

Centre City Development Corporation Performance Audit Follow-up

City of San Diego Audit Committee
November 8, 2010

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Asst. Vice President/Controller

CCDC's Performance Audit Follow-up

- July 10, 2009 a performance audit of the Centre City Development Corporation was completed by the City Auditor's Office which was conducted by the firm Sjoberg Evashenk Consulting, Inc.
- The Audit had 24 recommendations for the Corporation.
- Staff has been working over the last year to implement as many of the recommendations as possible.
- To date, 18 of the 24 Recommendations have been implemented.
- On October 11, 2010, the City Auditor reported to the City's Audit Committee that the Corporation had not implemented any of the Recommendations.

CCDC's Performance Audit Follow-up

- To date, 18 of the 24 recommendations have been completed.
- This information had been reported to the City on two different occasions.

Date Reported	Reported to at the City	Completed	In Progress	Not Yet Implemented
Mar. 23, 2010	Comptroller	16	4	4
Sept. 2, 2010	Auditor	18	6	0

CCDC's Performance Audit Follow-up

IMPLEMENTED RECOMMENDATIONS	
Recommendation	Date Reported as Implemented
Item # 1.1	September 2, 2010
Item # 1.2	March 23, 2010
Item # 2.3	March 23, 2010
Item # 2.4	March 23, 2010
Item # 2.5	March 23, 2010
Item # 2.6	March 23, 2010
Item # 2.7	March 23, 2010
Item # 2.10	March 23, 2010
Item # 2.11	March 23, 2010
Item # 2.12	March 23, 2010
Item # 2.13	March 23, 2010
Item # 2.14	March 23, 2010
Item # 3.1	September 2, 2010
Item # 3.2	March 23, 2010
Item # 3.3	March 23, 2010
Item # 3.4	March 23, 2010
Item # 3.5	March 23, 2010
Item # 3.6	March 23, 2010

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IN PROGRESS RECOMMENDATIONS	
Recommendation	Estimated Implementation Date
Item # 1.3	April 2011
Item # 1.4	On Going
Item # 2.1	November 2010
Item # 2.2	June 2011
Item # 2.8	November 2010
Item # 2.9	January 2011

Audit Recommendation #1.3

- Determine the feasibility and appropriateness of exploring new revenues (cost recovery or DIF fees).

Status — Estimated implementation by April 2011

- Staff presented a proposed cost recovery fee schedule to the CCDC Board in Oct 2010.
- It is anticipated that the fee schedule should be presented to the City Council in early 2011.

Audit Recommendation #1.4

- Assess and define CCDC's Role in promoting economic development and social services delivery through redevelopment efforts.

Status – Ongoing

- Staff will be presenting an Economic Development Plan to the City's PS&NS Committee, tentatively scheduled for Nov 2010.
- Staff is in the process of acquiring a building to create a small business incubator program downtown.

Audit Recommendation #2.1

- Develop a comprehensive set of policies and procedures.

Status — Estimated implementation by November 2010

- A comprehensive set a polices will be presented to the CCDC Board for adoption on November 17, 2010.
- Staff has presented various policies to the CCDC Audit Committee for review and comment on the following dates:
 - June 23, 2010
 - September 29, 2010
 - November 17, 2010 (scheduled for final adoption)

Audit Recommendation #2.2

- Train staff on established procedure to ensure both staff and management share the same expectations.

Status — Estimated implementation by June 2011

- After adoption of the policies by the Board, staff will be given copies of and trained on the new policies and procedures.

Audit Recommendation #2.8

- Create record retention protocols that clearly define the types of records that should be maintained and for how long to support awarding decision and to assure sufficient transparency.

Status — Estimated implementation by November 2010

- A Document Retention Policy is part of the comprehensive policies being adopted by the Board in November.

Audit Recommendation #2.9

- Consider developing a contract close-out procedure and/or checklist to better ensure necessary information is memorialized.

Status - Estimated implementation by January 2011

- With the adoption of the new policies, it is anticipated that a formal contract procedure will be put in place, and staff would receive training on the new procedures as well as any newly developed forms.

QUESTIONS?