



**City of
Santa Clara**
The Center of What's Possible

Annual Audit Work Plan

Fiscal Year 2018/19 (mid-year) and 2019/20



City Auditor's Office

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AUDIT WORK PLAN – FISCAL YEAR 2018/19 (midyear) & 2019/20

OVERVIEW

The mission of the City Auditor's Office is to promote honest, efficient, effective and fully accountable city government through accurate, independent and objective audits.

The City Auditor's Office submits an annual audit work plan to the City Council for approval. This proposed audit work plan was developed based on the results of a citywide risk assessment. The objective of the risk assessment was to identify the departments, offices, areas, units, or processes that pose the greatest risk to the City and then align internal audit resources, where appropriate, to best help the City achieve its objectives in mitigating these risks. It also guides the City Auditor to prioritize the City's potential audit subjects. As a result, this audit work plan does not, nor is it intended to, address or provide complete coverage of every City departments, divisions, or system risks. However, over time, with the implementation of audit recommendations, it is expected that risks across City departments and systems will be sufficiently mitigated.

To develop the plan, we used information from the City's adopted operating and capital budgets and the component unit information in the City's most current financial statements to develop the citywide risk assessment. We also considered past audit findings as well as requests from management and the City Council. The top three ranked items on the risk assessment were given priorities in determining the audit subject for the audit plan. In addition, the work plan includes the City Auditor's annual cash disbursement audit.

ADDITIONS TO AUDIT WORK PLAN

Any requests to add audits to the Audit Work Plan during the fiscal year will be presented to the Audit Committee through the semi-annual status report. The City Auditor will provide an impact analysis of the proposed audit to the approved audit projects so the Audit Committee is aware of the changes. The City Auditor will give priorities to requests that post significant financial impacts or risks to the City.

AUDIT WORK PLAN – FISCAL YEAR 2018/19 (midyear) & 2019/20 (continued)

PROPOSED AUDIT ASSIGNMENTS

This section lists annual and recurring audit projects, current efforts under way, and proposed new projects.

The following table lists all New Projects for the fiscal years:

No.	Audit Project	Project Description	Target Date
1.	Fraud, Waste and Abuse Hotline Monitoring & Audit	The City does not currently have a Whistleblower Hotline to provide individuals a way to confidentially report evidence of fraud, waste or abuse involving employees or operations. The City Auditor's Office plans to implement such hotline for the City through an outsourced third party service and provide continuous monitoring and investigations.	April 2020
2.	Performance Audit of Vendor Master File and 1099 Reporting	The City has never had an audit of the vendor master file or a review of its 1099 reporting. The purpose of this audit is to assess and evaluate whether the City has adequate controls regarding its master vendor file setup and if the City is effectively monitoring and maintaining its vendor information. Inaccurate or unauthorized vendor records could potentially enable duplicate payments and may increase the risk of fraud or abuse. Additionally, the audit will review the vendor setup process to ensure proper 1099 reporting based on the IRS rules and regulations.	August 2019
3.	Citywide Fraud Risk Assessment (contracted service)	The City Auditor's Office is proposing a complete citywide fraud risk assessment for all departments including the utility Departments, which will be done in a second study. The assessment will assist the City Auditor's Office staff in identifying the potential audit subjects and risks associated with each subject.	June 2020
4.	Reviews of Financial Procedures and Controls	Staff has asked the City Auditor's Office to provide advice on several policies, procedural and control issues. We will attempt to provide requested assistance in these areas as time allows. Proposed reviews include: <ul style="list-style-type: none"> Analyzing the Stadium Authority's review procedures for Non-NFL Events' revenues and provide feedback on procedure and control issues, if any. 	April 2019

**AUDIT WORK PLAN – FISCAL YEAR 2018/19 (midyear) & 2019/20
(continued)**

No.	Audit Project	Project Description	Target Date
		<ul style="list-style-type: none"> • Reviewing the Stadium Authority Financial Reporting Policy with staff and external auditors and providing feedback on best practices. 	February 2020
		<ul style="list-style-type: none"> • Reviewing past Construction Fund and Public Safety transactions and providing feedbacks on the allocation of staff charges (<i>contracted service</i>). 	July 2019

The following table lists all Annual and Recurring Projects:

No.	Audit Project	Project Description	Target Date
5.	City Auditor's Annual Cash Disbursement Audit	The City Charter requires the City Auditor to audit and approve bills, invoices, payrolls, demands or charges against the City before payment. The City Auditor's Office is working with the Finance Department to coordinate this effort.	December 2019
6.	Annual Risk Assessment	The City Auditor's Office performs an annual risk assessment as required by internal audit standards to identify and prioritize the potential audit subjects. The risk assessment is attached to the annual audit work plan.	December 2019
7.	Annual External Financial Audit and Single Audit for the City (<i>contracted audit service</i>)	The City Charter requires an annual external audit of the City's financial transactions to be performed by an independent certified public accountant (currently Maze & Associates). The City Auditor's Office administers the audit contract and works with the Finance Department and Maze & Associates to coordinate this effort.	December 2019
8.	Annual External Financial Audit for the Stadium Authority (<i>contracted audit service</i>)	The Santa Clara Stadium Authority (Stadium Authority), the Stadium Funding Trust, and Goldman Sachs Bank USA entered into a Credit Agreement on June 19, 2013 to finance the stadium. Section 5.1(a) of the Credit Agreement requires that the Stadium Authority Annual Financial Statements be audited by independent certified public accountants within 180 days after the end of each fiscal year. The City Auditor's Office administers the audit contract and works with the Finance	August 2019

**AUDIT WORK PLAN – FISCAL YEAR 2018/19 (midyear) & 2019/20
(continued)**

No.	Audit Project	Project Description	Target Date
		Department and the external audit firm to coordinate this effort.	

The following table lists all ongoing Audit Administrative and Other Responsibilities:

No.	Audit Project	Project Description	Target Date
9.	Audit Framework / Charter	The City doesn't currently have a formal Audit Framework/Charter that defines the internal audit division's purpose, authority, and responsibilities within the City. The purpose of the Charter, which requires Council approval, is to formally authorize internal audit staff access to records, personnel, and physical properties so they can perform their audit tasks.	April 2019
10.	Fraud, Waste, and Abuse Reporting Policy (Fraud Policy)	The purpose is to develop an administrative fraud policy that sets out policies and procedures to encourage and facilitate the reporting of fraud or abuse and questionable accounting practices. The policy raises awareness amongst staff, and is an excellent tool for the City to communicate its ethical standards.	December 2019
11.	Semi-Annual Audit Status Report	The City Auditor's Office prepares and issues semi-annual status and progress update reports on the approved audit assignments in the audit work plan. The staff also reports on any changes (e.g. assignment addition or deletion) to the audit work plan.	August 2019 & February 2020
12.	Annual Audit Recommendation Status Report	The City Auditor's Office tracks audit recommendations and issues reports on the implementation status of all open audit recommendations. The staff also meets with the auditee to discuss the progress of the audit recommendations.	December 2019
13.	Internal Audit Annual Work Plan	The City Auditor is responsible for developing an annual internal audit work plan based on the results of an annual citywide risk assessment designed to improve the effectiveness of risk management, internal control, and governance processes	February 2020

**AUDIT WORK PLAN – FISCAL YEAR 2018/19 (midyear) & 2019/20
(continued)**

No.	Audit Project	Project Description	Target Date
		The annual work plan is presented to the Audit Committee to recommend to the City Council for approval, which is required prior to the start of any audit work.	
14.	Advisory Role	The City Auditor serves as a member on the City’s Deferred Compensation Advisory Committee.	Ongoing
15.	Annual Continuing Education Training	The City Auditor’s Office is committed to attending regular continuing professional education (CPE) training and maintaining a minimum of 40 CPE hours a year for each staff.	Ongoing

RESOURCE IMPACT

The above project list is an extremely optimistic and aggressive plan for a small audit unit. It is difficult to accurately estimate the length and scope of any new audit assignments because the scope of the audit could be reduced or expanded depending on what we find once we start the audit. It should also be noted that the ability to accomplish the tasks on this plan will depend on being able to successfully fill one vacant performance auditor position. Our audit status reports to the City Council will provide us with the opportunity to reprioritize projects and amend the audit plan as necessary during the year.

NEXT STEPS

As audit work proceeds, we will provide the City Council with a semi-annual status report and the progress of each of the approved audit assignments. The Audit Committee will receive the audit report at the conclusion of each audit project. We will also present the audit reports to the Audit Committee at the scheduled meetings. All audit reports are heard and approved by the Audit Committee and get cross-referenced to the full City Council for acceptance.

Respectfully submitted,

Linh Lam, CPA
City Auditor

Attachment: Citywide Risk Assessment

City-wide Risk Assessment

Item No.	Department	Core Service / Audit Subject	Risk Factors Weight		Adopted Revenues	S c o r e	Number of Fulltime Equivalent	S c o r e	Fund Type	S c o r e	Pending Audit Request	S c o r e	Date of Last Audit	S c o r e	Operational Changes & Complexity	S c o r e	Total Score
			10	8													
7	Community Development	Building/Field Inspection and Permit Services	\$ 9,088,607	7	\$ 12,852,823	8	38.00	7	GF	10	-	-	10	High	10	366	
114	Stadium Authority	Other Operating Expenses	\$ 119,588,000	10		-	-	-	EF	8	2018	10	10	Moderate	5	317	
19	Finance	Purchasing Services	\$ 1,262,705	4	\$ -	-	7.20	2	GF	10	2018	10	10	High	10	312	
47	Police	Police - Field Operations	\$ 36,603,540	10	\$ 945,784	3	131.00	10	GF	10	-	-	10	Low	1	311	
58	Public Works	Street & Storm Drain Maintenance	\$ 13,085,835	8	\$ 4,148,000	6	52.45	9	GF	10	-	-	10	Low	1	309	
22	Fire	Protection - Admin and Emergency Response	\$ 39,499,091	10	\$ 105,000	2	140.50	10	GF	10	-	-	10	Low	1	303	
14	Electric Utility	Planning & Strategic Services	\$ 37,566,756	10	\$ -	-	53.00	9	EF	8	-	-	10	Moderate	5	301	
11	Electric Utility	Administration and Compliance	\$ 350,481,400	10	\$ -	-	13.00	3	EF	8	-	-	10	High	10	300	
51	Public Works	Solid Waste Management	\$ 24,806,486	9	\$ 24,806,486	9	5.55	2	EF	8	-	-	10	Low	1	293	
9	Community Development	Planning, Development, and Code Enforcement	\$ 4,747,907	6	\$ 3,026,835	6	20.00	5	GF	10	-	-	10	Moderate	5	293	
12	Electric Utility	Debt Service	\$ 20,998,844	9	\$ 20,998,844	9	-	-	EF	8	-	-	10	Low	1	281	
13	Electric Utility	Energy Distribution	\$ 41,045,360	10	\$ -	-	123.00	10	EF	8	-	-	10	Low	1	279	
46	Police	Administrative Services	\$ 16,124,349	8	\$ 265,800	2	51.00	9	GF	10	-	-	10	Low	1	277	
48	Police	Police - Investigations	\$ 12,617,394	8	\$ 114,880	2	48.00	8	GF	10	-	-	10	Low	1	271	
44	Parks & Recreation	Recreation: Community Centers and Programs	\$ 7,226,631	7	\$ 2,544,000	5	23.42	5	GF	10	-	-	10	Low	1	267	
21	Fire	Prevention/Hazardous Materials	\$ 4,947,093	6	\$ 5,500,300	6	20.00	5	GF	10	-	-	10	Low	1	265	
64	Sports & Open Space Authority	SC Golf & Tennis and SC Convention Center	\$ 11,533,400	8	\$ 11,738,223	8	-	-	EF	8	-	-	10	Low	1	263	
60	Public Works	Fleet Management - Operations	\$ 4,955,141	6	\$ 4,955,141	6	15.75	4	ISF	10	-	-	10	Low	1	259	
18	Finance	Municipal Services	\$ 5,101,675	6	\$ 1,250,000	4	29.20	6	GF	10	-	-	10	Low	1	255	
43	Parks & Recreation	Parks, Pools, Buildings, and Operations	\$ 10,798,414	8	\$ -	-	48.58	8	GF	10	-	-	10	Low	1	255	
40	Citywide	Citywide Programs - Workers Comp, Special Liability, Property Insurance	\$ 7,581,400	7	\$ 7,581,400	7	-	-	ISF	10	-	-	10	Low	1	253	
61	Public Works	Public Works - Engineering-Design	\$ 6,449,940	7	\$ 6,449,940	7	-	-	SRF	10	-	-	10	Low	1	253	
10	Community Development	HUD CDBG; City Affordable Housing, Housing Successor/Authority	\$ 6,119,646	7	\$ 6,119,646	7	-	-	SRF	10	-	-	10	Low	1	253	
65	Water and Sewer Utility	Sewer - Administration, Maintenance, and Operations	\$ 44,734,038	10	\$ -	-	22.65	5	EF	8	-	-	10	Low	1	249	
15	Finance	Accounting Services	\$ 3,101,331	6	\$ 3,000	1	16.15	4	GF	10	-	-	10	Moderate	5	247	
24	Human Resources	Employee Benefits & Records and Workers Comp	\$ 1,847,138	4	\$ -	-	8.45	2	GF	10	-	-	10	High	10	242	
67	Water and Sewer Utility	Water - Maintenance, Construction and Operations	\$ 13,416,608	8	\$ -	-	32.80	7	EF	8	-	-	10	Low	1	241	
68	Water and Sewer Utility	Water Engineering - Administration, Water Quality	\$ 36,638,783	10	\$ -	-	12.45	3	EF	8	-	-	10	Low	1	237	
59	Public Works	Fleet Management - Acquisitions	\$ 4,400,000	6	\$ 4,400,000	6	-	-	ISF	10	-	-	10	Low	1	235	
81	Electric Utility	Charges for Services	\$ -	-	\$ 442,466,396	10	-	-	EF	8	-	-	10	Moderate	5	227	
113	Stadium Authority	Shared Stadium Manager Expense	\$ 11,173,000	8		-	-	-	EF	8	-	-	10	Low	5	227	
54	Public Works	Engineering-Field Services	\$ 2,068,319	5	\$ 875,641	3	9.00	2	GF	10	-	-	10	Low	1	213	
57	Public Works	Facility Services	\$ 3,397,724	6	\$ 50,336	1	13.23	3	GF	10	-	-	10	Low	1	213	
38	Citywide	Non-Departmental - Citywide Programs	\$ 19,280,162	8	\$ -	-	4.00	1	GF	10	-	-	10	Low	1	213	
55	Public Works	Engineering-Land and Property Development	\$ 1,832,751	4	\$ 1,432,904	4	8.00	2	GF	10	-	-	10	Low	1	211	
97	Electric Utility	Electric Utility	\$ 33,787,000	10	\$ -	-	-	-	CAP	6	-	-	10	Low	1	211	
82	Electric Utility	Operating Transfers	\$ 20,998,284	9	\$ -	-	-	-	EF	8	-	-	10	Low	1	209	
76	General Fund	Property Tax	\$ -	-	\$ 60,300,000	10	-	-	GF	10	-	-	10	Low	1	207	
77	General Fund	Sales Tax	\$ -	-	\$ 56,530,000	10	-	-	GF	10	-	-	10	Low	1	207	
6	City Manager's Office	General Government	\$ 4,069,755	6	\$ 40,800	1	9.50	2	GF	10	-	-	10	Low	1	207	
41	Parks & Recreation	Cemetery Operations and Maintenance	\$ 1,249,231	4	\$ 1,249,231	4	5.00	2	EF	8	-	-	10	Low	1	203	
99	Water and Sewer Utility	Sewer Utility	\$ 22,590,086	9	\$ -	-	-	-	CAP	6	-	-	10	Low	1	201	

City-wide Risk Assessment

Item No.	Department	Core Service / Audit Subject	Risk Factors Weight		Adopted Expenditures	Score	Adopted Revenues	Score	Number of Fulltime Equivalent	Score	Fund Type	Score	Pending Audit Request	Score	Date of Last Audit	Score	Operational Changes & Complexity	Score	Total Score
			10	8															
112	Stadium Authority	Revenues	\$ -	-	\$ 130,761,000	10	-	-	EF	8	-	-	10	Low	1	199			
85	Water and Sewer Utility	Charges for Services	\$ -	-	\$ 97,545,675	10	-	-	EF	8	-	-	10	Low	1	199			
75	General Fund	Other Revenues	\$ -	-	\$ 23,344,590	9	-	-	GF	10	-	-	10	Low	1	199			
73	General Fund	Charges for Services	\$ -	-	\$ 22,021,185	9	-	-	GF	10	-	-	10	Low	1	199			
78	General Fund	Transient Occupancy tax	\$ -	-	\$ 21,000,000	9	-	-	GF	10	-	-	10	Low	1	199			
62	Public Works	Convention Center Maintenance District	\$ 1,563,119	4	\$ 1,563,119	4	0.10	-	SRF	10	-	-	10	Low	1	199			
49	Police	Police - Special Operations	\$ 3,101,606	6	\$ -	-	9.00	2	GF	10	-	-	10	Low	1	199			
52	Public Works	Engineering-Administration	\$ 1,078,360	4	\$ 900,000	3	4.92	1	GF	10	-	-	10	Low	1	197			
56	Public Works	Engineering-Traffic	\$ 2,785,661	5	\$ 18,608	1	9.00	2	GF	10	-	-	10	Low	1	197			
26	Information Technology	IT Contract Services	\$ 7,696,000	7	\$ -	-	-	-	GF	10	-	-	10	Low	1	197			
33	Library	Library Customer Services	\$ 1,741,714	4	\$ 139,800	2	9.00	2	GF	10	-	-	10	Low	1	195			
69	Water and Sewer Utility	Water Recycling Program	\$ 7,080,221	7	\$ -	-	3.60	1	EF	8	-	-	10	Low	1	195			
32	Library	Library Branch Services	\$ 1,820,479	4	\$ 12,000	1	10.75	3	GF	10	-	-	10	Low	1	193			
107	Citywide	Operating Transfers - Customer Service Charges	\$ -	-	\$ 43,140,086	10	-	-	CAP	6	-	-	10	Low	1	191			
71	General Fund	Interest and Rent	\$ -	-	\$ 14,731,922	8	-	-	GF	10	-	-	10	Low	1	191			
74	General Fund	Operating Transfers	\$ -	-	\$ 10,659,677	8	-	-	GF	10	-	-	10	Low	1	191			
89	Public Works	Streets and Highway	\$ 10,052,654	8	\$ -	-	-	-	CAP	6	-	-	10	Low	1	191			
29	Information Technology	IT Telecom Services	\$ 605,810	3	\$ 1,314,655	4	-	-	GF	10	-	-	10	Low	1	189			
42	Parks & Recreation	Administration, Development and Projects	\$ 1,425,961	4	\$ 120,000	2	3.75	1	GF	10	-	-	10	Low	1	189			
1	City Attorney's Office	Program Administration and Litigation	\$ 2,129,011	5	\$ -	-	7.00	2	GF	10	-	-	10	Low	1	189			
28	Information Technology	IT Infrastructure and Support	\$ 2,104,309	5	\$ -	-	5.00	2	GF	10	-	-	10	Low	1	189			
53	Public Works	Engineering-Design	\$ 2,079,989	5	\$ -	-	9.00	2	GF	10	-	-	10	Low	1	189			
3	City Clerk's Office	City Clerk Services	\$ 1,872,604	4	\$ 33,800	1	5.00	2	GF	10	-	-	10	Low	1	187			
39	Citywide	Non-Departmental - Stadium Operations	\$ 5,585,806	6	\$ -	-	-	-	GF	10	-	-	10	Low	1	187			
50	Police	Police - Communication Equipment Acquisition	\$ 557,290	3	\$ 557,290	3	-	-	ISF	10	-	-	10	Low	1	181			
20	Fire	Incremental EMS - Paramedic Services	\$ 923,428	3	\$ 380,000	2	2.75	1	GF	10	-	-	10	Low	1	179			
25	Human Resources	Recruitment and Labor Relations	\$ 1,793,335	4	\$ -	-	6.55	2	GF	10	-	-	10	Low	1	179			
31	Library	Library Adult Services	\$ 1,387,932	4	\$ -	-	8.00	2	GF	10	-	-	10	Low	1	179			
36	Library	Library Youth Services	\$ 1,138,329	4	\$ -	-	6.00	2	GF	10	-	-	10	Low	1	179			
37	Citywide	Non-Departmental - Debt Service	\$ 2,501,494	5	\$ -	-	-	-	GF	10	-	-	10	Low	1	177			
111	Citywide	Other Revenues	\$ -	-	\$ 13,320,000	8	-	-	CAP	6	-	-	10	Low	1	175			
108	Citywide	Operating Transfers - Reserves	\$ -	-	\$ 10,928,547	8	-	-	CAP	6	-	-	10	Low	1	175			
80	Electric Utility	Interest and Rent	\$ -	-	\$ 6,525,404	7	-	-	EF	8	-	-	10	Low	1	175			
79	General Fund	Other Taxes	\$ -	-	\$ 4,204,983	6	-	-	GF	10	-	-	10	Low	1	175			
4	City Council	City Council	\$ 833,851	3	\$ -	-	10.00	3	GF	10	-	-	10	Low	1	175			
35	Library	Library Technical Services	\$ 1,721,389	4	\$ -	-	4.50	1	GF	10	-	-	10	Low	1	173			
5	City Manager's Office	General Administration	\$ 1,678,194	4	\$ -	-	3.50	1	GF	10	-	-	10	Low	1	173			
34	Library	Library Facilities & Technology	\$ 1,472,449	4	\$ -	-	4.00	1	GF	10	-	-	10	Low	1	173			
23	Fire	Fire Training	\$ 1,314,219	4	\$ -	-	4.00	1	GF	10	-	-	10	Low	1	173			
17	Finance	Budget & Treasury Services	\$ 1,150,933	4	\$ -	-	4.45	1	GF	10	-	-	10	Low	1	173			
30	Library	Library Administration	\$ 1,144,329	4	\$ -	-	4.50	1	GF	10	-	-	10	Low	1	173			
16	Finance	Admin Services	\$ 1,117,603	4	\$ -	-	4.00	1	GF	10	-	-	10	Low	1	173			
98	Water and Sewer Utility	Water Utility	\$ 4,300,000	6	\$ -	-	-	-	CAP	6	-	-	10	Low	1	171			
95	Citywide	General Government	\$ 4,222,800	6	\$ -	-	-	-	CAP	6	-	-	10	Low	1	171			
94	Citywide	Public Buildings	\$ 3,672,105	6	\$ -	-	-	-	CAP	6	-	-	10	Low	1	171			
8	Community Development	Affordable Housing and NCIP	\$ 802,419	3	\$ -	-	7.00	2	GF	10	-	-	10	Low	1	169			
63	Public Works	Parking District Maintenance	\$ 355,542	2	\$ 355,542	2	0.50	-	SRF	10	-	-	10	Low	1	163			
45	Parks & Recreation	Senior Nutrition Program	\$ 147,984	2	\$ 147,984	2	-	-	SRF	10	-	-	10	Low	1	163			

City-wide Risk Assessment

Item No.	Department	Core Service / Audit Subject	Risk Factors Weight		10		8		6		4		7		8		7		500
			Adopted Expenditures	Score	Adopted Revenues	Score	Number of Fulltime Equivalent	Score	Fund Type	Score	Pending Audit Request	Score	Date of Last Audit	Score	Operational Changes & Complexity	Score	Total Score		
27	Information Technology	IT Enterprise Services	\$ 759,688	3	\$ -	-	2.00	1	GF	10	-	-	10	Low	1	163			
110	Citywide	Operating Transfers - Other	\$ -	-	\$ 4,508,858	6	-	-	CAP	6	-	-	10	Low	1	159			
109	Citywide	Operating Transfers - Gas Tax Revenue	\$ -	-	\$ 3,399,940	6	-	-	CAP	6	-	-	10	Low	1	159			
102	Citywide	Charges for Services	\$ -	-	\$ 3,300,000	6	-	-	CAP	6	-	-	10	Low	1	159			
86	Water and Sewer Utility	Operating Transfers	\$ -	-	\$ 2,995,468	5	-	-	EF	8	-	-	10	Low	1	159			
70	General Fund	Licenses & Permit	\$ -	-	\$ 1,435,000	4	-	-	GF	10	-	-	10	Low	1	159			
106	Citywide	Measure B VTA Revenue	\$ -	-	\$ 2,300,000	5	-	-	CAP	6	-	-	10	Low	1	151			
105	Citywide	Road Repair & Accountability Act (SB1)	\$ -	-	\$ 2,050,000	5	-	-	CAP	6	-	-	10	Low	1	151			
83	Electric Utility	Other Revenues	\$ -	-	\$ 1,100,000	4	-	-	EF	8	-	-	10	Low	1	151			
91	Public Works	Storm Drains	\$ 1,995,000	4	\$ -	-	-	-	CAP	6	-	-	10	Low	1	151			
90	Parks & Recreation	Parks and Recreation	\$ 1,160,000	4	\$ -	-	-	-	CAP	6	-	-	10	Low	1	151			
66	Water and Sewer Utility	Solar System Maintenance	\$ 281,493	2	\$ -	-	1.50	1	EF	8	-	-	10	Low	1	145			
104	Citywide	Intergovernmental Revenue	\$ -	-	\$ 1,029,214	4	-	-	CAP	6	-	-	10	Low	1	143			
84	Water and Sewer Utility	Interest and Rent	\$ -	-	\$ 800,000	3	-	-	EF	8	-	-	10	Low	1	143			
72	General Fund	Intergovernmental	\$ -	-	\$ 165,000	2	-	-	GF	10	-	-	10	Low	1	143			
96	Public Works	Streets Lighting	\$ 800,000	3	\$ -	-	-	-	CAP	6	-	-	10	Low	1	141			
92	Fire	Fire Department	\$ 673,000	3	\$ -	-	-	-	CAP	6	-	-	10	Low	1	141			
87	Water and Sewer Utility	Other Revenues	\$ -	-	\$ 440,000	2	-	-	EF	8	-	-	10	Low	1	135			
88	Water and Sewer Utility	Intergovernmental	\$ -	-	\$ 370,000	2	-	-	EF	8	-	-	10	Low	1	135			
2	City Clerk's Office	Audit Services	\$ -	-	\$ -	-	1.00	1	GF	10	-	-	10	Low	1	133			
100	Public Works	Solid Waste	\$ 470,000	2	\$ -	-	-	-	CAP	6	-	-	10	Low	1	131			
93	Library	Library	\$ 220,000	2	\$ -	-	-	-	CAP	6	-	-	10	Low	1	131			
101	Water and Sewer Utility	Recycled Water	\$ 50,000	1	\$ -	-	-	-	CAP	6	-	-	10	Low	1	121			
103	Citywide	Interest and Rent	\$ -	-	\$ 16,000	1	-	-	CAP	6	-	-	10	Low	1	119			

Adopted Expenditures	Score	Adopted Revenues	Score	Number of Fulltime Equivalent	Score	Fund Type	Score	Audit Request	Score	Date of Last Audit	Score	Operational Changes & Complexity	Score
0	-	0	-	0	-					<2008	10		
0	1	0	1	1	1	CAP	5	NO	-	2009	9	Low Risk	1
100,000	2	100,000	2	5	2			YES	10	2010	8		
500,000	3	500,000	3	10	3	AF	6			2011	7		
1,000,000	4	1,000,000	4	15	4					2012	6		
2,000,000	5	2,000,000	5	20	5	EF	8			2013	5	Moderate Risk	5
3,000,000	6	3,000,000	6	25	6					2014	4		
6,000,000	7	6,000,000	7	30	7					2015	3		
10,000,000	8	10,000,000	8	40	8	GEN	10			2016	2		
20,000,000	9	20,000,000	9	50	9					2017	1		
30,000,000	10	30,000,000	10	100	10					2018	-	High Risk	10
MORE	10	MORE	10	MORE	10								