

**PORT AUDITOR
DISTRICT AUDIT PLAN
FY 17/18**

AUDITS		Risk Score	Notes	Estimated Project Hrs FY Total
TENANT AUDITS (42% of Total Audit Coverage) - Audit the supporting records of businesses with revenue generating leases to ensure the correct amount of rent is paid to the District based on a percentage of gross revenue, and that internal controls are adequate to ensure the integrity of records used to report gross revenues. Audits cover approximately 32% of concession rent/wharfage.				
<u>Current year</u>				
	Bartell Hotels dba Holiday Inn Bayside	92	L.O.#0001.0029.002	200
	Point Loma Marina	104	L.O.#0001.0109.001	100
	PNF-SDP, LLC dba Park N Fly	94	L.O.#0002.0013.005	200
	Carnitas Snack Shack III, LLC dba Carnitas Snack Shack	81	L.O.#0003.0250.001	80
	Manchester Resorts, L.P. dba Manchester Grand Hyatt	111	L.O.#0002.0041.001	400
	Chula Vista MarinaRV Park dba Chula Vista Marina	104	L.O.#0007.0004.001	220
	Bartell Hotels dba Hilton San Diego Airport	112	L.O.#0002.0099.001	180
	Marina Cortez	97	L.O.#0002.0018.002	230
	Pasha Automotive Services	70	L.O.#0005.0041.004	400
	Point Loma Sportfishing Association dba Point Loma Sportfishing	92	L.O.#0001.0048.002	250
	Shelter Island, Inc. dba Shelter Island's Bali Hai	85	L.O.#0001.0068.002	80
	Chula Vista MarinaRV Park dba Chula Vista RV Resort	92	L.O.#0007.0006.001	198
<u>Follow-up Audits</u>				
	Coronado Yacht Club	73	L.O.#0006.0003.003	200
	Subtotal			2,738
PROCESS / CONTRACT / PROGRAM AUDITS (51% of Total Audit Coverage) - Evaluate process efficiency and effectiveness; ensure District programs are achieving their intended objectives; evaluate vendor compliance with contract provisions; validate the adequacy of internal controls to ensure accurate, complete and timely processing of District financial transactions; ensure District assets are safeguarded; evaluate compliance with department and District policies.				
<u>Current year</u>				
	Process: Port-Wide Agreement and Contract Development	316	Evaluate compliance with BPC Policy 110 and efficiency/effectiveness of the process.	350
	Contract: Professional Services & Other - 620100	311,316	Engineering/Construction: Evaluate vendor deliverables and compliance with contract/agreement provisions; Ensure compliance with Admin. Procedure 129-101; Ensure accurate, complete, and timely processing of financial transactions.	300
	Program: Waterfront Arts and Culture Activation / Public Art Fund	236,219	Evaluate program efficiency, effectiveness and equitability; ensure compliance with BPC policies; safeguard District assets; best practices comparable to other agencies.	375
	Contract: Professional Services & Other - 620100	311,316	Attractions & Advertising: Evaluate vendor deliverables and compliance with contract/agreement provisions; Ensure compliance with Admin. Procedure 129-101; Ensure accurate, complete, and timely processing of financial transactions.	200
	Program: Benefits Management: Leave Administration - FMLA	333	Evaluate program efficiency, effectiveness and equitability; ensure compliance with laws and regulations; best practices comparable to other agencies; safeguard District assets.	375
	Process: Facility Environmental Compliance	310,308, 304,296	Evaluate process to ensure compliance with laws, regulations and procedures, safeguard District assets.	400
	Program: HPD Fleet Maintenance (Land & Water)	291,285	Evaluate program efficiency and effectiveness; ensure compliance with laws and regulations; safeguard District assets; best practices comparable to other agencies	375
	Process: Management of Police Records - 911 Calls: HPD Response Times	251	Evaluate process efficiency and effectiveness; best practices comparable to other agencies; ensure compliance with laws and regulations; safeguard District assets	375
	Program: Sustainable Leasing Program: Utility Reporting Ordinance	305	Ensure program is achieving its intended objectives. Verify tenants utility self-reporting. Rescheduled from FY16/17	outsourced
	Contract: Parking Operator (ABM) - B Street Pier	272	Evaluate vendor deliverables and compliance with contract/agreement provisions; ensure accurate, complete, and timely processing of financial transactions.	125

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AUDITS		Risk Score	Notes	Estimated Project Hrs FY Total
<u>Follow-up Audits</u>				
	Process - Maritime Receipt Processing	215,205	Verify implementation status of prior (FY16/17) audit recommendations.	150
	Program - Impounded Vessel Program	221	Verify implementation status of prior (FY15/16 & FY16/17) audit recommendations.	150
	Process: Administration of the Job Costing Process	222	Verify implementation status of prior (14/15) audit recommendations. Rescheduled from FY16/17	150
	Subtotal			3,325
SUPPORT AND OTHER NON-AUDIT SERVICES (3% of Total Audit Coverage) - Provide support to the Port Auditor's Office (e.g., workpaper reviews), Audit Advisory Committee, and other non-audit services.				
<u>Current year</u>				
	Unknown Items of Support and Non-Audit Services	NA		50
	Senior Auditor Assistance / WP Review	NA		70
	BPC Policy 90 - Transfer of Funds	NA	Non-Audit Services	40
	Audit Committee Support	NA	Audit Project Presentations	40
	Subtotal			200
BOARD / AUDIT COMMITTEE / MANAGEMENT REQUEST (3% of Total Audit Coverage) - This category includes projects and assessments that are consultative in nature requested by Commissioners, the Audit Advisory Committee or District management and are less than 40 hours.				200
	Subtotal			200
OTHER ACTIVITIES (1% of Total Audit Coverage) - Committee work and assignments not falling into any of the previous categories will be documented here.				57
	Subtotal			57
BUSINESS INFORMATION AND TECHNOLOGY AUDITS - Audit of information technology controls applicable to information system processes and activities.				
	Technology Disaster Recovery Planning	High	Follow-up review of prior audit recommendations	outsourced
	Update Information Technology Risk Assessment		Audit Planning	outsourced
	Subtotal			0
BASIC FINANCIAL STATEMENT AUDITS - Annual audit of the District's basic financial statements and single audit.				
	The District's Basic Financial Statements and Single Audit (OMB Circular A-133) for FY16/17	Not Applicable	Required annual audit pursuant to the Port Act (Section 52)	outsourced
	Subtotal			0
	GRAND TOTAL ALLOCATED AVAILABLE PROJECT TIME			6,520