



Memorandum

TO: Rules & Open Government Committee

FROM: Sharon W. Erickson,
City Auditor

SUBJECT: CITY AUDITOR'S PROPOSED
FISCAL YEAR 2010-11 WORK PLAN

DATE: June 17, 2010

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2010-11 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 2010-11.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and staff. We also use information from the City's adopted operating and capital budgets and financial statements to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following seven factors: proposed 2010-11 expenditures, estimated 2010-11 revenue, fund type, proposed number of staff (budgeted full time equivalents, or FTE), estimated fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A). We try to give consideration to the top 10 items on that list.

PROPOSED AUDIT ASSIGNMENTS

The list of proposed assignments for fiscal year 2010-11 includes a mix of audits and special projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility.

Assignments in process:

1. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The City Auditor's Office works with the independent certified public accounting firm of Macias Gini and O'Connell LLP, the Finance, Airport, and Retirement Departments, and the Redevelopment Agency to coordinate this effort. Target date: Nov-2010.
2. **Pension sustainability** (in process) – To assess the long-term sustainability of pension benefits and the potential impact of cost increases on City operations. Target date: TBD.

3. **Airport food, beverage, and retail concessionaires** (in process) – Per an agreement with the Airport, the Auditor's Office will conduct quarterly audits to determine whether concessionaires are in compliance with the pricing (street plus 10 percent), key gross revenue, concession fee, and liability provisions of their agreements with the City. Costs of these audits will be reimbursed by the Airport in an amount not to exceed \$65,000. Target date: TBD.
4. **Take home vehicles** (in process) – To assess the cost and reasonableness of current practices and potential opportunities to reduce the number of take home vehicles, including analysis of proposed reductions to Police Department take home vehicles effective November 1, 2010 (per *Proposed 2010-11 Operating Budget* page VIII-224). Target date: Oct-2010.
5. **Disability retirements** (in process) – To assess potential factors leading to a high disability retirement rate in the City of San Jose (follow-up to our *2009 Audit of the City of San Jose's Workers' Compensation Program*). Target date: TBD.
6. **Procurement card transactions** (periodic audit in process) – To test departmental compliance with the City's procurement card policy, focusing on procurement card purchases in the Environmental Services, Police, and Parks Recreation and Neighborhood Services departments. Target date: TBD.

On-going projects:

7. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office issues reports on the implementation status of all open audit recommendations as of June 30th and December 31st. We also meet with department staff as needed to discuss progress towards implementing open audit recommendations. Target dates: Oct-2010 and Mar-2011.
8. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliance audits to determine whether the investments in the City's pooled portfolio are in compliance with the City's investment policy, internal controls, and department procedures. Macias Gini and O'Connell LLP will conduct the audits as of June 30th and December 31st. Target dates: Oct-2010 and Apr-2011.
9. **Annual review of TEAM San Jose, Inc. performance** (as required in the City's agreement with TSJ) – Annual review to determine whether TSJ met its performance metrics and key requirements in the Management Agreement as of June 30, 2010. This will be the first review of the new performance measures established under the revised agreement. Target date: Sep-2010.
10. **Annual audits of voter-approved bond and parcel tax measures** (contracted audit service) – Macias Gini and O'Connell LLP will conduct audits of the Branch Library Bond Projects Fund, the Parks and Recreation Bond Projects Fund, the Public Safety Bond Projects Fund, and the Library Parcel Tax Special Revenue Fund, satisfying the City's obligation for guaranteed annual audits. Target date for fiscal year 2010-11 audits: Nov-2010.
11. **Service Efforts and Accomplishments (SEA) Report** (on-going) – Third annual report providing data about the cost, quality, quantity, and timeliness of City services. The purpose of SEA reporting is to strengthen public accountability, and help improve government efficiency and effectiveness. The report incorporates existing performance measurement data, showing five-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2010.

Additional projects:

12. **<NEW> Police management** – To identify opportunities for efficiencies and consolidations in the Police Department that would maximize the number of officers on patrol, including possible opportunities identified by Councilmember Constant (per the Mayor's *June Budget Message for*

Fiscal Year 2010-11). The Police Department is targeted in the 2010-11 citywide risk assessment (Attachment A). Target date: TBD.

13. **Recovery Act funding** (continuing project) – In June 2009, the City Auditor's Office issued *American Recovery and Reinvestment Act Preliminary Report on Internal Controls*. This was followed by a *Review of American Recovery and Reinvestment Act First Quarterly Reports* in November 2009. Our third Recovery and Reinvestment Act report will examine spending and results achieved. Target date: TBD.
14. **Personnel costs** (carryover from FY 2009-10 work plan) – The proposed 2010-11 budget for personal services is \$606 million. This audit will review labor costs including overtime, premium pay, step increases, and leave costs. Personal services costs are targeted in the 2010-11 citywide risk assessment (Attachment A). Target date: TBD.
15. **Information technology general controls** (carryover from FY 2009-10 work plan) – The City's reliance on computer systems for its key business systems and resource reductions in the Information Technology Department require additional audit emphasis in this area. Target date: TBD.
16. **Housing programs** (added November 2009 per Mayor's Redevelopment Agency Budget Message) – To assess the efficiency and effectiveness of the rehabilitation, new construction, and first-time homebuyer programs. Housing programs are targeted in the 2010-11 citywide risk assessment (Attachment A). Target date: TBD.
17. **Police Department secondary employment program** (carryover from FY 2009-10 work plan) – To assess the cost and effectiveness of the program. Target date: TBD.
18. **Traffic citation revenue** (carryover from FY 2009-10 work plan) – The City receives a portion of the fines collected in connection with violations of the State Vehicle Code on City streets. In FY 2010-11, Vehicle Code Fine revenue is estimated at \$3 million. Target date: TBD.
19. **Second annual financial scan of city-funded community-based organizations** – In April 2010, the City Auditor's Office issued the first *Annual Financial Scan of City-Funded Community-Based Organizations*. The Rules Committee accepted the report and asked the Auditor's Office to return with an assessment of the value of the report. The report was well-received by the non-profit community and is proving a useful component the City's non-profit strategic engagement platform. We recommend continuing this project for a second year. Target date: Feb-2010.
20. **Cardroom oversight** (continuing project) – In April 2010, the City Auditor's Office issued an *Audit of the City's Licensing and Permitting of Cardroom Owners and Employees*. This second audit will assess the efficiency and effectiveness of the City's other cardroom regulatory functions. Target date: TBD.
21. **<NEW> Supplemental military pay calculations and processing** – The City of San Jose provides eligible City employees called to active military duty with supplemental salary, health and dental insurance, and retirement contributions. The purpose of this audit is to identify ways to streamline the process. Target date: TBD.
22. **<NEW> Form 700 filers** – About 1,400 city employees and others are required to file Statements of Economic Interests. The purpose of our review is to verify compliance with report submission requirements. Target date: TBD.
23. **<NEW> Fire Department performance measures** – The City Auditor reports on City government performance through the annual *Service Efforts and Accomplishments Report*. In September 2009, the office issued *Performance Management and Reporting in San Jose: A Proposal for Improvement* including recommendations to improve data quality. This project will assess the accuracy and reporting of selected performance measures in the Fire Department. Target date: TBD.

24. **Santa Clara County Cities Association** (annual review at the request of the Association's Board) – Review of expenditures and controls for the year ending June 30, 2010. Target date: TBD.
25. **Redevelopment Agency development agreements** (on-going) – Per an agreement with the Redevelopment Agency, the Auditor's Office will conduct audits of individual development agreements upon request. Costs of these reviews will be reimbursed by the Redevelopment Agency in an amount not to exceed \$50,000. Target date: TBD.
26. **<NEW> Citywide open purchase order for office supplies** – This is one in a series of audits of large contracts designed to confirm that the City is getting the service that it is paying for and/or the revenues to which it is entitled (recent audits included an *Audit of the Airport's Parking Management Agreement* and on-going audits of Airport concessions). Target date: TBD.

Audit Administration and Other Responsibilities:

27. **Annual audit work plan and monthly status reports** (on-going) – The City Charter requires the City Auditor to submit monthly reports to the City Council outlining activities and findings in the immediately preceding calendar month.
28. **Provide training to city employees on how to incorporate risk analysis and internal controls into their management strategies, and how to use performance measures to improve service delivery and drive decision making** (budget objective) – Sessions will be scheduled through the citywide training program. Target dates: TBD.
29. **Quarterly whistleblower hotline monitoring** (on-going) – The Office of Employee Relations administers the hotline and handles all incoming calls. The Office of Employee Relations meets with the City Attorney and City Auditor quarterly to review the status of calls received.
30. **Advisor to City Manager's police use of force working group** (added November 2009 per Mayor's memorandum to the Public Safety, Finance, and Strategic Support Committee). Target date: TBD.

PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME

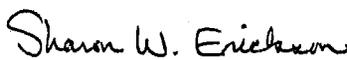
We designed the above proposed list of projects to address what we consider to be the highest priority areas, while trying to limit the scope of work to what we can realistically accomplish. There are a number of audit requests and other items that we are unable to accommodate in our work plan due to limited audit resources. Those items include:

- *Airport general aviation services and net revenue (citizen request)*
- *Benefits administration – Efficiency, effectiveness, and consistency of administration of employee benefits*
- *Energy efficiency – Potential cost savings through energy efficiency, utility rebates, and operational efficiencies (staff suggestion)*
- *Community-based organization funding decisions – Review ranking and priority-setting processes for fairness and consistency across departments and funding sources (audit request)*
- *Community-based organization TBD – Assess the performance and financial condition of one or more City-funded community-based organizations (carryover from 2009-10 work plan)*
- *Community code enforcement (carryover from 2009-10 work plan); targeted in the 2010-11 citywide risk assessment (Attachment A)*

- *Contract documentation and insurance (carry-over from 2009-10 work plan)*
- *Convention and Visitors Bureau (2008 audit request)*
- *Employee promotional testing – Assess the cost effectiveness of maintaining testing cycles (anonymous request)*
- *Environmental Services Department staffing levels and management oversight*
- *Library – Efficiency and effectiveness library staffing model (staff suggestion); Library programs are targeted in the 2010-11 citywide risk assessment (Attachment A)*
- *Overhead rates (Community Budget Working Group suggestion¹)*
- *Permitting process for high-rise residential (carryover from 2008-09 workplan); Development plan review and building construction inspection is targeted in the 2010-11 citywide risk assessment (Attachment A)*
- *Storm sewer operating fund – This fund was targeted in the 2010-11 citywide risk assessment (Attachment A)*

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 will be heard by the Public Safety, Finance and Strategic Support Committee unless the item is considered to be of interest to the full City Council.


Sharon W. Erickson
City Auditor

Attachment A: Citywide risk assessment model

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¹ In May 2009, the Community Budget Working Group recommended that the City Auditor's workplan "emphasize the monitoring of tax collections, such as collection of use taxes, the monitoring of overhead payments from non-General Fund programs to the General Fund, and any other assignments most likely to produce General Fund savings or resources."

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORING	PROPOSED REVENUES	SCORING	NUMBER OF STAFF	SCORING	BEG. FUND BALANCE	FUND TYPE	SCORING	PENDING AUDIT REQUEST	SCORING	DATE OF LAST AUDIT	TOTAL SCORE	
					S	S	S		S			S		S			
					C	C	C		C			C		C			
					O	O	O		O			O		O			
					R	R	R		R			R		R			
					E	E	E		E			E		E			
					5	5	5		5			5		5		300	
56	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	181,422,474	10	0	983.50	10	0	0	GEN	10	2010	10	2000	9	225
38	LIBRARY	NEIGHBORHOOD SVCS	ACCESS TO INFO., LIB. MATS. & DIGITAL SOUR	18,413,334	8	0	169.59	9	0	0	GEN	10	2010	10	1990	10	215
13	PLANNING, BUILDING	COMM & ECON DEVT	DEV. PLAN REVIEW & BLDG CONSTRUCTION IN	15,030,585	8	0	100.63	9	0	0	GEN	10	2008	10	2000	9	210
196	HOUSING	COMM & ECON DEVT	LOW AND MOD INCOME HOUSING FUND (443)	72,367,859	10	64,442,539	10	0	0	43,013,355	SPEC	5	2009	10	2007	2	195
53	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATIO	5,944,671	6	0	50.78	6	0	0	GEN	10	2010	10	2010	10	190
138	GENERAL FUND	CITY-WIDE	Personal services	606,237,599	10	0	5,655.65	10	0	0	GEN	10	2008	10	2009	0	180
45	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	9,651,316	7	0	80.73	8	0	0	GEN	10	2009	10	2004	5	180
11	HOUSING	COMM & ECON DEVT	MAINTAIN AFFORDABLE HOUSING SUPPLY	4,321,862	6	0	30.05	5	0	0	REDEV	7	2009	10	1997	10	176
209	ENVRON SVCS	ENVRON & UTILITY SV	STORM SEWER OPERATING FUND (446)	24,037,020	9	30,518,500	10	0	0	15,005,522	SPEC	5	2009	10	2010	10	176
54	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	58,123,217	10	0	305.00	9	0	0	GEN	10	2010	10	2010	0	175
58	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	34,927,129	10	0	193.50	9	0	0	GEN	10	2010	10	2010	0	175
204	ENVRON SVCS	ENVRON & UTILITY SV	S/JSC TREATMENT PLANT OPERATING FUND (€	77,538,809	10	28,511,990	9	0	0	22,978,124	SPEC	5	2009	10	2000	9	173
206	ENVRON SVCS	ENVRON & UTILITY SV	SEWER SERVICE & USE CHARGE FUND (541)	23,966,602	10	122,639,071	10	0	0	25,515,126	SPEC	5	2009	10	2000	9	173
48	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	130,988,746	10	0	660.03	10	0	0	GEN	10	2009	10	2001	8	170
178	CITY-WIDE	COMM & ECON DEVT	COMM DEVT BLOCK GRANT FUND (441)	13,446,578	8	11,596,115	8	0	0	6,399,073	SPEC	5	2009	10	2007	2	169
90	INFO TECHNOLOG	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	7,685,343	7	0	37.00	5	0	0	GEN	10	2009	10	2004	5	165
61	AIRPORT	TRANSPORT & AVIATIO	AIRPORT CUSTOMER SERVICE	56,280,215	10	0	144.90	9	0	0	SPEC	5	2008	10	2010	0	160
43	PARKS, RECREATI	NEIGHBORHOOD SVCS	NEIGHBORHOOD LIVABILITY SERVICES	34,562,496	10	0	330.22	9	0	0	GEN	10	2008	10	2003	6	155
57	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	1,092,118	4	0	5.50	1	0	0	GEN	10	2010	10	2010	10	155
65	POLICE	TRANSPORT & AVIATIO	TRAFFIC SAFETY SERVICES	10,965,624	8	0	57.00	7	0	0	GEN	10	2009	10	2000	9	155
66	TRANSPORTATION	TRANSPORT & AVIATIO	PARKING SERVICES	12,802,353	8	0	65.79	7	0	0	GEN	10	2009	10	2000	9	155
167	AIRPORT	TRANSPORT & AVIATIO	AIRPORT FISCAL AGENT FUND (625)	65,306,364	10	1,524,436	4	0	0	60,559,129	SPEC	5	2009	10	2004	5	155
214	ECON DEVT	COMM & ECON DEVT	WORKFORCE INVESTMENT ACT FUND (290)	16,890,827	8	16,866,448	8	0	0	2,667,907	SPEC	5	2008	10	2010	10	155
152	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	20,933,000	9	0	312.09	9	0	0	CAP	3	2008	10	2001	8	154
93	ENVRON SVCS	ENVRON & UTILITY SV	WASTEWATER MANAGEMENT	60,536,711	10	0	194.97	9	0	0	SPEC	5	2009	10	1997	10	149
30	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILI	28,158,798	9	8,649,000	7	0	0	7,601,989	SPEC	5	2009	10	2003	6	145
189	TRANSPORTATION	TRANSPORT & AVIATIO	GENERAL PURPOSE PARKING FUND (533)	8,389,359	7	8,649,000	7	0	0	263,451	SPEC	5	2009	10	2009	10	149
191	HOUSING	COMM & ECON DEVT	HOME INVEST PARTNER PROG TRUST FUND (4	12,722,534	8	12,765,087	8	0	0	0	REDEV	7	2009	10	2010	10	146
10	HOUSING	COMM & ECON DEVT	INCREASE AFFORDABLE HOUSING SUPPLY	1,341,380	4	0	7.50	1	0	0	REDEV	7	2009	10	2000	9	146
22	REDEVELOPMENT	COMM & ECON DEVT	OPERATING EXPENDITURES	18,921,786	8	0	92.00	8	0	0	SPEC	5	2010	10	2000	9	145
32	TRANSPORTATION	ENVRON & UTILITY SV	SANITARY SEWER MAINTENANCE	12,360,587	8	0	89.15	8	0	0	SPEC	5	2010	10	2000	9	145
81	GENERAL SVCS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	20,103,908	9	0	85.00	8	0	0	GEN	10	2003	6	2003	6	145
108	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	121,315	2	0	1.00	1	0	0	GEN	10	2010	10	2010	10	145
188	TRANSPORTATION	TRANSPORT & AVIATIO	GAS TAX MAINT & CONST FUNDS (409-411)	16,626,000	8	16,626,000	8	0	0	0	SPEC	5	2009	10	2000	9	145
166	AIRPORT	TRANSPORT & AVIATIO	AIRPORT CUST FACILITY & TRANS FEE FUND (€	7,419,528	7	17,898,988	8	0	0	430,128	SPEC	5	2009	10	2000	9	144
211	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	5,267,636	6	10,033,000	8	0	0	1,729,430	SPEC	5	2009	10	2000	9	143
182	CITY-WIDE	COMM & ECON DEVT	CONV CENTER FACILITIES DISTRICT REV FUND	7,522,560	7	4,282,976	6	0	0	3,239,584	SPEC	5	2009	10	2000	9	142
180	CITY-WIDE	COMM & ECON DEVT	COMMUNITY FACILITIES REVENUE FUND (422)	10,453,638	8	4,520,036	6	0	0	671,404	SPEC	5	2009	10	2000	9	141
39	LIBRARY	NEIGHBORHOOD SVCS	FORMAL AND LIFELONG SELF-DIRECTED EDUC	4,658,895	6	0	45.24	6	0	0	GEN	10	2009	10	1990	10	140
50	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	14,460,629	8	0	54.57	6	0	0	GEN	10	2009	10	2001	8	140
64	AIRPORT	TRANSPORT & AVIATIO	STRATEGIC SUPPORT	17,807,374	8	0	58.80	7	0	0	SPEC	5	2009	10	2000	9	140
102	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	6,038,872	7	0	34.30	5	0	0	GEN	10	2009	10	2000	9	140
103	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	6,658,200	7	0	35.10	5	0	0	GEN	10	2009	10	2000	9	140
194	ENVRON SVCS	ENVRON & UTILITY SV	INTEGRATED WASTE MGMT FUND (423)	112,272,016	10	108,950,889	10	0	0	21,996,836	SPEC	5	2009	10	2008	1	138
78	FINANCE	STRATEGIC SUPPORT	REVENUE MANAGEMENT	4,846,043	6	0	39.00	5	0	0	GEN	10	2009	10	1996	10	135
89	INFO TECHNOLOG	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	3,236,727	6	0	34.00	5	0	0	GEN	10	2009	10	2000	9	135

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187	RETIREMENT	STRATEGIC SUPPORT	CORE SERVICE/FUND/AUDIT SUBJECT	152,192,238	10	173,146,000	10		0	1,545,222,534	10	SPEC 5	0	0	0	2010	0	135
200	RETIREMENT	STRATEGIC SUPPORT	FEDERATED RETIREMENT FUND (134)	190,438,180	10	247,601,000	10		0	2,173,990,221	10	SPEC 5	0	0	0	2010	0	135
212	GENERAL SVCS	STRATEGIC SUPPORT	POLICE & FIRE RETIREMENT FUND (135)	17,376,720	8	17,175,068	8		0	2,997,087	5	SPEC 5	0	0	0	2003	6	135
168	AIRPORT	TRANSPORT & AVIATION	VEHICLE MAINT & OPERATIONS FUND (552)	78,715,640	10	0	0		0	20,938,641	9	SPEC 5	0	0	0		10	133
169	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	0	0	109,967,195	10		0	25,144,544	9	SPEC 5	0	0	0		10	133
193	CITY-WIDE	CITY-WIDE	AIRPORT REVENUE FUND (521)	2,278,200	5	3,068,000	6		0	3,846,943	6	SPEC 5	0	0	0		10	132
31	ENVIRON SVCS	ENVIRON & UTILITY SVCS	ICE CENTRE REVENUE FUND (432)	6,744,764	7	0	0	52.00	6	0	0	SPEC 5	0	0	0		10	130
33	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRAINTECH SUPPORT	8,068,380	7	0	0	50.94	6	0	0	SPEC 5	0	0	0		10	130
41	PARKS, RECREATION	NEIGHBORHOOD SVCS	STORM SEWER MANAGEMENT	1,656,498	4	0	0	40.68	6	0	0	GEN 10	2008	10	2010	0	130	
44	PARKS, RECREATION	NEIGHBORHOOD SVCS	COMMUNITY STRENGTHENING SERVICES	4,335,633	6	0	0	28.62	4	0	0	GEN 10	0	0	1998	10	130	
68	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	4,533,010	6	0	0	22.00	4	0	0	GEN 10	0	0	0	10	130	
86	HUMAN RESOURCES	STRATEGIC SUPPORT	RISK MANAGEMENT	3,942,165	6	0	0	28.10	4	0	0	GEN 10	2009	10	2009	0	130	
98	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	63,557,046	10	0	0	0.00	0	0	0	GEN 10	0	0	0	10	130	
109	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLICY	4,474,240	6	0	0	27.65	4	0	0	GEN 10	0	0	0	10	130	
119	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE	0	0	57,686,450	10		0	0	0	GEN 10	0	0	0	10	130	
120	GENERAL FUND	REVENUE	PROPERTY TAXES	0	0	199,052,000	10		0	0	0	GEN 10	0	0	0	10	130	
126	GENERAL FUND	REVENUE	LICENSES AND PERMITS	0	0	71,076,912	10		0	0	0	GEN 10	0	0	0	10	130	
129	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES	0	0	45,248,711	10		0	0	0	GEN 10	0	0	0	10	130	
135	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS	0	0	34,406,281	10		0	0	0	GEN 10	0	0	0	10	130	
136	GENERAL FUND	REVENUE	TRANSFERS	0	0	37,478,358	10		0	0	0	GEN 10	0	0	0	10	130	
139	GENERAL FUND	CITY-WIDE	Non-personal/equipment	80,558,633	10	0	0		0	0	0	GEN 10	2008	10	2010	0	130	
173	HUMAN RESOURCES	STRATEGIC SUPPORT	DENTAL INSURANCE FUND (155)	12,242,060	8	503,300	3		0	2,462,555	5	SPEC 5	0	0	0	10	130	
67	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	7,366,641	7	0	0	57.42	7	0	0	CAP 3	0	0	0	10	129	
197	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	2,533,416	5	2,088,800	5		0	8,892,213	7	SPEC 5	0	0	0	10	129	
179	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	2,114,401	5	2,351,200	5		0	5,740,887	6	SPEC 5	0	0	0	10	127	
201	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (15)	12,133,795	8	129,000	2		0	4,291,965	6	SPEC 5	0	0	0	10	127	
213	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	23,414,200	9	26,936,000	9		0	5,565,040	6	SPEC 5	0	0	0	2007	2	127
177	CITY-WIDE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	26,184,313	9	400,000	2		0	872,433	3	SPEC 5	0	0	0	10	126	
5	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT	4,624,918	6	0	0	40.50	6	0	0	SPEC 5	0	0	0	10	125	
40	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	3,200,840	6	0	0	18.75	3	0	0	GEN 10	0	0	1990	10	125	
55	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,178,932	6	0	0	18.00	3	0	0	GEN 10	2009	10	2010	0	125	
97	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	27,642,209	9	0	0	0.00	0	0	0	GEN 10	0	0	0	10	125	
113	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	27,642,209	9	0	0	0.00	0	0	0	GEN 10	0	0	0	10	125	
117	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	29,309,000	9	0	0	0.00	0	0	0	GEN 10	0	0	0	10	125	
118	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE	0	0	25,823,874	9		0	0	0	GEN 10	0	0	0	10	125	
125	GENERAL FUND	REVENUE	TELEPHONE TAX	0	0	20,525,000	9		0	0	0	GEN 10	0	0	0	10	125	
133	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES	0	0	28,630,566	9		0	0	0	GEN 10	0	0	0	10	125	
134	GENERAL FUND	REVENUE	OTHER REVENUE	0	0	23,394,941	9		0	0	0	GEN 10	0	0	0	10	125	
141	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT	0	0	26,398,000	9		0	0	0	GEN 10	2009	10	2009	0	125	
142	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT	0	0	23,329,000	9		0	0	0	GEN 10	0	0	0	10	125	
146	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX	0	0	20,000,000	9		0	0	0	GEN 10	0	0	0	10	125	
172	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	60,297,427	10	90,000	1		0	31,913	1	SPEC 5	0	0	1995	10	122	
29	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	10,838,097	8	0	0	38.34	5	0	0	SPEC 5	0	0	2001	8	120	
46	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	11,721,568	8	0	0	0.00	0	0	0	GEN 10	0	0	0	10	120	
59	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	16,510,490	8	0	0	0.00	0	0	0	GEN 10	0	0	0	10	120	
82	GENERAL SVCS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	16,305,885	8	0	0	73.75	7	0	0	SPEC 5	0	0	2003	6	120	
91	INFO TECHNOLOGY	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	9,094,727	7	0	0	45.00	6	0	0	GEN 10	0	0	2004	5	120	
115	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	18,694,396	8	0	0	0.00	0	0	0	GEN 10	0	0	0	10	120	
116	CITY-WIDE	STRATEGIC SUPPORT	earmarked reserves	14,480,650	8	0	0	0.00	0	0	0	GEN 10	0	0	0	10	120	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCOR	PROPOSED REVENUES	SCOR	NUMBER OF STAFF	SCOR	BEG. FUND BALANCE	SCOR	FUND TYPE	SCOR	PENDING AUDIT REQUEST	SCOR	DATE OF LAST AUDIT	SCOR	TOTAL SCORE
127	GENERAL FUND	REVENUE	FINES AND FORFEITURES	0	0	17,130,000	8	0	0	0	0	GEN	10	0	0	0	10	120
130	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT	0	0	18,458,285	8	0	0	0	0	GEN	10	0	0	0	10	120
137	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES	0	0	17,350,328	8	0	0	0	0	GEN	10	0	0	0	10	120
143	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES	0	0	15,903,800	8	0	0	0	0	GEN	10	0	0	0	10	120
170	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (624)	15,779,431	8	0	0	0	0	7,737,864	0	SPEC	5	0	0	2007	2	119
198	HOUSING	COMM & ECON DEVT	MULTI-SOURCE HOUSING FUND (448)	15,094,560	8	15,105,652	8	0	0	9,770,801	0	SPEC	5	0	0	2007	2	119
176	CITY-WIDE	COMM & ECON DEVT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	2,403,101	5	2,393,101	5	0	0	20,133	0	SPEC	5	0	0	0	10	117
12	HOUSING	COMM & ECON DEVT	STRATEGIC SUPPORT	2,977,829	5	0	0	20.35	4	0	0	REDEV	7	0	0	0	10	116
21	REDEVELOPMENT	COMM & ECON DEVT	ECONOMIC DEVELOPMENT	22,080,210	9	0	0	0	0	0	0	REDEV	7	2008	10	2010	0	116
183	CITY-WIDE	COMM & ECON DEVT	DOWNTOWN PROP & BUS IMPR DIST FUND (30)	2,207,311	5	1,577,000	4	0	0	946,342	0	SPEC	5	0	0	2010	10	116
1	CONV FACILITIES	COMM & ECON DEVT	CONVENTION FACILITIES	18,780,424	8	0	0	14.00	2	0	0	SPEC	5	2008	10	2010	0	115
3	ECON DEVT	COMM & ECON DEVT	BUSINESS DEVELOPMENT AND ECONOMIC ST	2,069,240	5	0	0	10.60	2	0	0	GEN	10	0	0	0	10	115
24	CITY-WIDE	COMM & ECON DEVT	GEN FUND CAPITAL, TRANSFERS & RESERVES	7,708,184	7	0	0	0.00	0	0	0	GEN	10	0	0	0	10	115
42	PARKS, RECREATION	NEIGHBORHOOD SVCS	LIFE ENJOYMENT SERVICES	19,758,513	8	0	0	171.17	9	0	0	GEN	10	0	0	2010	0	115
70	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION OPERATIONS	5,791,513	6	0	0	41.30	6	0	0	GEN	10	0	0	2004	5	115
84	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,824,252	5	0	0	12.40	2	0	0	GEN	10	2009	10	2009	0	115
107	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	2,870,007	5	0	0	13.00	2	0	0	GEN	10	0	0	0	10	115
140	FINANCE	CAPITAL PROGRAM	SALE OF BONDS	0	0	9,230,000	7	0	0	0	0	GEN	10	0	0	0	10	115
145	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX	0	0	6,000,000	3	0	0	0	0	GEN	10	0	0	0	10	115
192	HOUSING	COMM & ECON DEVT	HOUSING TRUST FUND (440)	2,050,000	5	989,500	3	0	0	2,539,702	0	SPEC	5	0	0	0	10	115
181	CITY-WIDE	COMM & ECON DEVT	CONV & CULTURAL AFFAIRS FUND (536)	20,452,082	9	13,940,121	8	0	0	6,577,159	0	SPEC	5	0	0	2010	0	114
14	PLANNING, BUILDING	COMM & ECON DEVT	LONG RANGE LAND USE PLANNING	1,964,752	4	0	0	14.70	2	0	0	GEN	10	0	0	0	10	110
49	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,334,566	6	0	0	21.95	4	0	0	GEN	10	0	0	2003	6	110
72	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	1,581,033	4	0	0	11.38	2	0	0	GEN	10	0	0	0	10	110
73	CITY-WIDE	TRANSPORT & AVIATION	CITY-WIDE EXPENSES	4,212,424	6	0	0	0.00	0	0	0	GEN	10	0	0	0	10	110
101	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	4,786,325	6	0	0	0.00	0	0	0	GEN	10	0	0	0	10	110
110	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	1,661,297	4	0	0	10.40	2	0	0	GEN	10	0	0	0	10	110
144	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX	0	0	4,500,000	6	0	0	0	0	GEN	10	0	0	0	10	110
151	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS	0	0	5,722,000	6	0	0	0	0	GEN	10	0	0	0	10	110
16	PUBLIC WORKS	COMM & ECON DEVT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	4,340,746	6	0	0	29.03	4	0	0	CAP	3	0	0	10	109	
160	ENVIOR SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	44,280,000	10	0	0	0	0	0	0	CAP	3	0	0	10	109	
164	ENVIOR SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROG	45,924,000	10	0	0	0	0	0	0	CAP	3	0	0	10	109	
205	ENVIOR SVCS	ENVIOR & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (53)	231,871	2	1,248,000	4	0	0	6,561,992	0	SPEC	5	0	0	10	109	
159	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	9,534,000	7	0	0	0	0	8,966,132	0	REDEV	7	0	0	10	108	
19	REDEVELOPMENT	COMM & ECON DEVT	DEVELOP, PRESERVE HOUSING	8,444,000	7	0	0	0	0	0	0	REDEV	7	0	0	10	106	
20	REDEVELOPMENT	COMM & ECON DEVT	BUILD PUBLIC FACILITIES	6,190,871	7	0	0	0	0	0	0	REDEV	7	0	0	10	106	
208	GENERAL SVCS	STRATEGIC SUPPORT	STORES FUND (551)	2,900,668	5	100,000	2	0	0	807,347	0	SPEC	5	0	0	10	106	
27	ENVIOR SVCS	ENVIOR & UTILITY SVCS	RECYCLED WATER MANAGEMENT	4,140,527	6	0	0	17.63	3	0	0	SPEC	5	0	0	2000	9	105
69	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	11,357,724	8	0	0	39.60	5	0	0	GEN	10	0	0	2007	2	105
80	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,065,656	4	0	0	6.50	1	0	0	GEN	10	0	0	1993	10	105
83	GENERAL SVCS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,064,105	4	0	0	5.75	1	0	0	GEN	10	0	0	10	105	
85	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	1,030,130	4	0	0	8.00	1	0	0	GEN	10	0	0	10	105	
100	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	2,664,850	5	0	0	0.00	0	0	0	GEN	10	0	0	10	105	
104	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,369,821	4	0	0	8.60	1	0	0	GEN	10	0	0	10	105	
128	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY	0	0	2,989,614	5	0	0	0	0	GEN	10	0	0	10	105	
131	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT	0	0	2,093,159	5	0	0	0	0	GEN	10	0	0	10	105	
174	HUMAN RESOURCES	STRATEGIC SUPPORT	LIFE INSURANCE FUND (156)	1,133,537	4	612,000	3	0	0	235,358	0	SPEC	5	0	0	10	104	
175	HUMAN RESOURCES	STRATEGIC SUPPORT	UNEMPLOYMENT INSURANCE FUND (157)	2,499,988	5	5,000	1	0	0	1,143,214	0	SPEC	5	0	0	10	103	
4	ECON DEVT	COMM & ECON DEVT	OUTDOOR SPECIAL EVENTS	625,518	3	0	0	4.00	1	0	0	GEN	10	0	0	10	100	

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	SUBJECT	PROPOSED EXPENDITURES	SCORING	PROPOSED REVENUES	SCORING	NUMBER OF STAFF	SCORING	BEG. FUND BALANCE	SCORING	FUND TYPE	SCORING	PENDING AUDIT REQUEST	SCORING	DATE OF LAST AUDIT	TOTAL SCORE
8	FIRE	COMM & ECON DEVT	STRATEGIC SUPPORT	544,519	3	0	4.73	1	0	0	0	GEN 10	0	0	0	2008	100
28	ENVIRON SVCS	ENVIRON & UTILITY SV	RECYCLING & GARBAGE SERVICES	92,866,323	10	0	43.56	6	0	0	0	SPEC 5	0	0	0	2008	100
34	TRANSPORTATION	ENVIRON & UTILITY SV	STRATEGIC SUPPORT	980,752	3	0	6.92	1	0	0	0	GEN 10	0	0	0	2009	100
35	CITY-WIDE	ENVIRON & UTILITY SV	CITY-WIDE EXPENSES	1,924,775	4	0	0.00	0	0	0	0	GEN 10	0	0	0	2009	100
37	GENERAL SVCS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	6,891,513	7	0	62.37	7	0	0	0	GEN 10	0	0	0	2009	100
47	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	1,023,706	4	0	0.00	0	0	0	0	GEN 10	0	0	0	2009	100
51	IND POLICE AUDIT	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	714,324	3	0	4.50	1	0	0	0	GEN 10	0	0	0	2009	100
60	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	1,100,000	4	0	0.00	0	0	0	0	GEN 10	0	0	0	2009	100
74	CITY-WIDE	TRANSPORT & AVIATIO	GEN FUND CAPITAL, TRANSFERS & RESERVES	1,026,427	4	0	0.00	0	0	0	0	GEN 10	0	0	0	2009	100
87	HUMAN RESOURC	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	571,024	3	0	4.00	1	0	0	0	GEN 10	0	0	0	2009	100
88	HUMAN RESOURC	STRATEGIC SUPPORT	STRATEGIC SUPPORT	962,309	3	0	6.00	1	0	0	0	GEN 10	0	0	0	2009	100
92	INFO TECHNOLOG	STRATEGIC SUPPORT	STRATEGIC SUPPORT	922,273	3	0	5.00	1	0	0	0	GEN 10	0	0	0	2009	100
99	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	1,463,343	4	0	0.00	0	0	0	0	GEN 10	0	0	0	2009	100
114	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	1,073,000	4	0	0.00	0	0	0	0	GEN 10	0	0	0	2009	100
190	CITY-WIDE	CITY-WIDE	GIFT TRUST FUND (139)	2,050,644	5	0	0	0	0	2,054,916	5	SPEC 5	0	0	0	2009	100
94	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	5,942,927	6	0	32.50	5	0	4,422,715	6	SPEC 5	0	0	0	2009	97
195	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	7,493,115	7	7,150,000	7	0	0	0	0	CAP 3	0	0	0	2002	7
9	HOUSING	COMM & ECON DEVT	COMMUNITY DEVT AND INVESTMENT	2,110,766	5	0	17.10	3	0	0	0	REDEV 7	0	0	0	2002	7
18	REDEVELOPMENT	COMM & ECON DEVT	STRONG NEIGHBORHOODS INITIATIVE	2,457,982	5	0	0	0	0	0	0	REDEV 7	0	0	0	2002	7
6	ECON DEVT	COMM & ECON DEVT	STRATEGIC SUPPORT	362,515	2	0	1.90	1	0	0	0	GEN 10	0	0	0	2003	6
7	FIRE	COMM & ECON DEVT	FIRE SAFETY CODE COMPLIANCE	2,226,729	5	0	14.20	2	0	0	0	GEN 10	0	0	0	2001	8
15	PLANNING, BUILDING	COMM & ECON DEVT	STRATEGIC SUPPORT	1,322,264	4	0	7.94	1	0	0	0	GEN 10	0	0	0	2007	2
26	ENVIRON SVCS	ENVIRON & UTILITY SV	POTABLE WATER DELIVERY	21,747,481	9	0	31.30	5	0	0	0	SPEC 5	0	0	0	2007	2
112	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	369,737	2	0	2.00	1	0	0	0	GEN 10	0	0	0	2007	2
162	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	8,949,000	7	0	0	0	0	0	0	CAP 3	0	0	0	2007	2
184	ECON DEVT	COMM & ECON DEVT	ECON DEVT ENHANCE FUND (439)	848,000	3	39,000	0	0	0	1,565,008	4	SPEC 5	0	0	0	2007	2
25	ENVIRON SVCS	ENVIRON & UTILITY SV	NATURAL AND ENERGY RESOURCES PROTECT	1,786,465	4	0	5.58	1	0	0	0	SPEC 5	0	0	0	2003	6
36	CITY-WIDE	ENVIRON & UTILITY SV	GEN FUND CAPITAL, TRANSFERS & RESERVES	385,923	2	0	0.00	0	0	0	0	GEN 10	0	0	0	2001	8
52	IND POLICE AUDIT	PUBLIC SAFETY	STRATEGIC SUPPORT	140,133	2	0	0.50	0	0	0	0	GEN 10	0	0	0	2007	2
62	AIRPORT	TRANSPORT & AVIATIO	AIRPORT ENVIRONMENTAL MANAGEMENT	1,626,862	4	0	6.80	1	0	0	0	SPEC 5	0	0	0	2007	2
71	TRANSPORTATION	TRANSPORT & AVIATIO	TRANSPORTATION PLANNING AND PROJECT D	3,727,303	6	0	23.00	4	0	0	0	GEN 10	0	0	0	2007	2
148	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES	0	0	350,000	2	0	0	0	0	GEN 10	0	0	0	2007	2
149	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES	0	0	100,000	2	0	0	0	0	GEN 10	0	0	0	2007	2
150	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES	0	0	275,000	2	0	0	0	0	GEN 10	0	0	0	2007	2
157	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	3,893,000	6	0	0	0	0	0	0	CAP 3	0	0	0	2007	2
161	GENERAL SVCS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	3,454,000	6	0	0	0	0	0	0	CAP 3	0	0	0	2007	2
77	FINANCE	STRATEGIC SUPPORT	PURCHASING AND MATERIALS MANAGEMENT	2,245,107	5	0	17.00	3	0	0	0	GEN 10	0	0	0	2006	3
111	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVE	4,080,660	6	0	29.70	4	0	0	0	GEN 10	0	0	0	2008	1
123	GENERAL FUND	REVENUE	FRANCHISE FEES	0	0	43,121,000	10	0	0	0	0	GEN 10	0	0	0	2008	1
124	GENERAL FUND	REVENUE	UTILITY TAX	0	0	92,932,000	10	0	0	0	0	GEN 10	0	0	0	2008	1
147	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX	0	0	60,000	1	0	0	0	0	GEN 10	0	0	0	2008	1
153	INFO TECHNOLOG	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	2,286,000	5	0	0	0	0	0	0	GEN 10	0	0	0	2008	1
185	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	75,000	1	0	0	3,381,532	6	SPEC 5	0	0	0	2008	1
17	REDEVELOPMENT	COMM & ECON DEVT	STRENGTHEN NEIGHBORHOODS	401,500	2	0	0	0	0	0	0	REDEV 7	0	0	0	2009	0
79	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,487,065	6	0	25.04	4	0	0	0	GEN 10	0	0	0	2009	0
121	GENERAL FUND	REVENUE	SALES TAXES	0	0	127,232,000	10	0	0	0	0	GEN 10	0	0	0	2009	0
132	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOV - RECOVERY AND REINVEST	0	0	0	0	0	0	0	0	GEN 10	0	0	0	2009	0
186	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	0	0	35,000	1	0	0	2,358,438	5	SPEC 5	0	0	0	2009	0
171	CITY-WIDE	CITY-WIDE	ANTI-TOBACCO AGREE REVENUE FUND (426)	0	0	0	0	0	0	6,944,882	7	SPEC 5	0	0	0	2009	0

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	SUBJECT	PROPOSED EXPENDITURE	SCORING	PROPOSED REVENUES	NUMBER OF STAFF	BEG. FUND BALANCE	FUND TYPE	AUDIT REQUEST	DATE OF LAST AUDIT	TOTAL SCORE
207	POLICE	PUBLIC SAFETY	CORE SERVICE/FUND/AUDIT SUBJECT STATE DRUG FORFEITURE FUND (417)	0	0	25,000	1	1,195,540	4 SPEC	5	0	10
23	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	21,880,621	9	0	0.00	0	0 GEN	10	0	75
156	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRA	750,000	3	0	0	0	0 CAP	3	0	1997
158	PARKS, RECREATION	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROG	26,802,000	9	0	0	30,196,029	10 CAP	3	0	2009
210	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (0	0	0	0	1,037,416	4 SPEC	5	0	10
203	ENVIROM SVCS	ENVIROM & UTILITY SVCS	SJWSC TREATMENT PLANT INCOME FUND (514)	0	0	8,500	1	80,222	1 SPEC	5	0	1998
199	PARKS, RECREATION	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	2,247,750	5	940,000	3	823,706	3 SPEC	5	0	2007
105	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	2,014,180	5	0	15.00	0	0 GEN	10	0	2009
122	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX	0	0	6,684,000	7	0	0 GEN	10	0	2008
155	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	24,143,000	9	0	0	13,437,762	8 CAP	3	0	2009
163	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	37,576,000	10	0	0	0	0 CAP	3	0	2007
63	AIRPORT	TRANSPORT & AVIATIO	COMMUNITY AIR SERVICE	622,855	3	0	1.50	0	0 SPEC	5	0	2003
95	RETIREMENT	STRATEGIC SUPPORT	ADMINISTER RETIREMENT PLANS	3,126,044	6	0	23.23	0	0 SPEC	5	0	2009
75	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	1,828,913	4	0	14.70	0	0 GEN	10	0	2009
76	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	1,859,151	4	0	14.26	0	0 GEN	10	0	2009
165	ENVIROM SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	4,037,000	6	0	0	0	0 CAP	3	0	2006
202	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (801)	1,102,658	4	112,500	2	11,000	1 SPEC	5	0	2008
2	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	1,632,905	4	0	10.00	0	0 SPEC	5	0	2010
96	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,282,410	4	0	10.27	0	0 SPEC	5	0	2009
106	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	113,942	2	0	1.00	0	0 GEN	10	0	2009
154	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PR	2,346,000	5	0	0	0	0 CAP	3	0	2008
215	PARKS, RECREATION	NEIGHBORHOOD SVCS	Park Trust Fund (375)	0	0	0	0	58,863,578	10 SPEC	5	0	2009
	SCORING TABLES			PROPOSED EXPENDITURES	PROPOSED REVENUES	NUMBER OF STAFF	BEG. FUND BALANCE	FUND TYPE	AUDIT REQUEST	DATE OF LAST AUDIT		
				0	0	0	0	0			<2000	10
				0	1	1	1	0	1 CAP	3	NO	2000
				100,000	2	5	1	100,000	2	YES	10	9
				500,000	3	10	2	500,000	3			8
				1,000,000	4	15	3	1,000,000	4			7
				2,000,000	5	20	4	2,000,000	5			6
				3,000,000	6	30	5	3,000,000	6			5
				6,000,000	7	40	6	6,000,000	7			4
				10,000,000	8	55	7	10,000,000	8			3
				20,000,000	9	75	8	20,000,000	9			2
				30,000,000	10	100	9	30,000,000	10			1
				MORE	MORE	MORE	MORE	MORE	MORE			0
				MORE	MORE	MORE	MORE	MORE	MORE			