date: Oct-2019 (T&E)
4. **Technology deployment** (*carryover from FY 2018-19 audit work plan*) – Follow up review of the management and timeliness of the City's technology deployment process (follow up to 2016 Audit of Technology Deployments). Target date: Dec-2019 (Smart Cities)

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 reports on the implementation status of all open audit recommendations as of June 30th and December 31st. Target dates: Sep-2019 and Mar-2020.
6. **Annual performance review of Team San José and the Convention and Visitors Bureau** (as required in the City's agreements with Team San José and the CVB) – Annual review to determine whether Team San José and the CVB met their performance metrics as of June 30, 2019. Target date: Nov-2019.
7. **Annual services report** (on-going) – 12th 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-2019.
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 Comprehensive Annual Financial Reports (CAFRs) 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, the Clean Water Financing Authority, Deferred Compensation, Tier 3 Defined Contribution Plan, Voluntary Employee Beneficiary Association (VEBA), MTC compliance, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Nov-2019.
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 Public Safety Bond Projects Fund, and the Library Parcel Tax Fund, satisfying the City's obligation for guaranteed annual audits. Target date: Dec-2019.
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-2019 and Mar-2020.

Carryover projects and new projects:

11. **Housing Department grant programs** (*carryover from FY 2018-19 audit work plan*) – Assess the efficiency and effectiveness the allocation process and monitoring of grantees, including whether grants are achieving the intended benefits.
12. **<NEW> Park maintenance** – Efficiency and effectiveness of park maintenance operations. (*request by Councilmember Arenas*)

13. **<NEW> Fire safety code compliance** – Timeliness, efficiency, and consistency of on-site fire code inspections during the construction phase of development projects.
14. **<NEW> Development fee work in process reserves** – Tracking of development fee work in process reserves.
15. **<NEW> Fleet maintenance** – Efficiency of operations and timeliness of repairs for the City's vehicles and equipment. *(request by Councilmember Khamis)*
16. **<NEW> Fleet (take-home vehicles)** – Assessment of current practices for take-home vehicles.
17. **<NEW> Timeliness of code enforcement responses** – Timeliness for community code enforcement responses to complaints and violations for select programs. *(request by Councilmembers Davis and Peralez)*
18. **<NEW> Real estate services** – Process for tracking City properties and revenues.
19. **<NEW> Sidewalk repair program** – Operations of the sidewalk inspection and repair program. *(request by Councilmember Davis)*
20. **<NEW> Municipal Water billing and customer service** – Accuracy of billings and customer service responses for Municipal Water services.
21. **<NEW> Animal services** – Follow up to 2009 audit regarding licensing and general operations.

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. *Aquatics programs*
2. *Emergency Bridge Housing – cost of emergency sleeping cabins (requested by Councilmember Khamis)*
3. *Building permit fees and taxes (development services high on Citywide risk assessment)*
4. *Building inspections on new multi-family developments (requested by Councilmember Davis)*
5. *Business improvement districts*
6. *City Clerk's Office (follow up to 2016 audit)*
7. *Citywide service response times (requested by Councilmember Jimenez)*
8. *Conflicts of interest – policies/prevention*
9. *Cultural affairs grants (resident request)*
10. *Emergency medical response times – compliance with agreed-upon response time standards*
11. *Employee hiring – hiring and vacancy analysis and turnover rates*
12. *Emergency preparedness (requested by neighborhood association)*
13. *Franchise fees*
14. *Grant funding – effectiveness of applying for outside grant funding of City programs (requested by Councilmember Khamis)*
15. *Inclusionary housing fees*
16. *Marketing efforts – coordination of City marketing efforts and strategy (requested by Councilmember Khamis)*
17. *Office of Economic Development (requested by Councilmember Davis)*
18. *Park in lieu fees*
19. *Park reservation system*

20. *Part-time employees – cost, turnover, training, hiring, and applicability of the Opportunity to Work ordinance to the City's own part-time employees (requested by Councilmember Jimenez)*
21. *Pedestrian and bicycle safety (Vision Zero)*
22. *Police investigative services (the Police department ranked high on the citywide risk assessment)*
23. *Police staffing and overtime (staffing requested by Councilmember Jones)*
24. *Procurement policies (requested by Councilmember Jimenez)*
25. *Professional development/training*
26. *Project Hope*
27. *PRNS scholarship program*
28. *Public records request procedures (requested by a resident)*
29. *Retiree health care (ranked high on the annual citywide risk assessment)*
30. *Senior programs (requested by Councilmember Arenas)*
31. *Stormwater program*
32. *Street sweeping (requested by Councilmember Davis)*
33. *Traffic safety and operations (ranked high on citywide risk assessment)*
34. *Urban design standards*
35. *Wage theft enforcement (requested by Councilmember Jimenez)*
36. *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.



Joe Rois
City Auditor

cc: Council Appointees and Senior Staff

Attachment A: Citywide risk assessment model

Approved by the Rules & Open Gov't Committee on 8/07/19

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	DASHBOARD ITEM (1 = YES)	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
	RELATIVE WEIGHTS OF RISK FACTORS				5		5		5		2		2		3		5		5	300
33	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	48,481,833	10	0	339.49	9	1	10	0	0	0	GEN	10	2018	10		10	245
207	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	47,611,847	10	51,761,429	10	0	0	0	12,737,100	8	SPEC	5	2018	10	2007	10	231	
60	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION SAFETY AND OPERATIONS	12,726,394	8	0	64.95	7	1	10	0	0	GEN	10	2015	10	2007	10	225	
50	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT AND OTHER	59,059,242	10	5,850,261	6	197.50	9	1	10	0	GEN	10	2018	10	2019	0	225	
46	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	78,740,504	10	0	284.50	9	0	0	0	0	GEN	10	2019	10	2010	9	220	
42	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	19,712,955	8	14,002,564	8	36.91	5	0	0	0	GEN	10	2018	10	2012	7	220	
94	GENERAL FUND	CITY-WIDE	PERSONAL SERVICES	951,307,361	10	0	6,621.46	10	0	0	0	0	GEN	10	2011	10	2012	7	215	
28	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	19,738,449	8	0	108.20	9	1	10	0	0	SPEC	5	2010	10	2010	9	215	
78	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	25,454,339	9	0	71.30	7	1	10	0	0	SPEC	5	2018	10	2010	9	210	
37	PLANNING, BUILDING, & CODE ENFORCEMENT	NEIGHBORHOOD SVCS	CODE ENFORCEMENT	12,125,882	8	0	71.00	7	1	10	0	0	GEN	10	2017	10	2013	6	205	
13	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN	40,717,247	10	0	208.35	9	1	10	0	0	GEN	10	2018	10	2017	2	205	
57	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINTENANCE	18,427,403	8	0	40.40	6	0	0	0	0	GEN	10	2017	10		10	200	
48	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE AND PATROL	302,588,720	10	0	1,133.50	10	1	10	0	0	GEN	10	2018	10	2019	0	200	
40	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	219,357,992	10	0	741.48	10	1	10	0	0	GEN	10	2019	10	2019	0	200	
173	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (12	106,950	2	35,610,391	10	0	0	0	321,597,846	10	SPEC	5	2011	10		10	195	
90	CITY MANAGER	STRATEGIC SUPPORT	LEAD AND MANAGE THE ORGANIZATION	21,224,159	9	0	67.45	7	1	10	0	0	GEN	10	2016	10	2016	3	195	
35	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	43,085,166	10	0	326.87	9	1	10	0	0	GEN	10	2012	10	2019	0	195	
38	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	8,255,305	7	0	75.57	8	1	10	0	0	GEN	10	2017	10	2016	3	190	
27	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	35,558,410	10	3,813,161	6	68.90	7	0	0	0	SPEC	5	2017	10	2017	2	190	
80	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	38,458,358	10	14,594,813	8	49.54	6	0	0	0	CAP	5	2019	10	2018	1	190	
66	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	20,833,523	9	38,400,000	10	26.02	4	1	10	6,090,000,000	10	GEN	10	0	2019	0	185	
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	153,955,688	10	0	45.60	6	1	10	0	0	SPEC	5	2017	10	2015	4	185	
187	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	13,770,531	8	3,707,274	6	0	0	0	59,360,559	10	SPEC	5	2012	10	2014	5	180	
101	GENERAL FUND	CITY-WIDE	ENCUMBRANCE RESERVE	38,466,874	10	0	0	0	0	0	0	0	GEN	10	2011	10		10	180	
75	INFO TECHNOLOGY	STRATEGIC SUPPORT	TECHNOLOGY INFRASTRUCTURE AND OPERATIONS	12,491,554	8	0	33.00	5	1	10	0	0	GEN	10	2016	10	2016	3	180	
15	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	STRATEGIC SUPPORT	3,707,881	6	55,128,511	10	21.46	4	0	0	0	GEN	10	2017	10	2019	0	180	
161	ECON DEVMT	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	4,030,217	6	4,014,400	6	0	0	0	19,062	1	SPEC	5	2017	10		10	177	
190	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREE HEALTH CARE TRUST	70,551	1	7,267,736	7	0	0	0	93,400,715	10	SPEC	5	2011	10		10	175	
74	INFO TECHNOLOGY	STRATEGIC SUPPORT	BUSINESS SOLUTIONS	10,585,827	8	0	27.00	4	1	10	0	0	GEN	10	2019	10	2016	3	175	
52	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES	33,563,608	10	0	96.00	8	1	10	0	0	SPEC	5		0		10	175	
47	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	4,625,216	6	0	23.00	4	0	0	0	0	GEN	10	2015	10	2010	9	175	
6	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	6,881,728	7	0	33.69	5	0	0	0	0	GEN	10	2019	10	2012	7	175	
2	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STR	9,006,677	7	0	10.83	2	1	10	0	0	GEN	10	2019	10	2013	6	175	
162	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	28,353,000	9	155,000	2	0	0	0	496,150	2	SPEC	5	2012	10		10	174	
197	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (5	100,914,301	10	32,735,000	10	0	0	0	30,447,935	10	SPEC	5	0	0	2012	7	170	
175	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126	39,754	1	4,509,230	6	0	0	0	57,589,425	10	SPEC	5	2011	10		10	170	
30	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO, MATERIALS, & DIGITAL RESO	35,154,665	10	0	309.55	9	1	10	0	0	GEN	10	0	0	2014	5	170	
206	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	24,950,017	9	25,312,960	9	0	0	0	3,330,507	6	SPEC	5		0	2003	10	167	
209	PARKS, RECREATION, & NEIGHBORHOOD SVCS	CAPITAL PROGRAM	PARK TRUST FUND (375)	57,116,176	10	0	0	0	0	0	0	0	CAP	5	2018	10	2009	10	165	
148	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	181,522,000	10	0	0	0	0	0	0	0	CAP	5	2016	10	2007	10	165	
84	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL SERVICES	20,610,493	9	0	79.90	8	0	0	0	0	GEN	10		0		10	165	
69	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	3,209,072	6	0	16.00	3	1	10	0	0	GEN	10	2017	10	2015	4	165	
61	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	13,073,135	8	2,586,744	5	20.45	4	0	0	0	GEN	10		0		10	165	
59	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT D	7,450,854	7	0	40.40	6	1	10	0	0	GEN	10	0	0	2004	10	165	
16	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPME	15,074,192	8	0	88.99	8	1	10	0	0	CAP	5	0	0		10	165	
167	ECON DEVMT	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND	14,708,000	8	19,188,000	8	0	0	0	28,204,485	9	SPEC	5	0	0		10	163	
77	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	25,577,263	9	0	83.40	8	1	10	0	0	GEN	10	0	0	2014	5	160	
36	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	18,668,425	8	23,331,144	9	47.09	6	0	0	0	GEN	10	0	0	2016	3	160	
26	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	86,069,119	10	0	320.69	9	1	10	0	0	SPEC	5	0	0	2013	6	160	
3	ECON DEVMT	COMM & ECON DEVMT	REAL ESTATE SERVICES	2,499,985	5	0	4.20	1	0	0	0	0	GEN	10	2012	10	2004	10	160	
205	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	20,283,136	9	33,871,000	10	0	0	0	6,826,781	7	SPEC	5	0	0	2012	7	159	
177	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	13,763,353	8	18,647,000	8	0	0	0	8,311,664	7	SPEC	5	0	0		10	159	
200	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SOUTH BAY WATER RECYCLING OPERATING (5	10,327,049	8	15,214,603	8	0	0	0	2,073,811	5	SPEC	5	0	0		10	155	
183	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	161,277,043	10	145,529,711	10	0	0	0	33,455,336	10	SPEC	5	0	0	2015	4	155	
152	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	93,257,618	10	1,252,000	4	0	0	0	82,765,220	10	SPEC	5		0		10	155	
70	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	6,901,653	7	0	8.00	1	0	0	0	0	GEN	10	2017	10	2012	7	155	
39	CITY MANAGER	PUBLIC SAFETY	CITY-WIDE EMERGENCY MANAGEMENT	4,456,361	6	0	12.00	2	1	10	0	0	GEN	10	2018	10	2016	3	155	
1	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	34,046,304	10	0	12.00	2	0	0	0	0	SPEC	5	2018	10	2013	6	155	
163	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	15,671,653	8	9,327,311	7	0	0	0	7,690,797	7	SPEC	5	0	0	2007	10	154	
151	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (5	2,749,722	5	22,050,642	9	0	0	0	13,504,307	8	SPEC	5	0	0		10	151	

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199	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	34,807,961	10	167,870,648	10		0		0	71,265,236	10	SPEC	5		0	2016	3	150
185	HOUSING	COMM & ECON DEVMT	LOW AND MOD INCOME HOUSING ASSET FUND	48,792,344	10	18,500,000	8		0		0	121,345,789	10	SPEC	5		0	2014	5	150
67	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	51,899,933	10	647,100	3	9.61	1		0		0	GEN	10		0		10	150
58	TRANSPORTATION	TRANSPORT & AVIATIO	TRAFFIC MAINTENANCE	15,215,425	8		0	47.65	6		0		0	GEN	10		0	2007	10	150
45	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	7,732,022	7		0	71.67	7		0		0	GEN	10		0		10	150
208	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	10,009,128	8	9,993,962	7		0		0	1,178,865	4	SPEC	5		0		10	148
71	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	792,969	3		0	0.25	0		0		0	GEN	10	2019	10		10	145
8	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PRODUCTION AND PRE	40,209,619	10		0	13.00	2	1	10		0	SPEC	5		0	2002	10	145
203	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	25,275,650	9	33,550,042	10		0		0	22,092,232	9	SPEC	5		0	2016	3	143
189	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	255,803,842	10	247,602,570	10		0		0	3,695,653,669	10	SPEC	5		0	2018	1	140
174	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	246,384,192	10	122,168,640	10		0		0	2,133,800,277	10	SPEC	5		0	2018	1	140
65	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	7,151,021	7		0	40.37	6		0	43,486,132	10	GEN	10		0	2014	5	140
14	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVMT	CITYWIDE LAND USE PLANNING	7,227,223	7		0	35.69	5		0		0	GEN	10		0		10	140
194	COMM ENERGY	ENVIRON & UTILITY SVCS	SAN JOSE CLEAN ENERGY OPERATING FUND (5	309,143,544	10	296,000,000	10		0		0	7,660,351	7	SPEC	5		0	2017	2	139
164	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	4,822,617	6	3,732,800	6		0		0	8,090,280	7	SPEC	5		0		10	139
181	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	3,597,055	6	3,659,955	6		0		0	2,289,690	5	SPEC	5		0		10	135
154	AIRPORT	TRANSPORT & AVIATIO	AIRPORT REVENUE FUND (521)	0	0	212,418,003	10		0		0	97,441,050	10	SPEC	5		0		10	135
153	AIRPORT	TRANSPORT & AVIATIO	AIRPORT MAINT & OPERATION FUND (523)	92,028,660	10	0	0		0		0	33,405,264	10	SPEC	5		0		10	135
10	HOUSING	COMM & ECON DEVMT	NEIGH CAPITAL INVEST AND HOUSING SERVICE	15,715,378	8		0	9.80	1		0		0	SPEC	5	2012	10	2014	5	135
186	TRANSPORTATION	TRANSPORT & AVIATIO	MAINTENANCE DISTRICT FUNDS	3,322,420	6	2,453,100	5		0		0	3,487,096	6	SPEC	5		0		10	132
118	GENERAL FUND	REVENUE	FEES, RATES, AND CHARGES	0	0	57,784,358	10		0		0		0	GEN	10		0		10	130
112	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	62,037,068	10		0		0		0	GEN	10		0		10	130
111	GENERAL FUND	REVENUE	BUSINESS TAXES	0	0	72,200,000	10		0		0		0	GEN	10		0		10	130
108	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	48,641,000	10		0		0		0	GEN	10		0	2008	10	130
105	GENERAL FUND	REVENUE	PROPERTY TAX	0	0	354,000,000	10		0		0		0	GEN	10		0		10	130
98	GENERAL FUND	CITY-WIDE	TRANSFERS TO OTHER FUNDS	36,178,345	10		0		0		0		0	GEN	10		0		10	130
96	GENERAL FUND	CITY-WIDE	CITY-WIDE EXPENSES	81,809,261	10		0		0		0		0	GEN	10		0		10	130
53	AIRPORT	TRANSPORT & AVIATIO	AIRPORT OPERATIONS	31,983,869	10		0	67.50	7	1	10		0	SPEC	5		0	2017	2	130
184	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	9,636,119	7	9,558,903	7		0		0	7,674,125	7	SPEC	5		0	2013	6	129
168	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	3,355,647	6	2,411,467	5		0		0	1,489,680	4	SPEC	5		0		10	128
192	HOUSING	COMM & ECON DEVMT	RENT STABILIZATION PROGRAM FEE FUND (450)	3,965,168	6	4,005,540	6		0		0	25,000	1	SPEC	5		0		10	127
142	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	21,175,000	9		0		0		0	10,036,436	8	CAP	5		0		10	126
193	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (45	4,131,250	6	1,815,000	4		0		0	2,271,938	5	SPEC	5		0		10	125
137	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	76,140,000	10		0		0		0	2,021,058	5	CAP	5		0		10	125
121	GENERAL FUND	REVENUE	TRANSFERS	0	0	27,012,851	9		0		0		0	GEN	10		0		10	125
110	GENERAL FUND	REVENUE	TELEPHONE LINE TAX	0	0	20,000,000	9		0		0		0	GEN	10		0	2008	10	125
107	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	22,500,000	9		0		0		0	GEN	10		0		10	125
97	GENERAL FUND	CITY-WIDE	CAPITAL CONTRIBUTIONS	28,380,000	9		0		0		0		0	GEN	10		0		10	125
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	44,007,889	10		0	39.73	5		0		0	SPEC	5		0	2012	7	125
122	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES	0	0	17,080,825	8		0		0		0	GEN	10		0		10	120
119	GENERAL FUND	REVENUE	OTHER REVENUE	0	0	19,778,314	8		0		0		0	GEN	10		0		10	120
116	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT	0	0	12,435,000	8		0		0		0	GEN	10		0		10	120
115	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	12,482,500	8		0		0		0	GEN	10		0		10	120
114	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	13,144,000	8		0		0		0	GEN	10		0		10	120
85	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	8,382,277	7		0	7.10	1		0		0	GEN	10		0		10	120
72	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,485,716	6		0	10.25	2		0		0	GEN	10		0		10	120
63	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	2,785,301	5		0	15.43	3		0		0	GEN	10	2015	10	2019	0	120
62	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	2,834,429	5		0	16.50	3		0		0	GEN	10	2011	10	2019	0	120
56	TRANSPORTATION	TRANSPORT & AVIATIO	PAVEMENT MAINTENANCE	9,601,534	7		0	66.65	7	1	10		0	CAP	5		0	2016	3	120
41	FIRE	PUBLIC SAFETY	FIRE PREVENTION	7,152,500	7		0	26.40	4		0		0	GEN	10		0	2012	7	120
32	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	8,384,300	7	303,200	2	44.76	6		0		0	GEN	10		0	2016	3	120
31	LIBRARY	NEIGHBORHOOD SVCS	LITERACY AND LEARNING	4,112,710	6		0	19.16	3	1	10		0	GEN	10		0	2014	5	120
17	COMM ENERGY	ENVIRON & UTILITY SVCS	PROVIDING CLEAN ENERGY	283,366,269	10		0	9.51	1		0		0	SPEC	5		0		10	120
12	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	6,220,913	7	4,786,683	6	20.65	4		0		0	SPEC	5		0	2015	4	120
4	ECON DEVMT	COMM & ECON DEVMT	REGIONAL WORKFORCE DEVELOPMENT	11,248,545	8		0	17.45	3	1	10		0	SPEC	5		0	2013	6	120
180	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,820,214	4	1,013,000	4		0		0	2,450,394	5	SPEC	5		0		10	115
134	AIRPORT	CAPITAL PROGRAM	AIRPORT PASSENGER FACILITY CHARGE PROCEEDS			30,500,000	10		0		0		0	CAP	5		0		10	115
129	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	36,000,000	10		0		0		0	CAP	5		0		10	115
125	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES		0	112,791,000	10		0		0		0	CAP	5		0		10	115
124	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	32,255,000	10		0		0		0	CAP	5		0		10	115
88	CITY CLERK	STRATEGIC SUPPORT	CITY CLERK SERVICES	2,310,962	5		0	13.00	2		0		0	GEN	10	2018	10	2019	0	115
82	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	9,168,332	7		0		0		0		0	GEN	10		0		10	115
79	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES	40,857,816	10		0	242.47	9		0		0	CAP	5		0	2018	1	115

Approved by the Rules & Open Gov't Committee on 8/07/19

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	DASHBOARD ITEM (1 = YES)	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
49	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES		0		0		0		0		0	GEN	10	2010	10	2012	7	115
9	HOUSING	COMM & ECON DEVMT	HOMELESS INTERVENTIONS AND SOLUTIONS	19,740,325	8		0	9.00	1		0		0	SPEC	5	2019	10	2018	1	115
5	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	6,338,279	7	26,745	1	15.52	3		0		0	GEN	10		0	2013	6	115
155	AIRPORT	TRANSPORT & AVIATIO	AIRPORT SURPLUS REVENUE FUND (524)	4,112,207	6		0		0		0	11,588,846	8	SPEC	5		0		10	111
147	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	9,315,000	7		0		0		0	2,904,314	5	CAP	5		0		10	110
145	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	28,242,000	9		0		0		0		0	CAP	5		0		10	110
128	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	20,000,000	9		0		0		0	CAP	5		0		10	110
126	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	29,524,000	9		0		0		0	CAP	5		0		10	110
120	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	56,132,963	10		0		0		0	GEN	10		0	2013	6	110
113	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES		0	16,213,000	8		0		0		0	GEN	10		0	2011	8	110
95	GENERAL FUND	CITY-WIDE	NON-PERSONAL/EQUIPMENT	133,829,617	10		0		0		0		0	GEN	10		0	2013	6	110
81	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	4,735,230	6		0		0		0		0	GEN	10		0		10	110
55	TRANSPORTATION	TRANSPORT & AVIATIO	PARKING SERVICES	20,203,797	9		0	68.24	7		0		0	GEN	10		0	2019	0	110
34	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVMT	5,811,032	6		0	40.78	6		0		0	GEN	10		0	2015	4	110
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	9,457,792	7		0	39.57	5	1	10		0	SPEC	5		0	2016	3	110
179	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (4	2,608,058	5	5,010,147	6		0		0	5,307,018	6	SPEC	5		0	2014	5	107
150	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	3,670,000	6		0		0		0	3,587,850	6	CAP	5		0	2006	10	107
149	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGR	309,112,000	10		0		0		0	4,590,755	6	CAP	5		0	2013	6	107
143	PARKS, RECREATION, & NEIGHBORHOOD SVCS	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGR	51,654,000	10		0		0		0	17,723,722	8	CAP	5		0	2014	5	106
176	TRANSPORTATION	TRANSPORT & AVIATIO	GAS TAX MAINT & CONST FUNDS (409-411)		0	16,300,000	8		0		0		0	SPEC	5		0		10	105
127	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	15,000,000	8		0		0		0	CAP	5		0		10	105
123	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	61,487,286	10		0		0		0	CAP	5		0	2011	8	105
83	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	65,000	1		0	27.00	4		0		0	GEN	10		0		10	105
54	AIRPORT	TRANSPORT & AVIATIO	STRATEGIC SUPPORT AND OTHER	121,732,800	10		0	54.00	6		0		0	SPEC	5		0	2017	2	105
43	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,301,667	4		0	5.50	1		0		0	GEN	10		0		10	105
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	7,110,991	7		0	28.10	4		0		0	SPEC	5		0	2012	7	105
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	9,488,621	7		0	28.41	4	1	10		0	SPEC	5		0	2016	3	105
18	COMM ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY CUSTOMER SUPPORT	7,827,225	7		0	6.34	1		0		0	SPEC	5		0		10	105
198	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (53	474,000	2	2,567,000	5		0		0	13,859,760	8	SPEC	5		0	2012	7	101
109	GENERAL FUND	REVENUE	UTILITY TAX		0	99,645,000	10		0		0		0	GEN	10		0	2015	4	100
106	GENERAL FUND	REVENUE	SALES TAX		0	258,300,000	10		0		0		0	GEN	10		0	2015	4	100
104	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	143,812,448	10		0		0		0	GEN	10		0	2015	4	100
102	GENERAL FUND	CITY-WIDE	GENERAL LIABILITY CLAIMS	6,000,000	7		0		0		0		0	GEN	10		0	2012	7	100
100	GENERAL FUND	CITY-WIDE	CONTINGENCY RESERVE	38,500,000	10		0		0		0		0	GEN	10		0	2015	4	100
99	GENERAL FUND	CITY-WIDE	EARMARKED RESERVES	43,986,540	10		0		0		0		0	GEN	10		0	2015	4	100
7	HOUSING	COMM & ECON DEVMT	AFFORDABLE HOUSING PORTFOLIO MGMT	2,317,807	5		0	11.50	2		0		0	SPEC	5		0	2002	10	100
201	PARKS, RECREATION, & NEIGHBORHOOD SVCS	COMM & ECON DEVMT	ST JAMES PARK MANAGEMENT DISTRICT FUND	570,265	3	20,809	1		0		0	2,970,824	5	SPEC	5		0		10	95
103	GENERAL FUND	CITY-WIDE	SICK LEAVE PAYOUTS UPON RETIREMENT	5,000,000	6		0		0		0		0	GEN	10		0	2012	7	95
87	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	155,153	2		0	1.00	1		0		0	GEN	10		0		10	95
64	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	4,189,998	6		0	18.06	3		0	166,500,000	10	GEN	10		0	2019	0	95
29	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	7,740,853	7		0	44.06	6		0		0	SPEC	5		0	2016	3	95
68	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	100,049,862	10		0	12.00	2		0		0	GEN	10		0	2019	0	90
44	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	138,553	2		0	0.50	0		0		0	GEN	10		0		10	90
144	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	50,837,264	10		0		0		0	1,456,270	4	CAP	5		0	2016	3	88
188	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	7,687,000	7	452,000	2		0		0	653,969	3	SPEC	5		0	2015	4	86
159	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - SELF-INSURED MEDICAL FUND (158)	12,869,160	8	1,505,000	4		0		0	2,655,033	5	SPEC	5		0	2019	0	85
146	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	1,850,000	4		0		0		0		0	CAP	5		0		10	85
139	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PR	1,375,000	4		0		0		0		0	CAP	5		0	2008	10	85
136	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS		0	1,100,000	4		0		0		0	CAP	5		0		10	85
117	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	791,797	3		0		0		0	GEN	10		0	2011	8	85
76	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,697,054	6		0	14.00	2		0		0	GEN	10		0	2016	3	85
73	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	2,121,139	5		0	15.00	3		0		0	GEN	10		0	2016	3	85
210	ECON DEVMT	COMM & ECON DEVMT	FUNDING FOR COMMUNITY BASED ORGANIZAT	47,635,938	10		0		0		0		0	GEN	10		0	2019	0	80
131	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	700,000	3		0		0		0	CAP	5		0		10	80
196	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT INCOME FUND (514)		0	105,000	2		0		0	231,393	2	SPEC	5		0		10	79
182	HOUSING	COMM & ECON DEVMT	INCLUSIONARY FEE FUND (451)	224,007	2		0		0		0	100,000	2	SPEC	5		0		10	79
166	ECON DEVMT	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	6,512,000	7	163,000	2		0		0	9,221,709	7	SPEC	5		0	2018	1	79
157	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	12,305,020	8	380,000	2		0		0	3,479,950	6	SPEC	5		0	2019	0	77
156	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	71,916,145	10	5,000	1		0		0	872,113	3	SPEC	5		0	2019	0	76
195	CITY-WIDE	CITY-WIDE	SAN JOSE MUNI STADIUM CAPITAL FUND (476)	39,000	1	39,000	1		0		0		0	SPEC	5		0		10	75
191	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15	19,655,965	8	73,000	1		0		0	2,001,199	5	SPEC	5		0	2018	1	75
135	CITY-WIDE	CAPITAL PROGRAM	OTHER TAXES, FEES AND CHARGES		0	360,000	2		0		0		0	CAP	5		0		10	75
132	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	200,000	2		0		0		0	CAP	5		0		10	75

