RULES COMMITTEE: 6-22-11
ITEM: H.2

Memorandum

TO: Rules & Open Government Committee

FROM: Sharon W. Erickson, City Auditor

SUBJECT: *CITY AUDITOR'S FISCAL YEAR 2011-12 WORK PLAN*

DATE: June 16, 2011

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve of the City Auditor's Fiscal Year 2011-12 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 2011-12.

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 2011-12 expenditures, estimated 2011-12 revenue, fund type, proposed number of staff (budgeted full time equivalents, or FTE), estimated fund balance, audit requests, and date of last audit. The results of the model are attached (see Attachment A).

PROPOSED AUDIT ASSIGNMENTS

The list of proposed assignments for fiscal year 2011-12 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. **Traffic citation revenue** – 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.
2. **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 3rd Recovery and Reinvestment Act report is examining spending and results achieved to date. Target date: TBD.

3. **Police Department secondary employment program** – To assess the cost and effectiveness of the program. Target date: TBD.

4. **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.

5. **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.

6. **Information technology general controls**– 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.

7. **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 an audit of Airport concessions). Target date: TBD.

Annual projects:

8. **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-2011 and Mar-2012.

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, 2011. This will be the first review of the new performance measures established under the revised agreement. Target date: Fall-2011.

10. **4th Annual Service Efforts and Accomplishments (SEA) Report** (on-going) – 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-2011.

11. **3rd annual financial scan of city-funded community-based organizations** – Annual report summarizing key financial information for community-based organizations that receive more than $250,000 in annual financial assistance from the City. Target date: Feb-2012.

12. **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, 2011. Target date: TBD.

Annual external financial audits:

13. **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. This includes the annual external financial audit of the City's comprehensive annual financial statements, the Redevelopment Agency, pension systems, Airport, Convention Center, Hayes

Mansion, the Clean Water Financing Authority, Deferred Compensation, MTC compliance, and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Nov-2011.

14. **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: Nov-2011.

15. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliances 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-2011 and Apr-2012.

Carry-over projects not started yet:

16. **<ON HOLD> Housing programs** (in the citywide risk assessment top 10) – Per the November 2009 Redevelopment Agency Budget Message, the scope of this audit was to assess the efficiency and effectiveness of the rehabilitation, new construction, and first-time homebuyer programs. This audit has been on hold for the last several months because of the uncertainty surrounding potential State actions and their impact on tax increment funding. Target date: TBD.

17. **<ON HOLD> Cardroom oversight** – 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 has been on hold pending adoption of proposed changes to Municipal Code Title 16 (Cardroom regulation) resulting from our first audit. The second audit will assess the efficiency and effectiveness of the City's other cardroom regulatory functions. Target date: TBD.

Additional projects:

18. **<NEW> Airport level of service performance measures** – Accuracy and reporting of current level of service indicators for police and fire services at the Airport. Target date: Fall-2011.

19. **<NEW> Environmental Services Department** (in the citywide risk assessment top 10) – The June 2011 Budget Message for Fiscal Year 2011-12 includes direction to add a staffing and management audit of ESD with special focus on how ratepayer funds are used (i.e. Sewer, Storm Sewer, Water Utility, and Recycle Plus), including a review of the Water Pollution Control Plant rehabilitation project for opportunities to reduce the cost of the project, expedite the project, and create savings for ratepayers. Target date: TBD.

20. **<NEW> Fire Department disability rates** – Evaluation of workplace injuries and assessment of timeliness of treatment and recovery (follow-up to previous disability retirement and workers' compensation audit reports). Target date: TBD.

21. **<NEW> Overhead reimbursements** – Overhead reimbursements total about $33 million per year. The City's allocation of overhead to the Redevelopment Agency drew questions from the State Controller during a recent review. Target date: TBD.

22. **<NEW> Impact of staffing reductions** – the impact of voluntary separations, layoffs, and bumping on the City's capacity to effectively manage its operations, including the loss of employees with special or technical competence. Target date: TBD.

23. **<NEW> Fire prevention** – Causes and impacts of reported low compliance with state inspection requirements (according to the Proposed 2011-12 Operating Budget, an estimated 36

percent of dwellings received a state-mandated inspection in 2010-11 compared to a target of 100 percent). Target date: TBD.

24. **<NEW> Coordination of external audit work** – A number of other agencies audit City programs. The purpose of this project is to identify the scope of those audits and any open audit recommendations. Target date: TBD.

25. **<NEW> Consulting agreements** (on-going project) – 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.

26. **<NEW> Deferred compensation** – The City maintains several deferred compensation plans. The assets of two of the plans are held in trust and administered by the Deferred Compensation Advisory Committee. As of June 30, 2010, net assets totaled about $570 million. Target date: TBD.

27. **<NEW> Convention and Visitors Bureau** (audit request) – Review of cost and services provided. Target date: TBD.

Audit Administration and Other Responsibilities:

28. **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.

29. **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) – Previously offered through the Human Resource Department's training and development unit (proposed to be eliminated in 2011-12), we will work with the City Manager's Office to continue offering these classes to interested City employees. Target dates: TBD.

30. **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.

31. **Biennial City Auditor's Office Peer Review as of June 30, 2011** – The City Charter requires that the City Auditor's Office undergo a peer review once every two years. Target date: Fall-2011.

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 given limited audit resources, and taking into account timing issues and/or areas on which the Administration is already focusing. Items considered but not recommended at this time include:

1. *Accounts payable*
2. *Airport general aviation services and net revenue (citizen request)*
3. *Benefits administration – Efficiency, effectiveness, and consistency of administration of employee benefits*
4. *Carry-over fund balances and encumbrances*
5. *Community code enforcement – staffing and consequences of reductions*

6. *Community-based organization funding decisions – Review ranking and priority-setting processes for fairness and consistency across departments and funding sources (audit request)*
7. *Contract documentation and insurance – opportunities to streamline and improve timeliness of processing*
8. *Deterioration of street pavement network – costs and consequences of deferring maintenance*
9. *Discipline procedures and outcomes*
10. *Economic development activities*
11. *Efficiency and effectiveness of non-public safety scheduling and staffing – maximizing hours of service*
12. *Library hours and staffing (in the citywide risk assessment top 10)*
13. *Opportunities for disposing of real property assets*
14. *Opportunities for outsourcing*
15. *Organizational structure – compile citywide data on span of control, management layers, and other relevant measures of organizational structure.*
16. *Personnel evaluations – potential follow-up review in 2012-13*
17. *Recovery Act final audit – potential close out audit of spending and results achieved in 2012-13*
18. *Redevelopment Agency development agreements – monitoring and oversight*
19. *Retiree healthcare (retirement plans are in the citywide risk assessment top 10)*
20. *Revenue management (in the citywide risk assessment top 10)*
21. *Use and coordination of volunteers*

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 Public Safety, Finance and Strategic Support Committee before being cross-referenced to the full City Council.

Sharon W. Erickson
City Auditor

0723M

Attachment A: Citywide risk assessment model

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
	RELATIVE WEIGHTS OF RISK FACTORS				*5*		*5*		*5*		*2*		*3*		*5*		*5*	*300*
201	**ENVIRON SVCS**	**ENVIRON & UTILITY SVCS**	**SJ/SC TREATMENT PLANT OPERATING FUND (513)**	**76,936,591**	**10**	**30,712,645**	**10**		**0**	**35,746,501**	**10**	**SPEC**	**6**	**2011**	**10**	**2000**	**9**	**233**
206	**ENVIRON SVCS**	**ENVIRON & UTILITY SVCS**	**STORM SEWER OPERATING FUND (446)**	**23,379,636**	**9**	**31,826,631**	**10**		**0**	**12,955,076**	**8**	**SPEC**	**6**	**2011**	**10**		**10**	**229**
203	**ENVIRON SVCS**	**ENVIRON & UTILITY SVCS**	**SEWER SERVICE & USE CHARGE FUND (541)**	**25,079,585**	**9**	**126,819,600**	**10**		**0**	**32,423,977**	**10**	**SPEC**	**6**	**2011**	**10**	**2000**	**9**	**228**
36	**LIBRARY**	**NEIGHBORHOOD SVCS**	**ACCESS TO INFO., LIB. MATS, & DIGITAL SOURCES**	**19,562,387**	**8**		**0**	**192.61**	**9**		**0**	**GEN**	**10**	**2010**	**10**	**1990**	**10**	**215**
193	**HOUSING**	**COMM & ECON DEVMT**	**LOW AND MOD INCOME HOUSING FUND (443)**	**50,889,247**	**10**	**41,670,941**	**10**		**0**	**51,590,183**	**10**	**SPEC**	**6**	**2009**	**10**	**2007**	**3**	**203**
75	**FINANCE**	**STRATEGIC SUPPORT**	**REVENUE MANAGEMENT**	**4,845,921**	**6**		**0**	**39.06**	**5**	**21,460,000**	**9**	**GEN**	**10**	**2011**	**10**	**1996**	**10**	**203**
28	**ENVIRON SVCS**	**ENVIRON & UTILITY SVCS**	**WASTEWATER MANAGEMENT**	**60,518,623**	**10**		**0**	**310.29**	**9**		**0**	**SPEC**	**6**	**2011**	**10**	**2001**	**8**	**203**
191	**ENVIRON SVCS**	**ENVIRON & UTILITY SVCS**	**INTEGRATED WASTE MGMT FUND (423)**	**114,234,836**	**10**	**117,571,799**	**10**		**0**	**9,614,315**	**7**	**SPEC**	**6**	**2011**	**10**	**2008**	**2**	**192**
184	**RETIREMENT**	**STRATEGIC SUPPORT**	**FEDERATED RETIREMENT FUND (134)**	**169,982,517**	**10**	**170,545,117**	**10**		**0**	**1,769,281,556**	**10**	**SPEC**	**6**	**2011**	**10**	**2010**	**0**	**188**
197	**RETIREMENT**	**STRATEGIC SUPPORT**	**POLICE & FIRE RETIREMENT FUND (135)**	**177,270,240**	**10**	**227,400,000**	**10**		**0**	**2,477,470,000**	**10**	**SPEC**	**6**	**2011**	**10**	**2010**	**0**	**188**
210	ENVIRON SVCS	ENVIRON & UTILITY SVCS	WATER UTILITY FUND (515)	24,797,662	9	27,387,000	9		0	6,491,930	7	SPEC	6	2011	10	2007	3	187
29	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	6,961,064	7		0	51.00	6		0	SPEC	6	2011	10		10	183
115	GENERAL FUND	REVENUE	CARRYOVER FUND BALANCE		0	61,706,106	10		0		0	GEN	10	2011	10		10	180
132	GENERAL FUND	REVENUE	OVERHEAD REIMBURSEMENTS		0	33,181,186	10		0		0	GEN	10	2010	10		10	180
135	GENERAL FUND	CITY-WIDE	Personal services	579,708,768	10		0	5,251.61	10		0	GEN	10	2011	10	2010	0	180
42	PLANNING, BUILDING	NEIGHBORHOOD SVCS	COMMUNITY CODE ENFORCEMENT	9,039,913	7		0	73.87	7		0	GEN	10	2009	10	2004	6	180
64	TRANSPORTATION	TRANSPORT & AVIATION	PAVEMENT MAINTENANCE	6,109,292	7		0	54.72	6		0	CAP	5	2011	10		10	180
11	HOUSING	COMM & ECON DEVMT	NEIGHBORHOOD DEVMT AND STABILIZATION	4,017,018	6		0	31.35	5		0	REDEV	8	2009	10	1997	10	179
175	CITY-WIDE	COMM & ECON DEVMT	COMM DEVMT BLOCK GRANT FUND (441)	11,972,067	8	10,160,854	8		0	5,860,573	6	SPEC	6	2009	10	2007	3	175
113	CITY-WIDE	STRATEGIC SUPPORT	CONTINGENCY RESERVE	26,309,000	9		0		0		0	GEN	10	2011	10		10	175
114	GENERAL FUND	REVENUE	ENCUMBRANCE BALANCE		0	20,634,920	9		0		0	GEN	10	2011	10		10	175
17	REDEVELOPMENT	COMM & ECON DEVMT	Financing and Other Costs	187,677,550	10	220,040,278	10		0		0	REDEV	8		0		10	174
27	ENVIRON SVCS	ENVIRON & UTILITY SVCS	STORMWATER MANAGEMENT	10,176,412	8		0	39.17	5		0	SPEC	6	2011	10	2001	8	173
45	FIRE	PUBLIC SAFETY	EMERGENCY RESPONSE	129,931,293	10		0	610.03	10		0	GEN	10		0	2001	8	170
39	PARKS, RECREATION	NEIGHBORHOOD SVCS	PARKS MAINTENANCE AND OPERATIONS	27,775,570	9		0	246.85	9		0	GEN	10		0		10	170
85	INFO TECHNOLOGY	STRATEGIC SUPPORT	INFO. TECHNOLOGY INFRASTRUCTURE	6,890,259	7		0	30.63	5		0	GEN	10	2009	10	2004	6	170
158	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER SYSTEM CAPITAL PROGRAM	48,118,000	10		0		0		0	CAP	5	2011	10		10	165
162	ENVIRON SVCS	CAPITAL PROGRAM	WATER POLLUTION CONTROL CAPITAL PROGRAM	42,237,000	10		0		0		0	CAP	5	2011	10		10	165
40	PARKS, RECREATION	NEIGHBORHOOD SVCS	RECREATION AND COMMUNITY SERVICES	15,528,771	8		0	155.39	9		0	GEN	10	2008	10	2010	0	165
58	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUSTOMER SERVICE	50,440,967	10		0	136.25	9		0	SPEC	6	2008	10	2010	0	163
202	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SEWAGE TRMT PLANT CONNECT FEE FUND (539)	235,000	2	1,815,000	4		0	6,492,444	7	SPEC	6	2011	10		10	162
13	PLANNING, BUILDING	COMM & ECON DEVMT	DEV. PLAN REVIEW & BLDG CONSTRUCTION INSPE	17,067,653	8		0	114.21	9		0	GEN	10		0	2000	9	160
112	CITY-WIDE	STRATEGIC SUPPORT	EARMARKED RESERVES	3,971,701	6		0		0		0	GEN	10	2011	10		10	160
165	AIRPORT	TRANSPORT & AVIATION	AIRPORT FISCAL AGENT FUND (525)	72,014,958	10	1,600,000	4		0	50,248,910	10	SPEC	6		0		10	158
25	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLED WATER MANAGEMENT	4,310,044	6		0	17.60	3		0	SPEC	6	2011	10	2000	9	158
26	ENVIRON SVCS	ENVIRON & UTILITY SVCS	RECYCLING & GARBAGE SERVICES	97,280,997	10		0	44.54	6		0	SPEC	6	2011	10	2008	2	158
186	TRANSPORTATION	TRANSPORT & AVIATION	GENERAL PURPOSE PARKING FUND (533)	9,761,854	7	10,493,100	8		0	8,730,573	7	SPEC	6		0		10	157
211	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE INVESTMENT ACT FUND (290)	13,302,195	8	14,802,195	8		0	1,441,716	4	SPEC	6		0		10	156
89	PUBLIC WORKS	STRATEGIC SUPPORT	PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIES	26,390,310	9		0	192.27	9		0	CAP	5		0	1997	10	155
63	TRANSPORTATION	TRANSPORT & AVIATION	PARKING SERVICES	11,444,450	8		0	64.79	7		0	GEN	10		0		10	155
7	FIRE	COMM & ECON DEVMT	FIRE SAFETY CODE COMPLIANCE	2,568,794	5		0	15.85	3		0	GEN	10	2011	10	2003	7	155
209	GENERAL SVCS	STRATEGIC SUPPORT	VEHICLE MAINT & OPERATIONS FUND (552)	20,720,766	9	20,790,837	9		0	2,919,391	5	SPEC	6		0	2003	7	153
24	ENVIRON SVCS	ENVIRON & UTILITY SVCS	POTABLE WATER DELIVERY	23,295,374	9		0	31.32	5		0	SPEC	6	2011	10	2007	3	153
179	CITY-WIDE	COMM & ECON DEVMT	CONV CENTER FACILITIES DISTRICT REV FUND (79	6,890,181	7	7,227,000	7		0	8,383,157	7	SPEC	6		0		10	152
164	AIRPORT	TRANSPORT & AVIATION	AIRPORT CUST FACILITY & TRANS FEE FUND (519)	10,368,017	8	13,440,491	8		0	374,581	2	SPEC	6		0		10	152
62	POLICE	TRANSPORT & AVIATION	TRAFFIC SAFETY SERVICES	11,801,585	8		0	53.00	6		0	GEN	10		0		10	150
150	AIRPORT	CAPITAL PROGRAM	AIRPORT CAPITAL PROGRAM	6,707,000	7		0		0		0	CAP	5	2008	10		10	150
160	ENVIRON SVCS	CAPITAL PROGRAM	STORM SEWER SYSTEM CAPITAL PROGRAM	8,507,000	7		0		0		0	CAP	5	2011	10		10	150
54	POLICE	PUBLIC SAFETY	SPECIAL EVENTS SERVICES	994,532	3		0	4.50	1		0	GEN	10	2010	10		10	150
10	HOUSING	COMM & ECON DEVMT	HOUSING DEVMT AND PRESERVATION	1,125,629	4		0	6.00	1		0	REDEV	8	2009	10		10	149
208	CITY-WIDE	CITY-WIDE	TRANSIENT OCCUPANCY TAX FUND (461)	5,656,636	6	10,807,000	8		0	2,222,181	5	SPEC	6		0		10	148
23	ENVIRON SVCS	ENVIRON & UTILITY SVCS	NATURAL AND ENERGY RESOURCES PROTECTION	2,084,129	5		0	5.08	1		0	SPEC	6	2011	10		10	148
30	TRANSPORTATION	ENVIRON & UTILITY SVCS	SANITARY SEWER MAINTENANCE	13,850,603	8		0	89.40	8		0	SPEC	6	2010	10	2010	0	148
195	HOUSING	COMM & ECON DEVMT	MULTI-SOURCE HOUSING FUND (448)	33,032,435	10	32,968,093	10		0	8,765,281	7	SPEC	6		0	2007	3	147
47	FIRE	PUBLIC SAFETY	STRATEGIC SUPPORT	14,933,504	8		0	57.80	7		0	GEN	10		0	2001	8	145
41	PARKS, RECREATION	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	6,420,287	7		0	44.30	6		0	GEN	10		0	1998	10	145

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
104	CITY CLERK	STRATEGIC SUPPORT	STRATEGIC SUPPORT	117,295	2		0	1.00	1		0	GEN	10	2010	10		10	145
146	ENVIRON SVCS	CAPITAL PROGRAM	SANITARY SEWER CONNECTION FEES		0	525,000	3		0		0	GEN	10	2011	10		10	145
177	CITY-WIDE	COMM & ECON DEVMT	COMMUNITY FACILITIES REVENUE FUND (422)	10,808,128	8	5,245,469	6		0	663,948	3	SPEC	6		0		10	144
188	HOUSING	COMM & ECON DEVMT	HOME INVEST PARTNER PROG TRUST FUND (445)	8,270,099	7	8,387,493	7		0	606,427	3	SPEC	6		0		10	144
61	AIRPORT	TRANSPORT & AVIATION	STRATEGIC SUPPORT	14,413,180	8		0	61.10	7		0	SPEC	6		0		10	143
76	FINANCE	STRATEGIC SUPPORT	TREASURY MANAGEMENT	3,660,204	6	10,000,000	8	27.34	4	5,300,000,000	10	GEN	10		0	2011	0	140
83	INFO TECHNOLOGY	STRATEGIC SUPPORT	CUSTOMER CONTACT CENTER	4,199,873	6		0	40.37	6		0	GEN	10		0		10	140
87	PUBLIC WORKS	STRATEGIC SUPPORT	FACILITIES MANAGEMENT	14,935,143	8		0	68.00	7		0	GEN	10		0	2003	7	140
147	ENVIRON SVCS	CAPITAL PROGRAM	STORM DRAINAGE FEES		0	100,000	2		0		0	GEN	10	2011	10		10	140
148	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY FEES		0	120,000	2		0		0	GEN	10	2011	10		10	140
119	GENERAL FUND	REVENUE	FRANCHISE FEES		0	43,025,000	10		0		0	GEN	10	2009	10	2008	2	140
166	AIRPORT	TRANSPORT & AVIATION	AIRPORT MAINT & OPERATION FUND (523)	74,773,172	10	0	0		0	22,763,553	9	SPEC	6		0		10	136
167	AIRPORT	TRANSPORT & AVIATION	AIRPORT REVENUE FUND (521)	0	0	117,086,133	10		0	24,346,770	9	SPEC	6		0		10	136
170	HUMAN RESOURCES	STRATEGIC SUPPORT	DENTAL INSURANCE FUND (155)	12,338,724	8	506,000	3		0	3,281,783	6	SPEC	6		0		10	135
50	POLICE	PUBLIC SAFETY	CRIME PREVENTION & COMMUNITY EDUCATION	3,676,064	6		0	38.16	5		0	GEN	10		0		10	135
65	TRANSPORTATION	TRANSPORT & AVIATION	STREET LANDSCAPE MAINT	7,751,788	7		0	22.25	4		0	GEN	10		0		10	135
31	TRANSPORTATION	ENVIRON & UTILITY SVCS	STORM SEWER MANAGEMENT	8,215,800	7		0	49.09	6		0	SPEC	6		0		10	133
176	CITY-WIDE	COMM & ECON DEVMT	COMM FACILITIES DISTRICT FUNDS	2,178,746	5	2,382,800	5		0	6,382,165	7	SPEC	6		0		10	132
169	HUMAN RESOURCES	STRATEGIC SUPPORT	BENEFIT FUND (160)	54,435,850	10	125,000	2		0	355,523	2	SPEC	6		0	1995	10	132
198	PUBLIC WORKS	STRATEGIC SUPPORT	PUBLIC WORKS PROGRAM SUPPORT FUND (150)	12,717,919	8	164,500	2		0	3,510,454	6	SPEC	6		0		10	130
98	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL REPRESENTATION	4,411,868	6		0	25.00	4		0	GEN	10		0		10	130
99	CITY ATTORNEY	STRATEGIC SUPPORT	LEGAL TRANSACTIONS	5,750,119	6		0	28.55	4		0	GEN	10		0		10	130
105	CITY MANAGER	STRATEGIC SUPPORT	ANALYZE, DEVELOP & RECOMMEND PUBLIC POLIC	4,637,115	6		0	26.80	4		0	GEN	10		0		10	130
94	CITY-WIDE	STRATEGIC SUPPORT	GEN FUND CAPITAL, TRANSFERS & RESERVES	47,530,016	10		0		0		0	GEN	10		0		10	130
109	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	78,538,463	10		0		0		0	GEN	10		0		10	130
116	GENERAL FUND	REVENUE	PROPERTY TAXES		0	201,454,000	10		0		0	GEN	10		0		10	130
117	GENERAL FUND	REVENUE	SALES TAXES		0	140,906,000	10		0		0	GEN	10		0		10	130
120	GENERAL FUND	REVENUE	UTILITY TAX		0	88,035,000	10		0		0	GEN	10		0		10	130
122	GENERAL FUND	REVENUE	BUSINESS TAXES		0	36,295,000	10		0		0	GEN	10		0		10	130
123	GENERAL FUND	REVENUE	LICENSES AND PERMITS		0	33,229,910	10		0		0	GEN	10		0		10	130
38	LIBRARY	NEIGHBORHOOD SVCS	STRATEGIC SUPPORT	3,410,957	6		0	20.50	4		0	GEN	10		0	1990	10	130
53	POLICE	PUBLIC SAFETY	RESPOND TO CALLS FOR SERVICE	186,366,722	10		0	932.75	10		0	GEN	10		0	2010	0	130
136	GENERAL FUND	CITY-WIDE	Non-personal/equipment	78,885,454	10		0		0		0	GEN	10	2008	10	2010	0	130
194	TRANSPORTATION	TRANSPORT & AVIATION	MAINTENANCE DISTRICT FUNDS	2,620,130	5	1,785,000	4		0	12,256,815	8	SPEC	6		0		10	129
190	CITY-WIDE	CITY-WIDE	ICE CENTRE REVENUE FUND (432)	2,632,504	5	2,815,004	5		0	2,166,488	5	SPEC	6		0		10	128
5	ECON DEVMT	COMM & ECON DEVMT	WORKFORCE DEVELOPMENT	4,855,127	6		0	40.75	6		0	SPEC	6		0		10	128
174	CITY-WIDE	CITY-WIDE	CITY HALL DEBT SERVICE FUND (210)	21,519,700	9	134,354	2		0	229,411	2	SPEC	6		0		10	127
173	CITY-WIDE	COMM & ECON DEVMT	BUSINESS IMPROVEMENT DISTRICT FUND (351)	2,982,363	5	2,437,363	5		0	1,116,780	4	SPEC	6		0		10	126
172	HUMAN RESOURCES	STRATEGIC SUPPORT	UNEMPLOYMENT INSURANCE FUND (157)	10,147,048	8	5,000	1		0	3,154,121	6	SPEC	6		0		10	125
93	CITY-WIDE	STRATEGIC SUPPORT	CITY-WIDE EXPENSES	29,759,048	9		0		0		0	GEN	10		0		10	125
111	CITY-WIDE	STRATEGIC SUPPORT	TRANSFERS TO OTHER FUNDS	25,093,798	9		0		0		0	GEN	10		0		10	125
144	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION AND CONVEYANCE TAX		0	21,000,000	9		0		0	GEN	10		0		10	125
130	GENERAL FUND	REVENUE	DEPARTMENTAL CHARGES		0	28,937,172	9		0		0	GEN	10		0		10	125
133	GENERAL FUND	REVENUE	TRANSFERS		0	20,136,686	9		0		0	GEN	10		0		10	125
51	POLICE	PUBLIC SAFETY	INVESTIGATIVE SERVICES	57,732,331	10		0	281.00	9		0	GEN	10		0	2010	0	125
55	POLICE	PUBLIC SAFETY	STRATEGIC SUPPORT	31,909,160	10		0	171.50	9		0	GEN	10		0	2011	0	125
138	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM FEDERAL GOVERNMENT		0	11,372,000	8		0		0	GEN	10	2009	10	2009	1	125
159	GENERAL SVCS	CAPITAL PROGRAM	SERVICE YARDS CAPITAL PROGRAM	459,000	2		0		0		0	CAP	5	2011	10		10	125
52	POLICE	PUBLIC SAFETY	REGULATORY SERVICES	3,020,499	6		0	17.00	3		0	GEN	10	2009	10	2010	0	125
12	HOUSING	COMM & ECON DEVMT	STRATEGIC SUPPORT	3,860,669	6		0	25.66	4		0	REDEV	8		0		10	124
212	PARKS, RECREATION	NEIGHBORHOOD SVCS	Subdivision Park Trust Fund (375)	54,506,190	10	3,447,000	6		0	54,014,190	10	SPEC	6		0	2009	1	123
168	AIRPORT	TRANSPORT & AVIATION	AIRPORT SURPLUS REVENUE FUND (524)	14,253,055	8	0	0		0	9,065,679	7	SPEC	6		0		10	122
56	CITY-WIDE	PUBLIC SAFETY	CITY-WIDE EXPENSES	15,267,120	8		0		0		0	GEN	10		0		10	120
139	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM STATE GOVERNMENT		0	15,324,000	8		0		0	GEN	10		0		10	120
140	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM WATER POLLUTION CONTROL PLANT USER AGENC		0	16,304,000	8		0		0	GEN	10		0		10	120
6	ECON DEVMT	COMM & ECON DEVMT	STRATEGIC SUPPORT	3,845,125	6		0	10.80	2		0	GEN	10		0		10	120
126	GENERAL FUND	REVENUE	REVENUE FROM LOCAL AGENCIES		0	17,289,046	8		0		0	GEN	10		0		10	120
127	GENERAL FUND	REVENUE	REVENUE FROM STATE GOVERNMENT		0	13,133,417	8		0		0	GEN	10		0		10	120
131	GENERAL FUND	REVENUE	OTHER REVENUE		0	14,590,338	8		0		0	GEN	10		0		10	120

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
134	GENERAL FUND	REVENUE	REIMBURSEMENTS FOR SERVICES		0	16,371,905	8		0		0	GEN	10		0		10	120
16	PUBLIC WORKS	COMM & ECON DEVMT	REGULATE/FACILITATE PRIVATE DEVELOPMENT	4,448,940	6		0	30.99	5		0	CAP	5		0		10	120
90	PUBLIC WORKS	STRATEGIC SUPPORT	STRATEGIC SUPPORT	7,074,959	7		0	43.49	6		0	CAP	5		0	2002	8	120
200	ENVIRON SVCS	ENVIRON & UTILITY SVCS	SJ/SC TREATMENT PLANT INCOME FUND (514)	0	0	0	0		0	3,546	1	SPEC	6	2011	10	1998	10	120
78	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYEE BENEFITS	2,463,153	5		0	12.40	2		0	GEN	10	2011	10	2009	1	120
180	CITY-WIDE	COMM & ECON DEVMT	DOWNTOWN PROP & BUS IMPR DIST FUND (302)	2,301,049	5	1,637,872	4		0	979,627	3	SPEC	6		0		10	119
103	CITY CLERK	STRATEGIC SUPPORT	FACILITATE CITY'S LEGISLATIVE PROCESS	2,717,503	5		0	11.00	2		0	GEN	10		0		10	115
22	CITY-WIDE	COMM & ECON DEVMT	GEN FUND CAPITAL, TRANSFERS & RESERVES	7,205,246	7		0		0		0	GEN	10		0		10	115
43	CITY-WIDE	NEIGHBORHOOD SVCS	CITY-WIDE EXPENSES	6,475,380	7		0		0		0	GEN	10		0		10	115
110	CITY-WIDE	STRATEGIC SUPPORT	CAPITAL CONTRIBUTIONS	6,223,000	7		0		0		0	GEN	10		0		10	115
142	CITY-WIDE	CAPITAL PROGRAM	BUILDING AND STRUCTURE CONSTRUCTION TAX		0	6,000,000	7		0		0	GEN	10		0		10	115
143	CITY-WIDE	CAPITAL PROGRAM	CONSTRUCTION EXCISE TAX		0	8,000,000	7		0		0	GEN	10		0		10	115
3	ECON DEVMT	COMM & ECON DEVMT	BUSINESS DEVELOPMENT AND ECONOMIC STRAT	2,091,110	5		0	10.75	2		0	GEN	10		0		10	115
137	FINANCE	CAPITAL PROGRAM	SALE OF BONDS		0	9,230,000	7		0		0	GEN	10		0		10	115
118	GENERAL FUND	REVENUE	TRANSIENT OCCUPANCY TAX		0	7,202,000	7		0		0	GEN	10		0		10	115
37	LIBRARY	NEIGHBORHOOD SVCS	FORMAL AND LIFELONG SELF-DIRECTED EDUCATI	1,761,294	4		0	15.95	3		0	GEN	10		0	1990	10	115
154	PUBLIC WORKS	CAPITAL PROGRAM	MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM	86,028,000	10		0		0		0	CAP	5		0	1997	10	115
67	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION OPERATIONS	5,656,169	6		0	39.25	5		0	GEN	10		0	2004	6	115
72	FINANCE	STRATEGIC SUPPORT	DISBURSEMENTS	1,660,822	4		0	12.70	2		0	GEN	10	2011	10	2009	1	115
19	REDEVELOPMENT	COMM & ECON DEVMT	Capital Expenditures	18,535,451	8		0		0		0	REDEV	8	2008	10	2010	0	114
1	CONV FACILITIES	COMM & ECON DEVMT	CONVENTION FACILITIES	16,019,059	8		0	9.00	1		0	SPEC	6	2008	10	2010	0	113
178	CITY-WIDE	COMM & ECON DEVMT	CONV & CULTURAL AFFAIRS FUND (536)	18,376,023	8	12,147,548	8		0	6,301,941	7	SPEC	6		0	2010	0	112
189	HOUSING	COMM & ECON DEVMT	HOUSING TRUST FUND (440)	1,383,455	4	970,000	3		0	1,674,084	4	SPEC	6		0		10	111
57	CITY-WIDE	PUBLIC SAFETY	GEN FUND CAPITAL, TRANSFERS & RESERVES	4,500,000	6		0		0		0	GEN	10		0		10	110
70	CITY-WIDE	TRANSPORT & AVIATION	CITY-WIDE EXPENSES	4,823,804	6		0		0		0	GEN	10		0		10	110
149	CITY-WIDE	CAPITAL PROGRAM	DEVELOPER CONTRIBUTIONS		0	4,647,000	6		0		0	GEN	10		0		10	110
46	FIRE	PUBLIC SAFETY	FIRE PREVENTION	4,290,077	6		0	19.30	3		0	GEN	10		0	2003	7	110
79	HUMAN RESOURCES	STRATEGIC SUPPORT	EMPLOYMENT SERVICES	1,506,241	4		0	11.00	2		0	GEN	10		0		10	110
84	INFO TECHNOLOGY	STRATEGIC SUPPORT	ENTERPRISE TECH SYSTEMS & SOLUTIONS	5,561,545	6		0	24.00	4		0	GEN	10		0	2004	6	110
97	MAYOR & COUNCIL	STRATEGIC SUPPORT	COUNCIL GENERAL	5,059,162	6		0	0.00	0		0	GEN	10		0		10	110
14	PLANNING, BUILDING	COMM & ECON DEVMT	LONG RANGE LAND USE PLANNING	1,533,238	4		0	12.45	2		0	GEN	10		0		10	110
32	TRANSPORTATION	ENVIRON & UTILITY SVCS	STRATEGIC SUPPORT	972,880	3		0	15.90	3		0	GEN	10		0		10	110
66	TRANSPORTATION	TRANSPORT & AVIATION	TRAFFIC MAINTENANCE	11,204,344	8		0	38.60	5		0	GEN	10		0	2007	3	110
163	ENVIRON SVCS	CAPITAL PROGRAM	WATER UTILITY SYSTEM CAPITAL PROGRAM	2,966,000	5		0		0		0	CAP	5	2011	10	2006	4	110
185	TRANSPORTATION	TRANSPORT & AVIATION	GAS TAX MAINT & CONST FUNDS (409-411)	0	0	15,667,000	8		0	0	0	SPEC	6		0		10	108
171	HUMAN RESOURCES	STRATEGIC SUPPORT	LIFE INSURANCE FUND (156)	1,111,330	4	607,000	3		0	171,206	2	SPEC	6		0		10	107
100	CITY ATTORNEY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,174,260	4		0	7.45	1		0	GEN	10		0		10	105
106	CITY MANAGER	STRATEGIC SUPPORT	LEAD & ADVANCE THE ORGANIZATION	1,432,487	4		0	9.40	1		0	GEN	10		0		10	105
141	CITY-WIDE	CAPITAL PROGRAM	REVENUE FROM OTHER AGENCIES		0	2,399,000	5		0		0	GEN	10		0		10	105
77	FINANCE	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,037,449	4		0	5.35	1		0	GEN	10		0		10	105
125	GENERAL FUND	REVENUE	REVENUE FROM MONEY AND PROPERTY		0	2,371,000	5		0		0	GEN	10		0		10	105
128	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL GOVERNMENT		0	2,170,800	5		0		0	GEN	10		0		10	105
96	MAYOR & COUNCIL	STRATEGIC SUPPORT	CITY COUNCIL	2,425,760	5		0	0.00	0		0	GEN	10		0		10	105
35	PUBLIC WORKS	NEIGHBORHOOD SVCS	ANIMAL CARE & SERVICES	6,326,937	7		0	64.12	7		0	GEN	10		0	2009	1	105
18	REDEVELOPMENT	COMM & ECON DEVMT	Obligated Payments	5,394,246	6		0		0		0	REDEV	8		0		10	104
187	CITYWIDE	CITY-WIDE	GIFT TRUST FUND (139)	2,037,998	5	0	0		0	2,042,329	5	SPEC	6		0		10	103
192	LIBRARY	NEIGHBORHOOD SVCS	LIBRARY PARCEL TAX FUND (418)	7,714,719	7	7,251,000	7		0	5,013,904	6	SPEC	6		0	2010	0	100
33	CITY-WIDE	ENVIRON & UTILITY SVCS	CITY-WIDE EXPENSES	1,302,808	4		0		0		0	GEN	10		0		10	100
44	CITY-WIDE	NEIGHBORHOOD SVCS	TRANSFERS TO OTHER FUNDS	1,600,000	4		0		0		0	GEN	10		0		10	100
82	HUMAN RESOURCES	STRATEGIC SUPPORT	STRATEGIC SUPPORT	811,699	3		0	5.00	1		0	GEN	10		0		10	100
48	IND POLICE AUDITOR	PUBLIC SAFETY	INDEPENDENT POLICE OVERSIGHT	872,191	3		0	5.50	1		0	GEN	10		0		10	100
86	INFO TECHNOLOGY	STRATEGIC SUPPORT	STRATEGIC SUPPORT	882,456	3		0	6.00	1		0	GEN	10		0		10	100
95	MAYOR & COUNCIL	STRATEGIC SUPPORT	OFFICE OF THE MAYOR	1,327,483	4		0	0.00	0		0	GEN	10		0		10	100
69	TRANSPORTATION	TRANSPORT & AVIATION	STRATEGIC SUPPORT	1,433,515	4		0	0.00	0		0	GEN	10		0		10	100
205	GENERAL SVCS	STRATEGIC SUPPORT	STORES FUND (551)	1,381,737	4	61,850	1		0	828,886	3	SPEC	6		0		10	99
20	REDEVELOPMENT	COMM & ECON DEVMT	Operating Expenditures	1,900,000	4		0	10.00	2		0	REDEV	8		0	2000	9	99
102	CITY AUDITOR	STRATEGIC SUPPORT	STRATEGIC SUPPORT	116,045	2		0	1.00	1		0	GEN	10		0		10	95
108	CITY MANAGER	STRATEGIC SUPPORT	STRATEGIC SUPPORT	364,471	2		0	2.00	1		0	GEN	10		0		10	95
71	CITY-WIDE	TRANSPORT & AVIATION	GEN FUND CAPITAL, TRANSFERS & RESERVES	762,237	3		0		0		0	GEN	10		0		10	95

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ITEM NUM	DEPARTMENT	CITY SERVICE AREA	CORE SERVICE/FUND/AUDIT SUBJECT	PROPOSED EXPENDITURES	SCORE	PROPOSED REVENUES	SCORE	NUMBER OF STAFF	SCORE	BEG. FUND BALANCE	SCORE	FUND TYPE	SCORE	PENDING AUDIT REQUEST	SCORE	DATE OF LAST AUDIT	SCORE	TOTAL SCORE
129	GENERAL FUND	REVENUE	REVENUE FROM FEDERAL - RECOVERY ACT		0	699,618	3		0		0	GEN	10		0		10	95
15	PLANNING, BUILDING	COMM & ECON DEVMT	STRATEGIC SUPPORT	1,268,298	4		0	6.72	1		0	GEN	10		0	2001	8	95
68	TRANSPORTATION	TRANSPORT & AVIATION	TRANSPORTATION PLANNING AND PROJECT DELIV	3,648,425	6		0	23.00	4		0	GEN	10		0	2007	3	95
183	POLICE	PUBLIC SAFETY	FEDERAL DRUG FORFEITURE FUND (419)	335,216	2	15,000	1		0	2,549,789	5	SPEC	6		0		10	93
59	AIRPORT	TRANSPORT & AVIATION	AIRPORT ENVIRONMENTAL MANAGEMENT	1,492,905	4		0	6.15	1		0	SPEC	6		0		10	93
88	PUBLIC WORKS	STRATEGIC SUPPORT	FLEET & EQUIPMENT SERVICES	16,930,188	8		0	69.75	7		0	SPEC	6		0	2010	0	93
4	ECON DEVMT	COMM & ECON DEVMT	OUTDOOR SPECIAL EVENTS	138,698	2		0	0.00	0		0	GEN	10		0		10	90
8	FIRE	COMM & ECON DEVMT	STRATEGIC SUPPORT	447,935	2		0	0.00	0		0	GEN	10		0		10	90
181	ECON DEVMT	COMM & ECON DEVMT	ECON DEVMT ENHANCE FUND (439)	850,394	3	0	0		0	850,394	3	SPEC	6		0		10	89
182	CITY-WIDE	CITY-WIDE	EMERGENCY RESERVE FUND (406)	0	0	7,000	1		0	3,381,532	6	SPEC	6		0		10	85
145	CITY-WIDE	CAPITAL PROGRAM	RESIDENTIAL CONSTRUCTION TAX		0	40,000	1		0		0	GEN	10		0		10	85
213	ECON DEVMT	COMM & ECON DEVMT	Public Art Projects	1,582,000	4		0		0		0	CAP	5		0		10	85
121	GENERAL FUND	REVENUE	TELEPHONE TAX		0	20,525,000	9		0		0	GEN	10		0	2008	2	85
80	HUMAN RESOURCES	STRATEGIC SUPPORT	HEALTH AND SAFETY	3,486,353	6		0	24.10	4		0	GEN	10		0	2009	1	85
49	IND POLICE AUDITOR	PUBLIC SAFETY	STRATEGIC SUPPORT	91,138	1		0	0.50	0		0	GEN	10		0		10	85
9	HOUSING	COMM & ECON DEVMT	COMMUNITY DEVMT AND INVESTMENT	961,505	3		0	6.74	1		0	REDEV	8		0	2002	8	84
204	POLICE	PUBLIC SAFETY	STATE DRUG FORFEITURE FUND (417)	0	0	10,000	1		0	1,334,947	4	SPEC	6		0		10	81
107	CITY MANAGER	STRATEGIC SUPPORT	MANAGE & COORD CITYWIDE SERVICE DELIVERY	3,004,647	6		0	14.80	2		0	GEN	10		0	2008	2	80
34	CITY-WIDE	ENVIRON & UTILITY SVCS	GEN FUND CAPITAL, TRANSFERS & RESERVES	0	0		0		0		0	GEN	10		0		10	80
81	HUMAN RESOURCES	STRATEGIC SUPPORT	TRAINING AND DEVELOPMENT	0	0		0	0.00	0		0	GEN	10		0		10	80
151	INFO TECHNOLOGY	CAPITAL PROGRAM	COMMUNICATIONS CAPITAL PROGRAM	808,000	3		0		0		0	CAP	5		0		10	80
155	TRANSPORTATION	CAPITAL PROGRAM	PARKING CAPITAL PROGRAM	937,000	3		0		0		0	CAP	5		0		10	80
161	TRANSPORTATION	CAPITAL PROGRAM	TRAFFIC CAPITAL PROGRAM	31,364,000	10		0		0		0	CAP	5		0	2007	3	80
196	PARKS, RECREATION	NEIGHBORHOOD SVCS	MUNICIPAL GOLF COURSE FUND (518)	2,261,789	5	737,000	3		0	360,647	2	SPEC	6		0	2007	3	77
156	PARKS, RECREATION	CAPITAL PROGRAM	PARKS AND COMM FACILITIES CAPITAL PROGRAM	18,866,000	8		0		0	31,547,202	10	CAP	5		0	2010	0	75
21	CITY-WIDE	COMM & ECON DEVMT	CITY-WIDE EXPENSES (includes CBO funding)	20,910,303	9		0		0		0	GEN	10		0	2010	0	75
60	AIRPORT	TRANSPORT & AVIATION	COMMUNITY AIR SERVICE	586,598	3		0	1.50	1		0	SPEC	6		0	2003	7	73
91	RETIREMENT	STRATEGIC SUPPORT	ADMINISTER RETIREMENT PLANS	3,139,610	6		0	22.25	4		0	SPEC	6		0	2009	1	73
207	POLICE	PUBLIC SAFETY	SUPPLEMENTAL LOCAL LAW ENFORCE FUND (414)	0	0	0	0		0	380,365	2	SPEC	6		0		10	72
74	FINANCE	STRATEGIC SUPPORT	PURCHASING AND MATERIALS MANAGEMENT	2,106,905	5		0	15.79	3		0	GEN	10		0	2010	0	70
124	GENERAL FUND	REVENUE	FINES AND FORFEITURES		0	17,471,000	8		0		0	GEN	10		0	2011	0	70
101	CITY AUDITOR	STRATEGIC SUPPORT	AUDIT SERVICES	1,885,189	4		0	12.00	2		0	GEN	10		0	2009	1	65
153	LIBRARY	CAPITAL PROGRAM	LIBRARY CAPITAL PROGRAM	8,907,000	7		0		0	4,874,229	6	CAP	5		0	2010	0	62
157	POLICE	CAPITAL PROGRAM	PUBLIC SAFETY CAPITAL PROGRAM	7,272,000	7		0		0	4,672,675	6	CAP	5		0	2010	0	62
73	FINANCE	STRATEGIC SUPPORT	FINANCIAL REPORTING	1,747,492	4		0	13.26	2		0	GEN	10		0	2010	0	60
199	CITY-WIDE	CITY-WIDE	SAN JOSE ARENA ENHANCE FUND (301)	1,078,116	4	87,500	1		0	0	0	SPEC	6		0	2008	2	53
92	RETIREMENT	STRATEGIC SUPPORT	STRATEGIC SUPPORT	1,529,113	4		0	11.25	2		0	SPEC	6		0	2009	1	53
2	ECON DEVMT	COMM & ECON DEVMT	ARTS & CULTURAL DEVELOPMENT	1,949,605	4		0	11.70	2		0	SPEC	6		0	2011	0	48
152	PUBLIC WORKS	CAPITAL PROGRAM	DEVELOPER ASSISTED PROJECTS CAPITAL PROG	1,450,000	4		0		0		0	CAP	5		0	2008	2	45

SCORING TABLES	PROPOSED EXPENDITURES		PROPOSED REVENUES		NUMBER OF STAFF		BEG. FUND BALANCE		FUND TYPE		AUDIT REQUEST		DATE OF LAST AUDIT	
	0	0	0	0	0	0	0	0					<2000	10
	0	1	0	1	1	1	0	1	CAP	5	NO	0	2000	9
	100,000	2	100,000	2	5	1	100,000	2			YES	10	2001	8
	500,000	3	500,000	3	10	2	500,000	3	SPEC	6			2003	7
	1,000,000	4	1,000,000	4	15	3	1,000,000	4					2004	6
	2,000,000	5	2,000,000	5	20	4	2,000,000	5	REDEV	8			2005	5
	3,000,000	6	3,000,000	6	30	5	3,000,000	6					2006	4
	6,000,000	7	6,000,000	7	40	6	6,000,000	7					2007	3
	10,000,000	8	10,000,000	8	55	7	10,000,000	8	GEN	10			2008	2
	20,000,000	9	20,000,000	9	75	8	20,000,000	9					2009	1
	30,000,000	10	30,000,000	10	100	9	30,000,000	10					2010	0
	MORE	10	MORE	10	500	10	MORE	10						
					MORE	10								