

**TO:** Rules & Open Government Committee

**FROM:** Joe Rois,  
City Auditor

**SUBJECT:** CITY AUDITOR'S FISCAL YEAR  
2020-21 WORK PLAN

**DATE:** July 31, 2020

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## RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year 2020-21 Work Plan.

## BACKGROUND

The mission of the City Auditor's Office is to independently assess and report on City operations and services. To fulfill this mission, the Auditor's Office conducts performance audits that identify ways to increase the economy, efficiency, effectiveness, and accountability of City government, and provide independent, reliable, accurate, and timely information to the City Council and other stakeholders. The City Auditor submits an annual plan to the Rules and Open Government Committee for review and approval. This report presents the City Auditor's proposed work plan for Fiscal Year (FY) 2020-21.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and staff. We also use information from the City's adopted operating and capital budgets and financial statements to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following eight factors: proposed FY 2020-21 expenditures, estimated FY 2020-21 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).

Because of the COVID-19 pandemic and resulting emergency operations, multiple projects on our FY 2019-20 Work Plan were put on hold, and others were not begun as intended. For this reason, we are carrying over a number of projects from the prior year and are adding a limited number of new projects.

## PROPOSED AUDIT ASSIGNMENTS

The list of proposed audit assignments for FY 2020-21 includes a mix of audits already in process, recurring audits, and additional audit projects that address a wide range of concerns consistent with the City Auditor's areas of responsibility. Each audit listed includes a tentative objective that may be refined during the scoping phase of the project.

### Audits in process:

1. **Fleet maintenance** – Efficiency of operations and timeliness of repairs for the City's vehicles and equipment. *(request by Councilmember)*
2. **Park maintenance** – Efficiency and effectiveness of park maintenance operations. *(request by Councilmember)*

3. **Fire safety code compliance** – Timeliness, efficiency, and consistency of on-site fire code inspections during the construction phase of development projects.
4. **Development fee work in progress reserves** – Tracking of development fee work in progress reserves.
5. **Police staffing** – Review and compare Police Department staffing over time, including allocation of staff by bureau or division, vacancies, and use of overtime. (*request by Councilmember and high on Citywide risk assessment*) – per further Councilmember requests, recommend expanding to include reviews of spending within the department and calls for service over time
6. **COVID-19 expenditure documentation reviews** – Reviews of costs, documentation, or other COVID-19 risk areas to be determined.

**Annual/recurring projects:**

7. **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 December 31<sup>st</sup>. Target date: Mar-2021. (Note: Because of the COVID-19 pandemic and the City's emergency operations beginning in March 2020, we recommend issuing only one recommendation status report for FY 2020-21)
8. **Annual performance review of Team San José and the Convention and Visitors Bureau** (as required in the City's agreements with Team San José) – Annual review to determine whether Team San José met their performance metrics as of June 30, 2020. Target date: Nov-2020.
9. **Santa Clara County Cities Association Expenditure Review Fiscal Years Ending June 30, 2019 and 2020** – Routine audit of expenditures provided gratis to the Association (last audit was 2018). Target date: Sep-2020.
10. **Annual services report** (on-going) – 13<sup>th</sup> annual report providing data about the cost, quality, quantity, and timeliness of City services. The report incorporates existing performance measurement data, showing ten-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. It also incorporates information about the financial condition of the City through graphics, standardized measures, and benchmarking to other jurisdictions. Target date: Dec-2020.
11. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The independent certified public accounting firm Macias Gini & O'Connell LLP (MGO) will conduct the annual audits of the Comprehensive Annual Financial Reports (CAFRs) of the City and the airport. MGO will also conduct audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, the Clean Water Financing Authority, Deferred Compensation, Tier 3 Defined Contribution Plan, Voluntary Employee Beneficiary Association (VEBA), MTC compliance, San José Clean Energy (SJCE), and the Single Audit (including Airport passenger facility charges and customer facility charges). Target date: Dec-2020.
12. **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: Dec-2020.
13. **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 30<sup>th</sup> and December 31<sup>st</sup>. Target dates: Sep-2020 and Mar-2021.

14. **<NEW> Compliance review of San Jose 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. Target date: Nov-2020.

#### **Carryover projects and new projects:**

15. **Housing Department grant programs** – Assess the allocation and monitoring of COVID-19 related grants.
16. **Real estate services** – Process for tracking City properties and revenues.
17. **Fleet (take-home vehicles)** – Assessment of current practices for take-home vehicles.
18. **<NEW> Citywide information security audit** (contracted audit service) – Conduct assessments of the City's priority information systems, controls, and susceptibilities, detailing risks, required recommendations, and recommendations for policy and organizational improvements.
19. **<NEW> Beautify SJ programming** – Assessment of the coordination and delivery of Beautify SJ services across the City.
20. **Municipal Water billing and customer service** – Accuracy of billings and customer service responses for Municipal Water services. *(Request by resident and high on Citywide risk assessment)*
21. **<NEW> Citywide grant monitoring** – Assess the tracking and monitoring of expenditures for federal awards across departments. *(Errors in reporting expenditures from federal awards has been a recurring finding in the City's Single Audit reports conducted by the City's outside financial auditors)*
22. **Timeliness of code enforcement responses** – Timeliness for community code enforcement responses to complaints and violations for select programs. *(request by Councilmembers and high on Citywide risk assessment)*
23. **<NEW> Integrated Waste Management** – Review costs of Integrated Waste Management programs. *(high on the Citywide risk assessment)*
24. **Sidewalk repair program** – Operations of the sidewalk inspection and repair program. *(request by Councilmember and high on Citywide risk assessment)*
25. **Animal services** – Follow up to 2009 audit regarding licensing and general operations. *(request by residents)*

#### **PROJECTS CONSIDERED BUT NOT RECOMMENDED AT THIS TIME:**

We designed the above list of projects to address high priority areas, while limiting the scope of work to what we can realistically accomplish. Items considered but not recommended at this time include:

1. *Call center operations – after hour services*
2. *CEQA review process*
3. *Citywide procurement policies (request by Councilmember)*
4. *Citywide service response times (request by Councilmember)*
5. *Cultural affairs grants (resident and Councilmember request)*
6. *Downtown off-street parking (request by Councilmember)*
7. *Emergency Bridge Housing (request by Councilmember)*
8. *Emergency medical response times – compliance with agreed-upon response time standards (ranked high on Citywide risk assessment)*

9. *Employee hiring – update analyses of hiring, vacancies, and turnover rates (personal services ranked high on Citywide risk assessment)*
10. *Employee performance evaluations Citywide*
11. *Fire Department responses to homeless-related calls (request by a Councilmember)*
12. *Housing loan portfolio management (request by resident)*
13. *Inclusionary housing fees*
14. *Marketing efforts – coordination of City marketing efforts and strategy (request by Councilmember)*
15. *Office of Economic Development (request by Councilmember)*
16. *Park in lieu fees*
17. *Park reservation system*
18. *Part-time employees – Cost, turnover, training, hiring (request by Councilmember)*
19. *Pedestrian and bicycle safety (Vision Zero) (Transportation Safety and Operations ranked high on Citywide risk assessment)*
20. *Planning and permitting processes (request by Councilmember)*
21. *Police investigative services (ranked high on the Citywide risk assessment)*
22. *Professional development/training (request by a Councilmember)*
23. *Project Hope (request by a Councilmember)*
24. *PRNS scholarship program*
25. *Public records request procedures (request by a resident)*
26. *Public Works capital projects – procurement (request by a Councilmember)*
27. *Remote work policies and resources*
28. *San Jose Family Camp (request by a resident)*
29. *Senior programs (request by Councilmember)*
30. *Wage theft enforcement (request by Councilmember)*

## **NEXT STEPS**

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



Joe Rois  
City Auditor

cc: Council Appointees and Senior Staff

Attachment A: Citywide risk assessment model

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 (PROPOSED BUDGET) | SCORE | DASHBOARD ITEM (1 = YES) | SCORE | BEG. FUND BALANCE | SCORE | FUND TYPE | SCORE | PENDING AUDIT REQUEST | SCORE | DATE OF LAST AUDIT | SCORE | TOTAL SCORE |
|---|--|------------------------|--|-----------------------|-------|-------------------|-------|-----------------------------------|-------|--------------------------|-------|-------------------|-------|-----------|-------|-----------------------|-------|--------------------|-------|-------------|
| <i>RELATIVE WEIGHTS OF RISK FACTORS</i> |  |                        |  |                       | 5     |                   | 5     |                                   | 5     |                          | 2     |                   | 2     |           | 3     |                       | 5     |                    | 5     | 320         |
| 214                                     | ENVIRON SVCS                           | ENVIRON & UTILITY SVCS | WATER UTILITY FUND (515)                   | 47,923,983            | 10    | 52,781,318        | 10    | 0                                 | 0     | 0                        | 0     | 16,148,865        | 8     | SPEC      | 5     | 2018                  | 10    | 2007               | 10    | 231         |
| 46                                      | POLICE                                 | PUBLIC SAFETY          | INVESTIGATIVE SERVICES                     | 87,880,656            | 10    | 0                 | 0     | 313.50                            | 9     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2019                  | 10    | 2010               | 10    | 225         |
| 60                                      | TRANSPORTATION                         | TRANSPORT & AVIATIO    | TRANSPORTATION SAFETY AND OPERATIONS       | 12,550,185            | 8     | 0                 | 0     | 63.05                             | 7     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2015                  | 10    | 2007               | 10    | 225         |
| 50                                      | POLICE                                 | PUBLIC SAFETY          | STRATEGIC SUPPORT AND OTHER                | 59,843,332            | 10    | 6,172,569         | 7     | 214.50                            | 9     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2018                  | 10    | 2019               | 1     | 215         |
| 94                                      | CITY-WIDE                              | CITY-WIDE              | PERSONAL SERVICES                          | 1,241,995,114         | 10    | 0                 | 0     | 6,544.00                          | 10    | 0                        | 0     | 0                 | 0     | ALL       | 8     | 2011                  | 10    | 2012               | 8     | 213         |
| 37                                      | PLANNING, BUILDING, & CODE ENFORCEMENT | NEIGHBORHOOD SVCS      | CODE ENFORCEMENT                           | 12,238,621            | 8     | 0                 | 0     | 69.00                             | 7     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2017                  | 10    | 2013               | 7     | 210         |
| 187                                     | ENVIRON SVCS                           | ENVIRON & UTILITY SVCS | INTEGRATED WASTE MGMT FUND (423)           | 167,229,973           | 10    | 164,532,811       | 10    | 0                                 | 0     | 0                        | 0     | 20,539,699        | 9     | SPEC      | 5     | 2020                  | 10    | 2015               | 5     | 208         |
| 80                                      | PUBLIC WORKS                           | STRATEGIC SUPPORT      | STRATEGIC SUPPORT                          | 30,602,107            | 10    | 13,562,943        | 8     | 57.01                             | 7     | 0                        | 0     | 0                 | 0     | ALL       | 8     | 2019                  | 10    | 2018               | 2     | 208         |
| 40                                      | FIRE                                   | PUBLIC SAFETY          | EMERGENCY RESPONSE                         | 228,972,638           | 10    | 0                 | 0     | 740.48                            | 10    | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2019                  | 10    | 2019               | 1     | 205         |
| 48                                      | POLICE                                 | PUBLIC SAFETY          | RESPOND TO CALLS FOR SERVICE AND PATRO     | 289,711,694           | 10    | 0                 | 0     | 1,082.50                          | 10    | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2018                  | 10    | 2019               | 1     | 205         |
| 181                                     | TRANSPORTATION                         | TRANSPORT & AVIATIO    | GENERAL PURPOSE PARKING FUND (533)         | 13,626,113            | 8     | 14,273,000        | 8     | 0                                 | 0     | 0                        | 0     | 2,671,215         | 5     | SPEC      | 5     | 2019                  | 10    | 2019               | 10    | 205         |
| 189                                     | HOUSING                                | COMM & ECON DEVMT      | LOW AND MOD INCOME HOUSING ASSET FUND      | 60,916,426            | 10    | 17,000,000        | 8     | 0                                 | 0     | 0                        | 0     | 120,040,359       | 10    | SPEC      | 5     | 2020                  | 10    | 2014               | 6     | 205         |
| 35                                      | PARKS, RECREATION, & NEIGHBORHOOD SVCS | NEIGHBORHOOD SVCS      | RECREATION AND COMMUNITY SERVICES          | 37,516,848            | 10    | 0                 | 0     | 318.37                            | 9     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2012                  | 10    | 2019               | 1     | 200         |
| 57                                      | TRANSPORTATION                         | TRANSPORT & AVIATIO    | STREET LANDSCAPE MAINTENANCE               | 18,336,843            | 8     | 0                 | 0     | 43.30                             | 6     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2017                  | 10    | 2010               | 10    | 200         |
| 176                                     | RETIREMENT                             | STRATEGIC SUPPORT      | FEDERATED RETIREE HEALTH CARE TRUST (12)   | 31,059,806            | 10    | 26,121,723        | 9     | 0                                 | 0     | 0                        | 0     | 310,984,393       | 10    | SPEC      | 5     | 2011                  | 10    | 2017               | 3     | 195         |
| 42                                      | FIRE                                   | PUBLIC SAFETY          | STRATEGIC SUPPORT                          | 20,323,210            | 9     | 11,873,920        | 8     | 34.34                             | 5     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2018                  | 10    | 2019               | 1     | 195         |
| 33                                      | PARKS, RECREATION, & NEIGHBORHOOD SVCS | NEIGHBORHOOD SVCS      | PARKS MAINTENANCE AND OPERATIONS           | 56,891,876            | 10    | 0                 | 0     | 339.24                            | 9     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2018                  | 10    | 2020               | 0     | 195         |
| 38                                      | PUBLIC WORKS                           | NEIGHBORHOOD SVCS      | ANIMAL CARE & SERVICES                     | 8,668,310             | 7     | 0                 | 0     | 75.57                             | 8     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2017                  | 10    | 2016               | 4     | 195         |
| 90                                      | CITY MANAGER                           | STRATEGIC SUPPORT      | LEAD AND MANAGE THE ORGANIZATION           | 18,349,639            | 8     | 0                 | 0     | 66.45                             | 7     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2016                  | 10    | 2016               | 4     | 195         |
| 17                                      | COMM ENERGY                            | ENVIRON & UTILITY SVCS | PROVIDING CLEAN ENERGY                     | 276,071,821           | 10    | 0                 | 0     | 11.51                             | 2     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 2020                  | 10    | 2010               | 10    | 195         |
| 21                                      | ENVIRON SVCS                           | ENVIRON & UTILITY SVCS | RECYCLING & GARBAGE SERVICES               | 162,620,352           | 10    | 0                 | 0     | 46.00                             | 6     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 2017                  | 10    | 2015               | 5     | 190         |
| 13                                      | PLANNING, BUILDING, & CODE ENFORCEMENT | COMM & ECON DEVMT      | DEV. PLAN REVIEW & BLDG CONSTRUCTION IN:   | 37,479,429            | 10    | 0                 | 0     | 192.29                            | 9     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 2018                  | 10    | 2019               | 1     | 185         |
| 191                                     | HOUSING                                | COMM & ECON DEVMT      | MULTI-SOURCE HOUSING FUND (448)            | 29,445,879            | 9     | 16,116,982        | 8     | 0                                 | 0     | 0                        | 0     | 48,676,190        | 10    | SPEC      | 5     | 2012                  | 10    | 2018               | 2     | 180         |
| 22                                      | ENVIRON SVCS                           | ENVIRON & UTILITY SVCS | POTABLE WATER DELIVERY                     | 43,767,539            | 10    | 0                 | 0     | 39.65                             | 5     | 0                        | 0     | 0                 | 0     | SPEC      | 5     | 2017                  | 10    | 2012               | 8     | 180         |
| 47                                      | POLICE                                 | PUBLIC SAFETY          | REGULATORY SERVICES                        | 4,688,504             | 6     | 0                 | 0     | 23.00                             | 4     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2015                  | 10    | 2010               | 10    | 180         |
| 75                                      | INFO TECHNOLOGY                        | STRATEGIC SUPPORT      | TECHNOLOGY INFRASTRUCTURE AND OPERAT       | 10,319,794            | 8     | 0                 | 0     | 29.00                             | 4     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2016                  | 10    | 2016               | 4     | 180         |
| 101                                     | GENERAL FUND                           | CITY-WIDE              | ENCUMBRANCE RESERVE                        | 46,555,359            | 10    | 0                 | 0     | 0                                 | 0     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2011                  | 10    | 2010               | 10    | 180         |
| 162                                     | PLANNING, BUILDING, & CODE ENFORCEMENT | COMM & ECON DEVMT      | BUILDING DEVELOPEMENT FEE PROGRAM FUN      | 37,349,824            | 10    | 25,106,400        | 9     | 0                                 | 0     | 0                        | 0     | 21,000,000        | 9     | SPEC      | 5     | 2019                  | 10    | 2020               | 0     | 178         |
| 66                                      | FINANCE                                | STRATEGIC SUPPORT      | TREASURY MANAGEMENT                        | 20,068,370            | 9     | 46,779,171        | 10    | 25.02                             | 4     | 1                        | 10    | 6,600,000,000     | 10    | ALL       | 8     | 0                     | 2020  | 0                  | 178   | 178         |
| 15                                      | PLANNING, BUILDING, & CODE ENFORCEMENT | COMM & ECON DEVMT      | STRATEGIC SUPPORT                          | 10,243,464            | 8     | 43,061,468        | 10    | 18.41                             | 3     | 0                        | 0     | 0                 | 0     | ALL       | 8     | 0                     | 2001  | 10                 | 178   | 178         |
| 163                                     | ECON DEVMT                             | COMM & ECON DEVMT      | BUSINESS IMPROVEMENT DISTRICT FUND (351)   | 3,680,425             | 6     | 3,663,962         | 6     | 0                                 | 0     | 0                        | 0     | 25,188            | 1     | SPEC      | 5     | 2017                  | 10    | 2010               | 10    | 177         |
| 164                                     | FINANCE                                | CITY-WIDE              | CITY HALL DEBT SERVICE FUND (210)          | 27,195,000            | 9     | 200,000           | 2     | 0                                 | 0     | 0                        | 0     | 784,252           | 3     | SPEC      | 5     | 2012                  | 10    | 2010               | 10    | 176         |
| 28                                      | TRANSPORTATION                         | ENVIRON & UTILITY SVCS | SANITARY SEWER MAINTENANCE                 | 20,193,910            | 9     | 0                 | 0     | 106.70                            | 9     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 0                     | 2010  | 10                 | 175   | 175         |
| 2                                       | ECON DEVMT                             | COMM & ECON DEVMT      | BUSINESS DEVELOPMENT AND ECONOMIC STR      | 7,013,059             | 7     | 0                 | 0     | 9.83                              | 1     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2019                  | 10    | 2013               | 7     | 175         |
| 30                                      | LIBRARY                                | NEIGHBORHOOD SVCS      | ACCESS TO INFO, MATERIALS, & DIGITAL RESO  | 35,237,333            | 10    | 0                 | 0     | 283.54                            | 9     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 0                     | 2014  | 6                  | 175   | 175         |
| 52                                      | AIRPORT                                | TRANSPORT & AVIATIO    | AIRPORT FACILITIES                         | 34,383,620            | 10    | 0                 | 0     | 88.00                             | 8     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 0                     | 2010  | 10                 | 175   | 175         |
| 204                                     | ENVIRON SVCS                           | ENVIRON & UTILITY SVCS | SJ/SC TREATMENT PLANT OPERATING FUND (5    | 144,677,447           | 10    | 45,570,000        | 10    | 0                                 | 0     | 0                        | 0     | 36,872,070        | 10    | SPEC      | 5     | 0                     | 2012  | 8                  | 175   | 175         |
| 79                                      | PUBLIC WORKS                           | STRATEGIC SUPPORT      | PLAN, DESIGN, & CONSTRUCT PUBLIC FACILITIE | 43,069,831            | 10    | 0                 | 0     | 240.85                            | 9     | 0                        | 0     | 0                 | 0     | CAP       | 5     | 2019                  | 10    | 2018               | 2     | 170         |
| 16                                      | PUBLIC WORKS                           | COMM & ECON DEVMT      | REGULATE/FACILITATE PRIVATE DEVELOPEMEN    | 16,242,916            | 8     | 0                 | 0     | 95.64                             | 8     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 0                     | 2010  | 10                 | 165   | 165         |
| 26                                      | ENVIRON SVCS                           | ENVIRON & UTILITY SVCS | WASTEWATER MANAGEMENT                      | 130,257,067           | 10    | 0                 | 0     | 321.99                            | 9     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 0                     | 2013  | 7                  | 165   | 165         |
| 59                                      | TRANSPORTATION                         | TRANSPORT & AVIATIO    | TRANSPORTATION PLANNING AND PROJECT DE     | 7,941,977             | 7     | 0                 | 0     | 41.90                             | 6     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 0                     | 2004  | 10                 | 165   | 165         |
| 61                                      | TRANSPORTATION                         | TRANSPORT & AVIATIO    | STRATEGIC SUPPORT                          | 17,429,428            | 8     | 2,225,356         | 5     | 23.85                             | 4     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 0                     | 2010  | 10                 | 165   | 165         |
| 69                                      | HUMAN RESOURCES                        | STRATEGIC SUPPORT      | EMPLOYMENT SERVICES                        | 2,773,622             | 5     | 0                 | 0     | 16.50                             | 3     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2017                  | 10    | 2015               | 5     | 165         |
| 74                                      | INFO TECHNOLOGY                        | STRATEGIC SUPPORT      | BUSINESS SOLUTIONS                         | 10,513,114            | 8     | 0                 | 0     | 26.00                             | 4     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2019                  | 10    | 2019               | 1     | 165         |
| 77                                      | PUBLIC WORKS                           | STRATEGIC SUPPORT      | FACILITIES MANAGEMENT                      | 29,499,434            | 9     | 0                 | 0     | 84.65                             | 8     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 0                     | 2014  | 6                  | 165   | 165         |
| 78                                      | PUBLIC WORKS                           | STRATEGIC SUPPORT      | FLEET & EQUIPMENT SERVICES                 | 25,540,202            | 9     | 0                 | 0     | 70.55                             | 7     | 1                        | 10    | 0                 | 0     | SPEC      | 5     | 2018                  | 10    | 2020               | 0     | 165         |
| 84                                      | CITY ATTORNEY                          | STRATEGIC SUPPORT      | LEGAL SERVICES                             | 20,062,206            | 9     | 0                 | 0     | 77.70                             | 8     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 0                     | 2010  | 10                 | 165   | 165         |
| 149                                     | TRANSPORTATION                         | CAPITAL PROGRAM        | TRAFFIC CAPITAL PROGRAM                    | 197,687,216           | 10    | 0                 | 0     | 0                                 | 0     | 0                        | 0     | 0                 | 0     | CAP       | 5     | 2016                  | 10    | 2007               | 10    | 165         |
| 216                                     | PARKS, RECREATION, & NEIGHBORHOOD SVCS | CAPITAL PROGRAM        | PARK TRUST FUND (375)                      | 55,573,187            | 10    | 0                 | 0     | 0                                 | 0     | 0                        | 0     | 0                 | 0     | CAP       | 5     | 2018                  | 10    | 2009               | 10    | 165         |
| 170                                     | ECON DEVMT                             | COMM & ECON DEVMT      | CONV CENTER FACILITIES DISTRICT REV FUND   | 13,959,000            | 8     | 13,600,000        | 8     | 0                                 | 0     | 0                        | 0     | 24,953,130        | 9     | SPEC      | 5     | 0                     | 2010  | 10                 | 163   | 163         |
| 213                                     | PUBLIC WORKS                           | STRATEGIC SUPPORT      | VEHICLE MAINT & OPERATIONS FUND (552)      | 24,829,622            | 9     | 25,290,570        | 9     | 0                                 | 0     | 0                        | 0     | 1,334,597         | 4     | SPEC      | 5     | 0                     | 2003  | 10                 | 163   | 163         |
| 183                                     | HOUSING                                | COMM & ECON DEVMT      | HOME INVEST PARTNER PROG TRUST FUND (4     | 2,300,296             | 5     | 5,382,393         | 6     | 0                                 | 0     | 0                        | 0     | 4,419,683         | 6     | SPEC      | 5     | 2020                  | 10    | 2014               | 6     | 162         |
| 3                                       | ECON DEVMT                             | COMM & ECON DEVMT      | REAL ESTATE SERVICES                       | 2,651,958             | 5     | 0                 | 0     | 4.00                              | 1     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2012                  | 10    | 2004               | 10    | 160         |
| 70                                      | HUMAN RESOURCES                        | STRATEGIC SUPPORT      | HEALTH AND SAFETY                          | 6,443,037             | 7     | 0                 | 0     | 7.00                              | 1     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 2017                  | 10    | 2012               | 8     | 160         |
| 95                                      | CITY-WIDE                              | CITY-WIDE              | NON-PERSONAL/EQUIPMENT                     | 448,429,328           | 10    | 0                 | 0     | 0                                 | 0     | 0                        | 0     | 0                 | 0     | ALL       | 8     | 2020                  | 10    | 2013               | 7     | 158         |
| 196                                     | PUBLIC WORKS                           | COMM & ECON DEVMT      | PUBLIC WORKS DEVELOPMENT FEE PROGRAM       | 13,548,241            | 8     | 10,925,200        | 8     | 0                                 | 0     | 0                        | 0     | 3,500,000         | 6     | SPEC      | 5     | 2019                  | 10    | 2020               | 0     | 157         |
| 1                                       | ECON DEVMT                             | COMM & ECON DEVMT      | ARTS & CULTURAL DEVELOPMENT                | 29,220,772            | 9     | 0                 | 0     | 12.00                             | 2     | 0                        | 0     | 0                 | 0     | SPEC      | 5     | 2018                  | 10    | 2013               | 7     | 155         |
| 36                                      | PARKS, RECREATION, & NEIGHBORHOOD SVCS | NEIGHBORHOOD SVCS      | STRATEGIC SUPPORT                          | 9,537,165             | 7     | 26,575,004        | 9     | 38.57                             | 5     | 0                        | 0     | 0                 | 0     | GEN       | 10    | 0                     | 2016  | 4                  | 155   | 155         |
| 39                                      | CITY MANAGER                           | PUBLIC SAFETY          | CITY-WIDE EMERGENCY MANAGEMENT             | 2,713,205             | 5     | 0                 | 0     | 11.00                             | 2     | 1                        | 10    | 0                 | 0     | GEN       | 10    | 2018                  | 10    | 2016               | 4     | 155         |
| 153                                     | AIRPORT                                | TRANSPORT & AVIATIO    | AIRPORT FISCAL AGENT FUND (525)            | 93,606,680            | 10    | 1,252,000         | 4     | 0                                 | 0     | 0                        | 0     | 83,825,582        | 10    | SPEC      | 5     | 0                     | 2010  | 10                 | 155   | 155         |
| 206                                     | ENVIRON SVCS                           | ENVIRON & UTILITY SVCS | SEWER SERVICE &amp                         |                       |       |                   |       |                                   |       |                          |       |                   |       |           |       |                       |       |                    |       |             |

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

| ITEM NUM | DEPARTMENT                            | CITY SERVICE AREA    | CORE SERVICE/FUND/AUDIT SUBJECT           | PROPOSED EXPENDITURES | S<br>C<br>O<br>R<br>E | PROPOSED REVENUES | S<br>C<br>O<br>R<br>E | NUMBER OF STAFF (PROPOSED BUDGET) | S<br>C<br>O<br>R<br>E | DASHBOARD ITEM (1 = YES) | S<br>C<br>O<br>R<br>E | BEG. FUND BALANCE | S<br>C<br>O<br>R<br>E | FUND TYPE | S<br>C<br>O<br>R<br>E | PENDING AUDIT REQUEST | S<br>C<br>O<br>R<br>E | DATE OF LAST AUDIT | S<br>C<br>O<br>R<br>E | TOTAL SCORE |
|----------|---------------------------------------|----------------------|---|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|-----------------------|--------------------------|-----------------------|-------------------|-----------------------|-----------|-----------------------|-----------------------|-----------------------|--------------------|-----------------------|-------------|
| 8        | HOUSING                               | COMM & ECON DEVMT    | AFFORDABLE HOUSING PRODUCTION AND PRE     | 53,155,514            | 10                    | 0                 | 0                     | 17.00                             | 3                     | 1                        | 10                    | 0                 | 0                     | SPEC      | 5                     | 0                     | 0                     | 2002               | 10                    | 150         |
| 45       | POLICE                                | PUBLIC SAFETY        | CRIME PREVENTION & COMMUNITY EDUCATION    | 7,053,256             | 7                     | 0                 | 0                     | 69.67                             | 7                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 150         |
| 58       | TRANSPORTATION                        | TRANSPORT & AVIATIO  | TRAFFIC MAINTENANCE                       | 14,982,266            | 8                     | 0                 | 0                     | 44.65                             | 6                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 2007               | 10                    | 150         |
| 201      | COMM ENERGY                           | ENVIRON & UTILITY SV | SAN JOSE CLEAN ENERGY OPERATING FUND (4   | 305,280,709           | 10                    | 302,750,000       | 10                    | 0                                 | 0                     | 0                        | 0                     | 42,890,396        | 10                    | SPEC      | 5                     | 0                     | 0                     | 2017               | 3                     | 150         |
| 207      | ENVIRON SVCS                          | ENVIRON & UTILITY SV | SOUTH BAY WATER RECYCLING OPERATING (5    | 9,756,283             | 7                     | 14,235,691        | 8                     | 0                                 | 0                     | 0                        | 0                     | 1,965,073         | 4                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 148         |
| 178      | FIRE                                  | COMM & ECON DEVMT    | FIRE DEVELOPMENT FEE PROGRAM FUND (240    | 9,241,711             | 7                     | 6,339,280         | 7                     | 0                                 | 0                     | 0                        | 0                     | 5,000,000         | 6                     | SPEC      | 5                     | 2019                  | 10                    | 2020               | 0                     | 147         |
| 210      | ENVIRON SVCS                          | ENVIRON & UTILITY SV | STORM SEWER OPERATING FUND (446)          | 25,430,029            | 9                     | 34,161,042        | 10                    | 0                                 | 0                     | 0                        | 0                     | 17,962,076        | 8                     | SPEC      | 5                     | 0                     | 0                     | 2016               | 4                     | 146         |
| 212      | CITY-WIDE                             | CITY-WIDE            | TRANSIENT OCCUPANCY TAX FUND (461)        | 11,505,136            | 8                     | 22,605,000        | 9                     | 0                                 | 0                     | 0                        | 0                     | 868,030           | 3                     | SPEC      | 5                     | 0                     | 0                     | 2012               | 8                     | 146         |
| 27       | ENVIRON SVCS                          | ENVIRON & UTILITY SV | STRATEGIC SUPPORT                         | 34,904,517            | 10                    | 3,963,300         | 6                     | 72.90                             | 7                     | 0                        | 0                     | 0                 | 0                     | SPEC      | 5                     | 0                     | 0                     | 2017               | 3                     | 145         |
| 166      | CITY-WIDE                             | COMM & ECON DEVMT    | COMM DEVMT BLOCK GRANT FUND (441)         | 8,987,757             | 7                     | 9,347,319         | 7                     | 0                                 | 0                     | 0                        | 0                     | 2,090,877         | 5                     | SPEC      | 5                     | 0                     | 0                     | 2007               | 10                    | 145         |
| 177      | RETIREMENT                            | STRATEGIC SUPPORT    | FEDERATED RETIREMENT FUND (134)           | 225,466,194           | 10                    | 135,325,295       | 10                    | 0                                 | 0                     | 0                        | 0                     | 2,223,182,508     | 10                    | SPEC      | 5                     | 0                     | 0                     | 2018               | 2                     | 145         |
| 194      | RETIREMENT                            | STRATEGIC SUPPORT    | POLICE & FIRE RETIREMENT FUND (135)       | 267,701,703           | 10                    | 254,743,011       | 10                    | 0                                 | 0                     | 0                        | 0                     | 3,795,714,592     | 10                    | SPEC      | 5                     | 0                     | 0                     | 2018               | 2                     | 145         |
| 152      | AIRPORT                               | TRANSPORT & AVIATIO  | AIRPORT CUST FACILITY & TRANS FEE FUND (5 | 2,359,996             | 5                     | 19,919,714        | 8                     | 0                                 | 0                     | 0                        | 0                     | 9,802,248         | 7                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 144         |
| 215      | ECON DEVMT                            | COMM & ECON DEVMT    | WORKFORCE DEVELOPMENT FUND (290)          | 9,552,723             | 7                     | 9,542,460         | 7                     | 0                                 | 0                     | 0                        | 0                     | 1,033,054         | 4                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 143         |
| 67       | FINANCE                               | STRATEGIC SUPPORT    | STRATEGIC SUPPORT                         | 62,665,245            | 10                    | 541,152           | 3                     | 8.67                              | 1                     | 0                        | 0                     | 0                 | 0                     | ALL       | 8                     | 0                     | 0                     | 0                  | 10                    | 143         |
| 64       | FINANCE                               | STRATEGIC SUPPORT    | PURCHASING AND RISK MANAGEMENT            | 4,858,010             | 6                     | 0                 | 0                     | 19.00                             | 3                     | 0                        | 0                     | 164,200,000       | 10                    | ALL       | 8                     | 2017                  | 10                    | 2019               | 1                     | 143         |
| 195      | RETIREMENT                            | STRATEGIC SUPPORT    | POLICE & FIRE RETIREE HEALTH CARE TRUST ( | 38,398                | 1                     | 7,860,433         | 7                     | 0                                 | 0                     | 0                        | 0                     | 113,288,917       | 10                    | SPEC      | 5                     | 2011                  | 10                    | 2017               | 3                     | 140         |
| 14       | PLANNING, BUILDING, & CODE ENFORCEMEN | COMM & ECON DEVMT    | CITYWIDE LAND USE PLANNING                | 6,290,986             | 7                     | 0                 | 0                     | 36.00                             | 5                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 140         |
| 71       | HUMAN RESOURCES                       | STRATEGIC SUPPORT    | TRAINING AND DEVELOPMENT                  | 350,000               | 2                     | 0                 | 0                     | 0.00                              | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 2019                  | 10                    | 0                  | 10                    | 140         |
| 73       | INFO TECHNOLOGY                       | STRATEGIC SUPPORT    | CUSTOMER CONTACT CENTER                   | 2,292,139             | 5                     | 0                 | 0                     | 15.00                             | 3                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 2020                  | 10                    | 2016               | 4                     | 140         |
| 167      | CITY-WIDE                             | COMM & ECON DEVMT    | COMM FACILITIES DISTRICT FUNDS            | 5,748,043             | 6                     | 3,952,100         | 6                     | 0                                 | 0                     | 0                        | 0                     | 6,349,641         | 7                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 139         |
| 193      | PLANNING, BUILDING, & CODE ENFORCEMEN | COMM & ECON DEVMT    | PLANNING DEVELOPMENT FEE PROGRAM FUNI     | 6,674,130             | 7                     | 5,922,328         | 6                     | 0                                 | 0                     | 0                        | 0                     | 1,500,000         | 4                     | SPEC      | 5                     | 2019                  | 10                    | 2020               | 0                     | 138         |
| 76       | INFO TECHNOLOGY                       | STRATEGIC SUPPORT    | STRATEGIC SUPPORT                         | 3,360,497             | 6                     | 0                 | 0                     | 18.00                             | 3                     | 0                        | 0                     | 0                 | 0                     | ALL       | 8                     | 2020                  | 10                    | 2016               | 4                     | 138         |
| 179      | RETIREMENT                            | STRATEGIC SUPPORT    | FIRE RETIREE HEALTH CARE TRUST FUND (126  | 24,899                | 1                     | 4,891,470         | 6                     | 0                                 | 0                     | 0                        | 0                     | 70,234,841        | 10                    | SPEC      | 5                     | 2011                  | 10                    | 2017               | 3                     | 135         |
| 9        | HOUSING                               | COMM & ECON DEVMT    | HOMELESS INTERVENTIONS AND SOLUTIONS      | 32,213,326            | 10                    | 0                 | 0                     | 10.00                             | 2                     | 0                        | 0                     | 0                 | 0                     | SPEC      | 5                     | 2019                  | 10                    | 2018               | 2                     | 135         |
| 10       | HOUSING                               | COMM & ECON DEVMT    | NEIGH CAPITAL INVEST AND HOUSING SERVICE  | 9,700,764             | 7                     | 0                 | 0                     | 7.60                              | 1                     | 0                        | 0                     | 0                 | 0                     | SPEC      | 5                     | 2012                  | 10                    | 2014               | 6                     | 135         |
| 53       | AIRPORT                               | TRANSPORT & AVIATIO  | AIRPORT OPERATIONS                        | 33,243,758            | 10                    | 0                 | 0                     | 66.00                             | 7                     | 1                        | 10                    | 0                 | 0                     | SPEC      | 5                     | 0                     | 0                     | 2017               | 3                     | 135         |
| 154      | AIRPORT                               | TRANSPORT & AVIATIO  | AIRPORT MAINT & OPERATION FUND (523)      | 92,084,014            | 10                    | 0                 | 0                     | 0                                 | 0                     | 0                        | 0                     | 35,135,879        | 10                    | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 135         |
| 155      | AIRPORT                               | TRANSPORT & AVIATIO  | AIRPORT REVENUE FUND (521)                | 0                     | 0                     | 193,537,246       | 10                    | 0                                 | 0                     | 0                        | 0                     | 67,772,113        | 10                    | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 135         |
| 199      | HOUSING                               | COMM & ECON DEVMT    | RENT STABILIZATION PROGRAM FEE FUND (45C  | 4,073,286             | 6                     | 4,005,000         | 6                     | 0                                 | 0                     | 0                        | 0                     | 1,692,375         | 4                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 133         |
| 65       | FINANCE                               | STRATEGIC SUPPORT    | REVENUE MANAGEMENT                        | 6,769,204             | 7                     | 0                 | 0                     | 38.37                             | 5                     | 0                        | 0                     | 50,900,000        | 10                    | ALL       | 8                     | 0                     | 0                     | 2014               | 6                     | 133         |
| 188      | LIBRARY                               | NEIGHBORHOOD SVCS    | LIBRARY PARCEL TAX FUND (418)             | 9,518,205             | 7                     | 9,842,670         | 7                     | 0                                 | 0                     | 0                        | 0                     | 5,264,939         | 6                     | SPEC      | 5                     | 0                     | 0                     | 2013               | 7                     | 132         |
| 190      | TRANSPORTATION                        | TRANSPORT & AVIATIO  | MAINTENANCE DISTRICT FUNDS                | 3,226,738             | 6                     | 2,733,100         | 5                     | 0                                 | 0                     | 0                        | 0                     | 4,552,851         | 6                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 132         |
| 198      | PUBLIC WORKS                          | COMM & ECON DEVMT    | PUBLIC WORKS SMALL CELL PERMITTING FEE F  | 3,668,512             | 6                     | 3,709,000         | 6                     | 0                                 | 0                     | 0                        | 0                     | 500,000           | 3                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 131         |
| 96       | GENERAL FUND                          | CITY-WIDE            | CITY-WIDE EXPENSES                        | 87,709,898            | 10                    | 0                 | 0                     | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 130         |
| 98       | GENERAL FUND                          | CITY-WIDE            | TRANSFERS TO OTHER FUNDS                  | 68,080,886            | 10                    | 0                 | 0                     | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 130         |
| 105      | GENERAL FUND                          | REVENUE              | PROPERTY TAX                              | 0                     | 0                     | 370,500,000       | 10                    | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 130         |
| 108      | GENERAL FUND                          | REVENUE              | FRANCHISE FEES                            | 0                     | 0                     | 45,921,096        | 10                    | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 2008               | 10                    | 130         |
| 111      | GENERAL FUND                          | REVENUE              | BUSINESS TAXES                            | 0                     | 0                     | 70,900,000        | 10                    | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 130         |
| 112      | GENERAL FUND                          | REVENUE              | REAL PROPERTY TRANSFER TAX                | 0                     | 0                     | 30,000,000        | 10                    | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 130         |
| 120      | GENERAL FUND                          | REVENUE              | OTHER REVENUE                             | 0                     | 0                     | 48,198,439        | 10                    | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 130         |
| 165      | PLANNING, BUILDING, & CODE ENFORCEMEN | COMM & ECON DEVMT    | CITYWIDE PLANNING FEE PROGRAM FUND (239   | 3,784,913             | 6                     | 2,452,830         | 5                     | 0                                 | 0                     | 0                        | 0                     | 2,000,000         | 5                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 130         |
| 11       | HOUSING                               | COMM & ECON DEVMT    | RENT STABILIZATION AND TENANT PROTECTIOI  | 3,056,670             | 6                     | 0                 | 0                     | 17.07                             | 3                     | 0                        | 0                     | 0                 | 0                     | SPEC      | 5                     | 2017                  | 10                    | 2016               | 4                     | 130         |
| 138      | AIRPORT                               | CAPITAL PROGRAM      | AIRPORT CAPITAL PROGRAM                   | 36,459,000            | 10                    | 0                 | 0                     | 0                                 | 0                     | 0                        | 0                     | 6,992,421         | 7                     | CAP       | 5                     | 0                     | 0                     | 0                  | 10                    | 129         |
| 171      | CITY-WIDE                             | COMM & ECON DEVMT    | DOWNTOWN PROP & BUS IMPR DIST FUND (302   | 3,422,289             | 6                     | 2,553,721         | 5                     | 0                                 | 0                     | 0                        | 0                     | 1,597,970         | 4                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 128         |
| 185      | CITY-WIDE                             | CITY-WIDE            | ICE CENTRE REVENUE FUND (432)             | 3,421,319             | 6                     | 3,530,097         | 6                     | 0                                 | 0                     | 0                        | 0                     | 52,831            | 1                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 127         |
| 200      | CITY-WIDE                             | CITY-WIDE            | SAN JOSE ARENA CAPITAL RESERVE FUND (45C  | 4,000,000             | 6                     | 1,785,000         | 4                     | 0                                 | 0                     | 0                        | 0                     | 4,121,631         | 6                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 127         |
| 146      | ENVIRON SVCS                          | CAPITAL PROGRAM      | SANITARY SEWER SYSTEM CAPITAL PROGRAM     | 27,945,000            | 9                     | 0                 | 0                     | 0                                 | 0                     | 0                        | 0                     | 11,901,270        | 8                     | CAP       | 5                     | 0                     | 0                     | 0                  | 10                    | 126         |
| 4        | ECON DEVMT                            | COMM & ECON DEVMT    | REGIONAL WORKFORCE DEVELOPMENT            | 10,896,808            | 8                     | 0                 | 0                     | 17.45                             | 3                     | 1                        | 10                    | 0                 | 0                     | SPEC      | 5                     | 0                     | 0                     | 2013               | 7                     | 125         |
| 6        | FIRE                                  | COMM & ECON DEVMT    | FIRE SAFETY CODE COMPLIANCE               | 6,902,089             | 7                     | 0                 | 0                     | 33.26                             | 5                     | 0                        | 0                     | 0                 | 0                     | SPEC      | 5                     | 2019                  | 10                    | 2020               | 0                     | 125         |
| 12       | HOUSING                               | COMM & ECON DEVMT    | STRATEGIC SUPPORT                         | 7,772,695             | 7                     | 3,592,611         | 6                     | 23.33                             | 4                     | 0                        | 0                     | 0                 | 0                     | SPEC      | 5                     | 0                     | 0                     | 2015               | 5                     | 125         |
| 31       | LIBRARY                               | NEIGHBORHOOD SVCS    | LITERACY AND LEARNING                     | 4,055,360             | 6                     | 0                 | 0                     | 19.86                             | 3                     | 1                        | 10                    | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 2014               | 6                     | 125         |
| 32       | LIBRARY                               | NEIGHBORHOOD SVCS    | STRATEGIC SUPPORT                         | 8,776,818             | 7                     | 263,000           | 2                     | 44.26                             | 6                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 2016               | 4                     | 125         |
| 41       | FIRE                                  | PUBLIC SAFETY        | FIRE PREVENTION                           | 7,236,477             | 7                     | 0                 | 0                     | 25.40                             | 4                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 2012               | 8                     | 125         |
| 56       | TRANSPORTATION                        | TRANSPORT & AVIATIO  | PAVEMENT MAINTENANCE                      | 9,356,313             | 7                     | 0                 | 0                     | 64.00                             | 7                     | 1                        | 10                    | 0                 | 0                     | CAP       | 5                     | 0                     | 0                     | 2016               | 4                     | 125         |
| 62       | FINANCE                               | STRATEGIC SUPPORT    | DISBURSEMENTS                             | 2,829,974             | 5                     | 0                 | 0                     | 16.50                             | 3                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 2011                  | 10                    | 2019               | 1                     | 125         |
| 63       | FINANCE                               | STRATEGIC SUPPORT    | FINANCIAL REPORTING                       | 2,823,785             | 5                     | 0                 | 0                     | 15.43                             | 3                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 2015                  | 10                    | 2019               | 1                     | 125         |
| 110      | GENERAL FUND                          | REVENUE              | TELEPHONE LINE TAX                        | 0                     | 0                     | 20,000,000        | 9                     | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 2008               | 10                    | 125         |
| 113      | GENERAL FUND                          | REVENUE              | LICENSES AND PERMITS                      | 0                     | 0                     | 20,023,167        | 9                     | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 125         |
| 119      | GENERAL FUND                          | REVENUE              | FEES, RATES, AND CHARGES                  | 0                     | 0                     | 25,575,702        | 9                     | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 125         |
| 122      | GENERAL FUND                          | REVENUE              | TRANSFERS                                 | 0                     | 0                     | 27,408,535        | 9                     | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 0                     | 0                     | 0                  | 10                    | 125         |
| 186      | HOUSING                               | COMM & ECON DEVMT    | INCLUSIONARY FEE FUND (451)               | 251,077               | 2                     | 5,699,760         | 6                     | 0                                 | 0                     | 0                        | 0                     | 25,383,763        | 9                     | SPEC      | 5                     | 0                     | 0                     | 0                  | 10                    | 123         |
| 49       | POLICE                                | PUBLIC SAFETY        | SPECIAL EVENTS SERVICES                   | 0                     | 0                     | 0                 | 0                     | 0                                 | 0                     | 0                        | 0                     | 0                 | 0                     | GEN       | 10                    | 2010                  | 10                    | 2012               | 8                     | 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 (PROPOSED BUDGET) | SCORE | DASHBOARD ITEM (1 = YES) | SCORE | BEG. FUND BALANCE | SCORE | FUND TYPE | SCORE | PENDING AUDIT REQUEST | SCORE | DATE OF LAST AUDIT | SCORE | TOTAL SCORE |
|----------|---------------------------------------|------------------------|--|-----------------------|-------|-------------------|-------|-----------------------------------|-------|--------------------------|-------|-------------------|-------|-----------|-------|-----------------------|-------|--------------------|-------|-------------|
| 88       | CITY CLERK                            | STRATEGIC SUPPORT      | CITY CLERK SERVICES                        | 2,145,350             | 5     | 0                 | 0     | 12.00                             | 2     |                          | 0     | 0                 | 0     | GEN       | 10    | 2018                  | 10    | 2019               | 1     | 120         |
| 107      | GENERAL FUND                          | REVENUE                | TRANSIENT OCCUPANCY TAX                    |                       | 0     | 15,000,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 120         |
| 115      | GENERAL FUND                          | REVENUE                | REVENUE FROM MONEY AND PROPERTY            |                       | 0     | 11,754,800        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 120         |
| 116      | GENERAL FUND                          | REVENUE                | REVENUE FROM LOCAL AGENCIES                |                       | 0     | 13,095,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 120         |
| 117      | GENERAL FUND                          | REVENUE                | REVENUE FROM STATE GOVERNMENT              |                       | 0     | 12,030,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 120         |
| 123      | GENERAL FUND                          | REVENUE                | REIMBURSEMENTS FOR SERVICES                |                       | 0     | 15,745,997        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 120         |
| 143      | TRANSPORTATION                        | CAPITAL PROGRAM        | PARKING CAPITAL PROGRAM                    | 9,950,000             | 7     | 0                 | 0     |                                   | 0     |                          | 0     | 34,975,140        | 10    | CAP       | 5     |                       | 0     |                    | 10    | 120         |
| 218      | ECON DEVMT                            | COMM & ECON DEVMT      | PUBLIC ART PROJECTS                        | 968,000               | 3     | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     | 2020                  | 10    | 2012               | 8     | 120         |
| 184      | HOUSING                               | COMM & ECON DEVMT      | HOUSING TRUST FUND (440)                   | 2,146,829             | 5     | 1,063,000         | 4     |                                   | 0     |                          | 0     | 1,354,784         | 4     | SPEC      | 5     |                       | 0     |                    | 10    | 118         |
| 24       | ENVIRON SVCS                          | ENVIRON & UTILITY SVCS | STORMWATER MANAGEMENT                      | 9,299,560             | 7     | 0                 | 0     | 39.35                             | 5     | 1                        | 10    | 0                 | 0     | SPEC      | 5     |                       | 0     | 2016               | 4     | 115         |
| 34       | PARKS, RECREATION, & NEIGHBORHOOD SVC | NEIGHBORHOOD SVCS      | COMMUNITY FACILITIES DEVMT                 | 5,659,525             | 6     | 0                 | 0     | 41.30                             | 6     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2015               | 5     | 115         |
| 55       | TRANSPORTATION                        | TRANSPORT & AVIATIO    | PARKING SERVICES                           | 20,647,426            | 9     | 0                 | 0     | 70.84                             | 7     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2019               | 1     | 115         |
| 82       | MAYOR & COUNCIL                       | STRATEGIC SUPPORT      | CITY COUNCIL                               | 8,672,385             | 7     | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 115         |
| 97       | GENERAL FUND                          | CITY-WIDE              | CAPITAL CONTRIBUTIONS                      | 9,530,000             | 7     | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 115         |
| 114      | GENERAL FUND                          | REVENUE                | FINES, FORFEITURES, AND PENALTIES          |                       | 0     | 15,722,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2011               | 9     | 115         |
| 121      | GENERAL FUND                          | REVENUE                | OVERHEAD REIMBURSEMENTS                    |                       | 0     | 69,197,893        | 10    |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2013               | 7     | 115         |
| 125      | CITY-WIDE                             | CAPITAL PROGRAM        | REVENUE FROM STATE GOVERNMENT              |                       | 0     | 36,550,116        | 10    |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     |                    | 10    | 115         |
| 126      | CITY-WIDE                             | CAPITAL PROGRAM        | REVENUE FROM WPCP USER AGENCIES            |                       | 0     | 57,309,000        | 10    |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     |                    | 10    | 115         |
| 127      | CITY-WIDE                             | CAPITAL PROGRAM        | REVENUE FROM OTHER AGENCIES                |                       | 0     | 32,910,000        | 10    |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     |                    | 10    | 115         |
| 130      | CITY-WIDE                             | CAPITAL PROGRAM        | CONSTRUCTION AND CONVEYANCE TAX            |                       | 0     | 30,000,000        | 10    |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     |                    | 10    | 115         |
| 182      | CITY-WIDE                             | CITY-WIDE              | GIFT TRUST FUND (139)                      | 2,183,251             | 5     | 537,251           | 3     |                                   | 0     |                          | 0     | 2,055,610         | 5     | SPEC      | 5     |                       | 0     |                    | 10    | 115         |
| 85       | CITY ATTORNEY                         | STRATEGIC SUPPORT      | STRATEGIC SUPPORT                          | 8,745,916             | 7     | 0                 | 0     | 7.80                              | 1     |                          | 0     | 0                 | 0     | ALL       | 8     |                       | 0     |                    | 10    | 113         |
| 148      | ENVIRON SVCS                          | CAPITAL PROGRAM        | STORM SEWER SYSTEM CAPITAL PROGRAM         | 8,432,000             | 7     | 0                 | 0     |                                   | 0     |                          | 0     | 4,484,867         | 6     | CAP       | 5     |                       | 0     |                    | 10    | 112         |
| 150      | ENVIRON SVCS                          | CAPITAL PROGRAM        | WATER POLLUTION CONTROL CAPITAL PROGR      | 161,403,000           | 10    | 0                 | 0     |                                   | 0     |                          | 0     | 5,122,292         | 6     | CAP       | 5     |                       | 0     | 2013               | 7     | 112         |
| 151      | ENVIRON SVCS                          | CAPITAL PROGRAM        | WATER UTILITY SYSTEM CAPITAL PROGRAM       | 6,670,000             | 7     | 0                 | 0     |                                   | 0     |                          | 0     | 3,715,483         | 6     | CAP       | 5     |                       | 0     | 2006               | 10    | 112         |
| 144      | PARKS, RECREATION, & NEIGHBORHOOD SVC | CAPITAL PROGRAM        | PARKS AND COMM FACILITIES CAPITAL PROGR    | 43,921,000            | 10    | 0                 | 0     |                                   | 0     |                          | 0     | 19,163,454        | 8     | CAP       | 5     |                       | 0     | 2014               | 6     | 111         |
| 205      | ENVIRON SVCS                          | ENVIRON & UTILITY SVCS | SEWAGE TRMT PLANT CONNECT FEE FUND (53     | 623,676               | 3     | 2,811,819         | 5     |                                   | 0     |                          | 0     | 18,330,536        | 8     | SPEC      | 5     |                       | 0     | 2012               | 8     | 111         |
| 5        | ECON DEVMT                            | COMM & ECON DEVMT      | STRATEGIC SUPPORT                          | 5,226,324             | 6     | 32,740            | 1     | 13.72                             | 2     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2013               | 7     | 110         |
| 23       | ENVIRON SVCS                          | ENVIRON & UTILITY SVCS | RECYCLED WATER MANAGEMENT                  | 8,782,922             | 7     | 0                 | 0     | 27.01                             | 4     | 1                        | 10    | 0                 | 0     | SPEC      | 5     |                       | 0     | 2016               | 4     | 110         |
| 25       | ENVIRON SVCS                          | ENVIRON & UTILITY SVCS | SUSTAINABILITY AND ENVIRONMENTAL HEALTH    | 6,046,383             | 7     | 0                 | 0     | 27.10                             | 4     |                          | 0     | 0                 | 0     | SPEC      | 5     |                       | 0     | 2012               | 8     | 110         |
| 54       | AIRPORT                               | TRANSPORT & AVIATIO    | STRATEGIC SUPPORT AND OTHER                | 119,433,134           | 10    | 0                 | 0     | 52.00                             | 6     |                          | 0     | 0                 | 0     | SPEC      | 5     |                       | 0     | 2017               | 3     | 110         |
| 81       | MAYOR & COUNCIL                       | STRATEGIC SUPPORT      | OFFICE OF THE MAYOR                        | 4,320,042             | 6     | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 110         |
| 124      | CITY-WIDE                             | CAPITAL PROGRAM        | REVENUE FROM FEDERAL GOVERNMENT            |                       | 0     | 60,525,188        | 10    |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     | 2011               | 9     | 110         |
| 72       | HUMAN RESOURCES                       | STRATEGIC SUPPORT      | STRATEGIC SUPPORT                          | 3,072,718             | 6     | 0                 | 0     | 9.00                              | 1     |                          | 0     | 0                 | 0     | ALL       | 8     |                       | 0     |                    | 10    | 108         |
| 174      | CITY-WIDE                             | CITY-WIDE              | EMERGENCY RESERVE FUND (406)               | 5,000,000             | 6     | 5,022,000         | 6     |                                   | 0     |                          | 0     | 818,728           | 3     | SPEC      | 5     |                       | 0     | 2015               | 5     | 106         |
| 18       | COMM ENERGY                           | ENVIRON & UTILITY SVCS | COMM ENERGY CUSTOMER SUPPORT               | 8,625,390             | 7     | 0                 | 0     | 8.34                              | 1     |                          | 0     | 0                 | 0     | SPEC      | 5     |                       | 0     |                    | 10    | 105         |
| 43       | IND POLICE AUDITOR                    | PUBLIC SAFETY          | INDEPENDENT POLICE OVERSIGHT               | 1,203,191             | 4     | 0                 | 0     | 5.50                              | 1     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 105         |
| 83       | MAYOR & COUNCIL                       | STRATEGIC SUPPORT      | COUNCIL GENERAL                            | 55,000                | 1     | 0                 | 0     | 27.00                             | 4     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 105         |
| 99       | GENERAL FUND                          | CITY-WIDE              | earmarked RESERVES                         | 61,528,952            | 10    | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2015               | 5     | 105         |
| 100      | GENERAL FUND                          | CITY-WIDE              | CONTINGENCY RESERVE                        | 40,000,000            | 10    | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2015               | 5     | 105         |
| 102      | GENERAL FUND                          | CITY-WIDE              | GENERAL LIABILITY CLAIMS                   | 6,000,000             | 7     | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2012               | 8     | 105         |
| 104      | GENERAL FUND                          | REVENUE                | CARRYOVER FUND BALANCE                     |                       | 0     | 121,758,268       | 10    |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2015               | 5     | 105         |
| 106      | GENERAL FUND                          | REVENUE                | SALES TAX                                  |                       | 0     | 242,500,000       | 10    |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2015               | 5     | 105         |
| 109      | GENERAL FUND                          | REVENUE                | UTILITY TAX                                |                       | 0     | 95,800,000        | 10    |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2015               | 5     | 105         |
| 128      | CITY-WIDE                             | CAPITAL PROGRAM        | BUILDING AND STRUCTURE CONSTRUCTION TAX    |                       | 0     | 19,000,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     |                    | 10    | 105         |
| 129      | CITY-WIDE                             | CAPITAL PROGRAM        | CONSTRUCTION EXCISE TAX                    |                       | 0     | 14,000,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     |                    | 10    | 105         |
| 135      | AIRPORT                               | CAPITAL PROGRAM        | AIRPORT PASSENGER FACILITY CHARGE PROCEEDS |                       | 0     | 10,400,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     |                    | 10    | 105         |
| 180      | TRANSPORTATION                        | TRANSPORT & AVIATIO    | GAS TAX MAINT & CONST FUNDS (409-411)      | 0                     | 0     | 14,400,000        | 8     |                                   | 0     |                          | 0     | 0                 | 0     | SPEC      | 5     |                       | 0     |                    | 10    | 105         |
| 7        | HOUSING                               | COMM & ECON DEVMT      | AFFORDABLE HOUSING PORTFOLIO MGMT          | 2,449,750             | 5     | 0                 | 0     | 11.50                             | 2     |                          | 0     | 0                 | 0     | SPEC      | 5     |                       | 0     | 2002               | 10    | 100         |
| 29       | TRANSPORTATION                        | ENVIRON & UTILITY SVCS | STORM SEWER MAINTENANCE                    | 7,922,059             | 7     | 0                 | 0     | 43.21                             | 6     |                          | 0     | 0                 | 0     | SPEC      | 5     |                       | 0     | 2016               | 4     | 100         |
| 103      | GENERAL FUND                          | CITY-WIDE              | SICK LEAVE PAYOUTS UPON RETIREMENT         | 5,000,000             | 6     | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2012               | 8     | 100         |
| 147      | PUBLIC WORKS                          | CAPITAL PROGRAM        | SERVICE YARDS CAPITAL PROGRAM              | 1,175,000             | 4     | 0                 | 0     |                                   | 0     |                          | 0     | 3,242,091         | 6     | CAP       | 5     |                       | 0     |                    | 10    | 97          |
| 156      | AIRPORT                               | TRANSPORT & AVIATIO    | AIRPORT SURPLUS REVENUE FUND (524)         | 2,000,000             | 5     | 0                 | 0     |                                   | 0     |                          | 0     | 765,320           | 3     | SPEC      | 5     |                       | 0     |                    | 10    | 96          |
| 192      | PARKS, RECREATION, & NEIGHBORHOOD SVC | NEIGHBORHOOD SVCS      | MUNICIPAL GOLF COURSE FUND (518)           | 10,271,000            | 8     | 352,000           | 2     |                                   | 0     |                          | 0     | 725,152           | 3     | SPEC      | 5     |                       | 0     | 2015               | 5     | 96          |
| 68       | HUMAN RESOURCES                       | STRATEGIC SUPPORT      | EMPLOYEE BENEFITS                          | 95,413,974            | 10    | 0                 | 0     | 11.00                             | 2     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2019               | 1     | 95          |
| 87       | CITY AUDITOR                          | STRATEGIC SUPPORT      | STRATEGIC SUPPORT                          | 161,822               | 2     | 0                 | 0     | 1.00                              | 1     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 95          |
| 208      | PARKS, RECREATION, & NEIGHBORHOOD SVC | COMM & ECON DEVMT      | ST JAMES PARK MANAGEMENT DISTRICT FUND     | 843,947               | 3     | 20,809            | 1     |                                   | 0     |                          | 0     | 2,533,084         | 5     | SPEC      | 5     |                       | 0     |                    | 10    | 95          |
| 145      | POLICE                                | CAPITAL PROGRAM        | PUBLIC SAFETY CAPITAL PROGRAM              | 89,987,499            | 10    | 0                 | 0     |                                   | 0     |                          | 0     | 1,456,270         | 4     | CAP       | 5     |                       | 0     | 2016               | 4     | 93          |
| 44       | IND POLICE AUDITOR                    | PUBLIC SAFETY          | STRATEGIC SUPPORT                          | 113,481               | 2     | 0                 | 0     | 0.50                              | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     |                    | 10    | 90          |
| 118      | GENERAL FUND                          | REVENUE                | REVENUE FROM FEDERAL GOVERNMENT            |                       | 0     | 761,709           | 3     |                                   | 0     |                          | 0     | 0                 | 0     | GEN       | 10    |                       | 0     | 2011               | 9     | 90          |
| 141      | LIBRARY                               | CAPITAL PROGRAM        | LIBRARY CAPITAL PROGRAM                    | 4,525,000             | 6     | 0                 | 0     |                                   | 0     |                          | 0     | 6,764,574         | 7     | CAP       | 5     |                       | 0     | 2014               | 6     | 89          |
| 19       | COMM ENERGY                           | ENVIRON & UTILITY SVCS | COMM ENERGY COMMUNITY PROGRAMMING          | 863,031               | 3     | 0                 | 0     | 1.00                              | 1     |                          | 0     | 0                 | 0     | SPEC      | 5     |                       | 0     |                    | 10    | 85          |
| 140      | PUBLIC WORKS                          | CAPITAL PROGRAM        | DEVELOPER ASSISTED PROJECTS CAPITAL PRI    | 1,375,000             | 4     | 0                 | 0     |                                   | 0     |                          | 0     | 0                 | 0     | CAP       | 5     |                       | 0     | 2008               | 10    | 85          |

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 (PROPOSED BUDGET) | SCORE | DASHBOARD ITEM (1 = YES) | SCORE | BEG. FUND BALANCE | SCORE | FUND TYPE | SCORE | PENDING AUDIT REQUEST | SCORE | DATE OF LAST AUDIT | SCORE | TOTAL SCORE |
|----------|-----------------|----------------------|---|-----------------------|-------|-------------------|-------|-----------------------------------|-------|--------------------------|-------|-------------------|-------|-----------|-------|-----------------------|-------|--------------------|-------|-------------|
| 217      | ECON DEVMT      | COMM & ECON DEVMT    | FUNDING FOR COMMUNITY BASED ORGANIZAT     | 51,733,479            | 10    | 0                 | 0     | 0                                 | 0     |                          | 0     | 0                 | 0     | 0         | GEN   | 10                    | 0     | 2019               | 1     | 85          |
| 197      | PUBLIC WORKS    | STRATEGIC SUPPORT    | PUBLIC WORKS PROGRAM SUPPORT FUND (15)    | 20,197,038            | 9     | 73,000            | 1     | 0                                 | 0     |                          | 0     | 1,000,441         | 4     | SPEC      | 5     | 0                     | 2018  | 2                  | 83    |             |
| 158      | HUMAN RESOURCES | STRATEGIC SUPPORT    | BENEFIT - DENTAL INSURANCE FUND (155)     | 12,396,652            | 8     | 380,000           | 2     | 0                                 | 0     |                          | 0     | 3,969,453         | 6     | SPEC      | 5     | 0                     | 2019  | 1                  | 82    |             |
| 157      | HUMAN RESOURCES | STRATEGIC SUPPORT    | BENEFIT FUND (160)                        | 79,298,114            | 10    | 5,000             | 1     | 0                                 | 0     |                          | 0     | 936,552           | 3     | SPEC      | 5     | 0                     | 2019  | 1                  | 81    |             |
| 169      | ECON DEVMT      | COMM & ECON DEVMT    | CONV & CULTURAL AFFAIRS FUND (536)        | 10,339,000            | 8     | 100,000           | 2     | 0                                 | 0     |                          | 0     | 848,141           | 3     | SPEC      | 5     | 0                     | 2018  | 2                  | 81    |             |
| 86       | CITY AUDITOR    | STRATEGIC SUPPORT    | AUDIT SERVICES                            | 2,758,913             | 5     | 0                 | 0     | 13.00                             | 2     |                          | 0     | 0                 | 0     | GEN       | 10    | 0                     | 2017  | 3                  | 80    |             |
| 132      | ENVIRON SVCS    | CAPITAL PROGRAM      | SANITARY SEWER CONNECTION FEES            | 0                     | 0     | 500,000           | 3     | 0                                 | 0     |                          | 0     | 0                 | 0     | CAP       | 5     | 0                     |       | 10                 | 80    |             |
| 137      | CITY-WIDE       | CAPITAL PROGRAM      | DEVELOPER CONTRIBUTIONS                   | 0                     | 0     | 650,000           | 3     | 0                                 | 0     |                          | 0     | 0                 | 0     | CAP       | 5     | 0                     |       | 10                 | 80    |             |
| 203      | ENVIRON SVCS    | ENVIRON & UTILITY SV | SJ/SC TREATMENT PLANT INCOME FUND (514)   | 0                     | 0     | 108,410           | 2     | 0                                 | 0     |                          | 0     | 431,354           | 2     | SPEC      | 5     | 0                     |       | 10                 | 79    |             |
| 142      | PUBLIC WORKS    | CAPITAL PROGRAM      | MUNICIPAL IMPROVEMENTS CAPITAL PROGRAM    | 12,289,800            | 8     | 0                 | 0     | 0                                 | 0     |                          | 0     | 3,865,000         | 6     | CAP       | 5     | 0                     | 2018  | 2                  | 77    |             |
| 20       | COMM ENERGY     | ENVIRON & UTILITY SV | STRATEGIC SUPPORT                         | 18,331,699            | 8     | 0                 | 0     | 8.15                              | 1     |                          | 0     | 0                 | 0     | SPEC      | 5     | 0                     | 2017  | 3                  | 75    |             |
| 92       | RETIREMENT      | STRATEGIC SUPPORT    | RETIREMENT PLAN ADMINISTRATION            | 4,417,400             | 6     | 0                 | 0     | 24.55                             | 4     |                          | 0     | 0                 | 0     | SPEC      | 5     | 0                     | 2018  | 2                  | 75    |             |
| 131      | CITY-WIDE       | CAPITAL PROGRAM      | RESIDENTIAL CONSTRUCTION TAX              | 0                     | 0     | 200,000           | 2     | 0                                 | 0     |                          | 0     | 0                 | 0     | CAP       | 5     | 0                     |       | 10                 | 75    |             |
| 133      | ENVIRON SVCS    | CAPITAL PROGRAM      | STORM DRAINAGE FEES                       | 0                     | 0     | 200,000           | 2     | 0                                 | 0     |                          | 0     | 0                 | 0     | CAP       | 5     | 0                     |       | 10                 | 75    |             |
| 136      | CITY-WIDE       | CAPITAL PROGRAM      | OTHER TAXES, FEES AND CHARGES             | 0                     | 0     | 360,000           | 2     | 0                                 | 0     |                          | 0     | 0                 | 0     | CAP       | 5     | 0                     |       | 10                 | 75    |             |
| 168      | CITY-WIDE       | COMM & ECON DEVMT    | COMMUNITY FACILITIES REVENUE FUND (422)   | 1,500,000             | 4     | 0                 | 0     | 0                                 | 0     |                          | 0     | 2,079,396         | 5     | SPEC      | 5     | 0                     | 2014  | 6                  | 75    |             |
| 202      | CITY-WIDE       | CITY-WIDE            | SAN JOSE MUNI STADIUM CAPITAL FUND (476)  | 39,000                | 1     | 39,000            | 1     | 0                                 | 0     |                          | 0     | 0                 | 0     | SPEC      | 5     | 0                     |       | 10                 | 75    |             |
| 211      | POLICE          | PUBLIC SAFETY        | SUPPLEMENTAL LOCAL LAW ENFORCE FUND (4    | 0                     | 0     | 0                 | 0     | 0                                 | 0     |                          | 0     | 2,062,453         | 5     | SPEC      | 5     | 0                     |       | 10                 | 75    |             |
| 172      | ECON DEVMT      | COMM & ECON DEVMT    | ECON DEVMT ADMINISTRATION LOAN FUND (44   | 0                     | 0     | 100               | 1     | 0                                 | 0     |                          | 0     | 7,060             | 1     | SPEC      | 5     | 0                     |       | 10                 | 72    |             |
| 139      | INFO TECHNOLOGY | CAPITAL PROGRAM      | COMMUNICATIONS CAPITAL PROGRAM            | 0                     | 0     | 0                 | 0     | 0                                 | 0     |                          | 0     | 887,402           | 3     | CAP       | 5     | 0                     |       | 10                 | 71    |             |
| 89       | CITY CLERK      | STRATEGIC SUPPORT    | STRATEGIC SUPPORT                         | 2,981,310             | 5     | 26,000            | 1     | 2.00                              | 1     |                          | 0     | 0                 | 0     | GEN       | 10    | 0                     | 2019  | 1                  | 70    |             |
| 134      | ENVIRON SVCS    | CAPITAL PROGRAM      | WATER UTILITY FEES                        | 0                     | 0     | 75,000            | 1     | 0                                 | 0     |                          | 0     | 0                 | 0     | CAP       | 5     | 0                     |       | 10                 | 70    |             |
| 209      | POLICE          | PUBLIC SAFETY        | STATE DRUG FORFEITURE FUND (417)          | 0                     | 0     | 0                 | 0     | 0                                 | 0     |                          | 0     | 230,281           | 2     | SPEC      | 5     | 0                     |       | 10                 | 69    |             |
| 91       | CITY MANAGER    | STRATEGIC SUPPORT    | STRATEGIC SUPPORT                         | 2,530,270             | 5     | 0                 | 0     | 1.65                              | 1     |                          | 0     | 0                 | 0     | ALL       | 8     | 0                     | 2017  | 3                  | 68    |             |
| 51       | AIRPORT         | TRANSPORT & AVIATIO  | AIRPORT BUSINESS DEVELOPMENT              | 3,288,158             | 6     | 0                 | 0     | 8.00                              | 1     |                          | 0     | 0                 | 0     | SPEC      | 5     | 0                     | 2017  | 3                  | 65    |             |
| 173      | POLICE          | PUBLIC SAFETY        | FEDWARD BYRNE MEMORIAL JAG TRUST FUND     | 0                     | 0     | 0                 | 0     | 0                                 | 0     |                          | 0     | 0                 | 0     | SPEC      | 5     | 0                     |       | 10                 | 65    |             |
| 159      | HUMAN RESOURCES | STRATEGIC SUPPORT    | BENEFIT - LIFE INSURANCE FUND (156)       | 1,712,147             | 4     | 1,059,000         | 4     | 0                                 | 0     |                          | 0     | 154,714           | 2     | SPEC      | 5     | 0                     | 2019  | 1                  | 64    |             |
| 93       | RETIREMENT      | STRATEGIC SUPPORT    | STRATEGIC SUPPORT                         | 2,677,965             | 5     | 0                 | 0     | 14.20                             | 2     |                          | 0     | 0                 | 0     | SPEC      | 5     | 0                     | 2018  | 2                  | 60    |             |
| 161      | HUMAN RESOURCES | STRATEGIC SUPPORT    | BENEFIT - UNEMPLOYMENT INSURANCE FUND (   | 757,422               | 3     | 20,000            | 1     | 0                                 | 0     |                          | 0     | 757,422           | 3     | SPEC      | 5     | 0                     | 2019  | 1                  | 46    |             |
| 160      | HUMAN RESOURCES | STRATEGIC SUPPORT    | BENEFIT - SELF-INSURED MEDICAL FUND (158) | 615,271               | 3     | 0                 | 0     | 0                                 | 0     |                          | 0     | 780,288           | 3     | SPEC      | 5     | 0                     | 2019  | 1                  | 41    |             |
| 175      | POLICE          | PUBLIC SAFETY        | FEDERAL DRUG FORFEITURE FUND (419)        | 0                     | 0     | 0                 | 0     | 0                                 | 0     |                          | 0     | 6,896             | 1     | SPEC      | 5     | 0                     | 2017  | 3                  | 32    |             |

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         |               | <2009              |
| 0                     | 1                 | 1               | NO             | 0                 | CAP 5     | NO            | 2011               |
| 100,000               | 2                 | 2               | YES            | 10                |           | YES           | 2012               |
| 500,000               | 3                 | 3               |                |                   | SPEC 5    |               | 2013               |
| 1,000,000             | 4                 | 4               |                |                   |           |               | 2014               |
| 2,000,000             | 5                 | 5               |                |                   | ALL 8     |               | 2015               |
| 3,000,000             | 6                 | 6               |                |                   |           |               | 2016               |
| 6,000,000             | 7                 | 7               |                |                   |           |               | 2017               |
| 10,000,000            | 8                 | 8               |                |                   | GEN 10    |               | 2018               |
| 20,000,000            | 9                 | 9               |                |                   |           |               | 2019               |
| 30,000,000            | 10                | 10              |                |                   |           |               | 2020               |
| MORE                  | 10                | MORE            |                |                   | MORE      |               | 10                 |