

November 8, 2010

Kevin Faulconer  
Councilmember, Second District Chairperson, Audit Committee  
City of San Diego  
202 C Street  
San Diego, CA 92101

Dear Councilmember Faulconer:

The Audit Committee has requested a written status report regarding our progress in completing the City of San Diego's (City's) 2010 financial statement audit and timely identification of open audit issues.

We are in various stages of progress for virtually all projects under the City's 2010 overall audit engagement. A summary status of schedules requested for the City's FY 10 audit period is attached.

- Due to issues relating to the implementation of SAP, the City's year end closing process has been delayed. We plan to begin our year end audit fieldwork in March 2011 and issue our opinion in June 2011.
- We are in the planning phase for the City's 2010 single audit. We have completed our initial risk assessment and selected the major programs (currently at 13, including those with ARRA funding) for testing and have started the fieldwork on 3 of these programs.
- We are close to completing fieldwork for the State Compliance procedures for the City's Redevelopment Agency (RDA). We will complete fieldwork on sections not affected by the City's year end close by the end of November 2010.
- We have completed a significant portion of the fieldwork for the City's 2009 Exhibit E audit and plan to issue the report by December 31, 2010.

We have also attached our Master Pending List (MPL) showing the status of items requested related to our audit procedures. A brief summary of this MPL status is detailed on the following page.

<b>FY2010:</b>	<b>CAFR audit</b>
191	Pending City
1	MGO received and follow-up questions have been asked
31	Pending MGO – Received
52	Satisfactory Response
<b>275</b>	<b>Total Items</b>

<b>FY2010:</b>	<b>(Redevelopment Agency State Compliance only)</b>
1	Pending City
0	MGO received and follow-up questions have been asked
29	Pending MGO – Received
10	Satisfactory Response
<b>40</b>	<b>Total Items</b>

<b>FY2010:</b>	<b>(Redevelopment Agency Annual Financial Report )</b>
47	Pending City
0	MGO received and follow-up questions have been asked
9	Pending MGO – Received
4	Satisfactory Response
<b>60</b>	<b>Total Items</b>

<b>FY2009:</b>	<b>(Exhibit E items only)</b>
0	Pending City
0	MGO received and follow-up questions have been asked
14	Pending MGO – Received
27	Satisfactory Response
<b>41</b>	<b>Total Items</b>

A brief audit status of the City’s component units that are not prepared by the City Comptroller’s office is also listed below;

- *San Diego Convention Center Corporation (FY10):* We are pending management representation letter to issue the report.
- *San Diego Centre City Development Corporation (FY10):* The final report was issued September 27, 2010.
- *San Diego Data Processing Corporation (FY10):* The final report was issued September 17, 2010.
- *San Diego Medical Services Enterprise, LLC (FY10):* The final report was issued August 19, 2010.

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As a reminder, we need to complete those procedures we deem necessary to comply with auditing standards generally accepted in United States of America and the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. As we complete our procedures, it can be expected that additional questions may arise. We will, as we have throughout the audit, work diligently to address any such questions with the City's staff.

Very truly yours,

A handwritten signature in cursive script that reads "Linda Hurley".

Linda Hurley, Engagement Partner  
Macias Gini & O'Connell LLP

Cc: Mr. Jay Goldstone, Chief Operating Officer  
Ms. Mary Lewis, Chief Financial Officer  
Mr. Ken Whitfield, City Comptroller  
Mr. Eduardo Luna, City Auditor

City of San Diego  
Master Pending List - FY2010

191
4
31
53
275

Pending City  
Pending City - MGO received and follow-up questions have been asked  
Pending MGO - Received  
Satisfactory response  
**Total Items**

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
4/12/10	GEN 01	General	Miyuki/Danette	General	Citywide organizational chart & Listing of City Executive Team (Directors)	4/17/10	4/28/10	on-line	Comptrollers	Creighton Papier	4
4/12/10	GEN 02	General	Miyuki/Danette	General	Provide access to all minutes of the City Council from 7/1/2010 through current.	4/17/10	4/28/10	on-line	Comptrollers	Creighton Papier	4
4/12/10	GEN 03	General	Miyuki/Danette	General	Provide copy of current chart of accounts	4/17/10	4/28/10	4/28/10	Comptrollers	K-fed	4
4/12/10	GEN 04	General	Miyuki/Danette	General	Provide listing of last 5 years internal audits performed and access to these reports	4/17/10	4/28/10	5/5/10	Auditor	Creighton Papier	4
9/1/10	GEN 05	General	Miyuki/Danette	General	Access to MOU's from bargaining units	9/1/10			Comptrollers	City Intranet <a href="http://citynet.sannet.gov/hr/resources/tools/index.shtml">http://citynet.sannet.gov/hr/resources/tools/index.shtml</a> Marcelle	3
4/12/10	GEN 06	General	Miyuki/Danette	General	Copy of FY 2010 and FY 2011 budget	4/17/10	4/28/10	on-line	Financial Mgmt.	Creighton Papier	4
9/1/10	GEN 07	General	Miyuki/Danette	General	Provide a listing of restricted funds (as defined in GASB 34)	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 08	General	Miyuki/Danette	General	Provide a schedule indicating the City's major fund determination/calculation	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 09	General	Miyuki/Danette	General	Provide a description of the internal service fund allocation methodology	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 10	General	Miyuki/Danette	CAFR	Provide support for any special items identified during FY 2010.	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 11	General	Miyuki/Danette	CAFR	Provide support for any subsequent events for disclosure in the I/s, if applicable	9/1/10			Comptrollers	Teri	1
9/1/10	GEN 12	General	Miyuki/Danette	General	List of reports issued by Internal Audit during fiscal year 2010 and audits currently in progress.	9/1/10			Auditor	Creighton Papier	1
9/1/10	GEN 13	General	Miyuki/Danette	General	Reports issued by any other management consultants.; Cost Allocation Plan	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	GEN 14	General	Miyuki/Danette	CAFR	GASB 25/27 Pension disclosure Information.	9/1/10			Comptrollers	CP	1
9/1/10	GEN 15	General	Miyuki/Danette	CAFR	Transmittal Letter	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	GEN 16	General	Miyuki/Danette	CAFR	Management's Discussion & Analysis	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 17	General	Miyuki/Danette	CAFR	Government-wide financial statements	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 18	General	Miyuki/Danette	CAFR	Fund financial statements	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 19	General	Miyuki/Danette	CAFR	Notes to the financial statements	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 20	General	Miyuki/Danette	CAFR	Required Supplementary Information (other than MD&A)	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 21	General	Miyuki/Danette	CAFR	Combining and Individual Fund Statements and Schedules	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 22	General	Miyuki/Danette	CAFR	Statistical section	9/1/10			Comptrollers	Lenny	1
9/1/10	GEN 23	General	Miyuki/Danette	CAFR	All post-close and adjusting entries made subsequent to close of G/L. AJE Log.	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 24	General	Miyuki/Danette	General	Center City Development Corporation	9/1/10			External Auditors	MGO	1
9/1/10	GEN 25	General	Miyuki/Danette	General	City of San Diego/Metropolitan Transit Development Board Authority	9/1/10			Comptrollers	Teri	1
9/1/10	GEN 26	General	Miyuki/Danette	General	Convention Center Expansion Financing Authority	9/1/10			Comptrollers	Teri	1
9/1/10	GEN 27	General	Miyuki/Danette	General	Public Facilities Financing Authority	9/1/10			Comptrollers	Teri	1
9/1/10	GEN 28	General	Miyuki/Danette	General	San Diego Data Processing Corporation	9/1/10			External Auditors	MGO	1
9/1/10	GEN 29	General	Miyuki/Danette	General	San Diego Facilities and Equipment Leasing Corporation	9/1/10			Comptrollers	Teri	1
9/1/10	GEN 30	General	Miyuki/Danette	General	San Diego Industrial Development Authority	9/1/10			Comptrollers	Clay	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
9/1/10	GEN 31	General	Miyuki/Danette	General	San Diego Open Space Park Facilities District #1 (Council Resolution of resolving the district)	9/1/10		10/15/10	Comptrollers	Teri	4
9/1/10	GEN 32	General	Miyuki/Danette	General	Southeastern Economic Development Corporation	9/1/10			External Auditors	MGO	1
9/1/10	GEN 33	General	Miyuki/Danette	General	RDA (including Single Audit Report)	9/1/10			Comptrollers	Rolie's	1
9/1/10	GEN 34	General	Miyuki/Danette	General	Abandoned Vehicle Abatement Authority	9/1/10			Comptrollers	CP	1
9/1/10	GEN 35	General	Miyuki/Danette	General	San Diego Convention Center Corporation	9/1/10			External Auditors	MGO	1
9/1/10	GEN 36	General	Miyuki/Danette	General	San Diego Housing Commission	9/1/10			External Auditors	MGO	1
9/1/10	GEN 37	General	Sophia/Miyuki	General	San Diego Medical Services Enterprise, LLC	9/1/10	9/1/10	8/19/10	External Auditors	MGO	4
9/1/10	GEN 38	General	Miyuki/Alissa	General	San Diego City Employee Retirement System	9/1/10			External Auditors	MGO	1
9/1/10	GEN 39	General	Miyuki/Alissa	General	Supporting documentation for JV testing	9/1/10		SAP Access	Comptrollers	K-fed	3
4/12/10	GEN 40	General	Alissa/Miyuki	General	The current Auto JV description and procedures	4/17/10	4/28/10	5/24/10	Comptrollers	Joe Vachon	4
9/1/10	GEN 41	General	Miyuki/Danette	General	General Ledger account to fund financial account reconciliation	9/1/10			Comptrollers	K-fed	1
4/12/10	GEN 42	General	Miyuki/Danette	General	Risk Assessments (Matrices/Documentation) - Accounting Procedures and Policies for different City Department	4/17/10	4/28/10	Citynet	Comptrollers	Marcelle	3
4/12/10	GEN 43	General	Miyuki	General	Preliminary Analytics information, General Fund Quarterly Budget vs. Actual Information.	4/17/10	5/21/10	5/21/10	Comptrollers	Creighton/Clay	4
4/12/10	GEN 44	General	Miyuki	General	General Fund's Quarterly Budget vs. Actual information. Through March 31, 2010.	4/17/10	4/17/10	5/27/10	Comptrollers	Clay Schoen	4
9/1/10	GEN 45	General	Sophia/Miyuki	Note 17 Support	Updates to Note 17 Commitments	9/1/10			Public Utilities	Creighton Papier	1
9/1/10	GEN 46	General	Sophia/Miyuki	GASB 49	GASB 49 request for information (Stormwater)	9/1/10			Stormwater	Creighton Papier	1
9/1/10	GEN 47	General	Sophia/Miyuki	GASB 49	GASB 49 request for information (Environmental Water and Sewer rate sheets)	9/1/10			Environmental Services	Creighton Papier	1
9/1/10	GEN 48	General	Alissa/Miyuki	Cash Flow Report Support	BTA cash flow support	9/1/10			Comptrollers	Scott Clark	1
9/1/10	GEN 49	General	Alissa/Miyuki	Cash Flow Report Support	CIS reports	9/1/10			Comptrollers	Scott Clark	1
9/1/10	GEN 50	General	Alissa/Miyuki	Cash Flow Report Support	BTA cash flow - sales and purchases of investments back up	9/1/10			Comptrollers	Scott Clark	1
9/1/10	GEN 51	General	Alissa/Miyuki	Cash Flow Report Support	GASB 49 request for information (Public Utilities)	9/1/10			Public Utilities	Creighton Papier	1
9/1/10	GEN 52	General	Sophia/Miyuki	GASB 49	All Major Bank reconciliations as of June 30, 2010.	9/1/10			Comptrollers	Nicole	1
9/1/10	A-01	A-series	Alissa	Cash & Investments	All Bank statements for June 30, 2010 and July 31, 2010.	9/1/10	FTP ste	10/1/10	Comptrollers	Nicole	3
9/1/10	A-02	A-series	Alissa	Cash & Investments	Update on Understanding of Internal Controls over Pooled Investments Memo	4/17/10	4/28/10	5/10/10	Treasurers	Nicole	4
4/12/10	A-03	A-series	Alissa	Cash & Investments	Provide a list of authorized signatories on all cash accounts	4/17/10	4/28/10	5/4/10	Treasurers	Nicole	4
9/1/10	A-04	A-series	Alissa	Cash & Investments	Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts.	9/1/10			Comptrollers	Nicole	1
9/1/10	A-05	A-series	Alissa	Cash & Investments	Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet.	9/1/10			Comptrollers	Lenny	1
9/1/10	A-06	A-series	Alissa	Cash & Investments	Earned Income Summary and Earned Income Detail Reports.	9/1/10	FTP ste	10/1/10	Comptrollers	Kent Morris	3
9/1/10	A-07	A-series	Alissa	Cash & Investments	GASB 40 analysis for cash/investments.	9/1/10			Comptrollers	Kent Morris	1
9/1/10	A-08	A-series	Alissa	Cash & Investments	Investment Inventory listing w/ Market Value Report @ 6/30/10 (sorted by Fund)	9/1/10	FTP ste	10/1/10	Comptrollers	Kent Morris	3
9/1/10	A-09	A-series	Alissa	Cash & Investments	Provide a list of voluntary and involuntary participants in the City's investment pool.	9/1/10			Comptrollers	Lenny	1

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9/1/10	A-11	A-series	Alissa	Cash & Investments	Provide a copy of the June 30, 2010 Quarterly Treasurer Report	9/1/10	FTP ste	10/1/10	Comptrollers	Kent Morris	3
9/1/10	A-12	A-series	Alissa	Cash & Investments	Listing of cash with fiscal agents at June 30, 2010.	9/1/10			Comptrollers	Lenny	1
4/12/10	A-13	A-series	Alissa	Cash & Investments	Copy of the City's investment policy for the FYE June 30, 2010	4/17/10	4/28/10	4/28/10	Treasurers	Nicole	4
9/1/10	A-14	A-series	Alissa	Cash & Investments	Provide access to investment committee minutes	9/1/10			Treasurers	Nicole	1
9/1/10	A-15	A-series	Alissa	Cash & Investments	Cash categorization schedule	9/1/10			Comptrollers	Kent Morris	1
4/12/10	A-16	A-series	Alissa	Cash & Investments	Update to Parallel Period Memo	4/17/10	4/28/10	n/a	Comptrollers	Lenny	4
9/1/10	A-17	A-series	Alissa	Cash & Investments	Update request--Policy and procedures over Bank closing	9/1/10		6/3/10	Comptrollers	Nicole	4
9/1/10	A-18	A-series	Alissa	Cash & Investments	Extracted bank statement for pension payroll expenditure	9/1/10			Comptrollers	Lenny	1
9/1/10	A-19	A-series	Alissa	Investments	Bloomberg information for FMV testing	9/1/10			Comptrollers	Kent Morris	1
9/1/10	A-20	A-series	Alissa	Investments	Separated records of interest received and realized gain/loss over pooled investments.	9/1/10			Comptrollers	Kent Morris	1
9/1/10	A-21	A-series	Alissa	Investments	Bank statements and support for escrow accounts.	9/1/10			Comptrollers	Lenny	1
9/1/10	A-22	A-series	Alissa	Cash & Investments	Schedule of AMRIS to CAFR	9/1/10			Comptrollers	Lenny	1
9/1/10	B-01	B-series	Sophia/Miyuki	Receivables	Electronic schedule of the City's accounts receivable. Also, schedule of the City's Grants receivable. We will also require an analysis of allowance, if any, that has been provided against these receivable to ensure that these receivables are being proper	9/1/10			Comptrollers	K-fed	1
9/1/10	B-02	B-series	Sophia/Miyuki	Receivables	Provide an analysis of the collectibility of outstanding accounts receivable balances	9/1/10			Comptrollers	K-fed	1
4/12/10	B-03	B-series	Sophia/Miyuki	Receivables	Update of Authorized Personnel with Safe Access in FY 09	4/17/10	4/28/10	4/26/10	Treasurers	Nicole	4
9/1/10	B-04	B-series	Sophia/Miyuki	Receivables	Provide a schedule of utility receivables for water and sewer	9/1/10			Comptrollers	Norman/Scott	1
9/1/10	B-05	B-series	Sophia/Miyuki	Receivables	Franchise Tax receivable details	9/1/10		9/15/10	Comptrollers	Heather	3
9/1/10	B-06	B-series	Sophia/Miyuki	Receivables	Calculation for accrual of TOT at June 30, 2010	9/1/10		9/15/10	Comptrollers	Heather	3
9/1/10	B-07	B-series	Sophia/Miyuki	Receivables	Analysis of Reserve of Uncollected property taxes (Allowances)	9/1/10	FTP ste	9/22/10	Comptrollers	Heather	3
9/1/10	B-08	B-series	Sophia/Miyuki	Receivables	Claims Receivable Memo updates	9/1/10			Comptrollers	K-fed	1
9/1/10	B-09	B-series	Sophia/Miyuki	Tax Receivables	Update request--Policy and procedures over property tax receivables	9/1/10			Comptrollers	CP	1
9/1/10	B-10	B-series	Sophia/Miyuki	Receivables	Contributions Receivable Memo updates	9/1/10			Comptrollers	K-fed	1
9/1/10	B-11	B-series	Sophia/Miyuki	Receivables	Copy of Deposit Slips or DCR to verify Tax revenue money inflow (MGO samples).	9/1/10			Comptrollers	Heather	1
9/1/10	B-12	B-series	Sophia/Miyuki	Receivables	Special Assessment schedule and supports	9/1/10	FTP ste	9/13/10	Comptrollers	Teri	3
4/12/10	B-13	B-series	Sophia/Miyuki	Receivables	AR System memo update	4/17/10	5/28/10	/2010 (info partially collect	Comptrollers	Marcelle	2
4/12/10	B-14	B-series	Sophia/Miyuki	Receivables	AR for Water/Sewer over counter cash receipt policy & Procedure memo update	4/17/10	4/28/10	5/1/10 (no change)	Comptrollers	Scott/Norman	4
9/1/10	B-15	B-series	Sophia/Miyuki	Receivables	GF and other governmental receivables schedule and supporting docs (DCR requested).	9/1/10			Comptrollers	CP	1
4/12/10	B-17	B-series	Sophia/Miyuki	Receivables	Cash Receipts Process Memo updates	4/17/10	4/28/10	5/11/10	Comptrollers	Nicole LeClair-Miller	4
4/12/10	B-18	B-series	Sophia/Miyuki	Receivables	Account Receivables Revenue Stream Explanation Update	4/17/10	4/28/10	5/3/10	Comptrollers	CP	4
9/1/10	C-01	C-series	Sophia/Miyuki	Grant receivables	Schedule of grant receivables	9/1/10			Comptrollers	Faye hh	1
9/1/10	C-02	C-series	Sophia/Miyuki	Grant receivables	Schedule of special revenue	9/1/10			Comptrollers	Faye hh	1
9/1/10	C-03	C-series	Sophia/Miyuki	Grant receivables	Supporting documentation for grant receivable testing.	9/1/10			Comptrollers	Faye hh	1
9/1/10	C-04	C-series	Sophia/Miyuki	Grant receivables	Validity of grant receivables over capital project funds	9/1/10			Comptrollers	Faye hh	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
9/1/10	C-05	C-series	Sophia/Miyuki	Grant receivables	Support for the receipt of grant receivable.	9/1/10			Comptrollers	Faye hh	1
4/12/10	C-06	C-series	Sophia/Miyuki	Grant receivables	Update on Grant receivable memo	4/17/10	5/17/10	5/12/10	Comptrollers	Faye hh	4
9/1/10	D-01	D-series	Faraz	Interfund	Provide a summary schedule of interfund transactions by type (due to/from other funds, advances to/from other funds, transfers in/out).	9/1/10			Comptrollers	K-fed	1
9/1/10	D-02	D-series	Faraz	Interfund	Provide a summary schedule of transfers in/out balances eliminated by fund for government-wide reporting purposes.	9/1/10			Comptrollers	K-fed	1
9/1/10	D-03	D-series	Faraz	Interfund	For the due to/from other funds, provide written explanations for variances by fund between balances at 6/30/09 compared 6/30/10 for significant changes.	9/1/10			Comptrollers	K-fed	1
9/1/10	D-04	D-series	Faraz	Interfund	For the advances to/from other funds, provide written explanations for variances by fund between balances at 6/30/09 compared 6/30/10 for significant change.	9/1/10			Comptrollers	K-fed	1
9/1/10	D-05	D-series	Faraz	Interfund	For the transfers in/out, provide written explanations for variances by fund between balances at 6/30/09 compared 6/30/10 for significant changes.	9/1/10			Comptrollers	K-fed	1
9/1/10	D-06	D-series	Faraz	Interfund	Support for WCA to determine if properly classified	9/1/10			Comptrollers	K-fed	1
9/1/10	E-02	E-series	Faraz	Inventory	Water inventory roll forward/price list & Support for Water Utility and Inventory of Water in Storage.	9/1/10			Comptrollers	Norman/Scott	1
9/1/10	E-03	E-series	Faraz	Inventory	Chemical inventory roll forward/price list	9/1/10			Comptrollers	Norman/Scott	1
9/1/10	E-05	E-series	Faraz	Inventory	Variance analysis responses	9/1/10			Comptrollers	K-fed / Scott	1
4/12/10	E-06	E-series	Faraz	Inventory	Inventory Memo updates	4/17/10	5/14/10	5/13/10	Comptrollers	Scott	4
9/1/10	F-01	F-series	Faraz	Prepays	Prepaid Schedule--Details as well	9/1/10			Comptrollers	K-fed	1
9/1/10	F-02	F-series	Faraz	Prepays	Supporting invoices paid to determine if properly classified as prepaids versus expenses.	9/1/10			Comptrollers	K-fed	1
9/1/10	F-03	F-series	Faraz	Prepays	Variance analysis responses	9/1/10			Comptrollers	K-fed	1
9/1/10	G-01	G-series	Danette/Miyuki	Notes Receivable	Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2009/2010 that shows a roll forward of the individual notes receivables by fund	9/1/10			Comptrollers	Rolie's	1
9/1/10	G-02	G-series	Danette/Miyuki	Notes Receivable	Have available the promissory notes and disbursement support (batch) for all notes receivable issued/dispursed.	9/1/10			Comptrollers	Rolie's	1
9/1/10	G-03	G-series	Danette/Miyuki	Notes Receivable	Provide responses to questions of the collectibility of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances.	9/1/10			Comptrollers	Rolie's	1
4/12/10	G-04	G-series	Danette/Miyuki	Notes Receivable	Notes Receivable Memo updates	4/17/10	5/18/10	5/17/10	Comptrollers	Rolie's	4
9/1/10	G-05	G-series	Danette/Miyuki	Notes Receivable	Other Special Revenue Funds Balance Sheet Schedule (in Excel Format) in order to tie the Note Receivable balance with Unbudgeted Other Special Revenue Funds.	9/1/10			Comptrollers	Per PY file, the provider was Faye.	1
9/1/10	G-06	G-series	Danette/Miyuki	Notes Receivable	SPSP-Fund 60015 8015 Reconciliation Schedule (in Excel Format) and a copy of Wachovia Account Summary Detail Report	9/1/10			Comptrollers	Per PY file, the provider was Pam Halvert	1
9/1/10	G-07	G-series	Danette/Miyuki	Notes Receivable	401(k) Plan -Fund 60028 Schedule (in Excel Format) and a copy of Wachovia Account Summary Detail Report	9/1/10			Comptrollers	Per PY file, the provider was Pam Halvert	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
9/1/10	G-08	G-series	Danette/Miyuki	Notes Receivable	Promissory notes for new notes receivable in FY10 and other supporting documents for testwork	9/1/10			Comptrollers	Rolie's	1
9/1/10	I-01	I-series	Danette/Miyuki	Land held for resale	Roll forward of land held for resale from 6/30/09 to 6/30/10 showing current year additions, deletions, and adjustments	9/1/10			Comptrollers	Rolie's	3
9/1/10	I-02	I-series	Danette/Miyuki	Land held for resale	Property Appraisals & Confirmations (CCDC)	9/1/10		10/20/10	READ	Rolie's	4
9/1/10	I-02a	I-series	Danette/Miyuki	Land held for resale	Confirmations (sub item from I-02)	9/1/10		10/20/10	Comptrollers	Rolie's	4
9/1/10	I-03	I-series	Danette/Miyuki	Land held for resale	Have available the support (batch) for all new land held for resale in FY 10 (Addition test supporting docs.)	9/1/10			Comptrollers	Rolie's	3
4/12/10	I-04	I-series	Danette/Miyuki	Land held for resale	Land Held for Resale Purchasing Procedures Memo updates	4/17/10	5/18/10	5/20/10	Comptrollers	Rolie's	4
4/12/10	I-05	I-series	Danette/Miyuki	Land held for resale	Land Held for Resale Deletions Memo updates	4/17/10	5/18/10	5/20/10	Comptrollers	Rolie's	4
9/1/10	I-06	I-series	Danette/Miyuki	Land held for resale	Land Held for Resale Condemnation Procedures updates	9/1/10		5/24/10	Comptrollers	Danny	4
9/1/10	I-07	I-series	Danette/Miyuki	Land held for resale	Condemnation Deposit Reconciliation	9/1/10			Comptrollers	Danny	1
4/12/10	N-01	N-series	Danette	Capital assets	FAMIS Capital Assets Memo updates	4/17/10	4/28/10	4/28/10	Comptrollers	Danny	4
9/1/10	N-02	N-series	Danette	Capital assets	Schedule of changes in capital assets acquired through governmental funds.	9/1/10			Comptrollers	Danny	1
9/1/10	N-03	N-series	Danette	Capital assets	Schedule of changes in capital assets acquired through governmental funds.	9/1/10			Comptrollers	Danny	1
9/1/10	N-04	N-series	Danette	Capital assets	Schedule of capital asset listing by asset class at June 30, 2010.	9/1/10			Comptrollers	Danny	1
9/1/10	N-05	N-series	Danette	Capital assets	Have available detail records showing the acquisition date, original cost, description, accumulated depreciation, and useful life for each asset from June 30, 2010.	9/1/10			Comptrollers	Danny	1
4/12/10	N-06	N-series	Danette	Capital assets	Roll-forward/Detail of Capital Assets from 6/30/09 through March 31, 2010 - additions, transfers - to be performed at the year-end	4/17/10	5/21/10	5/21/10	Comptrollers	Danny	3
9/1/10	N-07	N-series	Danette	Capital assets	Provide a schedule of depreciation expense by governmental function for disclosure in the financial statements.	9/1/10			Comptrollers	Danny	1
9/1/10	N-08	N-series	Danette	Capital assets	Support for Gain(Loss) on Sale/Retirement of Capital Assets	9/1/10			Comptrollers	Danny	1
9/1/10	N-09	N-series	Danette	Capital assets	Detail schedule for current year asset additions, disposals, transfers and depreciation.	9/1/10			Comptrollers	Danny	1
9/1/10	N-10	N-series	Danette	Capital assets	CIP to WIP reconciliation (updated version that ties to the next draft)	9/1/10			Comptrollers	Danny	1
9/1/10	N-11	N-series	Danette	Capital assets	Schedule of Developer Contributions	9/1/10			Comptrollers	Danny	1
9/1/10	N-12	N-series	Danette	Capital assets	Support for Land Acquisition Credits, if any	9/1/10			Comptrollers	Danny	1
9/1/10	N-13	N-series	Danette	Capital assets	Retention Liability Support	9/1/10			Comptrollers	Danny	1
9/1/10	N-14	N-series	Danette	Capital assets	Reconciliation of Retention in Escrow to the amount of Retention liability	9/1/10			Comptrollers	Danny	1
4/12/10	N-15	N-series	Danette	Capital assets	Any updates to the Retention policies/memo	4/17/10	5/28/10		Comptrollers	Leonard	1
4/12/10	N-16	N-series	Danette	Capital assets	Any updates to the GIS reconciliation memo	4/17/10	4/28/10		Comptrollers	Danny	1
9/1/10	N-17	N-series	Danette	Capital assets	GIS Reconciliation for Water and Sewer (between Splash and FAMIS)	9/1/10			Comptrollers	Danny	1
9/1/10	N-18	N-series	Danette	Capital assets	Engineer Estimate Cost Support (used in GIS Reconciliation)	9/1/10			Comptrollers	Danny	1
9/1/10	N-19	N-series	Danette	Capital assets	General Ledger Entries related to GIS Reconciliation	9/1/10			Comptrollers	Danny	1
9/1/10	N-20	N-series	Danette	Capital assets	Screen prints of samples selected for GIS testwork.	9/1/10			Comptrollers	Creighton Papier / Danny Fernandez	1

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9/1/10	N-21	N-series	Danette	Capital assets	Support for developer asset depreciation calculations (Master Beginning Balance file)	9/1/10			Comptrollers	Creighton Papier / Danny Fernandez	1
9/1/10	N-22	N-series	Danette	Capital assets	Capitalized Interest Calculation Support for Water and Sewer.	9/1/10			Comptrollers	Creighton Papier / Danny Fernandez	1
4/12/10	N-23	N-series	Danette	Capital assets	Updates to Capitalized Interest Memo & Assumptions Memo	4/17/10	4/28/10	5/14/10	Comptrollers	Creighton Papier / Danny Fernandez	4
9/1/10	N-24	N-series	Danette	Capital assets	Support for samples related to WIP additions and transfers (Governmental & Business Type)	9/1/10		additions at interim, transfers at year-end	Comptrollers	Creighton Papier / Danny Fernandez	3
9/1/10	N-25	N-series	Danette	Capital assets	Schedule and support for FBA Credits (Adjusting Schedule)	9/1/10			Comptrollers	Creighton Papier / Danny Fernandez	1
4/12/10	N-26	N-series	Danette	Capital assets	Any updates to Reimbursement Agreement Memo	4/17/10	4/28/10	4/28/10	Comptrollers	Creighton Papier / Danny Fernandez	4
4/12/10	N-27	N-series	Danette	Capital assets	Updates to Capital Contributions Memo, if necessary	4/17/10	5/21/10	5/25/10	Comptrollers	Creighton Papier / Danny Fernandez	4
9/1/10	N-28	N-series	Danette	Capital assets	Schedule of Capital Contributions, including support	9/1/10			Comptrollers	Creighton Papier / Danny Fernandez	1
9/1/10	N-29	N-series	Danette	Capital assets	Capital Assets Memo RE: Major Capital Assets Activity	9/1/10			Comptrollers		1
4/12/10	N-30	N-series	Danette	Capital assets	Timely Capitalization of CIP Memo Updates	4/17/10	4/28/10	5/6/10	Comptrollers	Danny	4
9/1/10	N-31	N-series	Danette	Capital assets	Support for cap assets existence test (as requested)	9/1/10			Comptrollers	Danny	1
9/1/10	BB-01	BB-series	Faraz	Accounts Payable	Provide a listing of all disbursements issued subsequent to 6/30/10. Provide total disbursement balance from 7/1/10 through current.	9/1/10	FTP ste	9/27/10	Comptrollers	K-fed	3
9/1/10	BB-02	BB-series	Faraz	Accounts Payable	Listing of AP at June 30, 2010	9/1/10	FTP ste	9/24/10	Comptrollers	Amie Richardson, e-mailed 1/5	3
9/1/10	BB-03	BB-series	Faraz	Accounts Payable	Have supporting documentation (invoices) available for testing	9/1/10			Comptrollers	now available through SAP	3
9/1/10	BB-04	BB-series	Faraz	Accounts Payable	Listing of Accruals for Proprietary Funds	9/1/10			Comptrollers	K-fed	1
9/1/10	BB-05	BB-series	Faraz	Accounts Payable	Listing of all expenditures greater than \$50K including vendor information (Intend to test procurement).	9/1/10	FTP ste	9/27/10	Comptrollers	Marcelle	3
4/12/10	BB-06	BB-series	Faraz	Accounts Payable	Accounts Payable and Operations Memo updates	4/17/10	4/28/10	5/6/10	Comptrollers	Lenny	4
4/12/10	BB-07	BB-series	Faraz	Accounts Payable	Purchasing Memo updates	4/17/01	5/25/10	5/7/10	Purchasing	Lenny referred to Karan Wolff of Purchasing and Contracts	4
4/12/10	BB-08	BB-series	Faraz	Accounts Payable	Updates to Purchasing Org Chart, OPIS Authorized User List, DP Exception List	4/17/10	4/28/10	5/7/10	Purchasing	Creighton Papier	4
9/1/10	BB-09	BB-series	Faraz	Accounts Payable	A/P back-up from Risk Mgmt	9/1/10			Risk Mgmt		1
9/1/10	DD-01	DD-series	Danette/Miyuki	Compensated absences	Provide a roll forward of compensated absence balance by category: Vacation, Comp time, and Sick Leave. Start with the compensated absence balance per the FY 2010 financial statements, add gross earnings and subtract gross usage.	9/1/10			Comptrollers	K-fed	1
9/1/10	DD-02	DD-series	Danette/Miyuki	Compensated absences	Provide an analysis of vested sick pay, vacation pay and related FICA liability to support amounts estimated to be due within one year (used w/in one year) and amounts due in more than a year.	9/1/10			Comptrollers	K-fed	1
9/1/10	DD-03	DD-series	Danette/Miyuki	Compensated absences	Provide a schedule(s) breaking compensated absence between short-term and long-term. Also, schedules determining either total accrual or total disbursements related to comp absences for footnote support.	9/1/10			Comptrollers	K-fed	1

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4/12/10	DD-04	DD-series	Danette/Miyuki	Payroll	Updated changes to personnel manual related to payroll and comp time (if any changes occurred)	4/17/10	4/28/10	online	Comptrollers	Michelle/Lillian	4
9/1/10	DD-05	DD-series	Danette/Miyuki	Payroll	Payroll accrual journal entry support				Comptrollers	Michelle/Lillian	1
9/1/10	DD-06	DD-series	Danette/Miyuki	Payroll	A reconciliation of the total payroll accrual to the CAPPS report (if applicable)				Comptrollers	Michelle/Lillian	1
4/12/10	DD-07	DD-series	Danette/Miyuki	Payroll	Updates to payroll reconciliation process memo (	4/17/10	4/28/10	n/a per Marcelle	Comptrollers	Michelle/Lillian	4
4/12/10	DD-08	DD-series	Danette/Miyuki	Payroll	Manual Reconciliation between CAPPS and G/L for five pay periods within the year.	4/17/10	4/28/10	5/21/10	Comptrollers	Michelle/Lillian	4
4/12/10	DD-09	DD-series	Danette/Miyuki	Payroll	Gross wages and number of employees for prior period actual and current budget.				Comptrollers	Michelle/Lillian	1
4/12/10	DD-10	DD-series	Danette/Miyuki	Payroll	Updates to Payroll Control Documentation	4/17/10	4/28/10	5/31/10	Comptrollers	Michelle/Lillian	4
9/1/10	DD-11	DD-series	Danette/Miyuki	Payroll	List of employee retirements at 6/30/2010				Comptrollers	Marcelle	1
9/1/10	DD-12	DD-series	Danette/Miyuki	Compensated absences	CAPPS Report J02-584, summary by dept.				Comptrollers	K-fed	1
9/1/10	DD-13	DD-series	Danette/Miyuki	Compensated absences	CAPPS report that shows total number of employees				Comptrollers	K-fed	1
9/1/10	DD-14	DD-series	Danette/Miyuki	Payroll	Budgeted gross wages and number of employees by department				Fin Mgmt - Budget & Mgmt svcs	Rimah Khouri	1
4/12/10	EE-01	EE-series	Alissa/Miyuki	Claims liability	Case listing > \$500,000 sorted by all cases for all departments and segregated between cases covered by actuarial review and those not.	4/17/10	4/28/10	9/27/10	Comptrollers	K-fed/Risk Mgmt	4
9/1/10	EE-02	EE-series	Alissa/Miyuki	Claims liability	General litigation liability roll forward (I.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
9/1/10	EE-03	EE-series	Alissa/Miyuki	Claims liability	General liability reserve analysis (Upon Request)	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
4/12/10	EE-04	EE-series	Alissa/Miyuki	Claims liability	Copy of Joint powers authority risk pool agreement	4/17/10	4/28/10	5/13/10	Comptrollers	Claudia Castillo-DelMuro	4
9/1/10	EE-05	EE-series	Alissa/Miyuki	Claims liability	Actuarial review - Public Liability	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
9/1/10	EE-06	EE-series	Alissa/Miyuki	Claims liability	Confirmation letters to request actuary to validate claims sample.	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
9/1/10	EE-07	EE-series	Alissa/Miyuki	Claims liability	Workers' compensation liability roll forward (I.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
9/1/10	EE-08	EE-series	Alissa/Miyuki	Claims liability	Workers' Compensation allocation of charges by fund and budget unit.	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
9/1/10	EE-09	EE-series	Alissa/Miyuki	Claims liability	Workers' Compensation Expenditure Report - comparison of budget vs. actual.	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
9/1/10	EE-10	EE-series	Alissa/Miyuki	Claims liability	Analytical review of significant fluctuations. (Upon Request)	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
4/12/10	EE-11	EE-series	Alissa/Miyuki	Claims liability	Workers' Compensation Liabilities (Reserve Adjustments) - detailed file of all workers' comp liabilities with reserve adjustments	4/17/10	4/28/10	4/28/10	Comptrollers	Claudia Castillo-DelMuro	4
9/1/10	EE-12	EE-series	Alissa/Miyuki	Claims liability	Actuarial Review - Workers Compensation	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
4/12/10	EE-13	EE-series	Alissa/Miyuki	Claims liability	Detailed file of all public liability disbursements during the current year for general/public liability through now.	4/17/10	4/28/10	4/28/10	Comptrollers	K-fed/Risk Mgmt	4
4/12/10	EE-14	EE-series	Alissa/Miyuki	Claims liability	Schedule listing insurance coverage for the city and supporting documents	4/17/10	4/28/10	4/28/10	Comptrollers	Claudia Castillo-DelMuro	4
9/1/10	EE-15	EE-series	Alissa/Miyuki	Claims liability	FAS 5 Letter/Analysis & Confirmations to Outside Counsel; Listing of external counsel needed	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	EE-16	EE-series	Alissa/Miyuki	Claims liability	Public Liability allocation of charges by fund and budget unit.	9/1/10			Comptrollers	K-fed/Risk Mgmt	1
5/18/10	EE-17	EE-series	Alissa/Miyuki	Claims liability	SAS 70 for Unemployment Insurance - Employers Unity Incorporated	5/18/10	5/28/10	6/1/10	Comptrollers	Personnel	4

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9/1/10	EE-18	EE-series	Alissa/Miyuki	Claims liability	FAS 5 Letter/Analysis	9/1/10			Comptrollers	Creighton Papier	1
4/12/10	EE-19	EE-series	Alissa/Miyuki	Claims liability	Claims Liability Process Memo updates	4/17/10	4/28/10	6/1/10	Comptrollers	Claudia Castillo-DelMuro	4
4/12/10	EE-20	EE-series	Alissa/Miyuki	Claims liability	Authorization Tables for both Public Liability and Workers' Comp	4/17/10	4/28/10	5/13/10	Comptrollers	Claudia Castillo-DelMuro	4
4/12/10	EE-21	EE-series	Alissa/Miyuki	Claims liability	Detailed listing of all workers' compensation claim payments made from 7/1/2010 through now	4/17/10	4/28/10	4/28/10	Comptrollers	Claudia Castillo-DelMuro	4
5/4/10	EE-22	EE-series	Alissa/Miyuki	Claims liability	Supporting documents of Claim Liab disbursement and Reserve for selected samples.	5/4/10	5/21/10	5/19/10	Comptrollers	Claudia Castillo-DelMuro	4
5/3/10	EE-23	EE-series	Alissa/Miyuki	Claims liability	Supporting documents of Work Comp disbursements and reserves for selected samples.	5/3/10	5/18/10	5/18/10	Comptrollers	Chris, Jill	4
5/18/10	EE-24	EE-series	Alissa/Miyuki	Claims liability	Responses on questionnaire about controls for using TALX.	5/18/10	5/28/10	6/1/10	Comptrollers	Creighton Papier/Marcelle	3
9/1/10	GG-01	GG-series	Sophia/Miyuki	Deferred Rev	Detail Schedule by fund and "significant" department for the deferred revenue balances at 6/30/10	9/1/10			Comptrollers	K-fed	1
9/1/10	GG-02	GG-series	Sophia/Miyuki	Unearned Rev	Schedule for Water and Sewer	9/1/10			Comptrollers	Scott/Norman	1
9/1/10	HH-01	HH-Series	Faraz	Contract Deposits	Environmental Services Franchise Tonnage Reports	9/1/10			Comptrollers	Debra/Scott	1
9/1/10	HH-02	HH-Series	Faraz	Contract Deposits	Recycling Contract Deposits Schedule	9/1/10			Comptrollers	Debra/Scott	1
9/1/10	HH-03	HH-series	Faraz	Contract Deposits	Recycling Contract Deposit Schedule daily cash receipt support	9/1/10			Comptrollers	Debra/Scott	1
9/1/10	HH-04	HH-series	Faraz	Water Contract Deposits	Water Contract Deposits South Bay Fee direct payment support	9/1/10			Comptrollers	Norman/Scott	1
9/1/10	HH-05	HH-series	Faraz	Water Contract Deposits	Water Contract Deposits Developer Reimbursement daily cash receipt support	9/1/10			Comptrollers	Norman/Scott	1
9/1/10	HH-06	HH-series	Faraz	Sundry Trust Liabilities	Variance explanation	9/1/10			Comptrollers	Rolie's	1
9/1/10	HH-07	HH-series	Faraz	Contract Deposits	Customer Deposit variance explanation	9/1/10			Comptrollers	Scott	1
9/1/10	HH-08	HH-series	Faraz	Deposit/Advance from Others	Cash Surety Deposit variance explanation	9/1/10			Comptrollers		1
4/12/10	HH-09	HH-series	Faraz	Deposit/Advance from Others	Updates to Other Liabilities Memos	4/17/10	5/13/10	5/13/10	Comptrollers	Scott/Rolies	4
9/1/10	II-01	II-series	Sophia	Debt	Roll forward schedule of all outstanding long-term debt by debt issue at 6/30/010. The schedule should begin with the 6/30/09 balances as reported in the financial statements, add additions and subtract deletions to arrive at the balance at 6/30/10.	9/1/10			Comptrollers	Teri	1
9/1/10	II-02	II-series	Sophia	Debt	Access to maturity schedules of all outstanding debt	9/1/10			Comptrollers	Teri	1
9/1/10	II-03	II-series	Sophia	Debt	Schedule of 5 years minimum principal and interest payments for all long-term debt, including capital leases (total payments only), with 5-year increments thereafter.	9/1/10			Comptrollers	Teri	1
9/1/10	II-04	II-series	Sophia	Debt	Capital Lease Obligations-Disclosure Format: Roll forward from 6/30/09 to 6/30/10 balances. 6/30/10 balances should tie/reconcile to General ledger balances for all funds involved.	9/1/10			Comptrollers	Teri	1
9/1/10	II-05	II-series	Sophia	Debt	Arbitrage rebate calculation on outstanding debts. Also supporting docs.	9/1/10			Comptrollers	Teri	1
9/1/10	II-06	II-series	Sophia	Debt	Schedule of outstanding balance of all defeased bonds for both governmental and business activities bonds.	9/1/10			Comptrollers	Teri	1
9/1/10	II-07	II-series	Sophia	Debt	Provide a summary and analysis of compliance with debt covenants relating to financial reporting (i.e. reserve, audit requirements, etc.)	9/1/10			Comptrollers	Teri	1

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9/1/10	II-08	II-series	Sophia	Debt	Schedule summarizing any debt that the City lent its name to (third party debt) that is still outstanding as of FY 2010 and through the end of the audit.	9/1/10			Comptrollers	Teri	1
9/1/10	II-09	II-series	Sophia	Debt	Roll forward schedule of all short-term debt activity for the year ended 6/30/10. The schedule should begin with the 6/30/09 balances as reported in the financial statements, add additions and subtract deletions to arrive at the balance at 6/30/10. And support for additions/reductions amount.	9/1/10		Schedule received 10/20. Pending support for additions/reductions amounts	Comptrollers	Teri	3
9/1/10	II-10	II-series	Sophia	Debt	Schedule of Arbitrage rebate at June 30, 2010	9/1/10			Comptrollers	Teri	1
9/1/10	II-11	II-series	Sophia	Debt	Footnote disclosure information of all debt, including interest rates, final maturity, original amount and outstanding balance. Note 5 for governmental bonds	9/1/10			Comptrollers	Teri	1
9/1/10	II-12	II-series	Sophia	Debt	Schedule of interest payable calculation at June 30, 2010 - Need Post Close for some interest payment (TBA)	9/1/10			Comptrollers	Teri	1
9/1/10	II-13	II-series	Sophia	Debt	Footnote disclosure information of all debt, including interest rates, final maturity, original amount and outstanding balance. Note 6 for business type bonds	9/1/10			Comptrollers	Teri	1
9/1/10	II-14	II-series	Sophia	Debt	Access to loan agreements and/or asset statements for state water resources loans payables	9/1/10		10/25 MGO received loan schedule. Agreements are available upon request	Comptrollers	Teri	3
9/1/10	II-15	II-series	Sophia	Debt	Detail schedule of leases for City as the lessee and City as lessor as of June 30, 2010.	9/1/10			Comptrollers	CP	1
9/1/10	II-16	II-series	Sophia	Debt	Schedule of leases for City as lessee and City as lessor as of June 30, 2010 which includes lease term, property location, monthly rents, and 5 year minimum lease payment schedule.	9/1/10			Comptrollers	CP	1
9/1/10	II-17	II-series	Sophia	Debt	Support for footnote - Schedule of Operating leases.	9/1/10			Comptrollers	CP	1
9/1/10	II-18	II-series	Sophia	Debt	Provide a activity roll forward on the City's tax anticipation notes and other short term borrowings.	9/1/10		10/21/10	Comptrollers	Teri	3
9/1/10	II-20	II-series	Sophia	Debt	Schedule of Deferred charges (cost of issuance)	9/1/10			Comptrollers	Teri	1
9/1/10	II-21	II-series	Sophia	Debt	Supporting docs for Principal Retirement during FY10	9/1/10			Comptrollers	Teri	1
9/1/10	II-22	II-series	Sophia	Debt	Master Lease Agreements needed to verify that the lease is capitalized in accordance with FAS 13. (newly issued in FY10)	9/1/10			Comptrollers	Teri	1
9/1/10	II-23	II-series	Sophia	Debt	Reserve and Compliance Schedule for all required bonds.	9/1/10			Comptrollers	Teri	1
9/1/10	II-24	II-series	Sophia	Debt	Supporting documents for Lease Obligation Testing samples on Governmental funds, ISF, and BTA. (TBA)	9/1/10			Comptrollers	Teri	1
9/1/10	II-25	II-series	Sophia	Debt	Supporting documents for recalculation on lease revenues for selected samples (TBA)	9/1/10			Comptrollers	CP	1
9/1/10	II-26	II-series	Sophia	Debt	SANDAG loans debt schedule	9/1/10		No outstanding SANDAG loan as of 6/30/2010	Comptrollers	Teri	4
9/1/10	II-27	II-series	Sophia	Debt	Loan Amendment Agreements for Section 108 Loans and schedules.	9/1/10			Comptrollers	Teri	1
9/1/10	II-28	II-series	Sophia	Debt	Supports for disclosure about current refunding on BTA bonds and related loss amortization schedule (if applicable).	9/1/10			Comptrollers	Teri	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
9/1/10	II-29	II-series	Sophia	Debt	Support for Pledged Liabilities Footnote	9/1/10			Comptrollers	Teri	1
9/1/10	II-30	II-series	Sophia	Debt	Updated debt service schedules for the bonds that had bond calls during FY09.	9/1/10			Comptrollers	Teri	1
9/1/10	JJ-01	JJ-series	Faraz	Other Accrued Liabilities/Due to Other Agencies	Obtain schedule of total expenditures for this liability and inquire on any significant differences.	9/1/10			Comptrollers	K-fed	1
9/1/10	KK-01	KK-series	Miyuki	NPO	Provide a copy of the NPO calculation at June 30, 2010.	9/1/10			Comptrollers	CP Macias folder	1
9/1/10	KK-02	KK-series	Miyuki	NPO	Provide a schedule calculating the ARC calculation for the current year	9/1/10		9/27/2010 @ FTP	Comptrollers	CP Macias folder	3
9/1/10	KK-03	KK-series	Miyuki	NPO	Provide copies of the actuarial reports supporting the ARC	9/1/10		9/27/10	Comptrollers	CP Macias folder	3
9/1/10	KK-04	KK-series	Miyuki	NPO	Provide access to workpapers supporting the accuracy of the payroll assumptions used in determining the ARC requirements as used in the actuarial reports	9/1/10			Comptrollers	CP Macias folder	1
9/1/10	KK-05	KK-series	Miyuki	NPO	Provide support for significant items in the NPO and ARC calculation schedules	9/1/10			Comptrollers	CP	1
9/1/10	KK-06	KK-series	Miyuki	NPO	Total employee contributions for each fiscal year.	9/1/10			Comptrollers	CP Macias folder	1
9/1/10	KK-07	KK-series	Miyuki	NPO	Average number of contributing employees.	9/1/10			Comptrollers	CP Macias folder	1
9/1/10	KK-08	KK-series	Miyuki	NPO	Total employer contributions for each fiscal year.	9/1/10			Comptrollers	CP Macias folder	1
9/1/10	KK-09	KK-series	Miyuki	NPO	Total employee offset contributions made by the City.	9/1/10			Comptrollers	CP Macias folder	1
9/1/10	KK-10	KK-series	Miyuki	NPO	Total Pensionable Salaries	9/1/10			Comptrollers	CP Macias folder	1
9/1/10	KK-11	KK-series	Miyuki	NPO	Total benefit payments	9/1/10			Comptrollers	Sara Jimenez (SDCERS)	1
9/1/10	KK-12	KK-series	Miyuki	NPO	Number of Retirees	9/1/10		9/27/10	Comptrollers	CP	3
9/1/10	KK-13	KK-series	Miyuki	NPO	Need G/L support for contributions (advances) to SDCERS	9/1/10			Comptrollers	CP	1
9/1/10	KK-14	KK-series	Miyuki	OPEB	OPEB Calculation as of June 30, 2010	9/1/10			Comptrollers	CP	1
9/1/10	KK-15	KK-series	Miyuki	OPEB	GL Support for Annual Contributions	9/1/10			Comptrollers	CP	1
9/1/10	KK-16	KK-series	Miyuki	OPEB	Actuarial Valuation for FY09 ARC and APC	9/1/10		9/27/10 @ FTP	Comptrollers	CP	3
9/1/10	KK-17	KK-series	Miyuki	OPEB	FY09 Planned Benefit Provisions	9/1/10			Comptrollers	Web Site	1
9/1/10	KK-18	KK-series	Miyuki	OPEB	Participant data extracts used for the FY09 OPEB actuarial valuation				Comptrollers	Valerie VanDeweghe (Benefits Administrator)	1
9/1/10	LL-01	LL-series	Alissa	Landfill closure	Landfill closure and postlandfill estimated capacity used at June 30, 2010 and expected closure date.	9/1/10			Comptrollers	Scott/Deb Macias folder	1
9/1/10	LL-02	LL-series	Alissa	Landfill closure	Confirmation of the City's compliance w/ the EPA's financial assurance requirements from CIWMB	9/1/10			Comptrollers	Scott/Deb Macias folder	1
9/1/10	ZZ-01	ZZ-series	Alissa/Miyuki	Fund balance/net assets	Provide supporting documentation, including written explanations, for any prior period adjustments.	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	ZZ-02	ZZ-series	Alissa/Miyuki	Fund balance/net assets	Provide supporting schedules and necessary documentation supporting the methodology and classification of Net Assets (Calculation of Net Assets, Invested in capital assets, net of related debt; Analysis of Restricted/Unrestricted Updated Version if applicable)	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	ZZ-03	ZZ-series	Alissa/Miyuki	Fund balance/net assets	Provide copies of supporting schedules documenting the elimination of internal service activity for 6/30/10.	9/1/10			Comptrollers	K-fed	1
9/1/10	ZZ-04	ZZ-series	Alissa/Miyuki	Fund balance/net assets	Provide copies of GW Conversions schedules. The 2 files are names <Revenue Conversion to Govtwide> and <Full Accrual 10>.	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	ZZ-05	ZZ-series	Alissa/Miyuki	Fund balance/net assets	CAFR Note 16 Review	9/1/10			Comptrollers	Scott Clark	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
9/1/10	ZZ-06	ZZ-series	Alissa/Miyuki	Fund balance/net assets	FY09 DSD Fund Balance CAFR Disclosure	9/1/10			Comptrollers	Scott Clark	1
5/19/10	Data-1	Data	Andrew	Payroll	Employee Master File	5/19/10	5/28/10	6/3/10	Pat Nunez/Hadi Deghani	Pat Nunez/Hadi Deghani	3
5/19/10	Data-2	Data	Andrew	Payroll	Employee Earnings History	5/19/10	5/28/10	6/1/10	Marcelle Rossman	Marcelle Rossman	3
5/19/10	Data-3	Data	Andrew	Accounts Payable	Vendor Master File	5/19/10	5/28/10	6/1/10	Elena Perez	Elena Perez	3
5/19/10	Data-4	Data	Andrew	Accounts Payable	Cash Disbursements listing file	5/19/10	5/28/10		Rodel Riego	Rodel Riego	3

275 Control Count

City of San Diego  
 Redevelopment Agency  
 State Compliance  
 Master Pending List - FY2010

1
0
22
17
<b>40</b>

Pending City  
 Pending City - MGO  
 Pending MGO - Received  
 Satisfactory response  
**Total Items**

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	CAFR Team Member	Status Code
4/19/10	RDA SC A 01	A- Series	Miyuki	Financial Disclosure and Reporting	A copy of Agency's financial audit report for FY2009		5/31/10	on-line	Larissa	3
4/19/10	RDA SC A 02	A- Series	Miyuki	Financial Disclosure and Reporting	A listing of finds for the Agency and fund descriptions		5/31/10		Larissa	3
4/19/10	RDA SC A 03	A- Series	Miyuki	Financial Disclosure and Reporting	A listing of project areas and corresponding fund name/number		5/31/10		Larissa	3
4/19/10	RDA SC A 04	A- Series	Miyuki	Financial Disclosure and Reporting	A copy of Agency's budget for FY10 and Board Resolution. Please provide Reso number		<a href="http://www.sandiego.gov/redevelopment-agency/">http://www.sandiego.gov/redevelopment-agency/</a>			3
4/19/10	RDA SC A 05	A- Series	Miyuki	Financial Disclosure and Reporting	A copy of State Controller Report for FY2009		6/30/10		Larissa	3
4/19/10	RDA SC A 06	A- Series	Miyuki	Financial Disclosure and Reporting	A copy of FY10 Statement of Indebtness		6/30/10		Larissa	3
4/19/10	RDA SC A 07	A- Series	Miyuki	Financial Disclosure and Reporting	A copy of FY09 RDA Annual Report		5/31/10	PDF copy or on-line	Larissa	3
4/19/10	RDA SC A 08	A- Series	Miyuki	Financial Disclosure and Reporting	Responses to variance analysis between FY09 AFR and FY09 State Controller Report	6/23/10	6/30/10		Larissa	3
4/19/10	RDA SC A 09	A- Series	Miyuki	Financial Disclosure and Reporting	A copy of FY09 Annual Reports Submission verification		5/31/10	PDF copy or on-line	Larissa	3
4/20/10	RDA SC B 01	B- Series	Miyuki	Affordable Housing	Agency Trust Fund Summaries (Revenue Transactions, Gross Tax Increment, and 20% Set-aside per each project area) for FY10		7/31/10	8/6/10	Larissa	4
4/20/10	RDA SC B 02	B- Series	Miyuki	Affordable Housing	GL details for Revenue transaction - Gross Tax Increment and 20% Set-aside per each project area)		7/31/10	8/6/10	Larissa	4
4/20/10	RDA SC B 03	B- Series	Miyuki	Affordable Housing	A schedule that shows interest earned from deposits of Housing Fund money (Schedule/GL details of L/M housing fund interest earnings)		7/31/10		Larissa	1
4/20/10	RDA SC B 04	B- Series	Miyuki	Affordable Housing	Documents to verify that receipts to the agency for loans, advances, or grants made from the Housing Fund were deposited or accrued to the Housing Fund. (if no advances or loans, please provide docs to show the balance is zero - i.e., L/M only automated F/S)		7/31/10	8/11/10	Larissa	3
4/20/10	RDA SC B 05	B- Series	Miyuki	Affordable Housing	A supporting document to verify the new bond proceed was deposited into the Housing Fund. (if Housing Fund money/revenue was pledged as all or part of the collateral for a debt issuance during FY10)		7/31/10	There was none in FY10	Larissa	4
4/20/10	RDA SC B 06	B- Series	Miyuki	Affordable Housing	A schedule of planning and administrative expenditures made from the Housing Fund (GL information)		7/31/10	8/27/10	Larissa	4
4/20/10	RDA SC B 07	B- Series	Miyuki	Affordable Housing	Resolution of the use of L/M Income Housing funds for admin expenditures.		6/30/10	PDF copy or on-line	Larissa	4
4/20/10	RDA SC B 08	B- Series	Miyuki	Affordable Housing	Supporting documents (invoices, DP, PO) for use of admin expenditures above. - B 06	Upon Request	7/31/10	Sample basis	Larissa	4
4/20/10	RDA SC B 09	B- Series	Miyuki	Affordable Housing	A schedule of project improvement expenditure detail (GL detail) and supporting documents (i.e., DP copy, Invoices, checks)		7/31/10	8/27/10	Larissa	4
4/20/10	RDA SC B 10	B- Series	Miyuki	Affordable Housing	A copy of HCD Report Schedule A-E		6/30/10		Esther	3
4/20/10	RDA SC B 11	B- Series	Miyuki	Affordable Housing	Findings adopted by resolutions if the Agency used the Housing Fund for expenditures outside of the project area. (Please provide list of project area and Resolution number)		7/31/10	7/29/10	Larissa; Michele	4
4/20/10	RDA SC B 12	B- Series	Miyuki	Affordable Housing	FY10 Property listing with acquisition dates		7/31/10	8/27/10	Larissa	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	CAFR Team Member	Status Code
4/20/10	RDA SC B 13	B- Series	Miyuki	Affordable Housing	List of units/projects and copies of contracts, agreements, or other records that show the Agency imposed the appropriate affordability covenants if the Agency made, or assisted in making, housing units available in FY10		7/31/10	7/29/10	Michele, Mae, Terri	3
4/20/10	RDA SC B 14	B- Series	Miyuki	Affordable Housing	Open encumbrance list by fund		6/30/10		Larissa	3
4/20/10	RDA SC B 15	B- Series	Miyuki	Affordable Housing	Certificates of unencumbered balance and supporting documentation	7/6/10	7/9/10	7/30/10	Larissa	3
4/20/10	RDA SC B 16	B- Series	Miyuki	Affordable Housing	Detailed listing of all participants of all affordable housing to low and moderate income households.		7/31/10	on-line	Michele	4
4/20/10	RDA SC B 17	B- Series	Miyuki	Affordable Housing	Monitoring Report for tested units.		7/31/10	10/26/10	Michele	4
4/20/10	RDA SC B 18	B- Series	Miyuki	Affordable Housing	List of project names and unit number participated in making housig available during FY10 for the purpose of meeting a "Replacement Housing" requirement. Please provide a copy of agreement/contract and indicate whether the units are inside or outside project area.	7/26/10	8/5/10	8/5/10	Terry	4
4/20/10	RDA SC B 19	B- Series	Miyuki	Affordable Housing	List of project names and unit number particapted in making housing available during FY10 for the purpose of meeting a "Project Area Housing Production" requirement. Please provide a copy of agreement/contract and indicate whether the units are inside or outside project area.		7/31/10		Michele	3
4/20/10	RDA SC B 20	B- Series	Miyuki	Affordable Housing	Funding sources for the project listed above (B 18 & B 19)	Upon Request	7/31/10		Michele, Larissa	3
4/20/10	RDA SC C 01	C- Series	Miyuki	Five-year Implementation Plans	A copy of 5 year implementation plans newly adopted during FY10.		5/31/10	PDF copy or on-line	Scott; Mae; Terry	4
4/20/10	RDA SC C 02	C- Series	Miyuki	Five-year Implementation Plans	Documentation of the Agency's public notification of hearings (for implementation plas adopted during FY10)	Upon Request	5/31/10		Scott; Mae; Terry	4
4/20/10	RDA SC D 01	D- Series	Miyuki	Development Plans	Access to all redevelopment plans, amendments, and provisions (if there are newly adopted plan and/or amendments during FY10)	Not applicable for FY10	5/31/10	N/A for FY10	Scott; Mae; Terry	4
4/20/10	RDA SC E 01	E- Series	Miyuki	Public Notification	Agency's procedures for maintaining minutes or other records of the proceedings of public meetings		6/30/10	PDF copy or on-line	Scott; Mae; Terry	3
4/20/10	RDA SC E 02	E- Series	Miyuki	Public Notification	Agency's procedures that provide the public with its notification of public hearings or meetings		6/30/10	PDF copy or on-line	Scott; Mae; Terry	3
4/20/10	RDA SC E 03	E- Series	Miyuki	Public Notification	Agency's <b>notification</b> procedures and <b>recordation</b> of meetings for <b>leasing or selling property</b> during FY10		6/30/10	PDF copy or on-line	Scott; Mae; Terry	3
4/20/10	RDA SC F 01	F- Series	Miyuki	Conflict of Interest	A copy of the Agency's adopted conflict of interest code		4/30/10	on-line	Bonnie	4
4/20/10	RDA SC F 02	F- Series	Miyuki	Conflict of Interest	Statement of Economic Interest Form 700s (SEI)	4/20/10	4/26/10	4/30/10	Bonnie	4
4/19/10	RDA SC F 03	F- Series	Miyuki	Conflict of Interest	Statement of Economic Interest Filer Master	4/19/10	4/26/10	4/19/10	Bonnie	4
4/19/10	RDA SC GEN 01	General	Miyuki	General	RDA Compliance Questionnaire	4/19/10	4/23/10		Scott; Mae; Terry	3
6/22/10	RDA SC GEN 02	General	Miyuki	General / PF materials	Updated Uniform Accounting System for Community RDA.		6/30/10		Rolando/Larissa	3

40 Total Count

City of San Diego  
 Redevelopment Agency - AFR Audit  
 Master Pending List - FY2010

47
0
9
4
60

Pending City  
 Pending City - MGO received and  
 Pending MGO - Received  
 Satisfactory response  
**Total Items**

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	RDA Team	Status Code
									Member	
8/11/10	RDA AFR GEN 01	General	Miyuki	General	Representation letters (MGO will provide the format during fieldwork)	Upon Request			Rolando	1
8/11/10	RDA AFR GEN 02	General	Miyuki	General	A listing of all related parties, including the governing board and all related party transactions during the year.				Rolando	1
8/11/10	RDA AFR GEN 03	General	Miyuki	General	Complete draft of financial statements (including MD&A, Footnotes, RSI and Supplementary Schedules) and the supporting documents.				Rolando	1
8/11/10	RDA AFR GEN 04	General	Miyuki	General	Any reports or studies issued during the year that affect the audit (i.e., Performance Audit from CCDC, SEDC)				Rolando	1
8/11/10	RDA AFR GEN 05	General	Miyuki	General	An adjusted trial balance for fiscal year end 6/30/2010 (Automated FS)			10/6/10	Rolando/ Larissa	3
8/11/10	RDA AFR GEN 14	General	Miyuki	General	Responses on Preliminary Analytics	Upon Request			Rolando/ Larissa	1
8/11/10	RDA AFR RISK 01	Risk	Miyuki	Risk/ Contingencies	A schedule of legal fees incurred during the year, listing the date, firm name, amount and nature of services rendered. Totals should agree to the General Ledger		9/17/10		Larissa/ Rolando	1
8/11/10	RDA AFR RISK 02	General	Miyuki	Risk/ Contingencies	Attorney letter requests (MGO will provide the attorney letter template)	Upon Request			Rolando	1
8/11/10	RDA AFR JE 01	Journal Entry	Miyuki	Journal Entries	A listing of all proposed post closing adjustments				Larissa	1
8/11/10	RDA AFR JE 02	Journal Entry		Journal Entries	Supporting documents for selected Journal Entries from above.	Upon Request			Larissa	1
8/11/10	RDA AFR A 01	A- Series	Miyuki	Cash & Investments	A schedule that shows the calculation of cash and investments in the City's pool (SAP to CAFR)				Leonard	1
8/11/10	RDA AFR A 02	A- Series	Miyuki	Cash & Investments	A schedule of cash and investments with fiscal agent				Leonard	1
8/11/10	RDA AFR A 03	A- Series	Miyuki	Cash & Investments	A copy of investment policy, if any for RDA specific				Leonard	1
8/11/10	RDA AFR A 04	A- Series	Miyuki	Cash & Investments	A listing of non-pooled investments (MGO will select samples for testing and request supporting documents)				Leonard	1
8/11/10	RDA AFR B 01	B- Series	Miyuki	Receivables	A schedule of tax receivables and calculation for allowances, if any				Rolando	1
8/11/10	RDA AFR B 02	B- Series	Miyuki	Receivables	A schedule of tax increments GW accrual schedule.				Rolando/ Larissa	1
8/11/10	RDA AFR B 03 (CAFR)	B- Series	Miyuki	Receivables	A schedule of notes and contract receivable as of 6/30/2010			9/10/10	Larissa	3
8/11/10	RDA AFR B 04 (CAFR)	B- Series	Miyuki	Receivables	Note receivable agreements, if any new agreement in FY10			9/10/10	Larissa	3
8/11/10	RDA AFR B 05 (CAFR)	B- Series	Miyuki	Receivables	A schedule of forgivable vs. nonforgivable notes receivable with Collectible Analysis and the supporting documents			9/10/10	Larissa	3
8/11/10	RDA AFR B 06 (CAFR)	B- Series	Miyuki	Receivables	Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed.			9/10/10	Larissa	3
8/11/10	RDA AFR B 06	B- Series	Miyuki	Receivables	Cash receipts register after 6/30/2010 for subsequent AR receipts				Cathy/Leonard	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	RDA Team	Status Code
									Member	
8/11/10	RDA AFR B 07	B- Series	Miyuki	Receivables	A listing of interfund transactions (due to/ due from)				Esther	1
8/11/10	RDA AFR B 08	B- Series	Miyuki	Receivables	A schedule for accrued interest receivables				Esther	1
8/11/10	RDA AFR B 09	B- Series	Miyuki	Receivables	Related Party Notes Receivable (w/ SDHC) Verification of arms-length transactions. If any new transactions				Rolando	1
8/11/10	RDA AFR B 10	B- Series	Miyuki	Receivables	Interest Receivable Ratio Analysis Responses	Upon Request			Rolando	1
8/11/10	RDA AFR B 11	B- Series	Miyuki	Receivables	A schedule of working capital advances				Francisco	1
8/11/10	RDA AFR F 01	F- Series	Miyuki	Prepaid and Reimbursable Items and Deposits	A listing of prepaid and reimbursable items and deposits				Larissa	1
8/11/10	RDA AFR K 01	K- Series	Miyuki	Land Held for Resale	A schedule of land held for resale including the Agency's analysis to determine lower of cost or fair value			9/17/10	Larissa	4
8/11/10	RDA AFR K 02 (CAFR)	K- Series	Miyuki	Land Held for Resale	Roll forward of land held for resale from 6/30/09 to 6/30/10 showing current year additions, deletions, and adjustments			9/17/10	Larissa	4
8/11/10	RDA AFR K 03 (CAFR)	K- Series	Miyuki	Land Held for Resale	Property Appraisals & Confirmations			10/20/10	Larissa	4
8/11/10	RDA AFR K 04	K- Series	Miyuki	Land Held for Resale	Supporting documents for new LH4R in FY10 (Addition test supports)			SAP System	Larissa	4
8/11/10	RDA AFR K 05 (CAFR)	K- Series	Miyuki	Land Held for Resale	Condemnation Deposit Reconciliation				Danny	1
8/11/10	RDA AFR M 01	M- Series	Miyuki	Deferred Charges	A schedule of deferred charges (cost of issuance), deferred loss on refunding, discounts and premiums for fiscal year 2010				Larissa	1
8/12/10	RDA AFR N 01	N- Series	Miyuki	Capital Assets	Roll forward of Fixed Assets schedule from 6/30/09 to 6/30/10 showing current year additions, deletions, and adjustments			9/17/10	Larissa	3
8/12/10	RDA AFR N 02	N- Series	Miyuki	Capital Assets	A summary of capital asset and accumulated depreciation roll forward of activity through June 30, 2010 including increases, decreases and related changes in accumulated depreciation			9/17/10	Larissa	3
8/12/10	RDA AFR N 03	N- Series	Miyuki	Capital Assets	Support for intangible assets, if any			9/17/10	Rolando	3
8/12/10	RDA AFR N 04	N- Series	Miyuki	Capital Assets	Schedules for current year depreciation and accumulated depreciation			9/17/10	Larissa	3
8/12/10	RDA AFR N 05	N- Series	Miyuki	Capital Assets	Responses on Depreciation Analysis	Upon Request			Larissa	1
8/12/10	RDA AFR CC 01	CC- Series	Miyuki	Accounts Payable & Accrued Liabilities	A detailed schedule of balances comprising Accounts Payable				Esther /Francisco	1
8/12/10	RDA AFR CC 02	CC- Series	Miyuki	Accounts Payable & Accrued Liabilities	A schedule of all accounts payable disbursements or wire transfers subsequent to year-end (for search unrecorded liabilities)				Francisco/ Esther	1
8/12/10	RDA AFR CC 03	CC- Series	Miyuki	Accounts Payable & Accrued Liabilities	Supporting documents for selected samples from above schedule.	Upon Request			Esther/ Francisco	1
8/12/10	RDA AFR BB 02	BB- Series	Miyuki	Interest Accrued on Long-term Debt	A schedule of accrued interest				Esther	1
8/12/10	RDA AFR OO 01	OO- Series	Miyuki	Sundry Trust Liabilities	A schedule of Sundry Trust Liabilities				Francisco	1
8/12/10	RDA AFR OO 02	OO- Series	Miyuki	Sundry Trust Liabilities	Variance analysis responses on Sundry Trust Liabilities	Upon Request			Francisco	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	RDA Team	Status Code
									Member	
8/12/10	RDA AFR LL 01	LL- Series	Miyuki	Long Term Liabilities	Detail of bond interest expense for the fiscal year 2010 and detail supporting amortization of discounts and premiums, deferred amounts on refundings and accretions				Larissa	1
8/12/10	RDA AFR LL 03	LL- Series	Miyuki	Long Term Liabilities	Schedule supporting future debt maturities for fiscal year 2010 to 2014 and thereafter (schedule should support footnote disclosure per the basic financial statements)					1
8/12/10	RDA AFR LL 04	LL- Series	Miyuki	Long Term Liabilities	A summary of cash transfers for the bond covenants and bond covenant compliance checklist					1
8/12/10	RDA AFR LL 05	LL- Series	Miyuki	Long Term Liabilities	Copies of bond agreements for newly issued bond in FY10.					1
8/12/10	RDA AFR LL 06	LL- Series	Miyuki	Long Term Liabilities	Supporting documents for compliance for reserve requirement and continuing disclosures - only reserve requirement					1
8/12/10	RDA AFR LL 07	LL- Series	Miyuki	Long Term Liabilities	A rollforward schedule of long-term debt, including issuances, retirements and amounts due within one year				Larissa	1
8/12/10	RDA AFR LL 08	LL- Series	Miyuki	Long Term Liabilities	Schedule for notes payable				Larissa	1
8/12/10	RDA AFR LL 09	LL- Series	Miyuki	Long Term Liabilities	Schedule for City loan				Larissa	1
8/12/10	RDA AFR LL 10	LL- Series	Miyuki	Long Term Liabilities	Refunding Bonds - Supporting docs, Gain/Loss on refunding, the economic gain/loss, the bank statement to show the new bond's proceeds.				Larissa	1
8/12/10	RDA AFR LL 11	LL- Series	Miyuki	Long Term Liabilities	Bank statement for verify Pledged Revenue recognized in the FS. - Sample based.	Upon Request				1
8/11/10	RDA AFR ZZ Fund Bal	Fund Balances	Miyuki	Fund Balances/ Net Assets	JV's and supporting documentation for reconciling items for the Reconciliation of the Fund Balance Sheet to the Statement of Net Assets and the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities				Rolando	1
8/12/10	RDA AFR ZZ 01	ZZ- Series	Miyuki	Net Assets/ Fund Balance	A detailed list of fund balance reservations as of 6/30/2010 (Reserved fro Encumbrances, Working Cap Advance, L/M housing etc)				Francisco	1
8/12/10	RDA AFR ZZ 02	ZZ- Series	Miyuki	Net Assets/ Fund Balance	A detailed schedule showing calculation of all components of net assets (i.e., invested in capital assets, restricted and unrestricted)				Larissa	1
8/12/10	RDA AFR OP 01	OP- Series	Miyuki	Operation	A schedule of tax increments				Cathy	1
8/12/10	RDA AFR OP 02	OP- Series	Miyuki	Operation	A schedule of interest revenues				Esther	1
8/12/10	RDA AFR OP 03	OP- Series	Miyuki	Operation	A schedule of private sources revenues and federal and state grants				Larissa	1

60 Total Count

City of San Diego  
 Exhibit E - client participation schedule  
 June 30, 2009

Status Code	Count	Description
1	0	Pending City
2	0	Pending City - MGO received and follow-up questions have been asked
3	14	Pending MGO - Received
4	27	Satisfactory response
<b>Total Item Number</b>	<b>41</b>	

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
09/30/09	1	Metro/Muni	Miyuki/Sophia	Metro/Muni	FY09 Exhibit E Expenditure list Non Payroll		10/1/2009	10/1/2009	Comptroller	Wei	4
09/30/09	2	Metro	Miyuki/Sophia	Metro	FY09 Exhibit E Expenditure list Payroll		10/1/2009	10/1/2009	Comptroller	Wei	4
09/30/09	3	DPC	Miyuki/Sophia	DPC	FY09 SDDPC Week 26 Expenditure list		1/31/2010	1/19/2010	MWWD	Debra	4
09/30/09	4	CIP	Miyuki/Sophia	CIP	FY09 CIP project sample list selected by PA		1/31/2010	2/13/2010	MWWD	Debra	4
09/30/09	5	Revenue	Miyuki/Sophia	Revenue	FY09 Revenue sample list selected by PA		1/31/2010	2/13/2010	MWWD	Debra	4
09/30/09	6	Legal	Miyuki/Sophia	Legal	FY09 Legal Costs list		1/31/2010	2/16/2010	MWWD	Debra	4
09/30/09	7	SBB	Miyuki/Sophia	SBB	Final flow and loading worksheet		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	8	SBB	Miyuki/Sophia	SBB	Final percentages for SBB billing worksheet		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	9	SBB	Miyuki/Sophia	SBB	System wastewater characteristics with system strength loadings		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	10	SBB	Miyuki/Sophia	SBB	Billable sewage flow (total flow in millions of gallons)		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	11	SBB	Miyuki/Sophia	SBB	Metropolitan System Wastewater characteristics, FY 2008-09 - Strength loadings, based on sampling program		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	12	SBB	Miyuki/Sophia	SBB	Schedule of sampling points for each P.A.		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	13	SBB	Miyuki/Sophia	SBB	Sewage flow worksheets, FY 2008-2009 by individual P.A.		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	14	SBB	Miyuki/Sophia	SBB	Monthly report of Sewage meter readings for each month in the fiscal year		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	15	SBB	Miyuki/Sophia	SBB	Monthly report of non-metered agency and City of San Diego sewer connections		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	16	SBB	Miyuki/Sophia	SBB	Monthly meter report for each month of the fiscal year		2/16/2010	2/28/2010	MWWD	Peggy	4
09/30/09	17	Metro	Miyuki/Sophia	Metro	Metro 225 MGO sample supporting documents		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	18	Metro	Miyuki/Sophia	Metro	Metro 100 PA sample supporting documents		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	19	Metro	Miyuki/Sophia	Metro	Updated E215 list (a few JO# need to be removed from this list)		2/16/2010	3/15/2010	Comptroller	Wei	3
09/30/09	20	Muni	Miyuki/Sophia	Muni	Muni 40 MGO sample supporting documents		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	21	Metro/Muni	Miyuki/Sophia	Metro/Muni	Updated allocation percentage based on Sq. Foot for MOC1-MOC9, if different from FY08		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	22	Payroll	Miyuki/Sophia	Payroll	Payroll 25 MGO sample supporting documents		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	23	DPC	Miyuki/Sophia	DPC	FY09 DPC Rate		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	24	DPC	Miyuki/Sophia	DPC	DPC 40 MGO sample supporting documents		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	25	CIP	Miyuki/Sophia	CIP	Capital Improvement Program schedule		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	26	CIP	Miyuki/Sophia	CIP	CIP project samples supporting documents		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	27	Revenue	Miyuki/Sophia	CIP	Grant/Project Status Report (funds 41506, 41508, 41509)		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	28	Legal	Miyuki/Sophia	Legal	Legal Costs supporting documents		2/16/2010	2/16/2010	MWWD	Debra	4
09/30/09	29	General	Miyuki/Sophia	General	Sewer Utility allocation for billing to Metropolitan System		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	30	General	Miyuki/Sophia	General	Metro Sewer System expenditures for billing purposes allocation		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	31	General	Miyuki/Sophia	General	Year end Billing adjustment to P.A.'s		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	32	General	Miyuki/Sophia	General	Muni Sewer for Exhibit E financial statement of revenues, expenses and changes in fund equity (Non GAAP)		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	33	General	Miyuki/Sophia	General	Muni Sewer Schedule of estimated receipts, adjustments to receipts and revenue		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	34	General	Miyuki/Sophia	General	Muni Sewer Schedule of expenditures and adjustments to expenditures		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	35	General	Miyuki/Sophia	General	Metro Sewer for Exhibit E financial statement of revenues, expenses and changes in fund equity (Non GAAP)		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	36	General	Miyuki/Sophia	General	Metro Sewer schedule of estimated receipts, adjustments to receipts and revenue		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	37	General	Miyuki/Sophia	General	Metro Sewer Schedule of expenditures and adjustments to expenditures		6/9/2010	6/30/2010	Comptroller	Wei	3
09/30/09	38	General	Miyuki/Sophia	General	Clean Water Program for Exhibit E financial statement of revenues, Expenses and changes in fund equity.		6/9/2010	6/30/2010	Comptroller	Wei	3
03/01/10	39	Revenue	Miyuki/Sophia	Revenue	Supporting documents for Revenue test samples.		3/15/2010	3/15/2010	MWWD	Debra	3
03/12/10	40	General	Miyuki/Sophia	General	Final Findings list with PA agreement		6/9/2010	7/6/2010	MWWD	Debra	3
03/12/10	41	General	Miyuki/Sophia	General	The final Exhibit E Schedule (corrected all findings)		6/18/2010	7/7/2010	Comptroller	Wei	3