

July 11, 2011

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 all projects under the City's 2010 overall audit engagement. A summary status of schedules requested for the City's FY 2009/10 audit period is attached.

- We received Draft 1 of the City's CAFR on July 5, 2011, which was in-line with the previously established timeline. The first draft of the CAFR did not include the following sections of the CAFR:
 - Letter of Transmittal;
 - Management's Discussion and Analysis;
 - Government-Wide Financial Statements
 - Agency Fund Financial Statements; and
 - Statistical Section

These sections will be provided by management as part of Draft 2 of the CAFR, which we are scheduled to receive on August 2, 2011. The target date for the issuance of our audit opinion remains to be August 31, 2011.

- We have completed test work for all major programs selected for audit for FY 2009/10. We are in the process of discussing our potential findings and recommendations with management.

Also, we have attached our Master Pending List (MPL) showing the status of items requested related to our audit. A brief summary of the MPL status is detailed below.

FY2010:	CAFR audit
97	Pending City
5	MGO received and follow-up questions have been asked
102	Pending MGO – Received
68	Satisfactory Response
272	Total Items

2011 Project Status

Financial statements prepared by the City Comptroller's office:

- Redevelopment Agency of the City of San Diego:
 - Interim and State Compliance audit work is scheduled for August 2011.
 - Year-end fieldwork is scheduled for October 2011.

City's component units that are not prepared by the City Comptroller's office:

- *San Diego Convention Center Corporation (FY11)*: We are scheduled to perform our year-end fieldwork from September 6 – September 16, 2011.
- *Centre City Development Corporation (FY11)*: We completed interim fieldwork in June 2011 and are scheduled to perform our year-end fieldwork September 6 – September 23, 2011.
- *San Diego Data Processing Corporation (FY11)*: We are scheduled to perform our year-end fieldwork from August 8 – August 19, 2011.
- *San Diego Medical Services Enterprise (SDMSE)*: We are scheduled to perform our year-end fieldwork from July 25 – August 5, 2011.

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,



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

97
5
102
68
272

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/Alissa	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/Alissa	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/Alissa	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/Alissa	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/Alissa	General	Access to MOU's from bargaining units	9/1/10			Comptrollers	City Intranet http://citynet.sannet.gov/hr/resourcestools/index.shtml Marcelle	3
4/12/10	GEN 06	General	Miyuki/Alissa	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/Alissa	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/Alissa	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/Alissa	General	Provide a description of the internal service fund allocation methodology	9/1/10		5/26/11	Comptrollers	K-fed	3
9/1/10	GEN 10	General	Miyuki/Alissa	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/Alissa	CAFR	Provide support for any subsequent events for disclosure in the f/s, if applicable	9/1/10			Comptrollers	Teri	1
9/1/10	GEN 12	General	Miyuki/Alissa	General	List of reports issued by Internal Audit during fiscal year 2010 and audits currently in progress.	9/1/10		Website/ Intranet http://www.sandiego.gov/auditor/reports/	Auditor	Creighton Papier	3
9/1/10	GEN 13	General	Miyuki/Alissa	General	Reports issued by any other management consultants.; Cost Allocation Plan	9/1/10		4/14/11	Comptrollers	Creighton Papier	3
9/1/10	GEN 14	General	Miyuki/Alissa	CAFR	GASB 25/27 Pension disclosure Information.	9/1/10		5/6/11	Comptrollers	CP	3
9/1/10	GEN 15	General	Miyuki/Alissa	CAFR	Transmittal Letter	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	GEN 16	General	Miyuki/Alissa	CAFR	Management's Discussion & Analysis	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 17	General	Miyuki/Alissa	CAFR	Government-wide financial statements	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 18	General	Miyuki/Alissa	CAFR	Fund financial statements	9/1/10			Comptrollers	K-fed	3
9/1/10	GEN 19	General	Miyuki/Alissa	CAFR	Notes to the financial statements	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 20	General	Miyuki/Alissa	CAFR	Required Supplementary Information (other than MD&A)	9/1/10			Comptrollers	K-fed	1
9/1/10	GEN 21	General	Miyuki/Alissa	CAFR	Combining and Individual Fund Statements and Schedules	9/1/10			Comptrollers	K-fed	3
9/1/10	GEN 22	General	Miyuki/Alissa	CAFR	Statistical section	9/1/10			Comptrollers	Lenny	1
9/1/10	GEN 23	General	Miyuki/Alissa	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/Alissa	General	Center City Development Corporation	9/1/10		10/6/10	External Auditors	MGO	4
9/1/10	GEN 28	General	Miyuki/Alissa	General	San Diego Data Processing Corporation	9/1/10		10/26/10	External Auditors	MGO	4
9/1/10	GEN 31	General	Miyuki/Alissa	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/Alissa	General	Southeastern Economic Development Corporation	9/1/10		12/29/10	External Auditors	Rolie's	4
9/1/10	GEN 33	General	Miyuki/Alissa	General	RDA	9/1/10		12/29/10	Comptrollers	Rolie's	4
9/1/10	GEN 34	General	Miyuki/Alissa	General	Abandoned Vehicle Abatement Authority	9/1/10			Comptrollers	CP	1
9/1/10	GEN 35	General	Miyuki/Alissa	General	San Diego Convention Center Corporation	9/1/10		12/29/10	External Auditors	MGO	4
9/1/10	GEN 36	General	Miyuki/Alissa	General	San Diego Housing Commission	9/1/10		12/29/10	External Auditors	MGO	4

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 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		12/15/10	External Auditors	MGO	4
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/Alissa	General	General Ledger account to fund financial account reconciliation	9/1/10			Comptrollers	K-fed	1
4/12/10	GEN 42	General	Miyuki/Alissa	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		5/3/11	Stormwater	Creighton Papier	3
9/1/10	GEN 47	General	Sophia/Miyuki	GASB 49	GASB 49 request for information (Environmental)	9/1/10		5/3/11	Environmental Services	Creighton Papier	3
9/1/10	GEN 48	General	Alissa/Miyuki	Cash Flow Report Support	Water and Sewer rate sheets	9/1/10		2/24/2011 - ftp	Comptrollers	Scott Clark	3
9/1/10	GEN 49	General	Alissa/Miyuki	Cash Flow Report Support	BTA cash flow support	9/1/10			Comptrollers	Scott Clark	1
9/1/10	GEN 50	General	Alissa/Miyuki	Cash Flow Report Support	CIS reports	9/1/10		2/24/2011 - ftp	Comptrollers	Scott Clark	3
9/1/10	GEN 51	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 52	General	Sophia/Miyuki	GASB 49	GASB 49 request for information (Public Utilities)	9/1/10		5/3/11	Public Utilities	Creighton Papier	3
9/1/10	A-01	A-series	Alissa	Cash & Investments	All Major Bank reconciliations as of June 30, 2010.	9/1/10		10/1/10	Comptrollers	Nicole	3
9/1/10	A-02	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
4/12/10	A-03	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-04	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-05	A-series	Alissa	Cash & Investments	Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts.	9/1/10			Comptrollers	Nicole	2
9/1/10	A-06	A-series	Alissa	Cash & Investments	Pooled Cash Investment - GASB 31 Calculation and allocation Worksheet.	9/1/10			Comptrollers	Lenny	1
9/1/10	A-07	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-08	A-series	Alissa	Cash & Investments	GASB 40 analysis for cash/investments.	9/1/10		(in progress)	Comptrollers	Kent Morris	1
9/1/10	A-09	A-series	Alissa	Cash & Investments	Investment Inventory listing w/ Market Value Report @ 6/30/10 (sorted by Fund) (Sungard and BNY)	9/1/10	FTP ste	10/1/10	Comptrollers	Kent Morris	3
9/1/10	A-10	A-series	Alissa	Cash & Investments	Provide a list of voluntary and involuntary participants in the City's investment pool.	9/1/10		5/19/11	Comptrollers	Lenny	3
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	FTP ste		Treasurers	Nicole	4
9/1/10	A-15	A-series	Alissa	Cash & Investments	Cash categorization schedule	9/1/10		Final is pending	Comptrollers	Kent Morris	2

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	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		5/3/11	Comptrollers	Lenny	3
9/1/10	A-19	A-series	Alissa	Investments	Bloomberg information for FMV testing	9/1/10			Comptrollers	Kent Morris	3
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	7/2010 (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
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	Sophia	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	Sophia	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

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	D-03	D-series	Sophia	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	Sophia	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	Sophia	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	Sophia	Interfund	Support for WCA to determine if properly classified	9/1/10			Comptrollers	K-fed	1
9/1/10	E-02	E-series	Sophia	Inventory	Water inventory roll forward/price list & Support for Water Utility and Inventory of Water in Storage.	9/1/10		2/25/2010 - ftp site	Comptrollers	Norman/Scott	3
9/1/10	E-03	E-series	Sophia	Inventory	Chemical inventory roll forward/price list	9/1/10		2/25/2010 - ftp site	Comptrollers	Norman/Scott	3
9/1/10	E-05	E-series	Sophia	Inventory	Variance analysis responses	9/1/10			Comptrollers	K-fed / Scott	1
4/12/10	E-06	E-series	Sophia	Inventory	Inventory Memo updates	4/17/10	5/14/10	5/13/10	Comptrollers	Scott	4
9/1/10	F-01	F-series	Sophia	Prepays	Prepaid Schedule--Details as well	9/1/10			Comptrollers	K-fed	1
9/1/10	F-02	F-series	Sophia	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	Sophia	Prepays	Variance analysis responses	9/1/10			Comptrollers	K-fed	1
9/1/10	G-01	G-series	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		12/29/10	Comptrollers	Rolie's	4
9/1/10	G-02	G-series	Miyuki	Notes Receivable	Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed.	9/1/10		12/29/10	Comptrollers	Rolie's	4
9/1/10	G-03	G-series	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		12/29/10	Comptrollers	Rolie's	4
4/12/10	G-04	G-series	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	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	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	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
9/1/10	G-08	G-series	Miyuki	Notes Receivable	Promissory notes for new notes receivable in FY10 and other supporting documents for testwork	9/1/10		12/29/10	Comptrollers	Rolie's	4
9/1/10	I-01	I-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	9/1/10		12/29/10	Comptrollers	Rolie's	4
9/1/10	I-02	I-series	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	Miyuki	Land held for resale	Confirmations (sub item from I-02)	9/1/10		10/20/10	Comptrollers	Rolie's	4

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	I-03	I-series	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		12/29/10	Comptrollers	Rolie's	4
4/12/10	I-04	I-series	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	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	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	Miyuki	Land held for resale	Condemnation Deposit Reconciliation	9/1/10		12/29/10	Comptrollers	Danny	4
4/12/10	N-01	N-series	Joe	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	Joe	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	Joe	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	Joe	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	Joe	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	Joe	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	Joe	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	Joe	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	Joe	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	Joe	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	Joe	Capital assets	Schedule of Developer Contributions	9/1/10			Comptrollers	Danny	1
9/1/10	N-12	N-series	Joe	Capital assets	Support for Land Acquisition Credits, if any	9/1/10			Comptrollers	Danny	1
9/1/10	N-13	N-series	Joe	Capital assets	Retention Liability Support	9/1/10			Comptrollers	Danny	1
9/1/10	N-14	N-series	Joe	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	Joe	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	Joe	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	Joe	Capital assets	GIS Reconciliation for Water and Sewer (between Splash and SAP)	9/1/10			Comptrollers	Danny	1
9/1/10	N-18	N-series	Joe	Capital assets	Engineer Estimate Cost Support (used in GIS Reconciliation)	9/1/10			Comptrollers	Danny	1
9/1/10	N-19	N-series	Joe	Capital assets	General Ledger Entries related to GIS Reconciliation	9/1/10			Comptrollers	Danny	1
9/1/10	N-20	N-series	Joe	Capital assets	Screen prints of samples selected for GIS testwork.	9/1/10			Comptrollers	Creighton Papier / Danny Fernandez	1
9/1/10	N-21	N-series	Joe	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	Joe	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	Joe	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	Joe	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

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	N-25	N-series	Joe	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	Joe	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	Joe	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	Joe	Capital assets	Schedule of Capital Contributions, including support	9/1/10			Comptrollers	Creighton Papier / Danny Fernandez	1
9/1/10	N-29	N-series	Joe	Capital assets	Capital Assets Memo RE: Major Capital Assets Activity	9/1/10			Comptrollers		1
4/12/10	N-30	N-series	Joe	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	Joe	Capital assets	Support for cap assets existence test (as requested)	9/1/10			Comptrollers	Danny	1
9/1/10	BB-01	BB-series	Sophia	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	SAP	Comptrollers	K-fed	3
9/1/10	BB-02	BB-series	Sophia	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	Sophia	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	Sophia	Accounts Payable	Listing of Accruals for Proprietary Funds	9/1/10		5/19/11	Comptrollers	K-fed	3
9/1/10	BB-05	BB-series	Sophia	Accounts Payable	Listing of all new vendor/contractors entered in FY10 with contract amount greater than \$50K (Procurement test purpose)	9/1/10		5/23/11	Comptrollers	Theresa (P&C)	3
4/12/10	BB-06	BB-series	Sophia	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	Sophia	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	Sophia	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	Sophia	Accounts Payable	A/P back-up from Risk Mgmt	9/1/10			Risk Mgmt		1
9/1/10	DD-01	DD-series	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		5/11/11	Comptrollers	K-fed	3
9/1/10	DD-02	DD-series	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		5/11/01	Comptrollers	K-fed	3
9/1/10	DD-03	DD-series	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		5/11/11	Comptrollers	K-fed	3
4/12/10	DD-04	DD-series	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	Miyuki	Payroll	Payroll accrual journal entry support				Comptrollers	Michelle/Lillian	1
9/1/10	DD-06	DD-series	Miyuki	Payroll	A reconciliation of the total payroll accrual to the CAPPs report (if applicable); HCM to FILO				Comptrollers	Michelle/Lillian	1
4/12/10	DD-07	DD-series	Miyuki	Payroll	Updates to payroll reconciliation process memo	4/17/10	4/28/10	n/a per Marcelle	Comptrollers	Michelle/Lillian	4

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	DD-08	DD-series	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	Miyuki	Payroll	Gross wages and number of employees for prior period actual and current budget.			CAPPs received	Comptrollers	Michelle/Lillian	2
4/12/10	DD-10	DD-series	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	Miyuki	Payroll	List of employee separation during FY10			5/26/2011	Comptrollers	Pat Nunez/Michelle	3
9/1/10	DD-12	DD-series	Miyuki	Compensated absences	CAPPs Report J02-584, summary by dept.			5/25/2011	Comptrollers	K-fed	3
9/1/10	DD-13	DD-series	Miyuki	Compensated absences	CAPPs report that shows total number of employees			5/25/2011	Comptrollers	K-fed	3
9/1/10	DD-14	DD-series	Miyuki	Payroll	Budgeted gross wages and number of employees by department			FY10 Budget docs posted Intranet/Website	Fin Mgmt - Budget & Mgmt svcs	Rimah Khouri	3
4/12/10	EE-01	EE-series	Alissa	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	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		5/25/11	Comptrollers	K-fed/Risk Mgmt	3
9/1/10	EE-03	EE-series	Alissa	Claims liability	General liability reserve analysis	Upon Request			Comptrollers	K-fed/Risk Mgmt	1
4/12/10	EE-04	EE-series	Alissa	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	Claims liability	Actuarial review - Public Liability	9/1/10		12/20/10	Comptrollers	K-fed/Risk Mgmt	3
9/1/10	EE-06	EE-series	Alissa	Claims liability	Confirmation letters to request actuary to validate claims sample.	9/1/10		11/10/10	Comptrollers	K-fed/Risk Mgmt	3
9/1/10	EE-07	EE-series	Alissa	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		5/25/11	Comptrollers	K-fed/Risk Mgmt	3
9/1/10	EE-08	EE-series	Alissa	Claims liability	Workers' Compensation allocation of charges by fund and budget unit.	9/1/10		6/10/11	Comptrollers	K-fed/Risk Mgmt	3
9/1/10	EE-09	EE-series	Alissa	Claims liability	Workers' Compensation Expenditure Report - comparison of budget vs. actual.	9/1/10		6/10/11	Comptrollers	K-fed/Risk Mgmt	3
9/1/10	EE-10	EE-series	Alissa	Claims liability	Analytical review of significant fluctuations.	Upon Request			Comptrollers	K-fed/Risk Mgmt	1
4/12/10	EE-11	EE-series	Alissa	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	Claims liability	Actuarial Review - Workers Compensation	9/1/10		12/20/10	Comptrollers	K-fed/Risk Mgmt	3
4/12/10	EE-13	EE-series	Alissa	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	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	Claims liability	FAS 5 Letter/Analysis & Confirmations to Outside Counsel; Listing of external counsel needed	9/1/10		5/23/11 - External Attorney's confirmation is pending	Comptrollers	Creighton Papier	2
9/1/10	EE-16	EE-series	Alissa	Claims liability	Public Liability allocation of charges by fund and budget unit.	9/1/10		6/20/11	Comptrollers	K-fed/Risk Mgmt	3
5/18/10	EE-17	EE-series	Alissa	Claims liability	SAS 70 for Unemployment Insurance - Employers Unity Incorporated	5/18/10	5/28/10	6/1/10	Comptrollers	Personnel	4
9/1/10	EE-18	EE-series	Alissa	Claims liability	FAS 5 Letter/General Counsel's Case Analysis	9/1/10		5/23/11	Comptrollers	Creighton Papier	3
4/12/10	EE-19	EE-series	Alissa	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	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	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

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
5/4/10	EE-22	EE-series	Alissa	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	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	Claims liability	Responses on questionnaire about controls for using TALX.	5/18/10	5/28/10	6/1/10	Comptrollers	Creighton Papier/Marcelle	3
12/20/10	EE-25	EE-series	Alissa	Claims liability	Actuarial Review - Long Term Disability	9/1/10		12/20/10	Comptrollers	K-fed / Risk Management	3
9/1/10	GG-01	GG-series	Sophia	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	Unearned Rev	Schedule for Water and Sewer Environmental Services Franchise Tonnage Reports	9/1/10			Comptrollers	Scott/Norman	1
9/1/10	HH-01	HH-Series	Miyuki	Contract Deposits		9/1/10			Comptrollers	Debra/Scott	1
9/1/10	HH-02	HH-Series	Miyuki	Contract Deposits	Recycling Contract Deposits Schedule	9/1/10		5/18/11	Comptrollers	Debra/Scott	3
9/1/10	HH-03	HH-series	Miyuki	Contract Deposits	Recycling Contract Deposit Schedule daily cash receipt support	9/1/10		5/18/11	Comptrollers	Debra/Scott	3
9/1/10	HH-04	HH-series	Miyuki	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	Miyuki	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	Miyuki	Sundry Trust Liabilities	Variance explanation	9/1/10		12/29/10	Comptrollers	Rolie's	4
9/1/10	HH-07	HH-series	Miyuki	Contract Deposits	Customer Deposit variance explanation	9/1/10			Comptrollers	Scott	1
9/1/10	HH-08	HH-series	Miyuki	Deposit/Advance from Others	Cash Surety Deposit variance explanation	9/1/10			Comptrollers		1
4/12/10	HH-09	HH-series	Miyuki	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		4/16/11	Comptrollers	Teri	3
9/1/10	II-02	II-series	Sophia	Debt	Access to maturity schedules of all outstanding debt	9/1/10		4/16/2011, avaiaible upon request	Comptrollers	Teri	3
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		4/16/11	Comptrollers	Teri	3
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		5/16/11	Comptrollers	Teri	3
9/1/10	II-05	II-series	Sophia	Debt	Arbitrage rebate calculation on outstanding debts. Also supporting docs.	9/1/10		1/25/11	Comptrollers	Teri	3
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		3/7/11	Comptrollers	Teri	3
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.). Memo from Debt Management also indicates bonds on which spent-down is active. This will also be used as reference to select samples for proceeds usage testing.	9/1/10		1/25/11	Comptrollers	Teri	3

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-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		3/7/11	Comptrollers	Teri	3
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	3
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	3
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		1/21/11	Comptrollers	Teri/ Diane	3
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	3
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		7/6/11	Comptrollers	CP	3
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		7/6/11	Comptrollers	CP	3
9/1/10	II-17	II-series	Sophia	Debt	Support for footnote - Schedule of Operating leases.	9/1/10		5/20/11	Comptrollers	CP	3
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		4/29/2011, except for Special Assessment	Comptrollers	Teri	3
9/1/10	II-21	II-series	Sophia	Debt	Supporting docs for Principal Retirement during FY10		Sample request sent 6/22	6/30/10	Comptrollers	Teri	3
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	3
9/1/10	II-23	II-series	Sophia	Debt	Reserve and Compliance Schedule for all required bonds.	9/1/10		1/24/11	Comptrollers	Teri	3
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		5/19/11	Comptrollers	Teri	3
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		4/16/11	Comptrollers	Teri	3

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-28	II-series	Sophia	Debt	Supports for disclosure about current refunding on BTA bonds and related loss amortization schedule (if applicable).	9/1/10		4/16/2011, binder of supporting info available (in Teri's inbox)	Comptrollers	Teri	3
9/1/10	II-29	II-series	Sophia	Debt	Support for Pledged Liabilities Footnote	9/1/10	upon MGO sample request	6/30/10	Comptrollers	Teri	3
9/1/10	II-30	II-series	Sophia	Debt	Updated debt service schedules for the bonds that had bond calls during FY10.	9/1/10		4/16/11	Comptrollers	Teri	3
9/1/10	JJ-01	JJ-series	Miyuki	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		5/3/11	Comptrollers	CP Macias folder	3
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 (KK-02)	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		6/2/11	Comptrollers	CP Macias folder	3
9/1/10	KK-08	KK-series	Miyuki	NPO	Total employer contributions for each fiscal year. (KK-13)	9/1/10		5/3/11	Comptrollers	CP Macias folder	3
9/1/10	KK-09	KK-series	Miyuki	NPO	Total employee offset contributions made by the City.	9/1/10		5/31/11	Comptrollers	CP Macias folder	3
9/1/10	KK-10	KK-series	Miyuki	NPO	Total Pensionable Salaries	9/1/10		5/31/11	Comptrollers	CP Macias folder	3
9/1/10	KK-11	KK-series	Miyuki	NPO	Total benefit payments (SDCERS Gold Plans)	9/1/10		through SDCERS	Comptrollers	Sara Jimenez (SDCERS)	3
9/1/10	KK-12	KK-series	Miyuki	NPO	Number of Retirees (KK-02)	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 (KK-8)	9/1/10		5/3/11	Comptrollers	CP	3
9/1/10	KK-14	KK-series	Miyuki	OPEB	OPEB Calculation as of June 30, 2010	9/1/10		5/3/11	Comptrollers	CP	3
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 FY10 ARC and APC; Data confirmation from actuary	9/1/10		9/27/10 @ FTP; conf.- 5/20/11	Comptrollers	CP	3
9/1/10	KK-17	KK-series	Miyuki	OPEB	FY09 Planned Benefit Provisions	9/1/10		SDCERS website https://www.sdcers.org/benefits/retired/city/Pages/HealthInsurance.aspx	Comptrollers	Web Site	3
9/1/10	KK-18	KK-series	Miyuki	OPEB	Participant data extracts used for the FY10 OPEB actuarial valuation			5/17/11	Comptrollers	Valerie VanDeweghe (Benefits Administrator)	3
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		5/18/11	Comptrollers	Scott/Deb Macias folder	3
9/1/10	LL-02	LL-series	Alissa	Landfill closure	Confirmation of the City's compliance w/ the EPA's financial assurance requirements from CAL Recycle	9/1/10		2/24/2011 - ftp	Comptrollers	Scott/Deb Macias folder	3
9/1/10	ZZ-01	ZZ-series	Miyuki	Fund balance/net assets	Provide supporting documentation, including written explanations, for any prior period adjustments.	9/1/10			Comptrollers	Creighton Papier	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-02	ZZ-series	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 applic	9/1/10			Comptrollers	Creighton Papier	1
9/1/10	ZZ-03	ZZ-series	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	Miyuk	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	Miyuki	Fund balance/net assets	CAFR Note 16 Review	9/1/10			Comptrollers	Scott Clark	1
9/1/10	ZZ-06	ZZ-series	Miyuki	Fund balance/net assets	FY09 DSD Fund Balance CAFR Disclosure	9/1/10			Comptrollers	Scott Clark	1
5/13/11	ZZ-07	ZZ-series	Miyuki	Fund balance/net assets	Please assist to trace the Beg. Bal of Fund balances to the prior year's audited FS number. (Or provide the reconciliation schedule of beg. Fund Bal. in SAP and FY09 Audited Fund Bal.)	5/13/11			Comptrollers	Creighton Papier	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