



Memorandum

TO: Rules & Open Government Committee

FROM: Joe Rois,
City Auditor

SUBJECT: CITY AUDITOR'S FISCAL YEAR
2022-23 WORK PLAN

DATE: July 27, 2022

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year (FY) 2022-23 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 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 FY 2022-23.

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 eight factors: proposed FY 2022-23 expenditures, estimated FY 2022-23 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 2022-23 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 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 Environmental Services; Planning, Building and Code Enforcement; and Transportation. The work plan also includes one Citywide audit with a broad constituent-facing component (the audit of the Bill of Rights for Children and Youth). Lastly, we propose

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

two audits with still to be determined scopes that could focus on constituent facing departments (proposed recurring audit work around assessing the validity and usefulness of performance metrics, and language accessibility).

Each audit listed includes a tentative objective that may be refined during the scoping phase of the project.

Audits in process:

1. **Bill of Rights for Children and Youth** – Review the adherence to and implementation of the Bill of Rights for Children and Youth. *(request by Councilmember)* Target date: Aug-2022.
2. **COVID-19 recovery expenditures** – Audit of COVID-19 related expenditures of Coronavirus Relief Fund, American Rescue Plan, or other funding sources. Per Council request, objective of this audit will be to document and review the dispersal of COVID-19 related funds for food distribution for transparency and fiscal accountability. Target date: Oct-2022.
3. **Tree-related mitigation funds and cost-effectiveness of tree planning efforts** - An audit of a) how and whether the City is collecting tree-related mitigation fees from developers, b) how and whether the City is enforcing tree-planting conditions on development, c) how the City is spending tree mitigation funds, and d) how the City can most cost-effectively plant more trees. *(request by the Mayor and multiple Councilmembers)* Target date: TBD.
4. **Firearm regulatory processes and policies** – Audit of the City's firearm regulatory processes and policies, including a review of trends in firearm violence in the city. *(request by Councilmember)* Target date: TBD.
5. **San José Conservation Corps** – Review the service delivery and expenditures of funds under City contracts. *(request by Councilmember)* Target date: TBD.

Annual/recurring projects:

6. **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-2022 and Mar-2023.
7. **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, 2021. Target date: Nov-2022.
8. **Annual Services Report** (on-going) – 15th 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-2022.
9. **<NEW> Performance measure reviews (on-going)** – Recurring projects to assess the validity and usefulness of performance metrics by City departments, programs, or City Service Areas. This work is intended to be ongoing to augment the Annual Services Report and assist the Administration to enhance the City's performance management systems in alignment with the "Outcome, Equity Indicators, and Performance Management" City Roadmap initiative. *(Councilmembers have made requests about the City's performance measurement and management in prior years)* Target date: TBD.
10. **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-2022.

11. **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, 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-2022.
12. **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-2022 and Mar-2023.
13. **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, 2022. Target date: Nov-2022.

Carryover projects and new projects:

14. **Our City Forest** – Audit the expenditure of City funding and service delivery under the terms of grant agreements with the City. This is a follow up to our 2017 Audit of Our City Forest. *(request by Mayor)*
15. **Development Permitting** – Assess the timeliness of the building permit process for single-family residential additions or alterations, including accessory structures. *(request by Councilmember)*
16. **<NEW> Integrated Waste Management Inspection Programs** – Evaluation of the Integrated Waste Management (IWM) Enforcement Program’s service delivery. *(IWM ranked high on the Citywide risk assessment; open audit request related to IWM)*
17. **<NEW> Employee Travel Expenses** – Periodic audit of employee travel expenditures for appropriateness and compliance with City policies and procedures. In FY 2020-21, travel expenses totaled roughly \$400,000. *(Routine audit last conducted in 2017)*
18. **<NEW> Language Accessibility** – Assess City communications for compliance with the City’s Language Access Policy. Specific scope to be determined. *(CMO’s Lead and Manage the Organization core service ranked high on the Citywide risk assessment)*
19. **<NEW> Non-management employee performance appraisals** – “% of Non-Management Employee Performance Appraisals Completed on Schedule” is a dashboard performance measure in the Adopted Operating Budget’s Strategic Support City Service Area. According to data provided to the City Auditor’s Office for the Annual Services Report, just 52 percent of non-management employees had on-time performance appraisals in FY 2020-21. *(Open audit request and the Lead and Manage the Organization core service ranked high on the Citywide risk assessment)*

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. We recommend deferring two projects from our FY 2021-22 work plan that would otherwise be carried over:

1. *Wage Theft Prevention Policy* – During the FY 2021-22 Mid-Year Budget Review, Council approved funding for a new Labor Compliance Management System. In addition, the FY 2022-23 Adopted Operating Budget

added two Contract Compliance Coordinator positions to the Office of Equality Assurance. We recommend deferring this project until these systems and resources are in place.

2. *Equity Pledge – The purpose of the audit was to assess progress of the City's adherence to the principles outlined in the City Council's Equity Pledge. During the FY 2022-23 Adopted Budget process, multiple departments added capacity to help assess or implement equity efforts within their respective programs. We recommend deferring this project to allow City departments to complete these assessments or implementations.*

Additional items considered but not recommended at this time include:

3. *Building inspections (request from Mayor)*
4. *Business process automation program (open audit request)*
5. *Employee recruitment and retention (request from Councilmember)*
6. *Fire emergency response (ranked high on the Citywide risk assessment)*
7. *Housing Department programs (requests from Councilmember and residents)*
8. *Information technology procurements (open audit request)*
9. *Library staffing and costs (ranked high on Citywide risk assessment)*
10. *Park in-lieu fees (resident request to review in lieu fees, request from Mayor to review park fees)*
11. *Pedestrian and bicycle safety (Transportation Safety ranked high on Citywide risk assessment)*
12. *Police Administration (Police respond to calls for service and strategic support both ranked high on Citywide risk assessment)*
13. *Professional development efforts Citywide (request from Councilmember)*
14. *Public record request management (request form resident)*
15. *Vehicle abatement follow up report (request from resident)*
16. *Website ADA compliance (open audit request)*
17. *Whistleblower hotline policies and procedures (open audit request)*

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

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	PROPOSED REVENUES	PROPOSED NUMBER OF STAFF	DASHBOARD ITEM 1 = MET TARGET 2 = DID NOT	BEG. FUND BALANCE	FUND TYPE	PENDING AUDIT REQUEST	DATE OF LAST AUDIT	TOTAL SCORE					
<i>RELATIVE WEIGHTS OF RISK FACTORS</i>				5	5	5	2	2	2	2	5	5	310				
187	ENVIRON SVCS	ENVIRON & UTILITY SVCS	INTEGRATED WASTE MGMT FUND (423)	197,427,198	10	194,400,776	10	0	2	10	26,815,947	8	SPEC 3	2020 10	2015 6	222	
60	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION SAFETY AND OPERATIONS	13,390,384	7	0	0	70.05	7	10	0	0	GEN 10	2017 10	2007 10	210	
41	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	255,828,870	10	0	0	755.20	10	10	0	0	GEN 10	2019 10	2019 2	200	
30	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO, MATERIALS, & DIGITAL RESOURCES	38,674,070	8	0	0	304.54	9	1	5	0	GEN 10	2021 10	2014 6	195	
37	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	30,819,097	8	18,263,879	7	39.56	5	0	0	0	GEN 10	2019 10	2016 5	195	
57	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINTENANCE	22,655,782	8	0	0	52.05	6	0	0	0	GEN 10	2017 10	10	190	
49	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE AND PATROL SUPPO	321,108,772	10	0	0	1,113.50	10	2	10	0	GEN 10	2019 10	2021 0	190	
50	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT AND OTHER	66,492,953	9	6,192,532	6	218.50	9	0	0	0	GEN 10	2021 10	2021 0	190	
180	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	12,347,382	7	13,913,200	7	0	0	0	5,290,262	6	SPEC 3	2019 10	10	188	
90	CITY MANAGER	STRATEGIC SUPPORT	LEAD AND MANAGE THE ORGANIZATION	18,651,946	7	0	0	66.50	7	2	10	0	GEN 10	2017 10	2016 5	185	
33	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	56,363,062	9	0	0	366.39	9	2	10	0	GEN 10	2019 10	2020 1	185	
21	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	192,550,598	10	0	0	38.00	5	2	10	0	SPEC 3	2020 10	2015 6	181	
39	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	11,310,081	7	0	0	78.57	8	1	5	0	GEN 10	2017 10	2016 5	180	
35	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	RECREATION SERVICES	32,151,135	8	0	0	253.72	9	1	5	0	GEN 10	2018 10	2018 3	180	
189	HOUSING	COMM & ECON DEVT	LOW AND MOD INCOME HOUSING ASSET FUND (346)	37,706,655	8	17,000,000	7	0	0	1	5	157,995,885	10	SPEC 3	2020 10	2018 3	176
80	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	40,397,640	8	16,401,995	7	70.01	7	0	0	0	MIX 7	2019 10	2021 0	174	
148	HOUSING	COMM & ECON DEVT	AFFORDABLE HOUSING IMPACT FEE FUND (452)	234,022	2	6,000,000	6	0	0	1	5	10,363,489	7	SPEC 3	2017 10	10	170
43	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	21,039,282	8	14,098,700	7	32.93	5	0	0	0	GEN 10	2016 10	2021 0	170	
186	HOUSING	COMM & ECON DEVT	INCLUSIONARY FEE FUND (451)	545,665	3	7,670,000	6	0	0	0	37,917,691	8	SPEC 3	2019 10	10	167	
182	HOUSING	COMM & ECON DEVT	HOME INVEST PARTNER PROG TRUST FUND (445)	14,433,677	7	16,409,009	7	0	0	0	4,219,872	5	SPEC 3	2020 10	2014 6	166	
99	GENERAL FUND	CITY-WIDE	ENCUMBRANCE RESERVE	57,027,730	9	0	0	0	0	0	0	0	GEN 10	2019 10	10	165	
2	ECON DEVT	COMM & ECON DEVT	BUSINESS DEVELOPMENT AND ECONOMIC STRATEGY	7,402,054	6	0	0	15.00	3	2	10	0	GEN 10	2017 10	2013 6	165	
31	LIBRARY	NEIGHBORHOOD SVCS	LITERACY AND LEARNING	4,356,382	5	0	0	20.18	4	2	10	0	GEN 10	2021 10	2014 6	165	
69	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	3,990,277	5	0	0	20.50	4	2	10	0	GEN 10	2017 10	2015 6	165	
36	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	COMMUNITY SERVICES	27,775,239	8	0	0	126.48	9	0	0	0	GEN 10	2019 10	2019 2	165	
4	ECON DEVT	COMM & ECON DEVT	REGIONAL WORKFORCE DEVELOPMENT	12,373,861	7	0	0	20.45	4	2	10	0	SPEC 3	2022 10	2013 6	161	
13	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPECTIC	39,076,367	8	0	0	183.75	9	2	10	0	SPEC 3	2018 10	2022 0	161	
71	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	986,257	3	0	0	3.00	1	2	10	0	GEN 10	2019 10	10	160	
48	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	4,982,608	5	0	0	23.00	4	0	0	0	GEN 10	2021 10	2010 9	160	
32	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	14,570,668	7	35,500	0	48.55	6	0	0	0	GEN 10	2022 10	2016 5	160	
38	PLANNING, BUILDING, & CODE ENFORCEMENT	NEIGHBORHOOD SVCS	CODE ENFORCEMENT	13,534,645	7	0	0	71.11	7	2	10	0	GEN 10	2017 10	2021 0	160	
47	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	93,656,452	9	0	0	316.50	9	0	0	0	GEN 10	2016 10	2021 0	160	
79	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES & INFI	45,515,937	8	0	0	249.80	9	0	0	0	CAP 5	2019 10	2018 3	160	
65	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	8,039,769	6	442,187	2	38.99	5	0	0	0	MIX 7	2021 10	2014 6	159	
205	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWER SERVICE & USE CHARGE FUND (541)	38,535,000	8	187,002,616	10	0	0	2	10	92,764,770	9	SPEC 3	0	2016 5	159
203	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT OPERATING FUND (513)	137,521,914	10	35,598,605	8	0	0	1	5	47,878,503	8	SPEC 3	0	2012 7	157
161	ECON DEVT	COMM & ECON DEVT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	2,936,472	5	2,924,437	5	0	0	0	0	22,095	0	SPEC 3	2017 10	10	156
154	CITY-WIDE	COMM & ECON DEVT	AMERICAN RESCUE PLAN FUND (402)	52,667,000	9	57,135,669	9	0	0	0	3,061,633	5	SPEC 3	0	10	156	
12	HOUSING	COMM & ECON DEVT	STRATEGIC SUPPORT	34,805,673	8	4,816,236	5	40.33	6	0	0	0	SPEC 3	2019 10	2020 1	156	
42	FIRE	PUBLIC SAFETY	FIRE PREVENTION	8,707,814	6	0	0	28.95	4	0	0	0	GEN 10	2017 10	2012 7	155	
34	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	COMMUNITY FACILITIES DEVT	7,064,407	6	0	0	39.06	5	0	0	0	GEN 10	2017 10	2015 6	155	
183	HOUSING	COMM & ECON DEVT	HOMELESS HOUSING, ASSISTANCE, AND PREVENTION F	28,252,120	8	23,395,196	8	0	0	0	9,285,546	6	SPEC 3	2021 10	2020 1	153	
193	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVT	PLANNING DEVELOPMENT FEE PROGRAM FUND	7,780,716	6	8,341,858	6	0	0	2	10	4,038,403	5	SPEC 3	2019 10	2020 1	151
26	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WASTEWATER MANAGEMENT	120,462,652	10	0	0	323.31	9	2	10	0	SPEC 3	0	2013 6	151	
97	GENERAL FUND	CITY-WIDE	EARMARKED RESERVES	119,537,214	10	0	0	0	0	0	0	0	GEN 10	2019 10	2015 6	150	
59	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELIVER)	8,631,693	6	0	0	43.40	6	2	10	0	GEN 10	0	2004 10	150	
84	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL SERVICES	22,282,894	8	0	0	79.70	8	0	0	0	GEN 10	0	10	150	
61	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	11,612,100	7	2,410,759	5	25.60	4	0	0	0	GEN 10	0	10	150	
206	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SOUTH BAY WATER RECYCLING OPERATING (570)	17,174,993	7	17,717,664	7	0	0	1	5	5,375,427	6	SPEC 3	0	10	148
191	HOUSING	COMM & ECON DEVT	MULTI-SOURCE HOUSING FUND (448)	15,780,698	7	3,853,191	5	0	0	0	43,383,822	8	SPEC 3	2017 10	2018 3	147	
52	AIRPORT	TRANSPORT & AVIATION	AIRPORT FACILITIES	36,565,064	8	0	0	91.00	8	1	5	0	SPEC 3	0	10	146	
28	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	27,664,757	8	0	0	106.80	9	1	5	0	SPEC 3	0	2010 9	146	
44	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	1,477,351	4	0	0	6.50	1	0	0	0	GEN 10	2020 10	10	145	
1	ECON DEVT	COMM & ECON DEVT	ARTS & CULTURAL DEVELOPMENT	31,752,972	8	0	0	12.00	2	0	0	0	MIX 7	2018 10	2013 6	144	
64	FINANCE	STRATEGIC SUPPORT	PURCHASING AND RISK MANAGEMENT	7,145,753	6	0	0	22.00	4	0	0	147,500,000	10	MIX 7	2017 10	2019 2	144
201	COMM ENERGY	ENVIRON & UTILITY SVCS	SAN JOSE CLEAN ENERGY OPERATING FUND (501)	342,100,984	10	419,808,000	10	0	0	2	10	96,781,394	9	SPEC 3	0	2021 0	144
55	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	21,634,307	8	0	0	72.84	7	0	0	0	SPEC 3	2019 10	2019 2	141	
176	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	249,957,500	10	184,975,000	10	0	0	0	3,004,624,900	10	SPEC 3	0	2018 3	141	
194	RETIREMENT	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	297,619,000	10	324,390,000	10	0	0	0	4,990,044,000	10	SPEC 3	0	2018 3	141	
98	GENERAL FUND	CITY-WIDE	CONTINGENCY RESERVE	41,000,000	8	0	0	0	0	0	0	0	GEN 10	2019 10	2015 6	140	
70	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	6,534,774	6	0	0	6.00	1	0	0	0	GEN 10	2017 10	2012 7	140	
74	INFO TECHNOLOGY	STRATEGIC SUPPORT	BUSINESS SOLUTIONS	12,751,794	7	0	0	33.00	5	0	0	0	GEN 10	2022 10	2019 2	140	
75	INFO TECHNOLOGY	STRATEGIC SUPPORT	TECHNOLOGY INFRASTRUCTURE AND OPERATIONS	13,548,990	7	0	0	35.00	5	1	5	0	GEN 10	2016 10	2022 0	140	
77	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	30,007,769	8	0	0	86.65	8	1	5	0	GEN 10	0	2014 6	140	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	PROPOSED REVENUES	PROPOSED NUMBER OF STAFF	DASHBOARD ITEM 1 = MET TARGET 2 = DID NOT	BEG. FUND BALANCE	FUND TYPE	PENDING AUDIT REQUEST	DATE OF LAST AUDIT	TOTAL SCORE			
76	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	7,021,363	6	24.00	4	0	MIX	7	2020	10	2016	5	139
67	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	52,101,067	9	1,189,312	4	14.67	MIX	7	0	10	10	10	139
66	FINANCE	STRATEGIC SUPPORT	DEBT AND TREASURY MANAGEMENT	5,705,911	6	40,500,000	8	23.20	MIX	7	0	2020	10	1	139
165	CITY-WIDE	COMM & ECON DEVT	COMM DEVT BLOCK GRANT FUND (441)	17,910,087	7	16,236,228	7	0	SPEC	3	0	2007	10	10	138
151	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	97,458,786	9	0	0	2	SPEC	3	0	10	10	10	137
168	ECON DEVT	COMM & ECON DEVT	CONV CENTER FACILITIES DISTRICT REV FUND (791)	7,671,366	6	10,600,000	7	0	SPEC	3	0	10	10	10	137
211	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	10,024,067	7	16,555,000	7	0	SPEC	3	0	10	10	10	136
73	INFO TECHNOLOGY	STRATEGIC SUPPORT	SAN JOSE 311	2,952,990	5	0	17.00	3	GEN	10	2020	10	2016	5	135
58	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	16,348,893	7	0	47.65	6	GEN	10	0	2007	10	10	135
46	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	7,474,841	6	0	68.67	7	GEN	10	0	10	10	10	135
209	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORM SEWER OPERATING FUND (446)	29,381,017	8	34,330,845	8	0	SPEC	3	0	2016	5	10	135
214	ECON DEVT	COMM & ECON DEVT	WORKFORCE DEVELOPMENT FUND (290)	10,989,265	7	10,859,811	7	0	SPEC	3	0	10	10	10	134
10	HOUSING	COMM & ECON DEVT	NEIGH CAPITAL INVEST AND HOUSING SERVICES	29,430,376	8	0	8.60	1	SPEC	3	2020	10	2014	6	131
16	PUBLIC WORKS	COMM & ECON DEVT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	17,737,014	7	0	89.69	8	SPEC	3	0	10	10	10	131
40	CITY MANAGER	PUBLIC SAFETY	CITY-WIDE EMERGENCY MANAGEMENT	2,602,928	5	0	12.00	2	GEN	10	2018	10	2020	1	130
5	ECON DEVT	COMM & ECON DEVT	STRATEGIC SUPPORT	6,302,729	6	19,390	7.55	1	MIX	7	2021	10	2013	6	129
145	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	265,193,842	10	0	0	0	CAP	5	0	2007	10	10	128
8	HOUSING	COMM & ECON DEVT	AFFORDABLE HOUSING PRODUCTION AND PRESERVAT	30,191,176	8	0	13.00	2	SPEC	3	0	2002	10	10	126
175	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREE HEALTH CARE TRUST (124)	31,848,000	8	28,391,000	8	0	SPEC	3	0	2017	4	10	126
27	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	38,086,031	8	3,791,658	5	73.65	SPEC	3	0	2017	4	10	126
14	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVT	CITYWIDE LAND USE PLANNING	8,006,399	6	0	33.59	5	GEN	10	0	10	10	10	125
150	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	47,482,369	8	450,000	2	0	SPEC	3	0	10	10	10	124
152	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)	0	0	207,604,673	10	0	SPEC	3	0	10	10	10	124
166	CITY-WIDE	COMM & ECON DEVT	COMM FACILITIES DISTRICT FUNDS	5,708,772	6	4,684,700	5	0	SPEC	3	0	10	10	10	123
185	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	5,544,090	6	5,597,908	6	0	SPEC	3	0	10	10	10	122
134	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	91,396,000	9	0	0	0	CAP	5	0	10	10	10	121
11	HOUSING	COMM & ECON DEVT	RENT STABILIZATION AND TENANT PROTECTION	3,214,854	5	0	17.07	3	SPEC	3	2017	10	2016	5	121
160	PLANNING, BUILDING, & CODE ENFORCEMENT	TRANSPORT & AVIATION	BUILDING HOMES AND JOBS ACTS FUND	4,328,860	5	6,769,142	6	0	SPEC	3	0	10	10	10	121
53	AIRPORT	TRANSPORT & AVIATION	AIRPORT OPERATIONS	35,609,109	8	0	67.00	7	SPEC	3	0	2017	4	10	121
94	GENERAL FUND	CITY-WIDE	CITY-WIDE EXPENSES	122,556,199	10	0	0	0	GEN	10	0	10	10	10	120
62	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	3,025,509	5	0	16.50	3	GEN	10	2021	10	2019	2	120
88	CITY CLERK	STRATEGIC SUPPORT	CITY CLERK SERVICES	2,996,449	5	0	16.00	3	GEN	10	2018	10	2019	2	120
56	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	9,952,412	6	0	64.30	7	CAP	5	0	2016	5	10	120
101	GENERAL FUND	REVENUE	PROPERTY TAX	0	0	427,000,000	10	0	GEN	10	0	10	10	10	120
91	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	6,429,338	6	0	6.00	1	MIX	7	2021	10	2017	4	119
140	PARKS, RECREATION, & NEIGHBORHOOD SVCS	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	36,468,408	8	0	0	0	CAP	5	2017	10	2021	0	116
142	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	42,222,000	8	0	0	0	CAP	5	0	10	10	10	116
9	HOUSING	COMM & ECON DEVT	HOMELESS INTERVENTIONS AND SOLUTIONS	72,694,368	9	0	13.00	2	SPEC	3	2019	10	2020	1	116
164	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVT	CITYWIDE PLANNING FEE PROGRAM FUND (239)	4,159,093	5	3,331,000	5	0	SPEC	3	0	10	10	10	116
190	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	3,519,247	5	3,046,800	5	0	SPEC	3	0	10	10	10	116
81	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	4,666,133	5	0	27.00	4	GEN	10	0	10	10	10	115
107	GENERAL FUND	REVENUE	BUSINESS TAXES	0	0	86,000,000	9	0	GEN	10	0	10	10	10	115
108	GENERAL FUND	REVENUE	REAL PROPERTY TRANSFER TAX	0	0	65,000,000	9	0	GEN	10	0	10	10	10	115
144	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	29,023,000	8	0	0	0	CAP	5	0	10	10	10	114
170	CITY-WIDE	COMM & ECON DEVT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	4,421,283	5	3,943,916	5	0	SPEC	3	0	10	10	10	114
199	HOUSING	COMM & ECON DEVT	RENT STABILIZATION PROGRAM FEE FUND (450)	4,784,722	5	3,812,815	5	0	SPEC	3	0	10	10	10	114
15	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVT	STRATEGIC SUPPORT	11,171,987	7	53,702,282	9	22.55	MIX	7	0	2021	0	10	114
184	HOUSING	COMM & ECON DEVT	HOUSING TRUST FUND (440)	4,229,185	5	1,418,000	4	0	SPEC	3	0	10	10	10	113
159	PLANNING, BUILDING, & CODE ENFORCEMENT	COMM & ECON DEVT	BUILDING DEVELOPMENT FEE PROGRAM FUND (237)	41,953,493	8	3,706,338	5	2	SPEC	3	0	2020	1	10	112
200	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA CAPITAL RESERVE FUND (459)	3,720,000	5	1,505,000	4	0	SPEC	3	0	10	10	10	111
96	GENERAL FUND	CITY-WIDE	TRANSFERS TO OTHER FUNDS	25,468,954	8	0	0	0	GEN	10	0	10	10	10	110
163	FINANCE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	25,205,000	8	200,000	2	0	SPEC	3	0	10	10	10	110
198	PUBLIC WORKS	COMM & ECON DEVT	PUBLIC WORKS SMALL CELL PERMITTING FEE PROGRAM	2,983,511	5	2,780,000	5	0	SPEC	3	0	10	10	10	110
104	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	49,168,393	8	0	GEN	10	0	2008	10	10	110
106	GENERAL FUND	REVENUE	TELEPHONE LINE TAX	0	0	20,000,000	8	0	GEN	10	0	2008	10	10	110
109	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	20,993,100	8	0	GEN	10	0	10	10	10	110
113	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT	0	0	22,866,334	8	0	GEN	10	0	10	10	10	110
115	GENERAL FUND	REVENUE	FEES, RATES, AND CHARGES	0	0	23,928,232	8	0	GEN	10	0	10	10	10	110
118	GENERAL FUND	REVENUE	TRANSFERS	0	0	31,657,064	8	0	GEN	10	0	10	10	10	110
213	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	55,865,431	9	64,043,637	9	0	SPEC	3	0	2021	0	10	110
54	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT AND OTHER	84,890,854	9	0	57.00	7	SPEC	3	0	2017	4	10	106
112	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	16,375,711	7	0	GEN	10	0	10	10	10	105
119	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES	0	0	16,296,377	7	0	GEN	10	0	10	10	10	105
103	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	11,000,000	7	0	GEN	10	0	10	10	10	105
121	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT	0	0	71,136,398	9	0	CAP	5	0	10	10	10	105
127	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX	0	0	50,000,000	9	0	CAP	5	0	10	10	10	105

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	S C O R E	PROPOSED REVENUES	S C O R E	PROPOSED NUMBER OF STAFF	S C O R E	DASHBOARD ITEM BLANK = NO 1 = MET TARGET 2 = DID NOT	S C O R E	BEG. FUND BALANCE	S C O R E	FUND TYPE	S C O R E	PENDING AUDIT REQUEST	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
139	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	8,745,000	6	0	0	0	0		0	16,188,210	7	CAP	5	0		10	104	
143	PUBLIC WORKS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	6,760,000	6	0	0	0	0		0	8,020,168	6	CAP	5	0		10	102	
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	9,999,684	6	0	40.60	6	1	5	0	0	0	SPEC	3	0	2016	5	101	
82	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	9,338,957	6	0	0	0	0		0	0	0	GEN	10	0		10	100	
95	GENERAL FUND	CITY-WIDE	CAPITAL CONTRIBUTIONS	9,847,000	6	0	0	0	0		0	0	0	GEN	10	0		10	100	
147	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	6,540,000	6	0	0	0	0		0	4,917,783	5	CAP	5	0	2006	10	100	
111	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	8,779,000	6	0	0		0	0	0	GEN	10	0		10	100	
116	GENERAL FUND	REVENUE	OTHER REVENUE	0	0	8,811,587	6	0	0		0	0	0	GEN	10	0		10	100	
124	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	39,332,785	8	0	0		0	0	0	CAP	5	0		10	100	
122	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WPCP USER AGENCIES	0	0	30,770,000	8	0	0		0	0	0	CAP	5	0		10	100	
132	CITY-WIDE	CAPITAL PROGRAM	OTHER TAXES, FEES AND CHARGES	0	0	21,450,000	8	0	0		0	0	0	CAP	5	0		10	100	
100	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE	0	0	124,355,000	10	0	0		0	0	0	GEN	10	0	2015	6	100	
153	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	15,000,000	7	0	0	0	0		0	1,151,771	4	SPEC	3	0		10	99	
85	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	9,116,722	6	0	6.80	1	0		0	0	0	MIX	7	0		10	99	
72	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	4,397,464	5	0	10.00	2	0		0	0	0	MIX	7	0		10	99	
204	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	640,351	3	2,664,000	5	0	0		0	21,550,235	8	SPEC	3	0	2012	7	97	
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	12,465,519	7	0	29.29	4	1	5	0	0	0	SPEC	3	0	2016	5	96	
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SUSTAINABILITY AND ENVIRONMENTAL HEALTH	7,526,256	6	0	34.35	5	0		0	0	0	SPEC	3	0	2012	7	96	
29	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MAINTENANCE	10,438,020	7	0	41.81	6	0		0	0	0	SPEC	3	0	2016	5	96	
78	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	30,642,133	8	0	72.55	7	1	5	0	0	0	SPEC	3	0	2020	1	96	
146	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAM	74,390,000	9	0	0	0	0		0	2,035,987	5	CAP	5	0	2013	6	95	
110	GENERAL FUND	REVENUE	FINES, FORFEITURES, AND PENALTIES	0	0	12,232,000	7	0	0		0	0	0	GEN	10	0	2011	8	95	
125	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	19,000,000	7	0	0		0	0	0	CAP	5	0		10	95	
126	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX	0	0	16,000,000	7	0	0		0	0	0	CAP	5	0		10	95	
117	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	73,800,407	9	0	0		0	0	0	GEN	10	0	2013	6	95	
196	PUBLIC WORKS	COMM & ECON DEVT	PUBLIC WORKS DEVELOPMENT FEE PROGRAM FUND (2)	14,738,668	7	13,875,000	7	0	0		0	6,008,037	6	SPEC	3	0	2020	1	93	
18	COMM ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY CUSTOMER SUPPORT	7,924,692	6	0	8.00	1	0		0	0	0	SPEC	3	0		10	91	
19	COMM ENERGY	ENVIRON & UTILITY SVCS	COMM ENERGY COMMUNITY PROGRAMMING	5,687,411	6	0	2.00	1	0		0	0	0	SPEC	3	0		10	91	
7	HOUSING	COMM & ECON DEVT	AFFORDABLE HOUSING PORTFOLIO MGMT	3,872,017	5	0	12.50	2	0		0	0	0	SPEC	3	0	2002	10	91	
179	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	15,500,000	7	0	0		0	0	0	SPEC	3	0		10	91	
17	COMM ENERGY	ENVIRON & UTILITY SVCS	PROVIDING CLEAN ENERGY	314,460,320	10	0	13.00	2	2	10	0	0	0	SPEC	3	0	2021	0	86	
188	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	10,566,824	7	10,255,649	7	0	0		0	4,363,931	5	SPEC	3	0	2021	0	86	
136	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROGRAM	2,207,000	5	0	0	0	0		0	0	0	CAP	5	0	2008	10	85	
181	CITY-WIDE	CITY-WIDE	GIFT TRUST FUND (139)	1,156,000	4	0	0	0	0		0	1,258,584	4	SPEC	3	0		10	84	
68	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	102,858,061	10	0	12.00	2	0		0	0	0	MIX	7	0	2019	2	84	
149	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	8,997,709	6	15,304,545	7	0	0		0	9,076,067	6	SPEC	3	0	2021	0	83	
207	PARKS, RECREATION, & NEIGHBORHOOD SVCS	COMM & ECON DEVT	ST JAMES PARK MANAGEMENT DISTRICT FUND (345)	726,905	3	36,000	0	0	0		0	4,982,684	5	SPEC	3	0		10	81	
177	FIRE	COMM & ECON DEVT	FIRE DEVELOPMENT FEE PROGRAM FUND (240)	9,743,446	6	7,892,700	6	0	0		0	2,979,486	5	SPEC	3	0	2020	1	81	
22	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	51,104,134	9	0	40.80	6	0		0	0	0	SPEC	3	0	2021	0	81	
195	RETIREMENT	STRATEGIC SUPPORT	POLICE RETIREE HEALTH CARE TRUST (125)	45,000	0	11,406,000	7	0	0		0	181,129,000	10	SPEC	3	0	2017	4	81	
87	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	173,277	1	0	1.00	1	0		0	0	0	GEN	10	0		10	80	
123	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM SANTA CLARA	0	0	1,800,000	4	0	0		0	0	0	CAP	5	0		10	80	
138	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	24,575,000	8	0	0	0	0		0	5,856,235	6	CAP	5	0	2018	3	77	
178	RETIREMENT	STRATEGIC SUPPORT	FIRE RETIREE HEALTH CARE TRUST FUND (126)	27,000	0	7,134,000	6	0	0		0	113,317,000	10	SPEC	3	0	2017	4	76	
45	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	122,623	1	0	0.50	0	0		0	0	0	GEN	10	0		10	75	
129	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	0	0	500,000	3	0	0		0	0	0	CAP	5	0		10	75	
133	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS	0	0	963,000	3	0	0		0	0	0	CAP	5	0		10	75	
141	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	72,209,000	9	0	0	0	0		0	98,195,030	9	CAP	5	0	2021	0	73	
156	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - DENTAL INSURANCE FUND (155)	12,834,603	7	379,948	2	0	0		0	6,460,817	6	SPEC	3	0	2019	2	73	
212	PUBLIC WORKS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	30,420,503	8	52,000	0	0	1	5	0	2,119,835	5	SPEC	3	0	2020	1	71	
192	PARKS, RECREATION, & NEIGHBORHOOD SVCS	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	450,000	2	720,000	3	0	0		0	2,354,976	5	SPEC	3	0	2015	6	71	
92	RETIREMENT	STRATEGIC SUPPORT	RETIREMENT PLAN ADMINISTRATION	5,330,188	6	0	28.80	4	0		0	0	0	SPEC	3	0	2018	3	71	
83	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	49,670	0	0	0	0	0		0	0	0	GEN	10	0		10	70	
135	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	0	0	0	0	0	0		0	2,327,799	5	CAP	5	0		10	70	
173	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	450,000	2	479,326	2	0	0		0	12,441,045	7	SPEC	3	0	2015	6	70	
128	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	0	0	200,000	2	0	0		0	0	0	CAP	5	0		10	70	
130	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	0	0	200,000	2	0	0		0	0	0	CAP	5	0		10	70	
102	GENERAL FUND	REVENUE	SALES TAX	0	0	325,000,000	10	0	0		0	0	0	GEN	10	0	2021	0	70	
105	GENERAL FUND	REVENUE	UTILITY TAX	0	0	107,450,000	10	0	0		0	0	0	GEN	10	0	2021	0	70	
155	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	87,075,047	9	5,000	0	0	0		0	1,018,211	4	SPEC	3	0	2019	2	69	
197	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	21,993,507	8	25,000	0	0	0		0	1,096,664	4	SPEC	3	0	2018	3	69	
202	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT INCOME FUND (514)	0	0	108,410	1	0	0		0	749,572	3	SPEC	3	0		10	67	
210	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0	0	0	0	0		0	3,133,176	5	SPEC	3	0		10	66	
6	FIRE	COMM & ECON DEVT	FIRE SAFETY CODE COMPLIANCE	7,973,039	6	0	35.40	5	0		0	0	0	SPEC	3	0	2020	1	66	
208	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	0	0	0	0		0	406,223	2	SPEC	3	0		10	60	
131	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	0	0	75,000	0	0	0		0	0	0	CAP	5	0		10	60	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Approved by the Rules & Open Gov't Committee on 8/03/22

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	S C O R E	PROPOSED REVENUES	S C O R E	PROPOSED NUMBER OF STAFF	S C O R E	DASHBOARD ITEM BLANK = NO 1 = MET TARGET 2 = DID NOT	S C O R E	BEG. FUND BALANCE	S C O R E	FUND TYPE	S C O R E	PENDING AUDIT REQUEST	S C O R E	DATE OF LAST AUDIT	S C O R E	TOTAL SCORE
89	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	3,923,736	5	25,000	0	2.00	1		0	0	0	GEN	10	0	0	2019	2	60
63	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	3,715,937	5	0	0	18.63	3		0	0	0	GEN	10	0	0	2022	0	60
162	FINANCE	CITY-WIDE	CASH RESERVE FUND (002)	0	0	100	0	0	0		0	6,217	0	SPEC	3	0	0	10	56	
171	ECON DEVT	COMM & ECON DEVT	ECON DEVT ADMINISTRATION LOAN FUND (444)	0	0	125	0	0	0		0	7,270	0	SPEC	3	0	0	10	56	
172	POLICE	PUBLIC SAFETY	FEDWARD BYRNE MEMORIAL JAG TRUST FUND (474)	0	0	0	0	0	0		0	30,750	0	SPEC	3	0	0	10	56	
174	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	0	0	0	0		0	9,416	0	SPEC	3	0	0	10	56	
169	CITY-WIDE	CITY-WIDE	CORONAVIRUS RELIEF FUND (401)	0	0	0	0	0	0		0	0	0	SPEC	3	0	0	10	56	
51	AIRPORT	TRANSPORT & AVIATION	AIRPORT BUSINESS DEVELOPMENT	3,578,131	5	0	0	8.00	1		0	0	0	SPEC	3	0	0	2017	4	56
93	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	2,946,834	5	0	0	14.20	2		0	0	0	SPEC	3	0	0	2018	3	56
20	COMM ENERGY	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	11,718,923	7	0	0	17.00	3		0	0	0	SPEC	3	0	0	2021	0	56
86	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	3,304,666	5	0	0	13.00	2		0	0	0	GEN	10	0	0	2021	0	55
137	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	6,570,000	6	0	0	0	0		0	13,942,837	7	CAP	5	0	0	2021	0	54
3	ECON DEVT	COMM & ECON DEVT	REAL ESTATE SERVICES	2,909,886	5	0	0	4.00	1		0	0	0	GEN	10	0	0	2021	0	50
157	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - LIFE INSURANCE FUND (156)	1,795,602	4	481,510	2	0	0		0	233,960	2	SPEC	3	0	0	2019	2	50
120	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	42,762,000	8	0	0		0	0	0	CAP	5	0	0	2022	0	50
167	ECON DEVT	COMM & ECON DEVT	CONV & CULTURAL AFFAIRS FUND (536)	12,284,000	7	75,000	0	0	0		0	1,240,413	4	SPEC	3	0	0	2021	0	49
158	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT - UNEMPLOYMENT INSURANCE FUND (157)	719,093	3	20,000	0	0	0		0	2,176,150	5	SPEC	3	0	0	2019	2	41
114	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	0	0	470,714	2	0	0		0	0	0	GEN	10	0	0	2022	0	30

SCORING TABLES

PROPOSED EXPENDITURES	PROPOSED REVENUES	NUMBER OF STAFF	DASHBOARD ITEM*	BEG. FUND BALANCE	FUND TYPE	AUDIT REQUEST*	DATE OF LAST AUDIT
0 0	0 0	0 0		0 0			<2009 10
100,000 1	100,000 1	1 1	blank 0	100,000 1	SPEC 3	NO 0	2010 9
200,000 2	200,000 2	5 1	1 5	200,000 2		YES 10	2011 8
500,000 3	500,000 3	10 2	2 10	500,000 3	CAP 5		2012 7
1,000,000 4	1,000,000 4	15 3		1,000,000 4			2013 6
2,000,000 5	2,000,000 5	20 4		2,000,000 5	MIX 7		2016 5
5,000,000 6	5,000,000 6	30 5		5,000,000 6			2017 4
10,000,000 7	10,000,000 7	40 6	* 1 is yes and met target, 2 is yes and did not meet target	10,000,000 7		*since 2016	2018 3
20,000,000 8	20,000,000 8	55 7		20,000,000 8	GEN 10		2019 2
50,000,000 9	50,000,000 9	75 8		50,000,000 9			2020 1
100,000,000 10	100,000,000 10	100 9		100,000,000 10			2021 0
MORE 10	MORE 10	500 10		MORE 10			2022 0
		MORE 10					