



Memorandum

TO: RULES AND OPEN
GOVERNMENT COMMITTEE

FROM: Joe Rois,
City Auditor

SUBJECT: City Auditor's Fiscal Year
2025-26 Work Plan

DATE: July 31, 2025

RECOMMENDATION

The City Auditor's Office recommends that the Rules and Open Government Committee review and approve the City Auditor's Fiscal Year (FY) 2025-26 Work Plan.

BACKGROUND

The mission of the City Auditor's Office is to identify ways to increase the economy, efficiency, effectiveness, equity, and accountability of City government by independently assessing and reporting on City operations and services. The Auditor's Office conducts performance audits that provide independent analysis, reliable information, and recommendations for improvement to the City Council, City Administration, and the public. The City Auditor submits an annual plan to the Rules and Open Government Committee for review and approval. This report presents the City Auditor's proposed work plan for FY 2025-26.

As part of our annual review of potential audit subjects, we solicit audit suggestions from City Council members, members of the public, and City staff. We also use information from the City's adopted operating and capital budgets to prepare a spreadsheet model of potential audit subjects. The purpose of the model is to help prioritize audit work. It compares the following seven factors: proposed FY 2025-26 expenditures, estimated FY 2025-26 revenue, fund type, whether the service or program falls within a City Council focus area, results from the annual Community Opinion Survey, pending audit requests, and date of last audit. The results of the model are attached (see Attachment A).

PROPOSED AUDIT ASSIGNMENTS

The list of proposed audit assignments for FY 2025-26 includes a mix of audits already in process, recurring audits, and additional audit projects that address a range of concerns consistent with the City Auditor's areas of responsibility. The number of projects reflects our current performance target of 1.5 audit projects per auditor.

In December 2020, the City Council directed that the City Auditor's annual work plan include performance audits of at least three constituent-facing departments, the purpose of which should be to identify cost savings and process efficiencies.¹ In addition, audits of

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

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constituent-facing departments should reoccur every four years. This proposed work plan satisfies the City Council's direction, with audits covering programs in the departments of the Office of Economic Development and Cultural Affairs and the departments of Environmental Services; Fire; Housing; Parks, Recreation and Neighborhood Services; Police; and Transportation.

Each audit listed includes a tentative, high-level objective that will be refined during the scoping phase of the audit project.

AUDITS IN PROCESS:

1. **City costs for special events** – Assess City-required security or other costs to organizers for special events. (*Request from the Mayor*) Target date: Heard at the Community and Economic Development Committee on June 16. Scheduled for the August 19, City Council meeting.
2. **Access to and use of critical services by traditionally marginalized communities** – This is the second project in what is intended to be a series of audits related to the access and use of critical services by traditionally marginalized communities. This project will focus on Traffic Safety programs or services in the Increasing Community Safety City Council focus area. Target date: Aug-2025.
3. **Procurement** – Assess the efficiency of the City's procurement processes for goods and services, not including public works projects. (*Outstanding audit requests from a Councilmember and the Mayor*) Target date: Aug-2025.
4. **Homelessness** – Audit to explore the City's internal department structure related to homelessness response, including assessing coordination of activities and benchmarking with other jurisdictions. (*Per City Council direction at the June 11, 2024 City Council meeting*) Target date: Oct-2025.
5. **Police Staffing, Expenditures, and Workload** – Follow up to the City Auditor's 2021 Police Staffing, Expenditures, and Workload audit. Target date: TBD.
6. **Fire Department Inventory Controls over Controlled Substances** – Assess inventory controls over controlled substances in the Fire Department. Target date: TBD.
7. **Sewer rates (NEW)** – Assess the process for setting sewer rates for residential, commercial, and industrial customers. (*per Councilmember request*) Target date: TBD.

ANNUAL/RECURRING PROJECTS:

8. **Semi-annual audit recommendation status reports** (on-going) – The City Auditor's Office will maintain an online dashboard of audit recommendations and issue a report on the implementation status of all open audit recommendations as of June 30th and December 31st. Target dates: Sep-2025 and Mar-2026.

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9. **Annual Performance Review of Team San Jose and the Convention and Visitors Bureau** (as required in the City's agreements with Team San Jose) – Annual review to determine whether Team San Jose met their performance metrics as of June 30, 2025. Target date: Nov-2025.
10. **Annual Report on City Services** (on-going) – 18th annual report providing data about the cost, quality, quantity, and timeliness of City services. The report incorporates existing performance measurement data, showing ten-year historical trends, a variety of comparisons to other cities, and the results of resident surveys. Target date: Dec-2025.
11. **Biennial peer review for FYs 2023-24 and 2024-25** (contracted audit service) – The City Charter requires a performance audit of the Office of the City Auditor be conducted at least once every two years. To fulfill this requirement, the Office participates in the Association of Local Government Auditors' peer review program. The last peer review was conducted in 2023. Target date: Nov-2025.
12. **Annual external financial audit and single audit** (contracted audit service) – The City Charter requires an annual audit of the City's financial transactions. The independent certified public accounting firm Macias Gini & O'Connell LLP (MGO) will conduct the annual audits of the Annual Comprehensive Financial Reports of the City and the Airport. MGO will also conduct audits of the financial statements of the Successor Agency to the Redevelopment Agency, Convention Center, Deferred Compensation, Tier 3 Defined Contribution Plan, Voluntary Employee Beneficiary Association (VEBA), Metropolitan Transportation Commission (MTC) grant compliance, South Bay Water Recycling, San José Clean Energy (SJCE), and the Single Audit (including Airport passenger facility charges and customer facility charges). Target dates: Sep-2025 through Feb-2026.
13. **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 Library Parcel Tax Fund, and the Public Safety and Infrastructure ("Measure T") Bond Fund satisfying the City's obligation for guaranteed annual audits. Target date: Oct-2025.
14. **Semi-annual compliance reviews of the City's investment program** (contracted audit service) – The City's investment policy requires semi-annual compliance audits of the City's investment portfolio. MGO will conduct the agreed-upon procedures as of June 30th and December 31st. Target dates: Sep-2025 and Mar-2026.
15. **Compliance review of San José Clean Energy's risk management practices** (contracted audit service) – MGO will conduct tests of SJCE investment and risk management practices to ensure compliance with the City's Energy Risk Management Policy and Energy Risk Management Regulations as of FY Ended June 30, 2025. Target date: Nov-2025.

NEW PROJECTS:

16. **Housing loan portfolio (NEW)** – Assess the Housing Department's processes for managing the affordable housing loan portfolio, including loan servicing and compliance monitoring. (*outstanding audit request*)
17. **Employee turnover (NEW)** – Review turnover across departments and identify potential causes and strategies to mitigate negative impacts on services, including succession planning. (*per Councilmember request*)
18. **Office of Economic Development and Cultural Affairs performance measures (NEW)** – Assess the reliability, validity, and usefulness of the Office's reported or tracked performance measures. (*Councilmembers have made multiple requests for audits about the City's performance management in prior years. This is the second of what is expected to be an ongoing series of audits related to the City's performance measurement and management systems*)
19. **Vehicle Abatement (NEW)** – A follow up to the 2018 audit of vehicle abatement. Scope still to be determined but could review customer service and effectiveness of the vehicle abatement program for different types of vehicles or requests. (*Outstanding audit requests*)
20. **Fire technology needs (NEW)** – Assess the Fire Department's technology strategic planning and resources.

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. Additional items considered but not recommended include the following topics. Each have outstanding audit requests and/or score high on the Citywide risk assessment.

1. *311 service delivery and tracking*
2. *Affordable housing NOFA process*
3. *BeautifySJ – efficiency and coordination of activities*
4. *Capital project planning – replacement of aging infrastructure*
5. *Citywide contracting*
6. *Conditional Use Permits*
7. *Digital equity performance measurement*
8. *Fire recruitment and retention*
9. *Fleet procurements*
10. *Interjurisdictional agreements/services*
11. *Long-range planning – equity considerations*

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12. Park in-lieu fees (on prior year's work plan, but deferred because of the addition of different priority projects)

13. Police recruitment

14. Procurement – Public Works projects

15. Traffic signal and streetlight maintenance

NEXT STEPS

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



Joe Rois
City Auditor

cc: Council Appointees and Senior Staff
Attachment A: Citywide risk assessment model

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Item	Department	City Service Area	Core Service/Fund/Audit Subject	Proposed Expenditures	Proposed Revenues (e.g., taxes, rates, fees & charges)	Focus area or initiative	Community Opinion Survey Results (See scale at bottom)	Fund Type	Pending Audit Request (Last five years)	Date of Last Audit	Total Score							
<i>Relative Weights Of Risk Factors</i>				5	2	3	2	2	5	5								
62	Transportation	Transport & Aviation	Transportation Safety And Operations	17,496,745	7	0	1	10	4	6	MIX	7	2023	10	2007	10	191	
40	Planning, Building, & Code Enforcement	Neighborhood Svcs	Code Enforcement	15,490,527	7	11,287,097	7	1	10	5	8	GEN	10	2023	10	2021	3	180
81	Public Works	Strategic Support	Plan, Design, & Construct Public Facilities & Infra.	52,425,333	9	0	1	10	4	6	CAP	5	2024	10	2018	6	177	
57	Transportation	Transport & Aviation	Parking Services	25,323,564	8	7,850	0	1	10	6	10	SPEC	3	2021	10	2018	6	176
75	Info Technology	Strategic Support	San Jose 311	3,902,067	5	0	1	10	0	0	GEN	10	2023	10	2014	10	175	
206	Environ Svcs	Environ & Utility Svcs	Sj/Sc Treatment Plant Operating Fund (513)	156,359,947	10	63,432,266	9	0	0	0	SPEC	3	2025	10	2012	10	174	
51	Police	Public Safety	Respond To Calls For Service And Patrol Support	381,665,064	10	0	1	10	4	6	GEN	10	2021	10	2022	2	172	
60	Transportation	Transport & Aviation	Traffic Maintenance	22,249,133	8	0	0	4	6	GEN	10	2023	10	2007	10	172		
25	Environ Svcs	Environ & Utility Svcs	Wastewater Management	135,338,082	10	0	0	4	6	SPEC	3	2025	10	2013	10	168		
208	Environ Svcs	Environ & Utility Svcs	Sewer Service & Use Charge Fund (541)	45,677,308	8	211,952,867	10	0	4	6	SPEC	3	2025	10	2016	8	168	
145	Environ Svcs	Capital Program	Sanitary Sewer System Capital Program	58,278,000	9	0	0	4	6	CAP	5	2025	10	2010	10	167		
8	Housing	Comm & Econ Devmt	Housing Production And Preservation	20,842,015	8	5,152,567	6	1	10	6	10	SPEC	3	2024	10	2023	1	163
43	Fire	Public Safety	Emergency Response	278,423,725	10	3,700,000	5	0	3	4	GEN	10	2025	10	2019	5	163	
149	Environ Svcs	Capital Program	Water Pollution Control Capital Program	39,147,000	8	0	0	4	6	CAP	5	2025	10	2013	10	162		
52	Police	Public Safety	Strategic Support And Other	86,464,006	9	633,189	3	1	10	0	GEN	10	2021	10	2022	2	161	
190	Housing	Comm & Econ Devmt	Low And Mod Income Housing Asset Fund (346)	18,064,742	7	14,500,000	7	1	10	6	10	SPEC	3	2025	10	2023	1	160
13	Planning, Building, & Code Enforcement	Comm & Econ Devmt	Citywide Land Use Planning	7,028,985	6	3,801,024	5	1	10	5	8	MIX	7	2025	10	2022	2	160
192	Housing	Comm & Econ Devmt	Multi-Source Housing Fund (448)	20,548,964	8	7,018,984	6	1	10	6	10	SPEC	3	2025	10	2024	0	158
194	Planning, Building, & Code Enforcement	Comm & Econ Devmt	Planning Development Fee Program Fund	8,812,997	6	8,462,827	6	1	10	3	4	SPEC	3	2025	10	2020	4	156
12	Planning, Building, & Code Enforcement	Comm & Econ Devmt	Dev. Plan Review & Bldg Construction Inspection	44,633,964	8	48,093,954	8	1	10	3	4	SPEC	3	2025	10	2023	1	155
31	Housing	Neighborhood Svcs	Homeless Response And Solutions	59,213,003	9	0	1	10	6	10	SPEC	3	2024	10	2024	0	151	
72	Human Resources	Strategic Support	Health And Safety	8,218,833	6	0	0	0	0	0	GEN	10	2022	10	2012	10	150	
67	Finance	Strategic Support	Revenue Management	9,231,237	6	260,264	2	0	0	0	MIX	7	2022	10	2014	10	148	
184	Housing	Comm & Econ Devmt	Homeless Housing, Assistance, And Prevention Fund (4	10,246,639	7	500,000	3	1	10	6	10	SPEC	3	2021	10	2024	0	147
2	Econ Devmt	Comm & Econ Devmt	Business Development And Economic Strategy	10,193,866	7	19,724	0	1	10	5	8	MIX	7	0	2013	10	145	
34	Library	Neighborhood Svcs	Strategic Support	13,784,415	7	80,000	0	0	0	0	GEN	10	2022	10	2016	8	145	
61	Transportation	Transport & Aviation	Transportation Planning And Project Delivery	12,167,629	7	997,460	3	1	10	4	6	CAP	5	0	2010	10	143	
207	Environ Svcs	Environ & Utility Svcs	Sewage Trmt Plant Connect Fee Fund (539)	721,891	3	2,880,000	5	0	4	6	SPEC	3	2025	10	2012	10	143	
183	Housing	Comm & Econ Devmt	Home Invest Partner Prog Trust Fund (445)	2,522,607	5	2,902,607	5	1	10	6	10	SPEC	3	0	2014	10	141	
166	Planning, Building, & Code Enforcement	Comm & Econ Devmt	Citywide Planning Fee Program Fund (239)	4,510,327	5	3,891,024	5	0	0	0	SPEC	3	2025	10	2010	10	141	
71	Human Resources	Strategic Support	Employment Services	4,610,472	5	0	0	0	0	0	GEN	10	2021	10	2015	9	140	
5	Econ Devmt	Comm & Econ Devmt	Strategic Support	4,632,835	5	0	0	0	0	0	MIX	7	2021	10	2013	10	139	
59	Transportation	Transport & Aviation	Street Landscape Maintenance	23,999,101	8	376,400	2	0	4	6	GEN	10	2021	10	2022	2	136	
185	Housing	Comm & Econ Devmt	Housing Trust Fund (440)	1,622,559	4	1,279,000	4	1	10	6	10	SPEC	3	0	2010	10	134	
27	Environ Svcs	Environ & Utility Svcs	Strategic Support	46,703,196	8	0	0	0	0	0	SPEC	3	2023	10	2017	7	131	
48	Police	Public Safety	Crime Prevention & Community Education	8,100,662	6	0	1	10	0	0	GEN	10	0	2010	10	130		
76	Info Technology	Strategic Support	Business Solutions	16,080,240	7	0	0	0	0	0	GEN	10	2022	10	2019	5	130	
45	Fire	Public Safety	Strategic Support	25,999,767	8	0	0	0	0	0	GEN	10	2025	10	2021	3	125	
32	Library	Neighborhood Svcs	Access To Info, Materials, & Digital Resources	48,991,391	8	0	0	0	2	2	GEN	10	2024	10	2022	2	124	
82	Public Works	Strategic Support	Strategic Support	59,902,836	9	0	0	0	0	0	MIX	7	2021	10	2021	3	124	
187	Housing	Comm & Econ Devmt	Inclusionary Fee Fund (451)	365,051	2	1,843,000	4	1	10	6	10	SPEC	3	0	2010	10	124	
11	Housing	Comm & Econ Devmt	Strategic Support	8,630,964	6	0	1	10	0	0	SPEC	3	2021	10	2023	1	121	
36	Parks, Recreation, & Neighborhood Svcs	Neighborhood Svcs	Community Facilities Devmt	8,301,276	6	10,601,078	7	0	4	6	GEN	10	0	2015	9	121		
44	Fire	Public Safety	Fire Prevention	10,029,127	7	7,609,700	6	0	2	2	GEN	10	0	2012	10	121		
90	City Clerk	Strategic Support	City Clerk Services	3,819,529	5	24,930	0	0	0	0	GEN	10	2023	10	2019	5	120	
66	Finance	Strategic Support	Purchasing And Risk Management	8,006,001	6	0	0	0	0	0	MIX	7	2021	10	2019	5	119	
200	Housing	Comm & Econ Devmt	Real Property Transfer Tax Fund (404)	54,680,329	9	55,300,000	9	1	10	6	10	SPEC	3	0	2024	0	119	
15	Public Works	Comm & Econ Devmt	Regulate/Facilitate Private Development	20,144,798	8	19,581,000	7	1	10	3	4	SPEC	3	0	2020	4	118	
92	City Manager	Strategic Support	Lead And Manage The Organization	22,227,990	8	0	0	0	3	4	GEN	10	2021	10	2024	0	118	
148	Transportation	Capital Program	Traffic Capital Program	219,189,934	10	0	0	0	3	4	CAP	5	0	2007	10	118		
23	Environ Svcs	Environ & Utility Svcs	Stormwater Management	11,736,443	7	0	1	10	0	0	SPEC	3	0	2015	9	116		
53	Airport	Transport & Aviation	Airport Marketing And Communications	4,428,995	5	0	0	0	0	0	SPEC	3	2023	10	2017	7	116	
131	Environ Svcs	Capital Program	Sanitary Sewer Connection Fees	0	0	500,000	3	0	0	0	CAP	5	2025	10	2010	10	116	
49	Police	Public Safety	Investigative Services	106,651,599	10	0	1	10	0	0	GEN	10	0	2021	3	115		
77	Info Technology	Strategic Support	Technology Infrastructure And Operations	15,690,584	7	0	0	0	0	0	GEN	10	2024	10	2022	2	115	
139	Public Works	Capital Program	Developer Assisted Projects Capital Program	2,588,000	5	0	1	10	0	0	CAP	5	0	2008	10	115		
197	Public Works	Comm & Econ Devmt	Public Works Development Fee Program Fund (241)	19,706,000	7	20,284,423	8	1	10	3	4	SPEC	3	0	2020	4	115	
96	General Fund	City-Wide	City-Wide Expenses	86,434,253	9	0	0	0	0	0	GEN	10	0	2010	10	115		
151	Housing	Comm & Econ Devmt	Affordable Housing Impact Fee Fund (452)	125,380	1	250,000	2	1	10	6	10	SPEC	3	0	2010	10	115	
79	Public Works	Strategic Support	Facilities Management	37,593,697	8	250,000	2	0	0	0	GEN	10	0	2014	10	114		
93	City Manager	Strategic Support	Strategic Support	690,151	3	0	0	0	0	0	MIX	7	2021	10	2017	7	114	
212	Environ Svcs	Environ & Utility Svcs	Storm Sewer Operating Fund (446)	34,256,996	8	34,568,695	8	0	4	6	SPEC	3	0	2016	8	114		

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Item	Department	City Service Area	Core Service/Fund/Audit Subject	Proposed Expenditures	Proposed Revenues (e.g., taxes, rates, fees & charges)	Focus area or initiative	Community Opinion Survey Results (See scale at bottom)	Fund Type	Pending Audit Request (Last five years)	Date of Last Audit	Total Score								
178	Fire	Comm & Econ Devmt	Fire Development Fee Program Fund (240)	10,235,075	7	10,548,000	7	1	10	3	4	SPEC	3	0	2020	4	113		
28	Transportation	Environ & Utility Svcs	Sanitary Sewer Maintenance	28,110,119	8	213,255	2	0	4	6	6	SPEC	3	0	2010	10	112		
147	Environ Svcs	Capital Program	Storm Sewer System Capital Program	40,231,000	8	0	0	0	4	6	CAP	5	0	0	10	112	112		
150	Environ Svcs	Capital Program	Water Utility System Capital Program	23,302,000	8	0	0	0	4	6	CAP	5	0	2006	10	112	112		
209	Environ Svcs	Environ & Utility Svcs	South Bay Water Recycling Operating (570)	22,114,307	8	24,860,761	8	0	0	0	0	SPEC	3	0	10	112	112		
35	Parks, Recreation, & Neighborhood Svcs	Neighborhood Svcs	Parks Maintenance And Operations	64,576,192	9	12,180,169	7	0	4	6	GEN	10	0	2020	4	111	111		
153	Airport	Transport & Aviation	Airport Fiscal Agent Fund (525)	71,616,772	9	4,430,389	5	0	0	0	0	SPEC	3	0	10	111	111		
38	Parks, Recreation, & Neighborhood Svcs	Neighborhood Svcs	Community Services	49,949,284	8	0	0	1	10	6	10	GEN	10	0	2024	0	110	110	
63	Transportation	Transport & Aviation	Strategic Support	22,712,781	8	0	0	0	0	0	0	GEN	10	0	10	110	110		
86	City Attorney	Strategic Support	Legal Services	24,721,941	8	0	0	0	0	0	0	GEN	10	0	10	110	110		
215	Public Works	Strategic Support	Vehicle Maint & Operations Fund (552)	36,438,477	8	255,000	2	0	0	0	0	SPEC	3	2025	10	2022	2	110	
98	General Fund	City-Wide	Transfers To Other Funds	36,278,616	8	0	0	0	0	0	0	GEN	10	0	10	110	110		
99	General Fund	City-Wide	Earmarked Reserves	57,826,453	9	0	0	0	0	0	0	GEN	10	0	2015	9	110	110	
100	General Fund	City-Wide	Contingency Reserve	53,000,000	9	0	0	0	0	0	0	GEN	10	0	2015	9	110	110	
154	Airport	Transport & Aviation	Airport Maint & Operation Fund (523)	117,481,973	10	0	0	0	2	2	2	SPEC	3	0	10	110	110		
69	Finance	Strategic Support	Strategic Support	54,612,177	9	0	0	0	0	0	0	MIX	7	0	10	109	109		
6	Fire	Comm & Econ Devmt	Fire Safety Code Compliance	8,427,073	6	10,513,000	7	1	10	3	4	SPEC	3	0	2020	4	108	108	
205	Environ Svcs	Environ & Utility Svcs	Sj/Sc Treatment Plant Income Fund (514)	0	0	145,000	1	0	0	0	0	SPEC	3	2025	10	2012	10	108	
214	City-Wide	City-Wide	Transient Occupancy Tax Fund (461)	15,961,385	7	27,044,647	8	0	0	0	0	SPEC	3	0	10	107	107		
163	Econ Devmt	Comm & Econ Devmt	Business Improvement District Fund (351)	4,656,286	5	4,640,089	5	0	5	8	8	SPEC	3	0	10	107	107		
80	Public Works	Strategic Support	Fleet & Equipment Services	36,604,770	8	0	0	0	0	0	0	SPEC	3	2025	10	2022	2	106	
84	Mayor & Council	Strategic Support	City Council	10,691,341	7	0	0	0	0	0	0	GEN	10	0	10	105	105		
97	General Fund	City-Wide	Capital Contributions	14,110,000	7	0	0	0	0	0	0	GEN	10	0	10	105	105		
161	Planning, Building, & Code Enforcement	Comm & Econ Devmt	Building Development Fee Program Fund (237)	46,104,862	8	40,231,127	8	1	10	3	4	SPEC	3	0	2023	1	105	105	
83	Mayor & Council	Strategic Support	Office Of The Mayor	5,192,606	6	0	0	0	0	0	0	GEN	10	0	10	100	100		
144	Police	Capital Program	Public Safety Capital Program	27,696,000	8	0	0	0	0	0	0	CAP	5	0	10	100	100		
165	Finance	City-Wide	City Hall Debt Service Fund (210)	25,205,000	8	250,000	2	0	0	0	0	SPEC	3	0	10	100	100		
167	City-Wide	Comm & Econ Devmt	Comm Devmt Block Grant Fund (441)	7,493,445	6	7,614,232	6	0	0	0	0	SPEC	3	0	10	98	98		
168	City-Wide	Comm & Econ Devmt	Comm Facilities District Funds	5,806,000	6	5,827,635	6	0	0	0	0	SPEC	3	0	10	98	98		
186	City-Wide	City-Wide	Ice Centre Revenue Fund (432)	8,277,745	6	8,957,645	6	0	0	0	0	SPEC	3	0	10	98	98		
217	Econ Devmt	Comm & Econ Devmt	Workforce Development Fund (290)	7,941,725	6	7,501,055	6	0	0	0	0	SPEC	3	0	10	98	98		
58	Transportation	Transport & Aviation	Pavement Maintenance	12,486,510	7	0	0	0	4	6	6	CAP	5	0	2016	8	97	97	
170	Econ Devmt	Comm & Econ Devmt	Conv Center Facilities District Rev Fund (791)	10,862,000	7	500,000	3	0	0	0	0	SPEC	3	0	10	97	97		
1	Econ Devmt	Comm & Econ Devmt	Arts & Cultural Development	39,327,060	8	18,893	0	1	10	4	6	MIX	7	0	2025	0	96	96	
4	Econ Devmt	Comm & Econ Devmt	Regional Workforce Development	9,035,233	6	0	0	0	0	0	0	SPEC	3	2022	10	2022	2	96	
54	Airport	Transport & Aviation	Airport Facilities	46,262,815	8	0	0	0	0	0	0	SPEC	3	0	10	96	96		
171	City-Wide	Comm & Econ Devmt	Downtown Prop & Bus Impr Dist Fund (302)	5,775,975	6	4,469,367	5	0	0	0	0	SPEC	3	0	10	96	96		
216	Environ Svcs	Environ & Utility Svcs	Water Utility Fund (515)	71,510,882	9	80,048,431	9	0	4	6	6	SPEC	3	0	2021	3	96	96	
137	Airport	Capital Program	Airport Capital Program	19,869,000	7	0	0	0	0	0	0	CAP	5	0	10	95	95		
87	City Attorney	Strategic Support	Strategic Support	9,099,710	6	0	0	0	0	0	0	MIX	7	0	10	94	94		
202	City-Wide	City-Wide	San Jose Arena Capital Reserve Fund (459)	5,885,000	6	1,610,000	4	0	0	0	0	SPEC	3	0	10	94	94		
9	Housing	Comm & Econ Devmt	Neighborhood Investments	10,011,039	7	0	0	0	0	0	0	SPEC	3	0	10	91	91		
56	Airport	Transport & Aviation	Strategic Support And Other	105,472,564	10	0	0	0	0	0	0	SPEC	3	0	2017	7	91	91	
191	Transportation	Transport & Aviation	Maintenance District Funds	3,649,800	5	3,611,527	5	0	0	0	0	SPEC	3	0	10	91	91		
17	Energy	Environ & Utility Svcs	Energy Customer Support	8,287,280	6	284,850	2	0	0	0	0	SPEC	3	0	10	90	90		
39	Parks, Recreation, & Neighborhood Svcs	Neighborhood Svcs	Strategic Support	13,839,401	7	0	0	1	10	0	0	GEN	10	0	2023	1	90	90	
46	Ind Police Auditor	Public Safety	Independent Police Oversight	1,528,398	4	0	0	0	0	0	0	GEN	10	0	10	90	90		
103	General Fund	Revenue	Property Tax	0	0	536,500,000	10	0	0	0	0	GEN	10	0	10	90	90		
146	Public Works	Capital Program	Service Yards Capital Program	5,175,000	6	0	0	0	0	0	0	CAP	5	0	10	90	90		
142	Transportation	Capital Program	Parking Capital Program	9,855,000	6	0	0	0	0	0	0	CAP	5	0	10	90	90		
70	Human Resources	Strategic Support	Employee Benefits	132,970,465	10	0	0	0	0	0	0	MIX	7	0	2019	5	89	89	
74	Human Resources	Strategic Support	Strategic Support	4,278,012	5	0	0	0	0	0	0	MIX	7	0	10	89	89		
188	Environ Svcs	Environ & Utility Svcs	Integrated Waste Mgmt Fund (423)	217,489,809	10	223,481,854	10	0	3	4	4	SPEC	3	0	2023	1	89	89	
29	Transportation	Environ & Utility Svcs	Storm Sewer Maintenance	9,691,522	6	0	0	0	4	6	6	SPEC	3	0	2016	8	88	88	
106	General Fund	Revenue	Franchise Fees	0	0	58,988,263	9	0	0	0	0	GEN	10	0	2008	10	88	88	
109	General Fund	Revenue	Business Taxes	0	0	85,000,000	9	0	0	0	0	GEN	10	0	10	88	88		
119	General Fund	Revenue	Overhead Reimbursements	0	0	88,841,958	9	0	0	0	0	GEN	10	0	2013	10	88	88	
7	Housing	Comm & Econ Devmt	Affordable Housing Portfolio Mgmt	2,968,429	5	0	0	0	0	0	0	SPEC	3	2025	10	2023	1	86	86
18	Energy	Environ & Utility Svcs	Energy Community Programming	5,022,744	6	0	0	0	0	0	0	SPEC	3	0	10	86	86		
26	Environ Svcs	Environ & Utility Svcs	Utility Regulatory Advocacy and Compliance	6,339,376	6	0	0	0	0	0	0	SPEC	3	0	10	86	86		
30	Transportation	Environ & Utility Svcs	Strategic Support	9,704,128	6	0	0	0	0	0	0	SPEC	3	0	10	86	86		
108	General Fund	Revenue	Telephone Line Tax	0	0	22,000,000	8	0	0	0	0	GEN	10	0	2008	10	86	86	
111	General Fund	Revenue	Licenses And Permits	0	0	22,574,591	8	0	0	0	0	GEN	10	0	10	86	86		
113	General Fund	Revenue	Revenue From Money And Property	0	0	21,935,000	8	0	0	0	0	GEN	10	0	10	86	86		

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Item	Department	City Service Area	Core Service/Fund/Audit Subject	Proposed Expenditures	Proposed Revenues (e.g., taxes, rates, fees & charges)	Focus area or initiative	Community Opinion Survey Results (See scale at bottom)	Fund Type	Pending Audit Request (Last five years)	Date of Last Audit	Total Score
117	General Fund		Revenue	0	0			GEN 10			86
120	General Fund		Revenue	0	31,840,531			GEN 10			86
121	General Fund		Revenue	0	34,852,870			GEN 10			86
55	Airport		Reimbursements For Services	0	20,973,108			GEN 10			86
102	General Fund		Transport & Aviation	38,194,319	0		2	SPEC 3	0	2017	7
181	Transportation		Airport Operations	0	0			GEN 10			85
78	Info Technology		Carryover Fund Balance	0	105,790,000			GEN 10		2015	9
112	General Fund		General Purpose Parking Fund (533)	12,756,516	15,250,000			SPEC 3	0	2018	6
114	General Fund		Strategic Support	6,890,911	0			MIX 7	0	2016	8
115	General Fund		Revenue	0	15,225,000			GEN 10		2011	10
118	General Fund		Revenue From Local Agencies	0	18,991,819			GEN 10			84
41	Public Works		Revenue From State Government	0	11,800,000			GEN 10			84
37	Parks, Recreation, & Neighborhood Svcs		Other Revenue	0	11,066,283			GEN 10			84
174	City-Wide		Neighborhood Svcs	21,020,736	1,829,521	4	5	GEN 10	0	2024	0
204	City-Wide		Animal Care & Services	35,114,427	0		4	GEN 10	0	2022	2
20	Environ Svcs		Recreation Services	500,000	29,061,245	8		SPEC 3	0	2015	9
22	Environ Svcs		City-Wide	1,135,110	983,677	3		SPEC 3	0		82
156	Airport		Emergency Reserve Fund (406)	216,656,480	5,788,462	6	3	SPEC 3	0	2023	1
157	Human Resources		Environ & Utility Svcs	19,668,174	0			SPEC 3	0	2016	8
89	City Auditor		Recycled Water Management	4,200,000	34,274	0		SPEC 3	0		81
21	Environ Svcs		Airport Surplus Revenue Fund (524)	116,042,000	0			SPEC 3	0	2019	5
126	City-Wide		Strategic Support	207,649	0			GEN 10			80
129	City-Wide		Strategic Support	65,558,711	9	0	4	SPEC 3	0	2021	3
198	Public Works		Potable Water Delivery	0	37,128,000	8		CAP 5	0		78
155	Airport		Revenue From Other Agencies	0	47,000,000	8		CAP 5	0		76
177	Retirement		Construction And Conveyance Tax	0	0	0		CAP 5	0		76
195	Retirement		Public Works Program Support Fund (150)	26,695,891	40,000	0		SPEC 3	0	2018	6
203	Energy		Airport Revenue Fund (521)	0	239,150,554	10		SPEC 3	0		76
47	Ind Police Auditor		Federated Retirement Fund (134)	280,611,000	210,568,000	10		SPEC 3	0	2024	0
169	Econ Devmt		Police & Fire Retirement Fund (135)	349,985,000	336,363,000	10		SPEC 3	0	2024	0
124	City-Wide		San Jose Clean Energy Operating Fund (501)	456,309,608	475,726,254	10		SPEC 3	0	2024	0
127	City-Wide		Environ & Utility Svcs	136,943	1	0		GEN 10			75
128	City-Wide		Public Safety	13,064,000	7	200,000	1	SPEC 3	0	2024	0
210	Parks, Recreation, & Neighborhood Svcs		Comm & Econ Devmt	0	17,227,000	7		CAP 5	0		75
180	Transportation		Revenue From Wpcp User Agencies	0	18,000,000	7		CAP 5	0		74
10	Housing		Building And Structure Construction Tax	0	14,000,000	7		CAP 5	0		74
182	City-Wide		Construction Excise Tax	0	100,000	1		CAP 5	0		74
201	Housing		Comm & Econ Devmt	811,292	3	100,000	1	SPEC 3	0		73
85	Mayor & Council		St James Park Management District Fund (345)	0	20,000,000	8		SPEC 3	0		72
91	City Clerk		Gas Tax Maint & Const Funds (409-411)	0	0	0		SPEC 3	0		71
110	General Fund		Rent Stabilization And Tenant Protection	3,767,674	4,399,669	5	1	SPEC 3	0	2024	0
158	Human Resources		Gift Trust Fund (139)	812,000	3	0		SPEC 3	0		71
14	Planning, Building, & Code Enforcement		Rent Stabilization Program Fee Fund (450)	4,745,158	5	4,412,669	5	SPEC 3	0	2024	0
42	City Manager		Strategic Support	49,670	0	0		GEN 10			70
24	Environ Svcs		Strategic Support	3,438,573	5	0		GEN 10		2019	5
136	City-Wide		Real Property Transfer Tax	0	0	0		GEN 10			70
101	General Fund		Benefit - Dental Insurance Fund (155)	13,644,059	7	345,000	2	SPEC 3	0	2019	5
159	Human Resources		Strategic Support	10,159,216	7	0		MIX 7	0	2020	4
130	City-Wide		Comm & Econ Devmt	3,329,753	5	0	2	GEN 10	0	2020	4
50	Police		Public Safety	3,329,753	5	0		GEN 10	0	2012	10
68	Finance		Environ & Utility Svcs	353,035	2	0		SPEC 3	0		66
132	Environ Svcs		Capital Program	0	710,000	3		CAP 5	0		66
143	Parks, Recreation, & Neighborhood Svcs		Developer Contributions	97,572,603	9	0		GEN 10	0	2024	0
176	Retirement		Reserved For Encumbrances	2,137,168	5	1,034,000	4	SPEC 3	0	2019	5
135	City-Wide		Benefit - Life Insurance Fund (156)	0	200,000	2		CAP 5	0		64
3	Econ Devmt		Residential Construction Tax	0	0	0		CAP 5	0		64
138	Info Technology		Regulatory Services	4,544,814	5	1,829,521	4	GEN 10	0	2022	2
125	City-Wide		Strategic Support	6,078,591	6	90,220,000	9	MIX 7	0	2024	0
33	Library		Debt And Treasury Management	0	100,000	1		CAP 5	0		62
193	Parks, Recreation, & Neighborhood Svcs		Storm Drainage Fees	0	0	0		CAP 5	0		62
141	Public Works		Parks And Comm Facilities Capital Program	35,682,797	8	0	4	CAP 5	0	2024	0
16	Energy		Strategic Support	37,127,000	8	28,336,000	8	SPEC 3	0	2024	0
162	Planning, Building, & Code Enforcement		Federated Retiree Health Care Trust (124)	0	100,000	1		CAP 5	0		62
164	Finance		Other Taxes, Fees And Charges	0	0	0		CAP 5	0		62
164	Finance		Real Estate Services	3,431,214	5	0		GEN 10	0	2021	3
164	Finance		Communications Capital Program	0	0	0		CAP 5	0		60
164	Finance		Revenue From Santa Clara	0	0	0		CAP 5	0		60
164	Finance		Literacy And Learning	4,405,945	5	0	2	GEN 10	0	2022	2
164	Finance		Municipal Golf Course Fund (518)	0	1,025,000	4		SPEC 3	0	2015	9
164	Finance		Municipal Improvements Capital Program	19,064,246	7	0	4	CAP 5	0	2024	0
164	Finance		Providing Clean Energy	430,340,046	10	0		SPEC 3	0	2024	0
164	Finance		Building Homes And Jobs Acts Fund	66,813	0	15,000	0	SPEC 3	0		56
164	Finance		Cash Reserve Fund (002)	0	150	0		SPEC 3	0		56

ATTACHMENT A: CITY-WIDE RISK ASSESSMENT

Item	Department	City Service Area	Core Service/Fund/Audit Subject	Proposed Expenditures	Proposed Revenues (e.g., taxes, rates, fees & charges)	Focus area or program initiative	Community Opinion Survey Results (See scale at bottom)	Fund Type	Pending Audit Request (Last five years)	Date of Last Audit	Total Score	
172	Econ Devmt	Comm & Econ Devmt	Econ Devmt Administration Loan Fund (444)	0	150	0	0	SPEC 3	0	10	56	
173	Police	Public Safety	Fedward Byrne Memorial Jag Trust Fund (474)	0	0	0	0	SPEC 3	0	10	56	
175	Police	Public Safety	Federal Drug Forfeiture Fund (419)	0	0	0	0	SPEC 3	0	10	56	
199	Public Works	Comm & Econ Devmt	Public Works Small Cell Permitting Fee Program Fund (0	0	0	0	SPEC 3	0	10	56	
211	Police	Public Safety	State Drug Forfeiture Fund (417)	0	0	0	0	SPEC 3	0	10	56	
213	Police	Public Safety	Supplemental Local Law Enforce Fund (414)	0	0	0	0	SPEC 3	0	10	56	
189	Library	Neighborhood Svcs	Library Parcel Tax Fund (418)	12,016,680	11,265,233	7	0	SPEC 3	0	2024	0	55
196	Retirement	Strategic Support	Police Retiree Health Care Trust (125)	7,755,000	33,691,000	8	0	SPEC 3	0	2024	0	52
64	Finance	Strategic Support	Disbursements	3,420,266	5	0	0	GEN 10	0	2023	1	50
88	City Auditor	Strategic Support	Audit Services	3,727,892	5	0	0	GEN 10	0	2023	1	50
179	Retirement	Strategic Support	Fire Retiree Health Care Trust Fund (126)	5,488,000	8,668,000	6	0	SPEC 3	0	2024	0	48
160	Human Resources	Strategic Support	Benefit - Unemployment Insurance Fund (157)	745,328	35,000	0	0	SPEC 3	0	2019	5	46
65	Finance	Strategic Support	Financial Reporting	3,820,668	5	0	0	GEN 10	0	2024	0	45
140	Library	Capital Program	Library Capital Program	14,868,084	7	0	0	CAP 5	0	2024	0	45
152	Airport	Transport & Aviation	Airport Cust Facility & Trans Fee Fund (519)	2,778,233	5	17,546,446	7	0	0	2024	0	45
19	Energy	Strategic Support	Strategic Support	11,711,081	7	0	0	SPEC 3	0	2024	0	41
73	Human Resources	Strategic Support	Training And Development	1,759,742	4	0	0	GEN 10	0	2024	0	40
104	General Fund	Revenue	Sales Tax	0	0	340,000,000	10	0	0	2024	0	40
107	General Fund	Revenue	Utility Tax	0	0	143,800,000	10	0	0	2024	0	40
123	City-Wide	Capital Program	Revenue From State Government	0	0	73,073,571	9	0	0	2022	2	38
94	Retirement	Strategic Support	Retirement Plan Administration	6,711,805	6	0	0	SPEC 3	0	2024	0	36
122	City-Wide	Capital Program	Revenue From Federal Government	0	0	45,152,736	8	0	0	2022	2	36
105	General Fund	Revenue	Transient Occupancy Tax	0	0	18,000,000	7	0	0	2024	0	34
95	Retirement	Strategic Support	Strategic Support	3,355,796	5	0	0	SPEC 3	0	2024	0	31
116	General Fund	Revenue	Revenue From Federal Government	0	0	0	0	GEN 10	0	2022	2	30
134	Airport	Capital Program	Airport Passenger Facility Charge Proceeds	0	0	21,800,000	8	0	0	2024	0	26
133	Environ Svcs	Capital Program	Water Utility Fees	0	0	55,000	0	0	0	2021	3	25

Scoring Tables

#VALUE!

PROPOSED EXPENDITURES	PROPOSED REVENUES	DASHBOARD OR FOCUS AREA ITEM*	% POSITIVE SURVEY RESULTS**	FUND TYPE	AUDIT REQUEST*	DATE OF LAST AUDIT
0	0		blank	0		<2014
100,000	1	blank	1	0	NO	2015
200,000	2	1	2	2	YES	2016
500,000	3		3	4		2017
1,000,000	4		4	6		2018
2,000,000	5		5	8		2019
5,000,000	6		6	10		2020
10,000,000	7		**		*since 2019	2021
20,000,000	8	0 No	1 = 80-100%	GEN		2022
50,000,000	9	1 Yes	2 = 65-79%			2023
100,000,000	10		3 = 50-64%			2024
MORE	10		4 = 36-49%			2025
			5 = 21-35%			
			6 = 0-20%			