

October 3, 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 the City of San Diego's (City's) 2011 financial statement audit.

- We are continuing to have active communication with the Comptroller's Office concerning the 2011 CAFR audit. Internally, we have commenced our planning and risk assessment procedures related to the City's FY 2011 CAFR audit. We are scheduled to begin the 2011 CAFR audit fieldwork in November.
- We have attached our Master Pending List (MPL) detailing the items requested related to our audit procedures.

Also, we have summarized below the progress for the other projects under the City's 2011 overall audit engagement.

- Redevelopment Agency of the City of San Diego:
 - We are currently working on the State Compliance procedures.
 - Year-end fieldwork commences the week of October 3rd.

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

- *San Diego Data Processing Corporation (FY11)*: The final audit report was issued on September 22, 2011 and presentation made to the Board of Directors on September 28, 2011.
- *Centre City Development Corporation (FY11)*: Year-end fieldwork has been completed and we are in the final stages of the financial reporting and review process.
- *San Diego Convention Center Corporation (FY11)*: Year-end fieldwork has been completed and we are in the financial reporting process – anticipate issuing the audit report no later than the end of October.
- *San Diego Medical Services Enterprise (FY11)*: Year-end fieldwork has been completed and is currently in the financial reporting phase – anticipate issuing the audit report in mid-October.

Very truly yours,

A handwritten signature in black ink that reads "Kevin Starkey". The signature is written in a cursive style with a large, prominent "K" and "S".

Kevin Starkey, Engagement Director
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 - FY2011

271
0
0
8
279

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
	GEN 01	General		General	Citywide organizational chart & Listing of City Executive Team (Directors)			on-line	Comptrollers	Creighton Papier	4
	GEN 02	General		General	Provide access to all minutes of the City Council from 7/1/2011 through current.			on-line	Comptrollers	Creighton Papier	4
	GEN 03	General		General	Provide copy of current chart of accounts				Comptrollers	Creighton Papier	1
	GEN 04	General		General	Provide listing of last 3 years internal audits performed and access to these reports			on-line	Comptrollers	Creighton Papier	4
	GEN 05	General		General	Access to MOU's from bargaining units			on-line	Comptrollers	City Intranet http://citynet.sannet.gov/hr/resources/tools/index.shtml Marcelle	4
	GEN 06	General		General	Copy of FY 2011 and FY 2012 budget			on-line	Comptrollers	Creighton Papier	4
	GEN 07	General		General	Provide a listing of restricted funds (as defined in GASB 34)				Comptrollers	K-fed	1
	GEN 08	General		General	Provide a schedule indicating the City's major fund determination/calculation				Comptrollers	K-fed	1
	GEN 09	General		General	Provide a description of the internal service fund allocation methodology				Comptrollers	K-fed	1
	GEN 10	General		CAFR	Provide support for any special items (transactions that are unusual in nature, but within the control of management) or new changes in financial reporting identified for the FY 2011 audit.				Comptrollers	K-fed	1
	GEN 11	General		CAFR	Provide support for any subsequent events/ other disclosure sections in CAFR				Comptrollers	Creighton/Teri	1
	GEN 12	General		General	List of reports issued by Internal Audit during fiscal year 2011 and audits currently in progress.			Website/ Intranet http://www.sandiego.gov/auditor/reports/	Comptrollers	Creighton Papier	4
	GEN 13	General		General	Reports issued by any other management consultants.; Cost Allocation Plan, Department Internal Control Reviews, etc.				Comptrollers	Creighton Papier	1
	GEN 14	General		CAFR	GASB 25/27 Pension disclosure Information.				Comptrollers	Creighton Papier	1
	GEN 15	General		CAFR	Transmittal Letter				Comptrollers	Creighton Papier	1
	GEN 16	General		CAFR	Management's Discussion & Analysis				Comptrollers	K-fed	1
	GEN 17	General		CAFR	Government-wide financial statements				Comptrollers	K-fed	1
	GEN 18	General		CAFR	Fund financial statements				Comptrollers	K-fed	1
	GEN 19	General		CAFR	Notes to the financial statements				Comptrollers	K-fed	1
	GEN 20	General		CAFR	Required Supplementary Information (other than MD&A)				Comptrollers	K-fed	1
	GEN 21	General		CAFR	Combining and Individual Fund Statements and Schedules				Comptrollers	K-fed	1
	GEN 22	General		CAFR	Statistical section				Comptrollers	Livia	1
	GEN 23	General		CAFR	All post-close and adjusting entries made subsequent to close of G/L. AJE Log.				Comptrollers	K-fed	1
	GEN 24	General		FY11 Report	Center City Development Corporation				External Auditors	MGO	1
	GEN 25	General		FY11 Report	San Diego Data Processing Corporation				External Auditors	MGO	1
	GEN 26	General		FY11 Report	Southeastern Economic Development Corporation				External Auditors	Rolie	1
	GEN 27	General		FY11 Report	RDA				External Auditors	MGO	1
	GEN 28	General		FY11 Report	Abandoned Vehicle Abatement Authority				External Auditors	MGO	1
	GEN 29	General		FY11 Report	San Diego Convention Center Corporation				External Auditors	MGO	1
	GEN 30	General		FY11 Report	San Diego Housing Commission				External Auditors	MGO	1
	GEN 31	General		FY11 Report	San Diego Medical Services Enterprise, LLC				External Auditors	MGO	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
	GEN 32	General		FY11 Report	San Diego City Employee Retirement System				External Auditors	MGO	1
	GEN 33	General		General	Supporting documentation for JV testing			SAP Access	Comptrollers	K-fed	4
	GEN 40	General		General	The current Auto JV description and procedures				Comptrollers	Joe Vachon	1
	GEN 41	General		General	General Ledger account to fund financial account reconciliation				Comptrollers	K-fed	1
	GEN 42	General		General	Risk Assessments (Matrices/Documentation) - Accounting Policies and Procedures for different City Departments			Citynet	Comptrollers	Marcelle	1
	GEN 43	General		General	Preliminary Analytics information, General Fund Quarterly Budget vs. Actual Information.	Upon MGO request			Comptrollers	Creighton/Clay	1
	GEN 44	General		General	General Fund's Quarterly Budget vs. Actual information				Comptrollers	Clay Schoen	1
	GEN 45	General		Cash Flow Report Support	Water and Sewer rate sheets				Comptrollers	Scott Clark	1
	GEN 46	General		Cash Flow Report Support	BTA cash flow support				Comptrollers	Scott Clark	1
	GEN 47	General		Cash Flow Report Support	CIS reports				Comptrollers	Scott Clark	1
	GEN 48	General		Cash Flow Report Support	BTA cash flow - sales and purchases of investments back up				Comptrollers	Scott Clark	1
	A-01	A-series		Cash & Investments	All Major Bank reconciliations as of June 30, 2011. (AP, Depository, Payroll Accounts)				Comptrollers	Nicole	1
	A-02	A-series		Cash & Investments	All Bank statements for June 30, 2011 and July 31, 2011. (AP, Depository, Payroll Accounts)				Comptrollers	Nicole	1
	A-03	A-series		Cash & Investments	Update on Understanding of Internal Controls over Pooled Investments Memo				Treasurers	Nicole	1
	A-04	A-series		Cash & Investments	Provide a list of authorized signatories on all cash accounts				Treasurers	Nicole	1
	A-05	A-series		Cash & Investments	Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts.				Comptrollers	Nicole	1
	A-06a	A-series		Cash & Investments	Pooled Cash Investment listing at 6/30/11- GASB 31 Calculation and allocation/ GASB 40 classification Worksheet.				Comptrollers	Lenny	1
	A-06b	A-series		Cash & Investments	Non-pooled Cash Investment listing at 6/30/11- GASB 31 Calculation and allocation/GASB 40 worksheet				Comptrollers	Lenny	1
	A-07	A-series		Cash & Investments	Earned Income Summary and Earned Income Detail Reports.				Treasurers	Nicole/Kent Morris	1
	A-08	A-series		Cash & Investments	GASB 40 analysis for cash/investments.				Comptrollers	Lenny/Kent Morris	1
	A-09	A-series		Cash & Investments	Investment Inventory listing w/ Market Value Report @ 6/30/11 (sorted by Fund) (Sungard and BNY)				Treasurers	Nicole/Kent Morris	1
	A-10	A-series		Cash & Investments	Provide a list of voluntary and involuntary participants in the City's investment pool.				Comptrollers	Lenny	1
	A-11	A-series		Cash & Investments	Provide a copy of the June 30, 2011 Quarterly Treasurer Report				Treasurers	Nicole/Kent Morris	1
	A-12	A-series		Cash & Investments	Listing of cash with fiscal agents at June 30, 2011. (Non-Treasury) - GASB 31/GASB 40 worksheet				Comptrollers	Lenny	1
	A-13	A-series		Cash & Investments	the City's investment policy for the FYE June 30, 2011				Treasurers	Nicole	1
	A-14	A-series		Cash & Investments	Provide access to investment committee minutes				Treasurers	Nicole	1
	A-15	A-series		Cash & Investments	Cash categorization schedule				Treasurers	Nicole/Kent Morris	1
	A-16	A-series		Cash & Investments	Update to Parallel Period Memo				Comptrollers	Lenny	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
	A-17	A-series		Cash & Investments	Update request--Policy and procedures over Bank closing				Treasurers	Nicole	1
	A-18	A-series		Cash & Investments	Extracted bank statement for pension payroll expenditure				Comptrollers	Lenny	1
	A-19	A-series		Investments	Bloomberg information for FMV/Credit ratings testing	Upon MGO select samples			Treasurers	Nicole/Kent Morris/Tom Williams	1
	A-20	A-series		Investments	Separated records of interest received and realized gain/loss over pooled investments.				Treasurers	Nicole/Kent Morris	1
	A-21	A-series		Investments	Bank statements and support for escrow accounts				Comptrollers	Lenny	1
	A-22	A-series		Cash & Investments	Schedule of SAP to CAFR reconciliation				Comptrollers	Lenny	1
	A-23	A-series		Cash & Investments	Account Reconciliation Services Bank of America report DRS-824 for both Accounts Payable and Payroll Accounts for June and July				Comptrollers	Lenny	1
	B-01	B-series		Receivables	Allowance for uncollectable accounts receivable calculation excel worksheet				Comptrollers	K-fed	1
	B-02	B-series		Receivables	Update of Authorized Personnel with Safe Access in FY 11				Treasurers	Nicole	1
	B-03	B-series		Receivables	Water and Sewer - Accounts receivable CIS Report No. U02-270-01 as of June 30, 2011				Comptrollers	Scott	1
	B-04	B-series		Receivables	Franchise Tax receivable details				Comptrollers	K-fed	1
	B-05	B-series		Receivables	TOT receivable calculation as of 6/30/2011				Comptrollers	K-fed	1
	B-06	B-series		Receivables (Tax)	Property tax allowance excel workbook				Comptrollers	Livia	1
	B-07	B-series		Receivables	Claims Receivable Memo updates				Comptrollers	K-fed	1
	B-08	B-series		Receivables (Tax)	Policy and procedures over property tax receivables				Comptrollers	CP	1
	B-09	B-series		Receivables	Special Assessment schedule				Comptrollers	Teri	1
	B-10	B-series		Receivables	AR System memo update				Comptrollers	CP	1
	B-11	B-series		Receivables	AR for Water/Sewer over the counter cash receipts policy & Procedure memo update				Comptrollers	Scott	1
	B-12	B-series		Receivables	Receivable testwork supporting documents	Upon MGO request			Comptrollers	CP	1
	B-13	B-series		Receivables	Cash Receipts Process Memo updates				Comptrollers	Nicole LeClair-Miller	1
	B-14	B-series		Receivables	Account Receivables Revenue Stream Explanation Update				Comptrollers	CP	1
	B-15	B-series		Receivables (Water/Sewer)	Water and Sewer - Unbilled Customer Receivables excel workbook, including "work flow schedule" used to calculate the unbilled amount of billing cycle days pertaining to the current fiscal year.				Comptrollers	Scott	1
	B-16	B-series		Receivable (Water/Sewer)	Water and Sewer - Unbilled customer receivables allowance for doubtful account calculation excel workbook				Comptrollers	Scott	1
	B-17a	B-series		Receivable (Water/Sewer)	(1) CIS Water Meters by Size and Application (Report No. U02-P100103)				Comptrollers	Scott	1
	B-17b	B-series		Receivable (Water/Sewer)	(2) Water System Statistics Sewer Customers as of June 30, 2011 (Report No. U02-P110824)				Comptrollers	Scott	1
	B-17c	B-series		Receivable (Water/Sewer)	(3) Water System Statistics Metered Water Billed (Acre-FT) (Report No. U02-P060108)				Comptrollers	Scott	1
	B-17d	B-series		Receivable (Water/Sewer)	(4) Daily Revenue by Rate for the year ended June 30, 2011. (Report No. U02-400-300)				Comptrollers	Scott	1
	C-01	C-series		Grant receivables	Schedule of grant receivables (Cap. Proj)				Comptrollers	Faye hh	1
	C-02	C-series		Grant receivables	Schedule of grant receivables (Spec Rev)				Comptrollers	Faye hh	1
	C-03a	C-series		Grant receivables	Reimbursement request that should agree to the receivable balance (with minor variances due to timing)	Upon MGO select samples			Comptrollers	Faye hh	1

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	C-03b	C-series		Grant receivables	Subsequent cash receipt document, i.e., copy of checks received/ FEDI print out/ treasury daily cash receipt document	Upon MGO select samples			Comptrollers	Faye hh	1
	C-04	C-series		Grant receivables	Update on Grant receivable memo				Comptrollers	Faye hh	1
	C-05	C-series		Grant receivables	Reconciliation schedule of federal revenues to federal expenditures as recorded in SAP				Comptrollers	K-fed	1
	D-01a	D-series		Interfund	Provide a summary schedule of interfund transactions by type (due to/from other funds, advances to/from other funds, transfers in/out).				Comptrollers	K-fed	1
	D-01b	D-series		Interfund	A summary schedule of earned interest transferred to General Fund				Comptrollers	K-fed	1
	D-02	D-series		Interfund	Provide a summary schedule of transfers in/out balances eliminated by fund for government-wide reporting purposes.				Comptrollers	K-fed	1
	D-03	D-series		Interfund	For the due to/from other funds, provide written explanations for variances by fund between balances at 6/30/10 compared 6/30/11 for significant changes.	Upon Request			Comptrollers	K-fed	1
	D-04	D-series		Interfund	For the advances to/from other funds, provide written explanations for variances by fund between balances at 6/30/10 compared 6/30/11 for significant change.	Upon Request			Comptrollers	K-fed	1
	D-05	D-series		Interfund	For the transfers in/out, provide written explanations for variances by fund between balances at 6/30/10 compared 6/30/11 for significant changes.	Upon Request			Comptrollers	K-fed	1
	D-06	D-series		Interfund	Support for WCA to determine if properly classified.				Comptrollers	K-fed	1
	D-07	D-series		Interfund	Supporting documents Interfund Transfer (Authorization, budget info.etc.)				Comptrollers	K-fed	1
	E-01	E-series		Inventory	Water inventory roll forward/price list & Support for Water Utility and Inventory of Water in Storage.				Comptrollers	Scott	1
	E-02	E-series		Inventory	Chemical inventory roll forward/price list				Comptrollers	Scott	1
	E-03	E-series		Inventory	Variance analysis responses	Upon Request			Comptrollers	K-fed / Scott	1
	E-04	E-series		Inventory	Inventory Memo updates				Comptrollers	Scott	1
	F-01	F-series		Prepays	Prepaid Schedule (with detailed schedule)				Comptrollers	Amber	1
	F-02	F-series		Prepays	Supporting invoices paid to determine if properly classified as prepaids versus expenses.	Upon Request			Comptrollers	K-fed	1
	F-03	F-series		Prepays	Variance analysis responses	Upon Request			Comptrollers	K-fed	1
	G-01	G-series		Notes Receivable	Provide a copy of the City's notes receivable schedule (both forgivable & nonforgivable) for FY 2010/2011 that shows a roll forward of the individual notes receivables by fund				Comptrollers	Rolie	1
	G-02	G-series		Notes Receivable	Have available the promissory notes and disbursement support (batch) for all notes receivable issued/dischursed.				Comptrollers	Rolie	1
	G-03	G-series		Notes Receivable	Provide responses to questions of the collectability of outstanding notes receivable balances, including any collateral/deed of trust in relation to the outstanding principal and accrued interest balances.				Comptrollers	Rolie	1
	G-04	G-series		Notes Receivable	Notes Receivable Memo updates				Comptrollers	Rolie	1
	G-05	G-series		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.				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
	G-06	G-series		Notes Receivable	SPSP-Fund 60015 8015 Reconciliation Schedule (in Excel Format) and a copy of Wachovia Account Summary Detail Report				Comptrollers	Pam	1
	G-07	G-series		Notes Receivable	401(k) Plan -Fund 60028 Schedule (in Excel Format) and a copy of Wachovia Account Summary Detail Report				Comptrollers	Pam	1
	G-08	G-series		Notes Receivable	Promissory notes for new notes receivable in FY11 and other supporting documents for testwork				Comptrollers	Rolie	1
	I-01	I-series		Land held for resale	Roll forward of land held for resale from 6/30/10 to 6/30/11 showing current year additions, deletions, and adjustments				Comptrollers	Rolie	1
	I-02	I-series		Land held for resale	Property Appraisals				READ	Rolie	1
	I-02a	I-series		Land held for resale	Confirmations from CPCI/CCDC/SEDC				Comptrollers	Rolie	1
	I-03	I-series		Land held for resale	Have available the support (batch) for all new land held for resale in FY 11 (Addition test supporting docs.)				Comptrollers	Rolie	1
	I-04	I-series		Land held for resale	Land Held for Resale Purchasing Procedures Memo updates				Comptrollers	Rolie	1
	I-05	I-series		Land held for resale	Land Held for Resale Deletions Memo updates				Comptrollers	Rolie	1
	I-06	I-series		Land held for resale	Land Held for Resale Condemnation Procedures updates				Comptrollers	Danny	1
	I-07	I-series		Land held for resale	Condemnation Deposit Reconciliation				Comptrollers	Danny	1
	N-01	N-series		Capital assets	Capital Assets Memo updates				Comptrollers	Danny	1
	N-02	N-series		Capital assets	Schedule of changes in capital assets acquired through all funds.				Comptrollers	Danny	1
	N-03	N-series		Capital assets	Schedule of capital asset listing by asset class for each reported fund at June 30, 2011. (Asset History Reports)				Comptrollers	Danny	1
	N-04	N-series		Capital assets (Depreciation)	Have available detail records showing the acquisition date, original cost, description, accumulated depreciation, and useful life for each asset from June 30, 2011.				Comptrollers	Danny	1
	N-05	N-series		Capital assets	Roll-forward Schedule /Detail of Capital Assets from 6/30/10 through 6/30/11 - additions, transfers, deletion for GTA, BTA, and ISF				Comptrollers	Danny	1
	N-06	N-series		Capital assets	Provide a schedule of depreciation expense by governmental function for disclosure in the financial statements. - GTA/BTA/ISF				Comptrollers	Danny	1
	N-07	N-series		Capital assets	Support for Gain(Loss) on Sale/Retirement of Capital Assets				Comptrollers	Danny	1
	N-08	N-series		Capital assets	CIP to WIP reconciliation (GTA/BTA)				Comptrollers	Danny	1
	N-09	N-series		Capital assets	Schedule of Developer Contributions				Comptrollers	Danny	1
	N-10	N-series		Capital assets	Retention Payable (Open Retention Schedule) Schedule as of 6/30/11				Comptrollers	Danny	1
	N-11	N-series		Capital assets	Supporting documents, i.e., reimbursement request from developer, for sample selected above.	Upon MGO select samples			Comptrollers	Danny	1
	N-12	N-series		Capital assets	Any updates to the Retention policies/memo				Comptrollers	Leonard	1
	N-13	N-series		Capital assets	GIS Reconciliation for Water and Sewer (between Splash and SAP)				Comptrollers	Danny	1
	N-14	N-series		Capital assets	Engineer Estimate Cost Support (used in GIS Reconciliation) - related to N-13				Comptrollers	Danny	1
	N-15	N-series		Capital assets	General Ledger Entries related to GIS Reconciliation - related to N-13				Comptrollers	Danny	1
	N-16	N-series		Capital assets	Screen prints of samples selected for GIS testwork.	Upon Request			Comptrollers	Danny	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
	N-17	N-series		Capital assets	Capitalized Interest Calculation Support for Water and Sewer.				Comptrollers	Danny	1
	N-18	N-series		Capital assets	Updates to Capitalized Interest Memo & Assumptions Memo				Comptrollers	Danny	1
	N-19	N-series		Capital assets	Support for samples related to WIP additions and transfers (Governmental & Business Type)	Upon MGO select samples			Comptrollers	Danny	1
	N-20	N-series		Capital assets	Schedule and support for FBA Credits				Comptrollers	Danny	1
	N-21	N-series		Capital assets	Reimbursement Agreement Memo				Comptrollers	Danny	1
	N-22	N-series		Capital assets	Capital Contributions Memo, if necessary				Comptrollers	Danny	1
	N-23	N-series		Capital assets	Schedule of Capital Contributions, including support				Comptrollers	Danny	1
	N-24	N-series		Capital assets	Capital Assets Memo RE: Major Capital Assets Activity				Comptrollers	Danny	1
	N-25	N-series		Capital assets	Timely Capitalization of CIP Memo				Comptrollers	Danny	1
	AA-01	AA-series		Short term notes payable	Roll forward schedule of short-term notes payable (Note 8), including beginning balance, addition, deduction and ending balance, and supporting documents for significant balance as of 6/30/2011 or transactions during the year.				Comptrollers	Diane Sheehan	1
	BB-01	BB-series		Accounts Payable (Search for unrecorded liab)	Provide a listing of all disbursement made after 7/1/2011 - Please assist to obtain the list from SAP				Comptrollers	K-fed/Rodel	1
	BB-02a	BB-series		Accounts Payable	Listing of AP/accrued expenses at June 30, 2011				Comptrollers	K-fed	1
	BB-02b	BB-series		Accounts Payable	Payment/accrual verification for outside attorney's unbilled invoices				Comptrollers	K-fed	1
	BB-03a	BB-series		Accounts Payable (Procurement)	Listing of all new vendor/contractors entered in FY11 with contract amounts greater than \$50K (Procurement test purpose)				P&C/ Comptroller	Theresa Spencer/CP	1
	BB-03b	BB-series		Accounts Payable (Procurement)	Procurement files for samples from selected above	Upon MGO select samples			P&C/ Comptroller	Karen Wolff	1
	BB-04	BB-series		Accounts Payable	Accounts Payable and Operations Memo updates				Comptrollers	Lenny	1
	BB-05	BB-series		Accounts Payable	Purchasing Memo updates				Purchasing	Karen Wolff	1
	BB-06	BB-series		Accounts Payable	Updates to Purchasing Org Chart, OPIS Authorized User List, DP Exception List				Purchasing	Creighton Papier	1
	DD-01	DD-series		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 2011 financial statements, add gross earnings and subtract gross usage.				Comptrollers	K-fed	1
	DD-02	DD-series		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.				Comptrollers	K-fed	1
	DD-03	DD-series		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.				Comptrollers	K-fed	1
	DD-04	DD-series		Compensated absences	CAPPS Report J02-584, summary by dept. (SAP Equivalent)				Comptrollers	K-fed/Payroll	1
	DD-05	DD-series		Compensated absences	CAPPS report that shows total number of employees (SAP equivalent)				Comptrollers	K-fed/Payroll	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
	DD-06	DD-series		Payroll	Updated changes to personnel manual related to payroll and comp time (if any changes occurred)			online	Comptrollers	Michelle/Lillian	4
	DD-07	DD-series		Payroll	Payroll accrual journal entry support				Comptrollers	Michelle/Lillian	1
	DD-08	DD-series		Payroll	A reconciliation of the total payroll accrual, HCM to FILO				Comptrollers	Michelle/Lillian	1
	DD-09	DD-series		Payroll	Updates to payroll reconciliation process memo				Comptrollers	Michelle/Lillian	1
	DD-10	DD-series		Payroll	Manual Reconciliation between HCM and G/L for five pay periods within the year. (if applicable with the new system)				Comptrollers	Michelle/Lillian	1
	DD-11	DD-series		Payroll	Gross wages and number of employees for prior period actual and current budget.				Comptrollers	Michelle/Lillian	1
	DD-12	DD-series		Payroll	Updates to Payroll Control Documentation				Comptrollers	Michelle/Lillian	1
	DD-13	DD-series		Payroll	List of employee separation during FY11				Comptrollers	Pat Nunez/Michelle	1
	DD-14	DD-series		Payroll	Budgeted gross wages and number of employees by department				Fin Mgmt - Budget & Mgmt Svcs	Rimah Khouri	1
	EE-01	EE-series		Claims liability	Case listing > \$100,000 sorted by an cases for an departments (including RDA) and segregated between cases covered by actuarial review and those not				City Attorney/Comptrollers	Brant/CP	1
	EE-01b	EE-series		Claims liability	Case analysis (w/ internal case ID) for above and a list of reserve amount				Comptrollers/City Attorney Office	Creighton Papier/Brant	1
	EE-02	EE-series		Claims liability	General litigation liabilityroll forward (i.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).				Comptrollers	K-fed/Risk Mgmt	1
	EE-03	EE-series		Claims liability	General liability reserve analysis	Upon Request			Comptrollers	K-fed/Risk Mgmt	1
	EE-04	EE-series		Claims liability	Copy of Joint powers authority risk pool agreement (if any changes from PY)				Risk Mgmt	Claudia Castillo-DelMuro	1
	EE-05a	EE-series		Claims liability	Actuarial review - Public Liability				Comptrollers	Creighton Papier	1
	EE-05b	EE-series		Claims liability	Actuarial Review - Long Term Disability				Comptrollers	Creighton Papier	1
	EE-05c	EE-series		Claims liability	Actuarial Review - (MWWD and Water)				Comptrollers	Creighton Papier	1
	EE-05d	EE-series		Claims liability	Actuarial Review (Workers' Compensation)				Comptrollers	Creighton Papier	1
	EE-06	EE-series		Claims liability	Confirmation letters to request actuary to validate data (Public Liabilities and Workers Comp)				Comptrollers	Creighton Papier	1
	EE-07	EE-series		Claims liability	Workers' compensation liability roll forward (i.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).				Comptrollers	K-fed/Risk Mgmt	1
	EE-08	EE-series		Claims liability	Workers' Compensation allocation of charges by fund and budget unit.				Comptrollers	K-fed/Risk Mgmt	1
	EE-08a	EE-series		Claims liability	Responses on questions on the WC allocation in ISF.				Comptrollers	K-fed/Risk Mgmt	1
	EE-09	EE-series		Claims liability	Workers' Compensation Expenditure Report - comparison of budget vs. actual.				Comptrollers	K-fed/Risk Mgmt	1
	EE-10	EE-series		Claims liability	Analytical review of significant fluctuations.	Upon Request			Comptrollers	K-fed/Risk Mgmt	1
	EE-11	EE-series		Claims liability	Workers' Compensation Liabilities (Reserve Adjustments) - detailed file of all workers' comp liabilities with reserve adjustments				Risk Mgmt	Terrence McClaron	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
	EE-12	EE-series		Claims liability	Workers' Comp liab- a listing of claim payments from 7/1/10 to 6/30/11				Risk Mgmt	Terrence McClaron	1
	EE-13	EE-series		Claims liability	Detailed file of all public liability disbursements during the current year for general/public liability through 6/30/11				Risk Mgmt	Terrence McClaron	1
	EE-13b	EE-series		Claims liability	Detailed file of all public liability Reserve requirements from 7/1/10 to 6/30/11				Risk Mgmt	Terrence McClaron	1
	EE-14	EE-series		Claims liability	Schedule listing insurance coverage for the city and a copy of contracts/agreement				Comptrollers	Claudia Castillo-DelMuro	1
	EE-15.a	EE-series		Claims liability	FAS 5 Letter/Analysis & Confirmations to Outside Counsel; Listing of external counsel needed				Comptrollers/City Attorney Office	Creighton Papier/Brant	1
	EE-15.b	EE-series		Claims liability	FAS 5 letter Confirmation/Analysis/follow-up from RDA's outside counsel				Comptrollers	Rolie	1
	EE-15.c	EE-series		Claims liability	FAS 5 Confirmation letter from City Attorney.				Comptrollers/City Attorney Office	Creighton Papier/Brant	1
	EE-16	EE-series		Claims liability	Public Liability allocation of charges by fund and budget unit.				Comptrollers	K-fed/Risk Mgmt	1
	EE-17	EE-series		Claims liability	SAS 70 for Unemployment Insurance (CCC) - Employers Unity Incorporated, covering FY11 and most latest report				Comptrollers/ Personnel	Creighton Papier/Patricia Nunez	1
	EE-19	EE-series		Claims liability	Claims Liability Process Memo updates				Risk Mgmt	Claudia Castillo-DelMuro	1
	EE-20	EE-series		Claims liability	Authorization Tables for both Public Liability and Workers' Comp				Risk Mgmt	Claudia Castillo-DelMuro/Chris	1
	EE-22	EE-series		Claims liability	Supporting documents of Claim Liab disbursement and Reserve for selected samples.	Upon MGO select samples			Comptrollers	Claudia Castillo-DelMuro	1
	EE-23	EE-series		Claims liability	Supporting documents of Work Comp disbursements and reserves for selected samples.	Upon MGO select samples			Comptrollers	Chris, Jill	1
	EE-24	EE-series		Claims liability	Responses on questionnaire about controls for using CCC.	Upon MGO request			Comptrollers/ Personnel	CP/Patricia Nunez	1
	FF-01	FF-series		Interest payable	Interest payable accrual schedule as of 6/30/2011				Comptrollers	Teri	1
	GG-01	GG-series		Deferred Rev	Deferred revenue detail schedule				Comptrollers	K-fed/Amber	1
	HH-01	HH-Series		Contract Deposits	Environmental Services Franchise Tonnage Reports				Comptrollers	Scott	1
	HH-02	HH-Series		Contract Deposits	Recycling Contract Deposits Schedule				Comptrollers	Scott	1
	HH-03	HH-series		Contract Deposits	Recycling Contract Deposit Schedule daily cash receipt support				Comptrollers	Scott	1
	HH-04	HH-series		Water Contract Deposits	Water Contract Deposits South Bay Fee direct payment support				Comptrollers	Scott	1
	HH-05	HH-series		Water Contract Deposits	Water Contract Deposits Developer Reimbursement daily cash receipt support				Comptrollers	Scott	1
	HH-06	HH-series		Sundry Trust Liabilities	Variance explanation	Upon MGO request			Comptrollers	Rolie	1
	HH-07	HH-series		Contract Deposits	Customer Deposit variance explanation	Upon MGO request			Comptrollers	Scott	1
	HH-08	HH-series		Deposit/Advance from Other	Cash Surety Deposit variance explanation	Upon MGO request			Comptrollers	Scott	1
	HH-09	HH-series		Deposit/Advance from Other	Updates to Other Liabilities Memos				Comptrollers	Scott/Rolie	1
	II-01	II-series		Debt	Roll forward schedule of all outstanding long-term debt by debt issue at 6/30/2011 (both GTA and BTA). The schedule should begin with the 6/30/10 balances as reported in the financial statements, add additions and subtract deletions to arrive at the balance at 6/30/11.				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
	II-02	II-series		Debt	Debt Service Schedule for all outstanding bonds as of 6/30/2011.				Comptrollers	Teri	1
	II-03	II-series		Debt	Long term loan payable 5-year amortization schedule to support Note 5b and 6b.				Comptrollers	Teri	1
	II-04	II-series		Debt	FY11 LTD Notes Loans Contracts Schedule for both GTA and BTA				Comptrollers	Teri	1
	II-05	II-series		Debt	Arbitrage rebate schedule and calculation on outstanding debts. Also supporting docs.				Comptrollers	Teri	1
	II-06	II-series		Debt	Schedule of outstanding balance of all defeased bonds for both governmental and business activities bonds (Note 5d and 6d).				Comptrollers	Teri	1
	II-07	II-series		Debt	Provide a summary and analysis of compliance with debt covenants relating to financial reporting (Semi-Annual Bond Covenant! Formal Centralized Monitoring Program Compliance Status Report FYE 6/30/2011). Memo also indicates bonds on which spent-down is active. This will also be used as basis to select samples for proceeds usage testing.				Comptrollers	Teri	1
	II-08	II-series		Debt	Schedule summarizing any debt that the City lent its name to (third party debt) that is still outstanding as of FY 2011 and through the end of the audit.				Comptrollers	Teri	1
	II-09	II-series		Debt	Footnote disclosure information of all debt, including interest rates, final maturity, original amount and outstanding balance. Note 5 for GTA and Note 6 for BTA.				Comptrollers	Teri	1
	II-10	II-series		Debt (Capital Leases)	Schedule of leases for City as lessee as of June 30, 2011 (capital lease). And copies of lease agreements for new leases entered in FY11.				Comptrollers	Teri	1
	II-11a	II-series		Debt (Operating Leases)	Detail <u>Continuous</u> schedule of leases with new lessee updates for City as lessee as of June 30, 2011 (operating lease). (Future Minimum Rental Payments Schedule). And lease agreements for the new leases entered in FY11.				Comptrollers/Asset Management	CP/Diane Barko	1
	II-11b	II-series		Debt (Operating Leases)	Internal Certificate/Verification whether the schedule prepared out of comptroller has been reviewed the department supervisor or responsible comptroller.				Comptrollers	Creighton Papier	1
	II-12	II-series		Debt (Operating Leases)	City's analysis to evaluate whether new leases are capital lease or operating lease				Comptrollers/Asset Management	Danny/Diane Barko	1
	II-13	II-series		Debt (Lease Revenues)	Schedule of leases for City as lessor (non-contingent lease revenue schedule), and supporting documents for sample s selected by MGO (lease agreement and lease adjustment letter, to support lease revenue amounts)				Comptrollers/READ	CP/Susan Taylor	1
	II-14	II-series		Debt (Lease Revenues)	FY11 Report folio revenue report for General Fund				Comptrollers/READ	CP/Susan Taylor	1
	II-15	II-series		Debt	Schedule of Deferred charges /cost of issuance (amortization schedule of all outstanding long term debt on discount/premium and COI)				Comptrollers	Teri	1
	II-16	II-series		Debt	Supporting docs for Principal Retirement during FY11 (Trustee Statements)	Upon MGO select samples			Comptrollers	Teri	1
	II-17	II-series		Debt	Reserve Compliance Schedule for all required bonds.				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
	II-18	II-series		Debt	SANDAG loans debt schedule				Comptrollers	Teri	1
	II-19	II-series		Debt	Loan Amendment Agreements for Section 108 Loans and schedules.				Comptrollers	Teri	1
	II-20	II-series		Debt	Supports for disclosure about current refunding on GTA/BTA bonds and related loss amortization schedule (if applicable).				Comptrollers	Teri	1
	II-21	II-series		Debt	Support for Pledged Revenue testing (bank statements that show pledged revenue was received)	Upon MGO select samples			Comptrollers	Teri	1
	II-22	II-series		Debt (Capital Leases)	Supporting schedule for Capital Leased Assets by Major Asset Class in Note 10				Comptrollers	Danny	1
	II-23	II-series		Debt	Supporting documents for new debt proceeds deposit FY11 (trustee statements showing proceeds received and SAP screenshots showing GL account proceeds were recorded to).				Comptrollers	Teri	1
	II-24	II-series		Debt	Fund numbers for samples MGO selected to review proceeds usage	Upon MGO select samples			Comptrollers	Teri	1
	JJ-01	JJ-series		Other Accrued Liabilities/Due to Other Agencies	Supporting documents on significant balances or change of balances (upon MGO request).	Upon Request			Comptrollers	K-fed	1
	KK-01	KK-series		NPO	NPO calculation at June 30, 2011				Comptrollers	Creighton Papier	1
	KK-02	KK-series		NPO	schedule calculating the ARC calculation for the current year				Comptrollers	Creighton Papier	1
	KK-03a	KK-series		NPO	2009 Actuarial Valuation				Comptroller	Creighton Papier	1
	KK-03b	KK-series		NPO	the actuarial reports for POB valuation				Comptrollers	Creighton Papier	1
	KK-04	KK-series		NPO	Support for significant items in the NPO and ARC calculation schedules, (i.e., change offset rate, benefit provision, additional ER contribution payment due to law suite...)				Comptrollers	Creighton Papier	1
	KK-05a	KK-series		NPO (Analytics)	SAPiMon Report (Monthly) - to show head count and pensionable salary by each retirement code				Comptroller	Payroll	1
	KK-05b	KK-series		NPO (Analytics)	Employee contributions by each Retirement class code for FY11				Comptrollers	Payroll	1
	KK-05c	KK-series		NPO (Analytics)	Employer contributions by each Retirement class code for FY11				Comptrollers	CP/Livia	1
	KK-05d	KK-series		NPO (Analytics)	Employee offset contributions made by the City for each Retirement class code for FY11.				Comptrollers	Payroll/CP	1
	KK-05e	KK-series		NPO (Analytics)	Total benefit payments (SDCERS Gold Plans) and benefit payments for each Ret Code				Comptrollers/SDCERS	CP/Sara Jimenez	1
	KK-07	KK-series		NPO (report support)	Average number of contributing employees				Comptrollers	Payroll	1
	KK-08	KK-series		NPO	Number of Retirees				Comptrollers	Creighton Papier	1
	KK-09	KK-series		NPO	Schedule Retirement Contributions (advances) to SDCERS (GL record as well)				Comptrollers	Creighton Papier	1
	KK-10	KK-series		OPEB	OPEB schedule/Calculation as of June 30, 2011				Comptrollers	Creighton Papier	1
	KK-11	KK-series		OPEB	GL Support for Annual OPEB Contributions				Comptrollers	Livia	1
	KK-12a	KK-series		OPEB	Actuarial Valuation for FY11 ARC and APC; Data confirmation from actuary				Comptrollers	Creighton Papier	1
	KK-12b	KK-series		OPEB	Data confirmation from OPEB actuary				Comptroller	Creighton Papier	1
	KK-13	KK-series		OPEB	FY11 Planned Benefit Provisions				Risk Mgmt	Valerie VanDeweghe (Benefits Administrator)	1
	KK-14	KK-series		OPEB	Participant data extracts used for the FY11 OPEB actuarial valuation				Risk Mgmt	Valerie VanDeweghe (Benefits Administrator)	1
	KK-15	KK-series		Defined Contributions	Custodian (Wachovia) SAS 70 (Type II) report - applicable FY11 and most latest				Risk Mgmt	Nancy	1
	KK-16	KK-series		Defined Contributions	Number of participants				Risk Mgmt	Nancy	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
	KK-17	KK-series		Defined Contributions	ER and EE contributions during FY11 for each plans. (this s/b tie with addition in the fiduciary funds)				Comptroller	Creighton Papier	1
	LL-01	LL-series		Landfill closure	Landfill closure and postlandfill estimated capacity used at June 30, 2011 and expected closure date. - Verification of approval by State for full capacity and supporting document for the in-house estimation for the used capacity.				Comptroller	Scott	1
	LL-02	LL-series		Landfill closure	Confirmation of the City's compliance w/ the EPA's financial assurance requirements from CAL Recycle				Comptroller	Scott	1
	LL-03	LL-series		Landfill closure	Supporting documents for the current year's restricted cash balance for the landfill closure/postclosure.				Comptroller	Scott	1
	MM-01	MM-series		GASB 49	GASB 49 request for information (Public Utilities)				Comptroller	Creighton Papier	1
	MM-02	MM-series		GASB 49	GASB 49 request for information (Stormwater)				Comptroller	Creighton Papier	1
	MM-03	MM-series		GASB 49	GASB 49 request for information (Environmental Services)				Comptroller	Creighton Papier	1
	ZZ-01	ZZ-series		Fund balance/net assets	Provide supporting documentation, including written explanations, for any prior period adjustments.				Comptrollers	Creighton Papier	1
	ZZ-02	ZZ-series		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				Comptrollers	Creighton Papier	1
	ZZ-03	ZZ-series		Fund balance/net assets	ISF Allocation Schedules and ISF elimination worksheet for 6/30/11				Comptrollers	K-fed	1
	ZZ-04	ZZ-series		Fund balance/net assets	Provide copies of GW Conversions schedules. The 2 files are names <Revenue Conversion to Govtwide> and <Full Accrual 10>.				Comptrollers	Creighton Papier/K-fed	1
	ZZ-05	ZZ-series		Fund balance/net assets	CAFR Note 16 Review				Comptrollers	Scott Clark	1
	ZZ-06	ZZ-series		Fund balance/net assets	FY11 DSD Fund Balance CAFR Disclosure				Comptrollers	Scott Clark	1
	ZZ-07	ZZ-series		GASB 54	Schedule of Fund Balance prepared in conformity with GASB Statement No. 54				Comptrollers	Creighton Papier	1
	ZZ-08	ZZ-series		GASB 54	Policy of GASB Statement No. 54 Fund balance restrictions				Comptrollers	Creighton Papier	1
	REV 1			Revenue (TOT)	TOT listing by certificate number				Treasury	Nicole	1
	REV 2			Revenue (TMD)	TMD listing by certificate number				Treasury	Nicole	1
	REV 3			Revenue (TOT)	TOT revenue supporting documents	Upon MGO request			Treasury	Nicole	1
	REV 4			Revenue (Franchise tax)	Franchise tax revenue supporting documents	Upon MGO select samples			Comptrollers	Creighton Papier	1

0 Control Count