



TABLE OF CONTENTS

MISSION STATEMENT	2
INTRODUCTION.....	2
ALIGNMENT WITH STRATEGIC GOALS/OPERATIONS	2
AUDIT RESOURCES.....	3
RISK-BASED PLANNING APPROACH FY 20/21.....	4
Audit Universe – Port Tenants	4
Audit Universe – Port Internal Processes/Programs	4
Audit Universe – Port Information Technology Applications and Infrastructure.....	6
PROPOSED AUDIT PLAN FY 20/21	7
TENANT AUDITS FY 20/21 – PROPOSED AUDITS	8
PERFORMANCE/IT Audits FY 20/21 – PROPOSED AUDITS	9
ADDITIONAL AUDIT ACTIVITIES FY 20/21 – PROPOSED AUDITS.....	11
Attachments	12
Tenant Risk Factors and Weights.....	Attachment A
Tenant Assessment FY 20/21	Attachment B
Internal Processes/Programs Risk Factors and Weights.....	Attachment C
Internal Processes/Programs FY 20/21	Attachment D
IT Risk Assessment FY 20/21 FY 20/21	Attachment E

Port of San Diego Proposed Audit Plan FY 20/21

MISSION STATEMENT

To provide independent, objective assurance and advisory services to the Board of Port Commissioners and Port Management. To assist the Board of Port Commissioners and members of the organization in accomplishing its goals and objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of control, risk management, and governance processes.

INTRODUCTION

The International Professional Practices Framework Standard 2010 (Planning) requires the establishment of a risk-based approach to determine the priorities of the Port's Audit Plan (Audit Plan). Using this approach, the Port Auditor has completed his assessment pursuant to Board of Port Commissioners (BPC) Policy 35, Powers and Functions of the Port Auditor. The assessment was based on the Port's audit universe, discussions with the BPC and senior management, an assessment of risk and exposures affecting the Port and professional judgement. The Port Auditor's assessment is used as a means to help identify, measure, and prioritize the Port's potential audits. Each audit activity's risk score was considered when selecting audits for FY 20/21.

ALIGNMENT WITH STRATEGIC GOALS/OPERATIONS

The mission of the Office of the Port Auditor (OPA) is to provide independent, objective assurance, and advisory services that seek to improve the accountability, efficiency, and effectiveness of the Port's operations and programs helping the Port accomplish its strategic objectives. The Port's strategic goals fall into four general categories: Culture, Operations, Business, and Brand. These goals pervade the Port's management of its core operations: Maritime, Waterfront Development, Environment, Public Safety, and Public Activation. The Audit Plan is intended to ensure that audit coverage adequately examines areas with the greatest exposure to key risks that could affect the Port's ability to achieve its strategic goals and effectively manage its core operations.

Port of San Diego Proposed Audit Plan FY 20/21

AUDIT RESOURCES

The FY 20/21 proposed budget for the OPA includes the Port Auditor (Acting), Assistant to the Port Auditor and Audit staff members at a budgeted cost of approximately \$1,088,400 for salaries, benefits, and non-personnel expenses such as training and office supplies. The OPA's FY 20/21 budget also includes costs for the Port's annual financial statement review and single audit conducted by an outside independent audit firm and the Port's fraud and ethics hotline. The budget will not include additional outsourced audits due to reductions in non-personnel expenses. Audit staff will consist of the Assistant Port Auditor (Open), one Deputy Port Auditor II, and three Deputy Port Auditor I's. The estimated audit hours available (6,128) were calculated as follows:

Calculation of Estimated Audit Hours Available for FY 20/21	
<u>Four Full-Time Equivalent (FTE) Auditors:</u>	<u>Hours</u>
Total Annual Hours Available	2,080 X 4 = 8,320
<u>Less Hours For:</u>	
Vacation, Holidays, and Unclassified Leave	1,192
Indirect Audit Time/Administrative Duties	520
Other Audit Related Activities	320
Continuing Professional Education	160
Total Estimated Audit Hours Available for FY 20/21	6,128
*Port Auditor Hours Not Included	

Audit resources are adequate to complete the proposed Audit Plan for FY 20/21. Audit engagements are assigned to staff based on available project time and staff skills assessment.

Port of San Diego Proposed Audit Plan FY 20/21

RISK-BASED PLANNING APPROACH FY 20/21

The Port Auditor's first step in the planning approach was to define the Port's audit universe. The audit universe is composed of three segments: Port tenants, Port internal processes/programs, and the Port's Information Technology applications and infrastructure. The second step is to create an assessment model to rank the major risks associated with each auditable activity. Risk assessment by definition is a process of systematically scoring (or rating) the relative impact of a variety of "risk factors." A risk factor is an observable or measurable indicator of conditions or events that could adversely affect the organization. Auditable activities with a high-risk score merely indicates their services or functions are by nature high-risk activities because of such factors as having a large amount of revenues and expenditures or a high degree of public interest. A high-risk score does not indicate an auditable activity is being managed ineffectively or not functioning properly.

AUDIT UNIVERSE – PORT TENANTS

Port tenants included in the audit universe were limited to those paying percentage rent on sales or a minimum annual guarantee based on a measurable standard (e.g., tonnage). The OPA created a listing of tenants using data from SAP and discussions with Real Estate, Maritime, and Port as a Service - Parking. The listing contains 109 tenants from various industries but does not include Seaport Village tenants. Seaport Village tenants pay a flat rent.

The risk assessment model for tenants includes five risk factors. Weights were assigned to each factor based on relative importance as determined by input from the OPA's staff. The Port Auditor calculated individual risk factor scores by multiplying each risk factor's weight by the appropriate scoring criteria point (see Attachment A – Tenant Risk Factors and Weights). Each risk factor's score was added together for a total risk score (see Attachment B – Tenant Assessment).

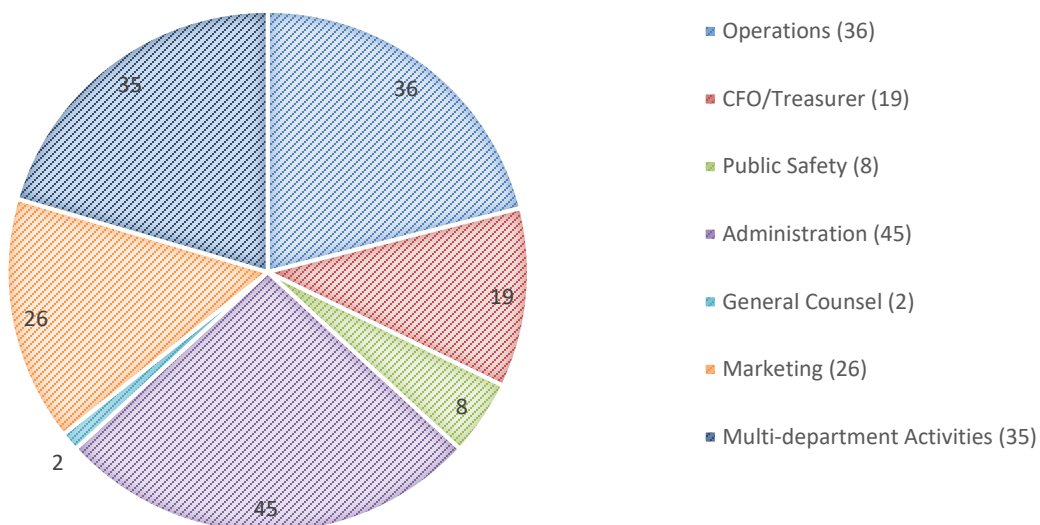
AUDIT UNIVERSE – PORT INTERNAL PROCESSES/PROGRAMS

The audit universe represents a listing of auditable activities from all Port departments (their functions, contracts, and programs). The OPA utilized the Port's FY 20/21 preliminary budget data, each department's operating plan provided in the budget, and discussions with executive/senior management. Departments by division represented in the audit universe are as follows:

Port of San Diego Proposed Audit Plan FY 20/21

- Operations – Aquaculture & Blue Technology, Development Services, Energy, Environmental Conservation, Environmental Protection, Information Technology, Planning, Port as a Service – Parking, Real Estate, Reporting & Performance.
- CFO/Treasurer – Financial Services, Procurement Services, Risk Management & Safety, Treasurer's Office.
- Public Safety – Harbor Police Department including Homeland Security.
- Administration – Engineering-Construction, General Services, Human Resources, Office of the District Clerk, People Strategies.
- General Counsel
- Marketing – Government & Civic Relations, Maritime, Marketing & Communication, Waterfront Arts & Activation

For risk assessment purposes, a department may be broken out into several auditable activities. In addition, revenue and expense generating activities were separately identified in the listing due to multiple departments. The audit universe contains 171 auditable activities. The following graph shows the number of auditable activities per division:



Port of San Diego Proposed Audit Plan FY 20/21

The assessment model for internal processes/programs includes five risk factors. Weights were assigned to each factor based on relative importance as determined by input from the OPA's staff (see Attachment C – Internal Processes/Programs Risk Factors and Weights). The Port Auditor sorted the risk score for each auditable activity within the audit universe in order of highest to lowest risk score. Risk scores for each auditable activity were stratified in descending order by tenths to determine Risk Rating. The range score is as follows: Low (1 through 3), Medium (4 through 7), and High (8 through 10). See Attachment D – Internal Processes/Programs.

AUDIT UNIVERSE – PORT INFORMATION TECHNOLOGY APPLICATIONS AND INFRASTRUCTURE

The first step in creating the IT Risk Assessment was to define the IT audit universe. The IT audit universe is broken down into eight functional areas and seven application systems. Auditable activities identified in the assessment are comprised of IT processes (e.g., IT Strategic Planning, IT Governance and ERP Application, etc.) See Attachment E – IT Risk Assessment for a summarization of auditable processes, activities, applications and their risk rating. After the IT universe is defined, the next step is to evaluate business and IT risks such as continuity on each area/application. Risk is categorized based on likelihood of occurrence and the impact they would have on the organization.

Weights were assigned to each risk factor from Low to High (1 to 3) for both likelihood and impact. Risk factor scores were then compiled to reach a range score as follows: Low (6 through 19), Medium (20 through 34), and High (35 through 54).

Port of San Diego Proposed Audit Plan FY 20/21

PROPOSED AUDIT PLAN FY 20/21

The Audit Plan includes estimated project hours for each assignment. The actual hours may vary based on audit scope and extent of observations revealed during audit testing.

The Audit Plan must be flexible and continually maintained to meet the highest priority needs of the Port at any given time. Audit scheduling and the number of areas reviewed may be affected by staff turnover, special projects, and unforeseen circumstances in a scheduled project. All planned audits not completed during the fiscal year are carried forward and reevaluated during the planning process for the following fiscal year.

Because of budget and staffing constraints, the OPA prioritizes audits to areas that are assessed a high level of risk, ongoing audit activities or have been requested by management and limit the work to what realistically can be accomplished with the staff resources available.

Audit Plan hours for internal staff is allocated to audit areas as follows:

Performance/IT Audits	2,805	46%
Tenant Audits	2,715	44%
Additional Audit Activities	608	10%

The Audit Plan will provide visibility of overall audit effort and will assist the Board and management in achieving the Port's strategic goals. The anticipated results will add value in the following areas:

- Assurance that revenues and expenses are accurately billed, collected, paid, and recorded.
- Assurance that governance, risk management and control processes are functioning as intended.
- Safeguarding of assets.
- Compliance with laws, regulations, policies and procedures.
- Assurance that Port programs are achieving their intended objectives in an efficient, effective and equitable manner.

TENANT AUDITS FY 20/21 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess. Line #	Risk Score	Tenant/Lease out	Industry	FY 20/21 Audit Hours	Status
1	1	240	Humphrey's Half Moon Inn (0001.0031.002)	Hotel/Motel	250	Not Started
2	2	240	Intercontinental San Diego (0003.0262.001)	Hotel/Motel	275	Not Started
3	3	230	Pasha (Multiple Lease Out)	Maritime/Cargo	300	Not Started
4	4	225	Silver Gate Yacht Club (0001.0071.002)	Marina	250	Not Started
5	5	220	Holiday Inn Bayside (0001.0029.002)	Hotel/Motel	265	Not Started
6	6	220	Manchester Grand Hyatt (0003.0041.001)	Hotel/Motel	300	Not Started
7	8	215	Old Police Headquarters (OPH) (0003.0165.002)	Specialty Retail	275	Not Started
8	9	210	Coronado Ferry Landing Marketplace (0006.0010.001)	Specialty Retail	275	Not Started
9	10	210	Fisherman's Landing (0001.0019.002)	Sportfishing	250	Not Started
10	12	210	Lane Field Developers (North) (0003.0220.003)	Hotel/Motel	275	Not Started

Port of San Diego Proposed Audit Plan FY 20/21

PERFORMANCE/IT AUDITS FY 20/21 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess. Line #	Risk Score	Activity	Description	FY 20/21 Audit Hours	Status
11	4	327	Process - Leasehold Operations: Seaport Village	Evaluate the adequacy of governance, risk management, and control processes; evaluate vendor deliverables and compliance with operating agreement; ensure accurate, complete, and timely processing of financial transactions.	300	Not Started
12	5	327, 298	Program - Ordinance on Charter Vessel Operations	Evaluate the adequacy of governance, risk management, and control processes; ensure accurate, complete and timely processing of permit and financial transactions.	275	Not Started
13	3	328	Program - Rent Deferral	Evaluate the adequacy of governance, risk management and financial control processes; ensure compliance with the deferred rent program (Application and re-payment).	450	Not Started
14	39, 60, 95	276, 256, 229	Process - Marketing and Branding	Evaluate marketing and brand performance compared to the stated goals.	250	Not Started
15	23	290	Program – SDGE Partnership	Evaluate the adequacy of governance, risk management, and control processes; ensure accuracy of funds and performance against stated goals.	255	Not Started
16	20	290	Program - Emergency Management	Evaluate the adequacy of governance, risk management, and control	300	Not Started

Port of San Diego Proposed Audit Plan FY 20/21

				processes; evaluate effectiveness of program.		
17	33	278	Process - ACE Parking Management	Evaluate the adequacy of governance, risk management, and control processes; ensure accuracy of financial transactions and vehicle counts.	200	Not Started
18	49	268	Process - Retirement System (SDCERS) Administration Agreement	Evaluate the adequacy of governance, risk management, and control processes; ensure administration fees are supported and accurate.	275	Not Started
19	3, 7, 13	Med/High	IT Operations Management/Security: Logging/Monitoring (KPI's, Reporting, Capacity Indicators)	Evaluate the adequacy of governance, risk management, and control processes. Ensure IT monitoring and notification process is timely and accurate.	250	Not Started
20	3, 9, 21	Med/High	IT Physical and Access Controls - (Cameras and Sensors)	Evaluate the adequacy of governance, risk management, and access controls. Evaluate functionality of cameras against stated goals.	250	Not Started

Port of San Diego Proposed Audit Plan FY 20/21

ADDITIONAL AUDIT ACTIVITIES FY 20/21 – PROPOSED AUDITS						
Work Plan Item No.	Risk Assess. Line #	Risk Score	Activity	Description	FY 20/21 Audit Hours	Status
21	N/A	N/A	Fraud, Waste, and Abuse Hotline	The OPA administers the Port's Fraud Hotline and investigates materially accusations.	175	Ongoing
22	N/A	N/A	Follow-up on previously issued audit reports	The OPA tracks and follows-up on audit recommendations.	155	Ongoing
23	N/A	N/A	Purchase/Corporate Card Dashboard	The OPA monitors a quarterly expense dashboard which identifies exceptions and trends in spending.	100	Ongoing
24	N/A	N/A	Board/AOC/Management Requests	Prepare material for the Board and management.	100	Ongoing
25	N/A	N/A	Basic Financial Statements Audit	Port's financial statements audit and single audit.	Outsourced	Ongoing
26	N/A	N/A	Peer Review/Office Improvements	Assures compliance with Government Auditing Standards and improves operations.	78	Ongoing

ATTACHMENTS

ATTACHMENT A: TENANT RISK FACTORS AND WEIGHTS

ATTACHMENT B: TENANT ASSESSMENT FY 20/21

ATTACHMENT C: INTERNAL PROCESSES/PROGRAMS RISK FACTORS AND WEIGHTS

ATTACHMENT D: INTERNAL PROCESSES/PROGRAMS FY 20/21

ATTACHMENT E: IT RISK ASSESSMENT FY 20/21

TENANT RISK FACTORS AND WEIGHTS

Risk Factors	Weight	SCORING CRITERIA		
		1 point (Low Risk)	2 points (Medium Risk)	3 points (High Risk)
Risk #1 - Date of Last Audit	45	0 – 2 Years	2.1 - 5 Years	More than 5 Years. New Tenant/Never Audited/Audit Requested
Risk #2 – Annual Rent Paid	25	\$1 to \$300,000	\$300,001 to \$1,000,000	Greater than \$1,000,000
Risk #3 – Audit Results – Rental Deficiency/Overpayment	15	\$1 to \$20,000	\$20,001 to \$50,000	Greater than \$50,000
Risk #4 – Number of Subtenants	10	One to Two Subtenants	Three to Four Subtenants	Five or More Subtenants
Risk #5 – Industry Type	5	Marine Industrial/Fuel Sales Maritime – Cargo Parking Lot/Shuttle	Public Recreation Restaurant Specialty Retail Yacht Club	Hotel/Motel Marina Operations Sportfishing Operations

Today

Ranking	DBA	Lease Out	Date of Issuance (Last Audit)	Time Since Last Audit (in years)	Concession Rent Paid (CY 2019)	Underpayment/ (Overpayment)	Risk #1 Cost of Audit (Y/N)	Risk #2 Number of Subtenants	Risk #3 Industry	Weight		Weight		Weight		Weight		Weight		Total Score
										Risk #1	40	Risk #2	25	Risk #3	20	Risk #4	10	Risk #5	5	
1	Humphrey's Half Moon Inn	0001.0031.002	2/1/2016	4.3	1,548,891	87,981	N	1	Hotel/Motel	2	80	3	75	3	60	1	10	3	15	240
2	Intercontinental San Diego	0003.0262.001	Never	Never	3,485,179	-	N	0	Hotel/Motel	3	120	3	75	1	20	1	10	3	15	240
3	Pasha		11/25/2014	5.5	12,306,076	-	N	0	Maritime – Cargo	3	120	3	75	1	20	1	10	1	5	230
4	Silver Gate Yacht Club	0001.0071.002	10/29/2014	5.5	173,213	66,928	N	0	Yacht Club	3	120	1	25	3	60	1	10	2	10	225
5	Holiday Inn Bayside	0001.0029.002	9/7/2017	2.7	1,008,759	20,390	N	0	Hotel/Motel	2	80	3	75	2	40	1	10	3	15	220
6	Manchester Grand Hyatt	0003.0041.001	12/14/2017	2.4	13,032,688	122,850	N	7	Hotel/Motel	1	40	3	75	3	60	3	30	3	15	220
7	Sunroad Resort Marina	0002.0101.001	6/12/2019	0.9	1,608,591	94,674	N	8	Marina Operations	1	40	3	75	3	60	3	30	3	15	220
8	Old Police Headquarters (OPH)	0003.0165.002	3/1/2016	4.2	1,715,370	-	N	19	Specialty Retail	2	80	3	75	1	20	3	30	2	10	215
9	Coronado Ferry Landing Marketplac	0006.0010.001	8/24/2015	4.8	631,777	24,054	N	29	Specialty Retail	2	80	2	50	2	40	3	30	2	10	210
10	Fisherman's Landing	0001.0019.002	3/6/2017	3.2	1,076,135	-	N	4	Sportfishing Operations	2	80	3	75	1	20	2	20	3	15	210
11	Kona Kai Marina	0001.0107.001	1/30/2020	0.3	1,876,085	76,979	N	3	Marina Operations	1	40	3	75	3	60	2	20	3	15	210
12	Lane Field Developers (North)	0003.0220.003	8/23/2016	3.8	2,460,984	-	N	3	Hotel/Motel	2	80	3	75	1	20	2	20	3	15	210
13	Portside Pier Restaurant	0003.0282.001	Never	Never	653,139	-	N	0	Restaurant	3	120	2	50	1	20	1	10	2	10	210
14	Shelter Cove Marina	0001.0065.001	7/31/2014	5.8	449,934	2,161	N	15	Marina Operations	3	120	1	25	1	20	3	30	3	15	210
15	Sunroad Enterprises	0002.0025.002	9/21/2017	2.7	957,709	80,984	N	0	Restaurant	2	80	2	50	3	60	1	10	2	10	210
16	Fifth Avenue Landing	0003.0253.001	3/5/2017	3.2	787,124	73,717	N	0	Parking Lot/Shuttle	2	80	2	50	3	60	1	10	1	5	205
17	Hilton San Diego Airport	0002.0099.001	9/21/2017	2.7	1,146,368	6,022	N	1	Hotel/Motel	2	80	3	75	1	20	1	10	3	15	200
18	SHM Cabrillo Isle, LLC	0002.0103.001	9/14/2018	1.7	1,246,668	40,787	N	12	Marina Operations	1	40	3	75	2	40	3	30	3	15	200
19	Old Town Trolley Tours	0003.0242.001	6/26/2012	7.9	206,580	(3,190)	N	4	Public Recreation	3	120	1	25	1	20	2	20	2	10	195
20	Best Western Yacht Harbor	0001.0005.004	4/4/2014	6.1	291,964	-	N	0	Hotel/Motel	3	120	1	25	1	20	1	10	3	15	190
21	California Yacht Marina	0007.0003.001	10/3/2014	5.6	292,150	396	N	1	Marina Operations	3	120	1	25	1	20	1	10	3	15	190
22	Driscoll Boatworks	0001.0145.001	Never	Never	-	-	N	0	Marina Operations	3	120	1	25	1	20	1	10	3	15	190
23	Glorietta Bay Marina	0006.0012.002	Never	Never	171,679	-	N	0	Marina Operations	3	120	1	25	1	20	1	10	3	15	190
24	Harbor Hotel Associates, LLC	0001.0026.003	Never	Never	-	-	N	0	Hotel/Motel	3	120	1	25	1	20	1	10	3	15	190
25	High Seas Marine Enterprise	0001.0022.002	4/8/2011	9.1	107,617	7,954	N	4	Marine Industrial/Fuel Sale	3	120	1	25	1	20	2	20	1	5	190
26	San Diego Mooring	0011.0001.001	2/8/2010	10.3	47,650	-	N	0	Marina Operations	3	120	1	25	1	20	1	10	3	15	190
27	Dole Fresh Fruit Company	0004.0026.002	5/29/2015	4.9	1,025,000	-	N	0	Maritime – Cargo	2	80	3	75	1	20	1	10	1	5	190
28	dba Sound of Beach	0010.0003.005	Never	Never	11,175	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
29	Alpha ATM Services	0003.0238.002	Never	Never	3,655	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
30	Caliber Collision	0002.0092.001	Never	Never	-	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
31	Canteen Vending Services	0002.0060.004	Never	Never	24,585	-	N	0	Restaurant	3	120	1	25	1	20	1	10	2	10	185
32	Channel Outdoor, Inc.	0009.0001.004	Never	Never	40,000	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
33	Clear Channel Outdoor, Inc.	0002.0007.004	Never	Never	30,000	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
34	Cow-A-Bunga Micro Ice Creamery	0010.0021.003	10/11/2011	8.6	28,890	-	N	0	Restaurant	3	120	1	25	1	20	1	10	2	10	185
35	Deco Bike	0003.0248.002	Never	Never	2,133	-	N	0	Public Recreation	3	120	1	25	1	20	1	10	2	10	185
36	Ferry Landing Marketplace	0006.0009.001	5/12/2009	11.0	300,085	-	N	2	Restaurant	3	120	1	25	1	20	1	10	2	10	185
37	Outfront Media LLC	0003.0246.005	Never	Never	150,000	-	N	0	Public Recreation	3	120	1	25	1	20	1	10	2	10	185
38	PZ Ice	0001.0152.001	Never	Never	2,246	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
39	Quality Coast	0003.0252.001	Never	Never	58,280	-	N	0	Restaurant	3	120	1	25	1	20	1	10	2	10	185
40	San Diego, City of (The)	0003.0078.001	Never	Never	-	-	N	0	Restaurant	3	120	1	25	1	20	1	10	2	10	185
41	SC Commercial, LLC	0003.0296.001	Never	Never	10,449	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
42	SD Symphony Orchestra Assoc.	0003.0152.014	Never	Never	156,694	-	N	0	Public Recreation	3	120	1	25	1	20	1	10	2	10	185
43	Southwestern Yacht Club	0001.0072.002	3/28/2013	7.1	445,452	(8,582)	N	0	Yacht Club	3	120	1	25	1	20	1	10	2	10	185
44	Tesoro Refining and Marketing C	0002.0042.003	Never	Never	-	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
45	Tin Fish Imperial Beach	0010.0010.005	9/29/2011	8.6	51,466	(1,204)	N	0	Restaurant	3	120	1	25	1	20	1	10	2	10	185
46	Tom Ham's Lighthouse	0002.0053.002	3/25/2014	6.2	328,234	-	N	0	Restaurant	3	120	1	25	1	20	1	10	2	10	185
47	U.S.A. Eagle Import Export	0003.0139.003	Never	Never	4,345	-	N	0	Specialty Retail	3	120	1	25	1	20	1	10	2	10	185
48	Harbor Island West Marina	0002.0009.001	10/22/2019	0.6	1,244,226	3,819	N	7	Marina Operations	1	40	3	75	1	20	3	30	3	15	180
49	Harvest Meat Company, Inc.	0005.0061.002	Never	Never	-	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
50	Hilton San Diego Bayfront Hotel	0003.0183.001	1/30/2019	1.3	10,871,348	(8,685)	N	8	Hotel/Motel	1	40	3	75	1	20	3	30	3	15	180
51	Intrepid	0001.0133.001	Never	Never	200,946	-	N	0	Marine Industrial/Fuel Sale	3	120	1	25	1	20	1	10	1	5	180
52	Jankovich	0004.0032.001	4/11/2011	9.1	94,205	-	N	0	Marine Industrial/Fuel Sale	3	120	1	25	1	20	1	10	1	5	180
53	Maxum Petroleum	0003.0209.003	Never	Never	708	-	N	0	Marine Industrial/Fuel Sale	3	120	1	25	1	20	1	10	1	5	180
54	Pacific Tugboat Service	0004.0082.003	Never	Never	-	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
55	Pearson Marine	0001.0043.002	4/15/2014	6.1	41,306	80	N	1	Marine Industrial/Fuel Sale	3	120	1	25	1	20	1	10	1	5	180
56	San Diego Marriott Marquis & Ma	0003.0058.001	3/30/2020	0.1	13,042,363	(136,187)	N	7	Hotel/Motel	1	40	3	75	1	20	3	30	3	15	180
57	Wyndham San Diego Bayside	0003.0257.001	1/14/2019	1.3	3,098,008	5,073	N	5	Hotel/Motel	1	40	3	75	1	20	3	30	3	15	180

Today

Ranking	DBA	Lease Out	Date of Issuance (Last Audit)	Time Since Last Audit (in years)	Concession Rent Paid (CY 2019)	Risk #1 Underpayment/ (Overpayment)	Risk #2 Cost of Audit (Y/N)	Risk #3 Number of Subtenants	Risk #4 Industry	Weight		Weight		Weight		Weight		Weight		Total Score
										Risk #1	40	Risk #2	25	Risk #3	20	Risk #4	10	Risk #5	5	
58	Scott Street Parking, Inc.	0001.0115.001	Never	Never	99,996	-	N	0	Parking Lot/Shuttle	3	120	1	25	1	20	1	10	1	5	180
59	Alpha ATM Services	0003.0238.002	Never	Never	3,655	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
60	Harvest Meat Company, Inc.	0005.0061.002	Never	Never	-	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
61	Jankovich	0004.0032.001	4/11/2011	9.1	94,205	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
62	Maxum Petroleum	0003.0209.003	Never	Never	708	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
63	Pacific Tugboat Service	0004.0082.003	Never	Never	-	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
64	San Diego Mooring	0003.0201.001/0011.0001.001	2/8/2010	10.3	47,650	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
65	SC Commercial, LLC	0003.0296.001	Never	Never	10,449	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
66	U.S.A. Eagle Import Export	0003.0139.003	Never	Never	4,345	-	N	0	Maritime – Cargo	3	120	1	25	1	20	1	10	1	5	180
67	Portside Pier Restaurant	0003.0280.001	Never	Never	164,250	-	N	0	Parking Lot/Shuttle	3	120	1	25	1	20	1	10	1	5	180
68	Flagship Cruises & Events	0003.0227.001	11/21/2016	3.5	764,372	2,325	N	0	Public Recreation	2	80	2	50	1	20	1	10	2	10	170
69	Kona Kai Resort	0001.0069.005	1/30/2020	0.3	1,311,637	(30,041)	N	3	Hotel/Motel	1	40	3	75	1	20	2	20	3	15	170
70	Marina Cortez	0002.0018.002	3/15/2019	1.2	1,203,005	707	N	3	Marina Operations	1	40	3	75	1	20	2	20	3	15	170
71	Point Loma Sportfishing	0001.0046.002	4/23/2018	2.1	694,818	40,236	N	4	Sportfishing Operations	1	40	2	50	2	40	2	20	3	15	165
72	Flagship Cruises & Events	0003.0227.001	11/21/2016	3.5	764,372	2,325	N	0	Maritime – Cargo	2	80	2	50	1	20	1	10	1	5	165
73	Best Western Island Palms Hotel	0001.0004.002	1/23/2019	1.3	1,576,291	(39,856)	N	1	Hotel/Motel	1	40	3	75	1	20	1	10	3	15	160
74	Coronado Island Marriott Resort	0006.0002.002	3/2/2020	0.2	2,265,953	8,045	N	1	Hotel/Motel	1	40	3	75	1	20	1	10	3	15	160
75	Gold Coast Anchorage	0001.0075.003	3/6/2017	3.2	110,217	(5,548)	N	3	Marina Operations	2	80	1	25	1	20	2	20	3	15	160
76	Sun Harbor Marina	0001.0073.002	9/6/2016	3.7	445,657	1,640	N	3	Marina Operations	2	80	1	25	1	20	2	20	3	15	160
77	The Wharf	0001.0109.001	8/1/2017	2.8	497,896	5,802	N	4	Marina Operations	2	80	1	25	1	20	2	20	3	15	160
78	San Diego Yacht Club	0001.0136.001	11/13/2019	0.5	1,162,065	1,892	N	0	Yacht Club	1	40	3	75	1	20	1	10	2	10	155
79	Driscoll's Wharf	0001.0016.001	1/22/2016	4.3	111,297	-	N	0	Marina Operations	2	80	1	25	1	20	1	10	3	15	150
80	Loews Coronado Bay Resort	0008.0005.001	9/6/2016	3.7	56,340	(64)	N	0	Hotel/Motel	2	80	1	25	1	20	1	10	3	15	150
81	Pier 32	0005.0076.002	2/27/2017	3.2	438,752	3,194	N	0	Marina Operations	2	80	1	25	1	20	1	10	3	15	150
82	Carnitas Snack Shack III, LLC	0003.0250.001	10/5/2017	2.6	76,963	410	N	0	Restaurant	2	80	1	25	1	20	1	10	2	10	145
83	H & M Landing	0001.0025.002	1/8/2019	1.3	852,608	114	N	3	Sportfishing Operations	1	40	2	50	1	20	2	20	3	15	145
84	Maritime Museum	0003.0233.002	7/19/2018	1.8	50,659	37,749	Y	2	Public Recreation	1	40	1	25	3	60	1	10	2	10	145
85	ABM Parking Service	0002.0107.001	9/17/2017	2.7	488,354	3,155	N	0	Parking Lot/Shuttle	2	80	1	25	1	20	1	10	1	5	140
86	Dole Fresh Fruit Company	0004.0026.002	5/29/2015	4.9	-	-	N	0	Maritime – Cargo	2	80	1	25	1	20	1	10	1	5	140
87	San Diego Refrigerated Services	0004.0048.002	12/6/2016	3.4	-	-	N	0	Maritime – Cargo	2	80	1	25	1	20	1	10	1	5	140
88	San Diego Refrigerated Services	0004.0048.002	12/6/2016	3.4	300,000	-	N	0	Maritime – Cargo	2	80	1	25	1	20	1	10	1	5	140
89	Pier 32	0005.0072.001/0005.0076.002	2/27/2017	3.2	438,752	3,194	N	0	Maritime – Cargo	2	80	1	25	1	20	1	10	1	5	140
90	ABM Parking Services	0002.0107.001	9/17/2017	2.7	488,354	3,155	N	0	Parking Lot/Shuttle	2	80	1	25	1	20	1	10	1	5	140
91	Bay Club Hotel and Marina	0001.0003.002	7/31/2019	0.8	697,255	-	N	0	Hotel/Motel	1	40	2	50	1	20	1	10	3	15	135
92	Chula Vista Marina	0007.0004.001	6/28/2018	1.8	728,976	2,186	N	1	Marina Operations	1	40	2	50	1	20	1	10	3	15	135
93	Fish Market	0003.0030.1/0003.0031.004/3.178	8/2/2018	1.8	753,343	4,312	N	0	Restaurant	1	40	2	50	1	20	1	10	2	10	130
94	Hornblower Cruises & Events	0003.0193.002	8/26/2019	0.8	983,712	2,205	N	0	Public Recreation	1	40	2	50	1	20	1	10	2	10	130
95	Coronado Yacht Club	0006.0003.004	1/16/2018	2.3	270,998	42,013	N	0	Yacht Club	1	40	1	25	2	40	1	10	2	10	125
96	Park 'N Fly	0002.0013.005	10/31/2018	1.5	889,536	(13,736)	N	0	Parking Lot/Shuttle	1	40	2	50	1	20	1	10	1	5	125
97	Hornblower Cruises & Events	0003.0193.002	8/26/2019	0.8	983,712	2,205	N	0	Maritime – Cargo	1	40	2	50	1	20	1	10	1	5	125
98	Park 'N Fly	0002.0013.005	10/31/2018	1.5	889,536	(13,736)	N	0	Parking Lot/Shuttle	1	40	2	50	1	20	1	10	1	5	125
99	Chula Vista RV Park	0007.0096.001	6/25/2018	1.9	323,730	9,551	N	0	Marina Operations	1	40	1	25	1	20	1	10	3	15	110
100	dba Chula Vista RV Resort	0007.0006.001	6/25/2018	1.9	63,580	9,551	N	0	Marina Operations	1	40	1	25	1	20	1	10	3	15	110
101	Fathom Bistro Bait & Tackle	0001.0051.004	7/3/2019	0.8	13,514	2,258	N	0	Restaurant	1	40	1	25	1	20	1	10	2	10	105
102	Joe's Crab Shack at the Rowing	0003.0039.003	7/18/2018	1.8	127,291	653	N	0	Restaurant	1	40	1	25	1	20	1	10	2	10	105
103	Ketch Grill and Taps	0001.0140.001	9/23/2019	0.7	168,492	2,593	N	0	Restaurant	1	40	1	25	1	20	1	10	2	10	105
104	Point Loma Sea Foods	0001.0044.002	9/19/2018	1.7	262,442	-	N	0	Restaurant	1	40	1	25	1	20	1	10	2	10	105
105	Shelter Island's Bali Hai	0001.0068.002	6/13/2018	1.9	339,003	-	N	0	Restaurant	1	40	1	25	1	20	1	10	2	10	105
106	U.S.S. Midway	0003.0175.001	7/11/2019	0.8	272,572	(402)	N	1	Public Recreation	1	40	1	25	1	20	1	10	2	10	105
107	JAMR Properties	0002.0023.006	1/8/2018	2.3	204,067	3,871	N	0	Parking Lot/Shuttle	1	40	1	25	1	20	1	10	1	5	100
108	JAMR Properties	0002.0023.006	1/8/2018	2.3	204,067	3,871	N	0	Parking Lot/Shuttle	1	40	1	25	1	20	1	10	1	5	100
109	Sheraton SD Hotel&Marina (Marina)	0002.0044.003/0002.0046.003	6/30/2020	0.0	5,649,763	23,812	N	11	Hotel/Motel	1	40	3	75	2	40	3	30	3	15	200
Total					106,897,338															

Internal Processes/Programs Risk Factors And Weights

		SCORING CRITERIA		
Risk Factors	Weight	1 - 3 Points	4-7 Points	8-10 Points
<u>Financial Impact</u> - Potential Cost/Revenue Impact to the Port - Accurate & appropriate financial reporting (according to Signed Certification of Representations, if applicable) - Exposure to fraud	10	- Minor financial impact (revenue/cost < \$50,000) - Minimal effect on financial statements - Little opportunity for fraud	- Moderate financial impact (revenue/cost > \$500,000) - Moderate effect on Financial Statements - Some opportunity for fraud	- Significant financial impact (revenue/cost > \$1,000,000) - Issues are complex and could significantly affect financial statements - Significant opportunity for fraud
<u>Adequacy of Controls</u> - Documentation status - Staff knowledge of process/controls - Efficiency/effectiveness of process	9	- Process is well documented - No staffing changes - Process meets objective	- Some areas of the process are documented - Some changes in staff have taken place - Process does not meet some objectives	- There is no process documentation - Significant changes in staffing - Process does not meet most of the objectives
<u>Stakeholder Concerns</u> - Awareness of process issues - Complaints from other stakeholders/process owners - Resource constraints	8	- Management is not aware of any process issues or risks - Unaware of any complaints - Sufficient resources	- Management is aware of some process issues or risks - Some complaints known - Some resource issues	- Management is aware of significant process issues or risks - Significant complaints - Resources significantly strained
<u>Complexity of Process</u> - Integrated Data Systems - Compliant with laws and regulations - Impact on other departments	7	- Highly reliant on integrated data systems - Not regulated - Impacts one department	- Moderately reliant on integrated data systems - Moderately regulated - Impacts two or three departments	- Mostly manual process - Highly regulated - Impacts four or more departments
<u>Recent Internal/External Review</u> - Internal process review - Review by outside source	6	- A review of the process has been done internally or externally in the past <u>three</u> years	- A review of the process has been done internally or externally in the past <u>four</u> or <u>five</u> years	- A review of the process has been done internally or externally in the past <u>six years or longer or audit annually;</u> <u>audit annually</u>

Internal Processes/Programs
FY 20/21

							(1)Financial Impact		(2)Adequacy of Control		(3)Stakeholder Concerns		(4)Complexity of Process		(5)Recent Internal/ External Review		Risk Score	RISK RATING
Division	Operational Units	Functions/Programs	Comments	Previous Audit Date	Previous Audit Date	Last Audit Date	Risk Ranking	Weighting %pts	Risk Ranking	Weighting %pts	Risk Ranking	Weighting %pts	Risk Ranking	Weighting %pts	Risk Ranking	Weighting %pts		
1 Port District	Various Depart.	Revenue Generated Port Wide - Concessions	Tenant risk assessment - Port Wide - Concessions			Annually	10	100	10	60	10	80	10	70	10	60	400	10
2 Administration - Report to CAO	HR	Administration of Regulatory Compliance	Sexual Harassment, Discrimination, etc.				10	100	7	63	6	48	9	63	10	60	334	10
3 Port District	Various Depart.	Rent Deferral					10	100	8	72	10	80	10	70	1	6	328	10
4 Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Leasehold Operation - Operations of SV and NC Aquatic Center	Operating Seaport Village; Operating NC Aquatic Center				9	90	8	72	7	56	7	49	10	60	327	10
5 Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Leasehold Operation - Illegal charters	Resolve illegal Charters, Ordinance and Operations - (could be operated from Sportfishing Landings) - new process (see HPD)				9	90	8	72	7	56	7	49	10	60	327	10
6 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Gov. & Civic Relations	Grant's accounting - Federal and non-Fed. Grants (Capital Improvements and Other Grants)	All grant processes for departments (Harbor Police, etc.) and deliverables (Fiber Optics, etc.)	28-Jul-16	3/15/2018; FEMA	12/17/18; FEMA Follow-up	10	100	8	72	8	64	10	70	1	6	312	10
7 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Gov. & Civic Relations	Grant's Office - structure and processes	management of the District's grant project management office includes grant writing.	28-Jul-16	3/15/2018; FEMA	12/17/18; FEMA Follow-up	10	100	8	72	8	64	10	70	1	6	312	10
8 Administration - Report to CAO	People Strategies	Enterprise Strategic/Budget Planning	FY 2017 - 2020				9	90	7	63	4	32	9	63	10	60	308	10
9 Port District	Various Depart.	Professional Services & Other - 620100	Administration of agreements/contracts for professional services (e.g. Alpha Project Homeless Outreach, Randy Bates dba Naturescape Services) and FV60 processing	4/17/17; 7/10/17; 1/3/17; 6/7/17	20-Jun-18	30-Jun-19	10	100	6	54	9	72	10	70	1	6	302	10
10 Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Preventive Maintenance Management	Motive equipment, HVAC/electrical/sewer/railroad, landscaping, custodial, etc.				9	90	5	45	6	48	8	56	10	60	299	9
11 Financial Services - Report to CFO/Treasurer	Financial Svcs.	Fiscal Sustainability - financial strategy pillars; Triple Bottom Line/Sustainability	Administration of the five pillar framework for financial sustainability; Other financial reporting, planning and analysis; five year cash flow analysis				10	100	4	36	5	40	9	63	10	60	299	9
12 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Waterfront Arts & Activation	Management of Permitting Functions	Includes park usage BPC Policy 452 - Permit Fees for Use of District Parks, special events, entertainers, etc.			18-May-15	10	100	7	63	7	56	8	56	4	24	299	9
13 Harbor Police - Report to COP	Public Safety - Homeland Sec.	Enforcement Operations	Includes Port/Seaport Enforcement, Tidelands Patrol Marine Firefighting/Patrol, Illegal Charters, Explosive detection canine unit, SWAT.				8	80	6	54	6	48	8	56	10	60	298	9
14 Financial Services - Report to CFO/Treasurer	Procurement Svcs	Task Authorization Process - Port Wide	Compliance with Admin Procedure 129-101				9	90	5	45	5	40	9	63	10	60	298	9
15 Operations - Report Directly to AVP Real Estate Development - Report to COO	Planning	CEQA, NEPA, and CCA compliance management	District and Tenant compliance with permit provisions. Compliance with BPC Policy 752.				8	80	5	45	6	48	9	63	10	60	296	9
16 Operations - Report Directly to AVP Real Estate Development - Report to COO	Planning	Port Master Plan Amendments (PMPA) Process	prepare and process PMPA and location-specific planning initiatives; coordinating with other District departments and public agencies.				6	60	8	72	6	48	8	56	10	60	296	9
17 Administration - Report to CAO	HR	New Hire Orientation Program	includes orientation/on-boarding				4	40	8	72	8	64	8	56	10	60	292	9
18 Financial Services - Report to CFO/Treasurer	Financial Svcs.	Administration of the Port's annual budget					10	100	3	27	6	48	8	56	10	60	291	9
19 Financial Services - Report to CFO/Treasurer	Financial Svcs.	Administration of the Port's Insurance Program	Account No. 670110 - Insurance				10	100	4	36	4	32	9	63	10	60	291	9
20 Harbor Police - Report to COP	Public Safety - Homeland Sec.	Homeland Security and Emergency Management	Asset Seizure Fund; Partnering with other agencies (e.g., Coast Guard) in the Regional Coordinating Mechanism (RECOM); Other Partnerships; Disaster Preparedness and Emergency Response				8	80	6	54	5	40	8	56	10	60	290	9
21 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Planning	Land Use Planning	Includes integrated planning, community outreach, environmental planning				9	90	5	45	4	32	9	63	10	60	290	9
22 Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Lease Administration Process	Asset Management (Administer the District's commercial and maritime/industrial leases) includes Leasehold inspections, stormwater compliance, enforce tenant lease obligations, conduct rent reviews and adjustments, etc.				9	90	7	63	4	32	6	42	10	60	287	8
23 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Energy	Sustainable Leasing Program and SDGE Local Partnership Program	Sustainability Policy and Utility Reporting Ordinance; SDGE agreements - benefits vs costs to run; community outreach and stakeholder collaboration; clean transportation planning; energy master planning. Utilize smart streetlight data to improve and grow the waterfront experience.				6	60	5	45	8	64	8	56	10	60	285	8
24 Operations - Report Directly to AVP Real Estate Development - Report to COO	Development Services	Current planning Services	Oversee preparation and processing of CEQA documents for District and tenant projects; Prepare and process all CEQA and Coastal Determinations for District and tenant projects.				8	80	7	63	5	40	6	42	10	60	285	8
25 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Environmental Protection	Stormwater management and compliance	Compliance Enforcement Program - New Permit Compliance; Environmental Investigators-Process	30-Jun-16	5-Feb-18	29-Mar-19	9	90	5	45	10	80	9	63	1	6	284	8
26 Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Business Development and Redevelopment Processes	Feasibility Studies, Administer RFQ and RFP Solicitations, manage development and redevelopment projects, etc.				8	80	6	54	6	48	6	42	10	60	284	8
27 Port District	Various Depart.	Technology Management Program (Technology Capital Projects)	The TMG is a strategic, operationally responsive and fiscally responsible approach to manage District technologies.				9	90	6	54	3	24	8	56	10	60	284	8
28 Operations - Report to CMO	Maritime	Maritime Transportation Security Administration	Review compliance with MTSa. Security on the Terminal (cameras) from a cost/benefit perspective				8	80	6	54	5	40	7	49	10	60	283	8
29 Port District	Various Depart.	Community & Environmental Support: Eligible Environmental Fund Expenditures - 660135					9	90	5	45	3	24	9	63	10	60	282	8
30 Port District	Various Depart.	Environmental Fund	District expenses in support of projects that ensure the protection and improvement of the environmental conditions of the bay and surrounding tidelands. In FY19 capital project costs have been included as expenses against the fund.				9	90	5	45	3	24	9	63	10	60	282	8
31 Port District	Various Depart.	Equipment Outlay and Other Capital Projects	Recently equipment outlay was combined with other projects with some capital element (labor) included but below the threshold to be considered a MM. Finance is determining proper accounting. New Accounting Procedure			30-Jun-19	9	90	8	72	7	56	8	56	1	6	280	8
32 Port District	Various Depart.	Chula Vista Bayfront JPA					9	90	5	45	8	64	7	49	5	30	278	8
33 Operations - Report to COO	Port as a Service - Parking	Parking & Parking Meter Management/Process (Acct. Parking Meters)	Parking Meters Asset Management; Parking asset inspections; parking asset improvement planning, citation and parking coordination with HP and Community Service Officers, etc. Location of coin safe.			2/17/2016; Follow-up Audit: 6/21/17	10	100	7	63	6	48	7	49	3	18	278	7
34 Port District	Various Depart.	Facility Management - 640150	Administration of facility management agreements and processes				10	100	5	45	3	24	7	49	10	60	278	7
35 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Planning	Management of Joint Programs/Stud.	Energy Efficiency Partnership Program				9	90	5	45	4	32	7	49	10	60	276	7
36 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Mktg & Comm.	Social Media and Website Development	Includes social media, policies, distribution and communications/graphic needs; creative and multi-media production services				5	50	7	63	5	40	9	63	10	60	276	7
37 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Environmental Conservation	Compliance Management	Compliance with the Clean Water Act, Endangered Species Act, CEQA, Army Corps and RWQCB permits; ensure permit compliance for all of the District's in-water construction				8	80	6	54	4	32	7	49	10	60	275	7
38 Port District	Various Depart.	Equipment & Systems - 630110	Inventory process of purchased equipment & systems				9	90	5	45	3	24	8	56	10	60	275	7

Internal Processes/Programs
FY 20/21

							(1)Financial Impact		(2)Adequacy of Control		(3)Stakeholder Concerns		(4)Complexity of Process		(5)Recent Internal/ External Review				
	Division	Operational Units	Functions/Programs	Comments	Previous Audit Date	Previous Audit Date	Last Audit Date	Risk Ranking	Weighting 10pts	Risk Ranking	Weighting 9pts	Risk Ranking	Weighting 8pts	Risk Ranking	Weighting 7pts	Risk Ranking	Weighting 6pts	Risk Score	RISK RATING
39	Administration - Report Directly to AVP Infrastructure - Report to CAO	Engineer/Const.	Administer the Asset Management Program (AMP)	Conduct infrastructure asset inventories, condition assessments, and project development				9	90	4	36	4	32	8	56	10	60	274	7
40	Administration - Report to CAO	HR	Labor Relations	Coordinate/facilitate labor and management collaboration opportunities, personnel rules and regs, maintain MOU with unions, conduct labor negotiations				9	90	4	36	3	24	9	63	10	60	273	7
41	Financial Services - Report to CFO/Treasurer	Financial Svcs.	Payroll Function - Finance Transactions	FSA Reimbursements; SDCERS audit results	4-Apr-14	30-May-16	30-Jun-19	10	100	7	63	6	48	8	56	1	6	273	7
42	Administration - Report to CAO	District Clerk	The Records Retention Program	ODC self-audits records retention program.				5	50	4	36	7	56	10	70	10	60	272	7
43	Financial Services - Report to CFO/Treasurer	Financial Svcs.	AR	receipts and credit memo process				9	90	6	54	5	40	4	28	10	60	272	7
44	Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Support Services for various activities	Hazardous waste management; Pest control, special events support, trash and debris removal, cruise ship and maritime terminal operations		5-Feb-18		9	90	6	54	8	64	7	49	2	12	269	6
45	Port District	Various Depart.	Variable Staffing	District personnel expenses consist of limited, temporary, interns and student workers, along with regular employees. A new cost center to capture the cost of variable workforce was adopted for this budget.			30-Jun-19	9	90	6	54	7	56	9	63	1	6	269	6
46	Administration - Report to CAO	HR	HR Operations	Recruiting, Desk audits, Investigations, Personnel file management, manage the progressive discipline process, Salary Ordinance and District classification maintenance; Performance evaluations				8	80	1	9	7	56	9	63	10	60	268	6
47	Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	New Construction	Limited to \$45,000 and below by law				7	70	6	54	6	48	5	35	10	60	267	6
48	Port District	Various Depart.	Community & Environmental Support: Joint Programs/Studies Assistance - 660170					9	90	4	36	3	24	8	56	10	60	266	6
49	Administration - Report to CAO	HR	Retirement	Processing and coordination with SDCERS				8	80	3	27	7	56	6	42	10	60	265	2
50	Financial Services - Report to CFO/Treasurer	Financial Svcs.	Safety (Operational - administrative functions, safety training, tracking OSHA regulations, etc.)	Operations in alignment with strategic goals, department objectives, defined risk and mitigation processes, performance measures				8	80	3	27	4	32	9	63	10	60	262	6
51	Port District	Various Depart.	Revenue Generated Port Wide - Non-Operating Revenue	Car Rental Transaction Fees				10	100	4	36	3	24	6	42	10	60	262	6
52	Financial Services - Report to CFO/Treasurer	Financial Svcs.	Cash Management Function	Manage cash receipts/wire transfers				9	90	4	36	4	32	6	42	10	60	260	6
53	Operations - Report Directly to AVP Real Estate Development - Report to COO	Performance & Reporting	Lease Administration and Task Authorization Systems Management	Manage all contracts and task authorizations for the RE Department's professional services.			17-Apr-17	8	80	7	63	6	48	8	56	2	12	259	5
54	Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Gov. & Civic Relations	project management services and oversee the Maritime Industrial Impact Fund (MIF).	Provide business support for projects, etc. Oversee the Maritime Industrial Impact Fund (MIF).				6	60	4	36	5	40	9	63	10	60	259	5
55	Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Administration of Job Costing Process	includes work order processing, labor/material costing, and OH.		7-Nov-14		9	90	4	36	5	40	8	56	6	36	258	5
56	Administration - Report Directly to AVP Infrastructure - Report to CAO	Engineer/Const.	Management of CIP and MM	Provide oversight and monitoring of the programs including program and project reporting			30-Jun-19	10	100	6	54	6	48	7	49	1	6	257	5
57	Administration - Report to CAO	HR	Benefits Management Operations	Includes management of COBRA administration and benefit administration; Wellness Program			9-Jul-08	7	70	6	54	3	24	7	49	10	60	257	5
58	Operations - Report Directly to AVP Planning & Green Port - Report to COO	Aquaculture & Blue Technology	Contract Services - 620150: Aquaculture Implementation	Develop business plan for aquaculture; Aquaculture pilot project; Fisheries enhancement; feasibility study for aquaculture; pilot bioremediation study; 3-D ocean farming and land-based facility. Includes Aquaculture process.				4	40	5	45	7	56	8	56	10	60	257	5
59	Operations - Report Directly to AVP Planning & Green Port - Report to COO	Aquaculture & Blue Technology	Contract Services - 620160: Blue Tech Implementation	Develop business plan for blue technology; Marine spatial planning; Develop joint ventures and partnerships; feasibility study for blue technology.				4	40	5	45	7	56	8	56	10	60	257	5
60	Port District	Various Depart.	Community & Environmental Support: Marketing/Outreach - 660105					8	80	4	36	3	24	8	56	10	60	256	5
61	Port District	Various Depart.	Revenue Generated Port Wide Fees & Service Charges - Citations	Allocation process, outsourced process			1-May-20	9	90	6	54	6	48	8	56	1	6	254	10
62	Financial Services - Report to CFO/Director - Report to CFO	Procurement Svcs	Agreement and Contract Development Process	Perform competitive solicitations, ensure the process incorporates provisions of BPC 110. (looking for deviations from policy e.g., series agreements). Task Authorization Procedure AP 129-101			15-Aug-18	10	100	5	45	5	40	9	63	1	6	254	5
63	Financial Services - Report to CFO/Director - Report to CFO	Procurement Svcs	Procurement Operations - (includes administrative functions)	includes perform distribution of interoffice and US mail, provide training on District procurement processes, manage District vehicle and vessel fleet title, etc.				10	100	3	27	3	24	6	42	10	60	253	5
64	Operations - Report Directly to AVP Planning & Green Port - Report to COO	Environmental Protection	Air, water and sediment quality management			5-Oct-05	29-Mar-19	9	90	5	45	6	48	9	63	1	6	252	5
65	Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Lease Compliance	Alignment with BPC 355 and other standards, etc.				9	90	5	45	1	8	7	49	10	60	252	5
66	Administration - Report to CAO	HR	Retiree Health Benefits	670150 - Retiree Health Benefits (Paid)				9	90	4	36	1	8	8	56	10	60	250	5
67	Operations - Report Directly to AVP Planning & Green Port - Report to COO	Environmental Conservation	Mitigation Monitoring	Mitigation banking process e.g., Pond 20 (includes compliance with Pond 20 economic Development Fund - BPC Policy No. 774)			5-Oct-05	7	70	7	63	6	48	9	63	1	6	250	5
68	Port District	Various Depart.	Revenue Generated Port Wide - Grant Revenue Other	Grants not Capital Projects			30-Dec-17	9	90	6	54	3	24	10	70	2	12	250	5
69	Operations - Report Directly to AVP Planning & Green Port - Report to COO	Energy	Contractual Services	Climate Action Plan - Implementation - 620140: Sustainable Leasing Program (e.g. Every Watt Matters: LED conversions) 650131-As-Needed Maintenance - Contract Management: Budgeted expense represents 12% of Maintenance & Repairs; increase of 8.6% over FY17/18 Budget and 24.0% over FY16/17 actuals				8	80	5	45	1	8	8	56	10	60	249	4
70	Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Contract Management				28-Oct-16	9	90	5	45	5	40	7	49	4	24	248	4
71	Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Management of the Parking Meters	The process of collection, deposit, and repair			17-Feb-16	10	100	7	63	4	32	4	28	4	24	247	4
72	Financial Services - Report to CFO/Treasurer	Financial Svcs.	AP	payment processing				9	90	5	45	3	24	4	28	10	60	247	4
73	Port District	Various Depart.	Equipment Maintenance - Outside Services - 650130	Administration of equipment maintenance contracts and agreements and processes				9	90	5	45	3	24	4	28	10	60	247	4
74	Operations - Report Directly to AVP Real Estate Development - Report to COO	Development Services	Enforcement Operations	Monitor and enforce conditions of approval in project reviews and CEQA/Coastal documents; coordinate with the Portfolio Management team to ensure lease obligations reflect conditions of approval.			1-May-20	8	80	6	54	7	56	7	49	1	6	245	9
75	Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Corrective Maintenance Management	Repair infrastructure and equipment based on work request and priority			15-May-18	9	90	5	45	6	48	8	56	1	6	245	4
76	Administration - Report to CAO	District Clerk	Printing and Duplication Services	provides printing services - outsourced				6	60	4	36	4	32	8	56	10	60	244	4
77	Financial Services - Report to CFO/Treasurer	Financial Svcs.	Treasurer (Operational - (includes administrative functions, investments, managing cash flows, debt management, etc.)	Operations in alignment with strategic goals, department objectives, defined risk and mitigation processes, performance measures		17-Aug-01	17-Sep-13	9	90	3	27	7	56	5	35	6	36	244	4

Internal Processes/Programs
FY 20/21

							(1)Financial Impact		(2)Adequacy of Control		(3)Stakeholder Concerns		(4)Complexity of Process		(5)Recent Internal/ External Review		Risk Score	RISK RATING
Division	Operational Units	Functions/Programs	Comments	Previous Audit Date	Previous Audit Date	Last Audit Date	Risk Ranking	Weighting 10pts	Risk Ranking	Weighting 10pts	Risk Ranking	Weighting 10pts	Risk Ranking	Weighting 10pts	Risk Ranking	Weighting 10pts		
78 Operations - Report to COO	Port as a Service - Parking	Parking Management Development	conducting feasibility studies for new parking lots and garages; administer solicitations (RFP) for new operators; etc.; outsourcing citation processing			1-Mar-20	9	90	8	72	5	40	5	35	1	6	243	9
79 Administration - Report Directly to AVP Infrastructure - Report to CAO	Engineer/Const.	Management of Public Works Projects	Includes Agreement & Contract Management; develop public works plans and specifications	23-Oct-08	28-Feb-14	30-Jun-19	10	100	6	54	5	40	6	42	1	6	242	4
80 Port District	Various Depart.	Personnel Expense - Overtime - 600110	Administration of overtime Port-wide			30-Jun-16	9	90	5	45	5	40	7	49	3	18	242	4
81 Administration - Report to CAO	People Strategies	Employee Development	Includes coaching, leadership development, professional/skill-based programs				8	80	4	36	1	8	8	56	10	60	240	4
82 Administration - Report to CAO	HR	Equal Employment and Non-Discrimination Operations	Includes diversity awareness, Port ADA coord., etc.				10	100	3	27	3	24	4	28	10	60	239	3
83 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Waterfront Arts & Activation	Event Management	Event production; event facility and open space use. Includes Job costing special events The Five-Year CIP FY2019-2023 has been previously approved and adopted by the Board in accordance with BPC Policy 120 upon approval of the FY2019 budget. The projects are funded from the CIP reserve, unrestricted sources over uses of funds, and other sources such as grants and contributions for specific projects.			30-Jun-20	5	50	6	54	3	24	7	49	10	60	237	3
84 Port District	Various Depart.	CIP Program				30-Jun-19	9	90	4	36	6	48	8	56	1	6	236	
85 Financial Services - Report to CFO/Treasurer	Financial Svcs.	Manage corporate travel services					9	90	2	18	5	40	10	70	3	18	236	3
86 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Energy	Climate Action Plan Program	Implementation and Monitoring; climate adaptation planning; community outreach and stakeholder collaboration; implement CAP measures; report and monitor CAP progress. Provide analysis of costs and benefits of electric and alternative fuel vehicles.				7	70	2	18	4	32	8	56	10	60	236	3
87 Operations - Report Directly to AVP Real Estate Development - Report to COO	Development Services	Environmental Language Review Process	prepare all environmental review language for BPC agendas.				4	40	8	72	1	8	8	56	10	60	236	3
88 Operations - Report to COO	Port as a Service - Parking	Parking Asset Management	Special event coordination for parking; Parking asset and operations management; etc.		6/30/2018	4-Sep-18	9	90	5	45	5	40	7	49	2	12	236	3
89 Port District	Various Depart.	Revenue Generated Port Wide - Rents	Waived Fees - Tidelands Activation Program				8	80	4	36	3	24	5	35	10	60	235	3
90 Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Revenue Generated Port Wide - Fees & Service Chgs	Park Usage Fees - represents 2.5% of Fees and Service Charges; an decrease of 3.8% over FY18/19				9	90	5	45	1	8	4	28	10	60	231	3
91 Marketing - Report to CMO	Maritime	Revenue Generated Port Wide - Rents	Storage Space Rental			15-May-18	9	90	6	54	3	24	7	49	2	14	231	3
92 Marketing - Report to CMO	Maritime	Revenue Generated Port Wide - Rents	Other Rental Revenue				6	60	6	54	1	8	7	49	10	60	231	3
93 Administration - Report to CAO	District Clerk	Compliance Activity - Administrative Procedures	Ensure compliance with Signature Authority Procedures; Form 100 Process				2	20	6	54	5	40	8	56	10	60	230	3
94 Operations - Report Directly to AVP Real Estate Development - Report to COO	Performance & Reporting	RE Department's Budget Process	Develop and monitor RE Department's revenue and expense budget (Portfolio Management and Development Services)				8	80	6	54	1	8	4	28	10	60	230	3
95 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Mktng & Comm.	Management of Marketing Services	Includes Brand management; Tourism-Cruise-Cargo Marketing; Marketing for new business development				8	80	5	45	2	16	4	28	10	60	229	2
96 Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Utilities Management					8	80	3	27	4	32	4	28	10	60	227	2
97 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Environmental Conservation	Community & Environmental Support	Conducting volunteer clean up events; conduct restoration and enhancement of the Bay's natural resources; provide environmental education				8	80	3	27	4	32	4	28	10	60	227	2
98 Marketing - Report to CMO	Maritime	Management of Maritime Operations	Administration of maritime cargo terminal management includes administration of Port's cost. Processes - best		15-May-17	13-Feb-18	9	90	4	36	5	40	7	49	2	12	227	2
99 Port District	Various Depart.	Staff Development - Seminars & Training - 610140; Travel - Mileage Reimbursement - 615100 and Travel - 615110	Administration of travel and business reimbursement expense	26-Mar-03	18-Mar-03	20-Jun-17	9	90	5	45	3	24	8	56	2	12	227	2
100 Administration - Report Directly to AVP Infrastructure - Report to CAO	Engineer/Const.	Americans with Disabilities Act (ADA)	Provides support to the improvement program				5	50	4	36	3	24	8	56	10	60	226	2
101 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Waterfront Arts & Activation	Community & Environmental Support Expense Port Wide	660105 - Marketing/Outreach-Sponsorship Program. Tidelands Activation Program compliance with Policy 771; submitting Form 802 purchase of tables		25-Apr-12	11-Apr-13	7	70	4	36	6	48	5	35	6	36	225	2
102 CFO/Director - Report to CFO	Procurement Svcs	The Procurement Card Program	transaction reviews	25-Jun-12	7-Jun-17	1-May-19	7	70	5	45	5	40	9	63	1	6	224	2
103 Administration - Report to CAO	District Clerk	Management of the Public Records Requests	Review process in relation to compliance with existing laws and AB1707.				5	50	2	18	4	32	9	63	10	60	223	2
104 AVP Infrastructure - Report to CAO	Engineer/Const.	Construction Contract Management	Administer and inspect construction contracts		4-Nov-08	30-Jun-19	10	100	5	45	2	16	8	56	1	6	223	2
105 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Waterfront Arts & Activation	Community & Environmental Support Expense Port Wide	The Public Art Program - Fiscal management of the Art Fund; Acct. #660137 and 660190 Compliance with BPC Policy No. 773 - Maritime Industrial Impact Fund. Maritime Impact Fund is applied in various projects			18-Jul-18	9	90	4	36	7	56	4	28	2	12	222	2
106 Port District	Various Depart.	Financial/Assistance/Grants/Contribution: Maritime Industrial Impact Fund - 660160					5	50	5	45	1	8	8	56	10	60	219	2
107 Administration - Report Directly to AVP Infrastructure - Report to CAO	Engineer/Const.	General Engineering Services	Provides other engineering services - project management, maintain record drawings and project documentation, engineering studies, cost estimating, scheduling, and mapping services.				8	80	3	27	2	16	5	35	10	60	218	2
108 Administration - Report to CAO	District Clerk	The Conflict of Interest Program					6	60	2	18	2	16	9	63	10	60	217	2
109 Marketing - Report to CMO	Maritime	Commercial Fishing Vessel Slip and Commercial Pier	Review the management process and function in compliance with Port District Code Section 4.09 (Regulation of Vessels - G Street Mooring) and Tariff 1-G Item 0575 (Rates for Full Dockage)		15-May-17	13-Feb-18	6	60	7	63	4	32	7	49	2	12	216	2
110 Harbor Police - Report to COP	Public Safety - Homeland Sec.	Other Services	Includes Investigations and Intelligence, Honor Guard Team, Homeless services coordinated with Alpha Project, community Policing Unit, RSVP, Regional Div Team; Drone Program				4	40	3	27	4	32	8	56	10	60	215	2
111 Operations	General Counsel	Administration of Legal Services	Includes advise the District on matters of legal compliance; assist in the negotiation and drafting of leases, permits, agreements, contracts, and other transactional documents; manage outside counsel, manage and run closed sessions, review documents for Public Records Act requests				5	50	2	18	3	24	9	63	10	60	215	2
112 Port District	Various Depart.	Revenue Generated Port Wide Fees & Service Charges - Parking	Allocation process between Port as a Service and Maritime	17-Jan-14	14-Feb-14	30-Jun-18	9	90	5	45	5	40	4	28	2	12	215	2

Internal Processes/Programs
FY 20/21

				Previous Audit Date	Previous Audit Date	Last Audit Date	(1)Financial Impact		(2)Adequacy of Control		(3)Stakeholder Concerns		(4)Complexity of Process		(5)Recent Internal/ External Review		Risk Score	RISK RATING
Division	Operational Units	Functions/Programs	Comments				Risk Ranking	Weighting 10pts	Risk Ranking	Weighting 5pts	Risk Ranking	Weighting 5pts	Risk Ranking	Weighting 7pts	Risk Ranking	Weighting 5pts		
113 Administration - Report to CAO	People Strategies	People Strategies Operations - New Operations	Talent selection partner, workforce analysis, performance management, exit interview process, succession planning, organization culture initiatives, rewards/recognition, knowledge management and transfer for retiring employees in compliance with BPC Policy No. 841				3	30	4	36	4	32	8	56	10	60	214	2
114 Administration - Report to CAO	District Clerk	Provide travel services for all District staff/Commissioners					6	60	6	54	3	24	9	63	2	12	213	2
115 Administration - Report Directly to AVP Infrastructure - Report to CAO	General Svcs	Abandoned and Derelict Vessel Program	Ensure the program is accomplishing its intended objective in an effective and efficient manner Major Maintenance Projects for FY2019 will be implemented in accordance with BPC Policy No. 130. This list represents projects that were generated through the Asset Management Program which uses a scientifically based methodology to determine repairs or replacements of high risk assets before they fail.	3-Sep-15		6/14/2017: MBGWG Invoices	4	40	8	72	5	40	7	49	2	12	213	2
116 Port District	Various Depart.	Major Maintenance Program				30-Jun-19	9	90	3	27	5	40	7	49	1	6	212	2
117 Administration - Report to CAO	HR	Administration of employee leave	FMLA/CFR/PDL, Military Leave, Special Leave, FSA, etc.			30-Jun-18	6	60	4	36	6	48	8	56	2	12	212	2
118 Financial Services - Report to CFO/Treasurer	Financial Svcs.	Issuance of the Comprehensive Annual Financial Report (CAFR)	Reviewed by the external auditors. Financial transactions (e.g. transfer in expenses)				9	90	4	36	3	24	8	56	1	6	212	2
119 Port District	Various Depart.	Revenue Generated Port Wide - Services	Public Services Provided - Harbor Police Services: SDRAA and Miscellaneous				10	100	4	36	1	8	8	56	2	12	212	2
120 Marketing - Report to CMO	Maritime	Revenue Generated Port Wide - Fees & Service Chgs	Bunkering				3	30	6	54	1	8	7	49	10	70	211	2
121 Marketing - Report to CMO	Maritime	Contractual Services Port Wide	620125 - Services - Security			15-May-17	9	90	4	36	3	24	7	49	2	12	211	2
122 Marketing - Report to CMO	Maritime	Receipt and Payment Process	MOIS has been replaced by EMOS. Processes - best practices			15-May-17	9	90	4	36	3	24	7	49	2	12	211	2
123 AVP Infrastructure - Report to CAO	General Svcs	Management of the Scrap Metal Process				3-Apr-00	4	40	4	36	3	24	7	49	10	60	209	2
124 Port District	Various Depart.	Equipment Rental/Leasing - 630120					4	40	5	45	1	8	8	56	10	60	209	2
125 Administration - Report to CAO	District Clerk	Implementation of the Agenda Software Application	Create and implement Records and Information Management Systems (RIMS) and manage the Electronic Document Management System (EDMS)				6	60	4	36	3	24	4	28	10	60	208	2
126 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Environmental Conservation	Natural Resource Management	Includes endangered species, Wildlife Advisory Group, Natural Resources Damage Assessment (NOAA, GC)				3	30	4	36	4	32	7	49	10	60	207	2
127 Administration - Report to CAO	District Clerk	Compliance activity - Port District Code, and other regulations (CA Public Records Act).	Ensures compliance with governance of specific laws and regulations (e.g. Brown Act)				5	50	2	18	1	8	10	70	10	60	206	2
128 Port District	Various Depart.	Revenue Generated Port Wide - Fixed	audit as needed.				9	90	3	27	1	8	3	21	10	60	206	2
129 Port District	Various Depart.	Disposal - 660150	Hazardous Waste Management Program (GS and Environmental Protection)				6	60	6	54	3	24	8	56	2	12	206	2
130 Port District	Various Depart.	Facilities Maintenance - Outside Services - 650110	Administration of Facilities Maintenance Agreements and processes			28-Oct-16	9	90	5	45	3	24	4	28	3	18	205	2
131 Port District	Various Depart.	Personnel Expense - Temporary Personnel - 600120	Administration of temporary personnel Port-wide, Part of Variable Staffing Cost Center. New Process			30-Jun-19	4	40	6	54	5	40	9	63	1	6	203	2
132 Harbor Police - Report to COP	Public Safety - Harbor Police	Management of Police Records	Evidence Storage Control, Police Records Management, 911 Dispatch, Processing and maintaining data related to body and vehicle cameras; Storing explosives for training			14-Aug-18	5	50	5	45	5	40	8	56	2	12	203	2
133 AVP Infrastructure - Report to CAO	Engineer/Const.	The construction permitting process	Is the current process the most efficient way to obtain building permits?				3	30	4	36	5	40	5	35	10	60	201	2
134 Administration - Report to CAO	HR	Preservation of Benefits Plan	670155 - Preservation of Benefits Plan (POB)				4	40	4	36	1	8	8	56	10	60	200	2
135 Operations - Report Directly to AVP Planning & Green Port - Report to COO	Energy	Green Business Network Program	Implementation and Monitoring, community outreach and stakeholder collaboration; lead employee environmental engagement campaigns. Procure electric vehicle charging systems. Provide advisory and leadership services.				3	30	5	45	1	8	8	56	10	60	199	1
136 Marketing - Report to CMO	Maritime	Management of Maritime Properties	Lease administration, project management, and property valuation services. Processes - best practices				5	50	4	36	3	24	4	28	10	60	198	1
137 Marketing - Report to CMO	Maritime	Management of Cruise Ship Activities	Administration of cruise ship passenger terminal management includes administration of Ports cost (e.g. shorepower) and maintenance of equipment (shorepower equipment, etc.).				5	50	4	36	3	24	4	28	10	60	198	1
138 Marketing - Report to CMO	Maritime	Revenue Generated Port Wide - Fees & Service Chgs	Processes - best practices			21-Jul-09	9	90	4	36	1	8	7	49	2	14	197	1
139 Marketing - Report to CMO	Maritime	Revenue Generated Port Wide - Fees & Service Chgs	Cruise Ship Revenue - Passenger Fee and Security Charge			15-May-17	9	90	4	36	1	8	7	49	2	12	195	1
140 Marketing - Report to CMO	Maritime	Contractual Services Port Wide	Dockage & Wharfage			22-Nov-11	9	90	4	36	1	8	7	49	2	12	195	1
141 Financial Services - Report to CFO/Treasurer	Financial Svcs.	The Workers' Compensation Program	620130 - Services - Operator Retention			26-Mar-03	8	80	2	18	1	8	9	63	4	24	193	1
142 Operations	General Counsel	Contractual Services	620110 - Services - Legal			14-Jun-16	9	90	3	27	3	24	4	28	4	24	193	1
143 Marketing - Report to CMO	Maritime	Management of Maritime Trade	Generate cargo and cruise business; constant market presence. Processes - best practices				5	50	4	36	3	24	3	21	10	60	191	1
144 Harbor Police - Report to COP	Public Safety - Harbor Police	Harbor Police Personnel Function	Administration of Personnel functions (HR oversight); Peer Support Team			30-Jun-16	5	50	5	45	5	40	5	35	3	18	188	1
145 AVP Infrastructure - Report to CAO	General Svcs	The Centralized Fleet Asset Management Program	Fleet maintenance: Land and Water HPD; Software to track vehicles; IT tools-Performance; Gas Cards			15-Aug-18	8	80	4	36	3	24	5	35	2	12	187	1
146 Marketing/External Relations - Report to CMO	Waterfront Arts & Activation	Administer the Public Art Master Plan	Includes implement the Curatorial Strategy (Coronado Bridge Lighting) and administer BPC Policy No. 609 - Public Art, 608 Tenant Percent for Art, 611 - Receipt of Donations and Loans, etc.			18-Jul-18	4	40	4	36	7	56	6	42	2	12	186	1
147 Financial Services - Report to CFO/Treasurer	Financial Svcs.	Petty Cash Program				11-Jul-12	3	30	2	18	2	16	8	56	10	60	180	1
148 Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Gov. & Civic Relations	management of lobbyist services	Communicate with elected officials and community groups. Advance the District's legislative and policy priorities and projects. Advocate for District initiatives at the local, state, and federal levels				3	30	5	45	1	8	5	35	10	60	178	1
149 Financial Services - Report to CFO/Treasurer	Financial Svcs.	MSDS Recordkeeping Process				11-May-01	1	10	4	36	1	8	9	63	10	60	177	1
150 Financial Services - Report to CFO/Director - Report to CFO	Procurement Svcs	Storeroom Operations				30-Apr-09	4	40	2	18	1	8	7	49	10	60	175	1
151 Harbor Police - Report to COP	Public Safety - Harbor Police	Contract Services	Airport law enforcement services. The airport audits this contract annually.				9	90	4	36	1	8	4	28	2	12	174	1
152 Port District	Various Depart.	Svcs - Police, Fire, Rescue, Emergency - 660130					8	80	3	27	1	8	4	28	5	30	173	1
153 Operations - Report Directly to AVP Real Estate Development - Report to COO	Performance & Reporting	RE Department's Performance Process	Develop and monitor RE Department's metrics and key performance indicators, report trends in RE performance; consult with other District departments as needed.				3	30	5	45	2	16	3	21	10	60	172	1

Internal Processes/Programs
FY 20/21

				Comments	Previous Audit Date	Previous Audit Date	Last Audit Date	(1)Financial Impact		(2)Adequacy of Control		(3)Stakeholder Concerns		(4)Complexity of Process		(5)Recent Internal/ External Review		Risk Score	RISK RATING
Division	Operational Units	Functions/Programs						Risk Ranking	Weighting 10pts	Risk Ranking	Weighting 9pts	Risk Ranking	Weighting 8pts	Risk Ranking	Weighting 7pts	Risk Ranking	Weighting 6pts		
154	Port District	Various Depart.	Revenue Generated Port Wide Fees & Service Charges - Miscellaneous Other Operating Revenue	Allocation process				3	30	4	36	2	16	4	28	10	60	170	1
155	Port District	Various Depart.	Revenue Generated Port Wide - Rents	Waived Fees				2	20	4	36	3	24	4	28	10	60	168	1
156	Operations - Report Directly to AVP Real Estate Development - Report to COO	Planning	Administrative and operational support for the entire PGP Division					4	40	4	36	1	8	3	21	10	60	165	1
157	Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Revenue Generated Port Wide - Rents	ACH Parking Facility Funding				4	40	4	36	1	8	3	21	10	60	165	1
158	Administration - Report to CAO	HR	6 Processing	How is it monitored?			30-Jun-19	3	30	4	36	4	32	8	56	1	6	160	1
159	Port District	Various Depart.	Revenue Generated Port Wide - Services	Reimbursed Cost/Cost Recovery			21-Nov-17	3	30	5	45	3	24	7	49	2	12	160	1
160	Harbor Police - Report to COP	Public Safety - Harbor Police	Revenue Generated - Fees and Service Charges	Piers and Floats		24-Apr-07	4-Sep-14	5	50	4	36	2	16	4	28	5	30	160	1
161	Operations - Report Directly to AVP Real Estate Development - Report to COO	Development Services	Project Review and Mapping Services	Legal descriptions, Maintain records of submitted District and tenant project plans, perform District and tenant project review and approval, Conform District and tenant project submittals to				4	40	3	27	1	8	3	21	10	60	156	1
162	Operations - Report Directly to AVP Real Estate Development - Report to COO	Real Estate	Cost Recovery Administration				21-Nov-17	4	40	7	63	1	8	4	28	2	12	151	1
163	Administration - Report to CAO	District Clerk	The Pool Car Program	Manage the pool car program at the Admin Building				3	30	2	18	4	32	1	7	10	60	147	1
164	Port District	Various Depart.	Small Tools - 630160	Small tools process Port-wide (GS and Maritime)			21-Dec-15	3	30	6	54	1	8	4	28	4	24	144	1
165	Harbor Police - Report to COP	Public Safety - Harbor Police	Management of Police Training	POST Qualifications for HP officers - control and processes, Maritime Firefighting Training Barge			15-Sep-16	3	30	4	36	1	8	8	56	2	12	142	1
166	Administration - Report to CAO	District Clerk	Management of mail delivery and handling process					1	10	3	27	1	8	5	35	10	60	140	1
167	Operations - Report Directly to AVP Planning & Green Port - Report to COO	Planning	Task Authorization Process - Port Wide	Compliance with Admin Procedure 129-101			10-Jul-17	3	30	3	27	4	32	4	28	2	12	129	1
168	Marketing - Report Directly to AVP Marketing/External Relations - Report to CMO	Mktg & Comm.	Management of Media Relations and Community Outreach	Strategic planning, public relations, community outreach. Includes speakers bureau Management, etc.				1	10	2	18	3	24	2	14	10	60	126	1
169	Administration - Report to CAO	District Clerk	First Floor Admin. Building Operations	Oversees daily operations of the Admin. First floor, operates the District's front desk, assists internal and external customers				1	10	2	18	1	8	4	28	10	60	124	1
170	Administration - Report to CAO	District Clerk	Management of the BPC	Oversees BPC meetings, publishes BPC and Committee Agendas, manages electronic access to BPC documents, ensures proper administration of the District website.				1	10	1	9	1	8	2	14	10	60	101	1
171	Administration - Report to CAO	People Strategies	Work/Life Programs	Includes telecommuting/remote				1	10	1	9	1	8	1	7	10	60	94	1

**IT Risk Assessment
FY 20/21**

Division/Department	Function/Application
CTO/IT	IT Strategy and Planning
CTO/IT	Staffing, Management, and Support
CTO/IT	Physical Security and Environmental Controls
CTO/IT	Logical Access Security
CTO/IT	Change Management
CTO/IT	Program Change Control
CTO/IT	Computer Operations
CTO/IT	Disaster Recovery Planning
CTO/IT	Application - SAP
CTO/IT	Application - Documentum
CTO/IT	Application - Microsoft (Outlook, OneDrive, SharePoint)
CTO/IT	Application - CAD
CTO/IT	Application - EMOS
CTO/IT	Application - RMS
CTO/IT	Application - Salesforce

Likelihood Scale		
H	3	High Probability Risk will occur
M	2	Medium Probability Risk will occur
L	1	Low Probability Risk will occur

Level and Risk Score Range	
H	35-54
M	20-34
L	6-19

Impact Scale		
H	3	Material
M	2	Significant
L	1	Minor

**IT Risk Assessment
FY 20/21**

Item #	Process	Financial Impact		Internal Control		Changes in Unit		Continuity		Integrity		Confidentiality		Score and Level	
		L	I	L	I	L	I	L	I	L	I	L	I	Total	(H,M,L)
1	HR/Payroll	3	3	3	3	2	3	2	3	3	3	3	3	48	H
2	ERP Application	3	3	2	2	1	1	3	3	3	3	3	3	41	H
3	IT Governance	2	3	3	3	1	3	2	3	3	3	2	3	39	H
4	Access Security	3	3	2	2	2	2	2	2	3	3	3	3	39	H
5	Access Permissions	3	3	2	2	2	2	3	3	3	2	3	2	38	H
6	AP/AR	3	3	3	3	2	2	3	3	2	3	1	1	38	H
7	Management Oversight	2	3	3	3	3	3	2	3	1	3	2	2	37	H
8	IT Strategic Planning	2	3	3	3	3	2	2	3	2	3	1	3	36	H
9	Security & Confidentiality	3	2	2	2	1	1	2	1	3	3	3	3	31	M
10	IT Continuity Strategies	2	3	1	2	2	2	3	3	2	2	2	2	29	M
11	Purchasing	3	3	2	3	2	2	2	2	3	1	1	1	27	M
12	Separation of Duties	3	2	3	3	2	2	1	1	1	1	2	2	25	M
13	Availability/Capacity	2	1	2	2	2	1	3	3	2	2	2	2	25	M
14	Audit Logs	1	1	3	1	1	1	1	1	3	3	3	3	24	M
15	Single Points of Failure	2	2	2	2	2	2	2	3	2	2	2	1	24	M
16	Remote Server Rooms	1	1	3	3	1	1	3	3	1	1	1	2	23	M
17	Security & Controls	3	2	2	3	1	1	2	2	1	1	2	2	22	M
18	Backup and Offsite Storage	1	1	2	2	1	1	1	3	3	3	2	2	22	M
19	Third Party Vendors	2	2	3	2	2	2	2	2	1	1	2	1	21	M
20	Leadership	2	2	2	2	2	2	2	2	1	1	2	2	21	M
21	Physical Security	2	2	2	2	2	2	3	2	1	1	1	1	20	M
22	DRP Procedures	1	3	1	2	1	1	2	3	2	1	2	3	20	M
23	Application Security	1	2	2	2	1	1	3	1	2	1	2	3	18	L
24	Encryption	2	1	2	2	1	1	2	1	1	3	2	3	18	L
25	Security and Controls	3	2	2	2	2	2	1	1	1	1	1	1	17	L
26	DRP Testing	1	2	2	2	1	1	2	3	1	1	1	3	17	L
27	COOP	2	1	1	2	2	2	2	3	1	2	1	1	17	L
28	IT Staff Responsibilities	1	2	2	2	3	2	1	2	1	1	1	1	16	L
29	Knowledge & Experience	1	2	2	2	3	2	1	1	1	1	1	1	15	L
30	Policy & Procedures	1	1	1	1	1	1	1	1	1	1	3	3	14	L
31	Vulnerability Assessment	2	2	1	1	1	1	2	3	1	1	1	1	14	L
32	Business Impact Analysis	2	2	1	1	2	1	1	3	1	1	1	1	12	L
33	DRP Training	1	1	1	2	1	1	2	3	1	1	1	1	12	L
34	DRP Maintenance	1	2	1	1	1	1	2	3	1	1	1	1	12	L
35	Network Infrastructure	1	1	2	2	1	1	3	1	1	1	1	1	11	L
36	Penetration Testing	2	1	2	2	1	1	1	2	1	1	1	1	11	L
37	Policies & Procedures	1	1	2	2	1	1	1	1	1	1	1	1	9	L
38	IT Training	1	1	1	1	2	2	1	1	1	1	1	1	9	L
39	Environmental Controls	2	2	2	2	1	1	2	1	1	1	1	1	13	L
40	Unauthorized Access Protection	1	1	2	2	1	1	1	1	1	1	1	1	9	L
41	Policy Management	2	1	1	1	1	1	2	1	1	1	1	1	8	L
42	Quality Control	1	1	1	2	1	1	1	1	2	1	1	1	8	L
43	Project Management	1	1	1	1	1	1	2	1	1	1	1	1	7	L
44	Source Code Control	1	1	1	1	1	1	1	1	2	1	1	1	7	L
45	Documentation	1	1	1	1	1	1	1	1	2	1	1	1	7	L
46	Application Development	1	1	1	1	1	1	1	1	2	1	1	1	7	L

**IT Risk Assessment
FY 20/21**

Item #	Process	Financial Impact		Internal Control		Changes in Unit		Continuity		Integrity		Confidentiality		Score and Level	
		L	I	L	I	L	I	L	I	L	I	L	I	Total	(H,M,L)
47	System Parameters	1	2	1	1	1	1	1	1	1	1	1	1	7	L
48	Staff Evaluations	1	1	1	1	1	1	1	1	1	1	1	1	6	L
49	User Support	1	1	1	1	1	1	1	1	1	1	1	1	6	L
50	Policies & Procedures	1	1	1	1	1	1	1	1	1	1	1	1	6	L