

January 9, 2012

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.

- For the City's 2011 Comprehensive Annual Financial Report (CAFR) audit fieldwork has been in progress since the first week of November. As scheduled, we received the first draft of the City's 2011 CAFR on December 16th and provided our questions/comments to the Comptroller's Office on January 3rd. The second draft of the CAFR is expected on January 13th, at which point we will begin our technical review process. We remain in constant communication with the Comptroller's Office so audit progress can be measured and expectations and timelines are properly managed. At this time we are on schedule for issuing our opinion on January 31, 2012.
- We have attached our Master Pending List (MPL) detailing the items requested related to our audit of the City's 2011 CAFR and the current status regarding those items. To date, there have been no significant delays in the receipt of information that been requested

We have also summarized below the progress for the other projects under the City's 2011 overall audit engagement.

- *Redevelopment Agency of the City of San Diego (FY11)*: The final audit report was issued on December 27, 2011.
- We received the City's initial draft of the Schedule of Expenditures of Federal Awards (SEFA) and completed our preliminary assessment. Based upon the draft SEFA, we are anticipating seven (7) major programs that will be audited for FY 2011 in accordance with OMB Circular A-133. We expect the single audit for FY 2011 to be completed prior to March 31, 2012.

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.
- *Centre City Development Corporation (FY11)*: The final audit report was issued on November 8, 2011.
- *San Diego Convention Center Corporation (FY11)*: The final audit report was issued on December 12, 2011.

Finally, in collaboration with the City's Wastewater Department we have scheduled the audit for the FY 2010 Schedule of Allocation Billing to Metropolitan System (Exhibit E) to commence in February 2012.

As a reminder, we will complete the procedures that we deem necessary to comply with auditing standards generally accepted in United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. As the audit progresses, it can be expected that additional questions, inquiries, and requests will arise. We will work diligently to address any such questions directly and timely with the City's staff.

Very truly yours,

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

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

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

City of San Diego
Master Pending List - FY2011

63
3
217
17
302

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
10/3/11	GEN 01	General	Miyuki	General	Citywide organizational chart & Listing of City Executive Team (Directors)			on-line	Comptroller's Office	Creighton Papier	4
10/3/11	GEN 02	General	Miyuki	General	Provide access to all minutes of the City Council from 7/1/2011 through current.			on-line	Comptroller's Office	Creighton Papier	4
10/3/11	GEN 03	General	Miyuki	General	Provide copy of current chart of accounts			10/17/11	Comptroller's Office	Creighton Papier	3
10/3/11	GEN 04	General	Miyuki	General	Provide listing of last 3 years internal audits performed and access to these reports			on-line	Comptroller's Office	Creighton Papier	4
10/3/11	GEN 05	General	Miyuki	General	Access to MOU's from bargaining units			on-line	Comptroller's Office	City Intranet http://citynet.sannet.gov/hr/resourcetoools/index.shtml Marcelle Rossman	4
10/3/11	GEN 06	General	Miyuki	General	Copy of FY 2011 and FY 2012 budget			on-line	Comptroller's Office	Creighton Papier	4
10/3/11	GEN 07	General	Miyuki	General	Provide a listing of restricted funds (as defined in GASB 34)		12/22/11		Comptroller's Office	Karen Hernandez	1
10/3/11	GEN 08	General	Miyuki	General	Provide a schedule indicating the City's major fund determination/calculation		12/22/11	12/19/11	Comptroller's Office	Karen Hernandez	3
10/3/11	GEN 09	General	Miyuki	General	Provide a description of the internal service fund allocation methodology			10/18/11	Comptroller's Office	Karen Hernandez	3
10/3/11	GEN 10	General	Miyuki	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.				Comptroller's Office	Karen Hernandez	1
10/3/11	GEN 11	General	Miyuki	CAFR	Provide support for any subsequent events/ other disclosure sections in CAFR		mid January	12/16/11	Comptroller's Office	Creighton Papier/Teri Smith	3
10/3/11	GEN 12	General	Miyuki	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/	Comptroller's Office	Creighton Papier	4
10/3/11	GEN 13.1	General	Miyuki	General	FY11 Cost Allocation Plan - Report and detailed allocation schedules.			11/23/11	Comptroller's Office	Christpher Purcell	1
10/3/11	GEN 13.2	General	Miyuki	General	Reports issued by any other outside consultants at the Department level (i.e., Strategic Plan)			No outside reports issued.	Comptroller's Office	Creighton Papier	4
10/3/11	GEN 14	General	Miyuki	CAFR	GASB 25/27 Pension disclosure Information.		12/16/11	12/16/11	Comptroller's Office	Creighton Papier	3
10/3/11	GEN 15	General	Miyuki	CAFR	Transmittal Letter		1/13/12		Comptroller's Office	Creighton Papier	1
10/3/11	GEN 16	General	Miyuki	CAFR	Management's Discussion & Analysis		1/13/12		Comptroller's Office	Karen Hernandez	1
10/3/11	GEN 17	General	Miyuki	CAFR	Government-wide financial statements		1/13/12		Comptroller's Office	Karen Hernandez	1
10/3/11	GEN 18	General	Miyuki	CAFR	Fund financial statements		12/16/11	12/16/11	Comptroller's Office	Karen Hernandez	3
10/3/11	GEN 19	General	Miyuki	CAFR	Notes to the financial statements		12/16/11	12/16/11	Comptroller's Office	Karen Hernandez	3
10/3/11	GEN 20	General	Miyuki	CAFR	Required Supplementary Information (other than MD&A)		12/16/11	12/16/11	Comptroller's Office	Karen Hernandez	3
10/3/11	GEN 21	General	Miyuki	CAFR	Combining and Individual Fund Statements and Schedules		12/16/11	12/16/11	Comptroller's Office	Karen Hernandez	3
10/3/11	GEN 22	General	Miyuki	CAFR	Statistical section		11/23/11	12/16/11	Comptroller's Office	Livia Borges	3
10/3/11	GEN 23	General	Miyuki	CAFR	All post-close and adjusting entries made subsequent to close of G/L. AJE Log.		mid January		Comptroller's Office	Karen Hernandez	1
10/3/11	GEN 24	General	Miyuki	FY11 Report	Center City Development Corporation			10/30/11	External Auditors	MGO	4
10/3/11	GEN 25	General	Miyuki	FY11 Report	San Diego Data Processing Corporation			11/3/11	External Auditors	MGO	4
10/3/11	GEN 26	General	Miyuki	FY11 Report	Southeastern Economic Development Corporation		12/15/11	12/16/11	External Auditors	Rolando Charvel	3
10/3/11	GEN 27	General	Miyuki	FY11 Report	RDA		12/30/11		External Auditors	MGO	1
10/3/11	GEN 28	General	Miyuki	FY11 Report	Abandoned Vehicle Abatement Authority				External Auditors	MGO	1
10/3/11	GEN 29	General	Miyuki	FY11 Report	San Diego Convention Center Corporation			12/16/11	External Auditors	MGO	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
10/3/11	GEN 30	General	Miyuki	FY11 Report	San Diego Housing Commission				External Auditors	Creighton Papier	1
10/3/11	GEN 31	General	Miyuki	FY11 Report	San Diego Medical Services Enterprise, LLC			12/16/11	External Auditors	MGO	3
10/3/11	GEN 32	General	Miyuki	FY11 Report	San Diego City Employee Retirement System		12/10/11	12/5/11	External Auditors	MGO	4
10/3/11	GEN 33	General	Miyuki	General	Supporting documentation for JV testing			SAP Access	Comptroller's Office	Karen Hernandez	4
11/9/11	GEN 34	General	Miyuki	General	A list of JE approval (manual entry approver)	11/9/11		11/10/11	Comptroller's Office	Marcelle Rosemann	3
10/3/11	GEN 40	General	Miyuki	General	The current Auto JV description and procedures			11/21/11	Comptroller's Office	Joe Vachon	3
10/3/11	GEN 41	General	Miyuki	General	General Ledger account to fund financial account reconciliation				Comptroller's Office	Karen Hernandez	1
10/3/11	GEN 42	General	Miyuki	General	Risk Assessments (Matrix/Documentation) - Accounting Policies and Procedures for different City Departments			Citynet	Comptroller's Office	Creighton Papier	4
10/3/11	GEN 43	General	Miyuki	General	Variance Explanation - Preliminary Analytics information, General Fund Quarterly Budget vs. Actual Information.	11/9/11			Comptroller's Office	Creighton Papier/Clay Schoen	1
10/3/11	GEN 44	General	Miyuki	General	General Fund's Quarterly Budget vs. Actual information (Charter Section 39 report)			Website/ Intranet http://www.sandiego.gov/auditor/reports/	Comptroller's Office	Clay Schoen	4
10/3/11	GEN 45	General	Miyuki	Cash Flow Report Support	Water and Sewer rate sheets			10/28/11	Comptroller's Office	Scott Clark	3
10/3/11	GEN 46	General	Miyuki	Cash Flow Report Support	BTA cash flow support			12/20/11	Comptroller's Office	Scott Clark	3
10/3/11	GEN 47	General	Miyuki	Cash Flow Report Support	CIS reports - B-17c through B-17d			12/8/11	Comptroller's Office	Scott Clark	3
10/3/11	GEN 48	General	Miyuki	Cash Flow Report Support	BTA cash flow - sales and purchases of investments back up		12/16/11	12/22/11	Comptroller's Office	Scott Clark	3
10/3/11	A-01	A-series	Cory/Alissa	Cash & Investments	All Major Bank reconciliations as of June 30, 2011. (AP, Depository, Payroll Accounts)			10/24/11	Treasurer's Office	Nicole LeClair-Miller	3
10/3/11	A-02	A-series	Cory/Alissa	Cash & Investments	All Bank statements for June 30, 2011 and July 31, 2011. (AP, Depository, Payroll Accounts)			10/24/11	Treasurer's Office	Nicole LeClair-Miller	3
10/3/11	A-03	A-series	Cory/Alissa	Cash & Investments	Update on Understanding of Internal Controls over Pooled Investments Memo				Treasurer's Office	Nicole LeClair-Miller	1
10/3/11	A-04	A-series	Cory/Alissa	Cash & Investments	Provide a list of authorized signatories on all cash accounts			10/24/11	Treasurer's Office	Nicole LeClair-Miller	3
10/3/11	A-05	A-series	Cory/Alissa	Cash & Investments	Treasurer's Group of Accounts and Reconciliation of Depository and Investment Accounts.				Treasurer's Office	Nicole LeClair-Miller	1
10/3/11	A-06a	A-series	Cory/Alissa	Cash & Investments	Pooled Cash Investment listing at 6/30/11- GASB 31 Calculation and allocation/ GASB 40 classification Worksheet.			11/4/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	A-06b	A-series	Cory/Alissa	Cash & Investments	Non-pooled Cash Investment listing at 6/30/11- GASB 31 Calculation and allocation/GASB 40 worksheet			11/4/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	A-07	A-series	Cory/Alissa	Cash & Investments	Earned Income Summary and Earned Income Detail Reports.			10/24/11	Treasurer's Office	Nicole LeClair-Miller/Kent Morris	3
10/3/11	A-08	A-series	Cory/Alissa	Cash & Investments	GASB 40 analysis for cash/investments.		11/23/11	12/15/11	Comptroller's/ Treasurer's Office	Leonard Alfuate/Kent Morris	3
10/3/11	A-09	A-series	Cory/Alissa	Cash & Investments	Investment Inventory listing w/ Market Value Report @ 6/30/11 (sorted by Fund) (Sungard and BNY)			10/24/11	Treasurer's Office	Nicole LeClair-Miller/Kent Morris	3
11/21/11	A-09b	A-series	Cory/Alissa	Cash & Investments	Investment Inventory listing w/ Market Value Report @ Jul/Aug/Sep (BNY)	11/21/11		12/6/11	Treasurer's Office	Nicole LeClair-Miller/Kent Morris	3
10/3/11	A-10	A-series	Cory/Alissa	Cash & Investments	Provide a list of voluntary and involuntary participants in the City's investment pool.			11/18/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	A-11	A-series	Cory/Alissa	Cash & Investments	Provide a copy of the June 30, 2011 Quarterly Treasurer Report			Online at http://www.sandiego.gov/treasurer/investments/reports.shtml	Treasurer's Office	Nicole LeClair-Miller/Kent Morris	4

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
10/3/11	A-12	A-series	Cory/Alissa	Cash & Investments	Listing of cash with fiscal agents at June 30, 2011. (Non-Treasury) - GASB 31/GASB 40 worksheet			11/4/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	A-13	A-series	Cory/Alissa	Cash & Investments	the City's investment policy for the FYE June 30, 2011			Online at http://www.sandiego.gov/treasurer/investments/invpolicy.shtml	Treasurer's Office	Nicole LeClair-Miller	4
10/3/11	A-14	A-series	Cory/Alissa	Cash & Investments	Provide access to investment committee minutes			10/24/11	Treasurer's Office	Nicole LeClair-Miller	3
10/3/11	A-15	A-series	Cory/Alissa	Cash & Investments	Cash categorization schedule				Treasurer's Office	Nicole LeClair-Miller/Kent Morris	1
10/3/11	A-17	A-series	Cory/Alissa	Cash & Investments	Update request--Policy and procedures over Bank closing			10/24/11	Treasurer's Office	Nicole LeClair-Miller	3
10/3/11	A-18	A-series	Cory/Alissa	Cash & Investments	Extracted bank statement for pension payroll expenditure				Comptroller's Office	Leonard Alfuate	1
10/3/11	A-19	A-series	Cory/Alissa	Investments	Bloomberg information for FMV/Credit ratings testing	11/7/11		11/21/11	Treasurer's Office	Nicole LeClair-Miller/Kent Morris/Tom Williams	3
10/3/11	A-20	A-series	Cory/Alissa	Investments	Separated records of interest received and realized gain/loss over pooled investments.				Treasurer's Office	Nicole LeClair-Miller/Kent Morris	1
10/3/11	A-21	A-series	Cory/Alissa	Investments	Bank statements and support for escrow accounts		12/9/11	12/15/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	A-22	A-series	Cory/Alissa	Cash & Investments	Schedule of SAP to CAFR reconciliation		1/25/12		Comptroller's Office	Leonard Alfuate	1
10/3/11	A-23	A-series	Cory/Alissa	Cash & Investments	Account Reconciliation Services Bank of America report DRS-824 for both Accounts Payable and Payroll Accounts for June and July			10/24/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	A-24	A-series	Cory/Alissa	Cash	Cash count process memo - new in FY11				Treasurer's Office	Nicole LeClair-Miller	1
11/4/11	A-25	A-series	Cory/Alissa	Cash & Investments	Custodian confirmation on pooled investment as of 6/30/11	11/4/11			Comptroller/Treasurer's Office	Creighton Papier/Nicole LeClair-Miller	1
10/3/11	B-01	B-series	Sophia	Receivables	Allowance for uncollectable accounts receivable calculation excel worksheet		11/19/11	12/6/11	Comptroller's Office	Karen Hernandez	3
10/3/11	B-02	B-series	Sophia	Receivables	Update of Authorized Personnel with Safe Access in FY 11				Treasurer's Office	Nicole LeClair-Miller	1
10/3/11	B-03	B-series	Sophia	Receivables	Water and Sewer - Accounts receivable CIS Report No. U02-270-01 as of June 30, 2011			11/2/11	Comptroller's Office	Scott Clark	3
10/3/11	B-04	B-series	Sophia	Receivables	Franchise Tax receivable details				Comptroller's Office	Karen Hernandez	1
10/3/11	B-05	B-series	Sophia	Receivables	TOT receivable calculation as of 6/30/2011				Comptroller's Office	Karen Hernandez	1
10/3/11	B-06	B-series	Sophia	Receivables (Tax)	Property tax allowance excel workbook			11/22/11	Comptroller's Office	Livia Borges	3
10/3/11	B-08	B-series	Sophia	Receivables (Tax)	Policy and procedures over property tax receivables				Comptroller's Office	Creighton Papier	1
10/3/11	B-09	B-series	Sophia	Receivables	Special Assessment schedule		12/16/11	11/29/11	Comptroller's Office	Teri Smith	3
10/3/11	B-10	B-series	Sophia	Receivables	AR System memo update			12/23/11	Comptroller's Office	Creighton Papier	3
10/3/11	B-11	B-series	Sophia	Receivables	AR for Water/Sewer over the counter cash receipts policy & Procedure memo update			12/8/11	Comptroller's Office	Scott Clark	3
10/3/11	B-12	B-series	Sophia	Receivables	Receivable testwork supporting documents	Upon MGO request			Comptroller's Office	Creighton Papier	3
10/3/11	B-14	B-series	Sophia	Receivables	Revenue stream and revenue recognition explanation update			12/19/11	Comptroller's Office	Creighton Papier	3
10/3/11	B-15	B-series	Sophia	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.			11/2/11	Comptroller's Office	Scott Clark	3
10/3/11	B-16	B-series	Sophia	Receivable (Water/Sewer)	Water and Sewer - Unbilled customer receivables allowance for doubtful account calculation excel workbook			11/2/11	Comptroller's Office	Scott Clark	3
10/3/11	B-17a	B-series	Sophia	Receivable (Water/Sewer)	(1) CIS Water Meters by Size and Application (Report No. U02-P100103)		12/16/11		Comptroller's Office	Scott Clark	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code	
10/3/11	B-17b	B-series	Sophia	Receivable (Water/Sewer)	(2) Water System Statistics Sewer Customers as of June 30, 2011 (Report No. U02-P110824)		12/16/11		Comptroller's Office	Scott Clark	3	
10/3/11	B-17c	B-series	Sophia	Receivable (Water/Sewer)	(3) Water System Statistics Metered Water Billed (Acre-FT) (Report No. U02-P060108)			11/3/11	Comptroller's Office	Scott Clark	3	
10/3/11	B-17d	B-series	Sophia	Receivable (Water/Sewer)	(4) Daily Revenue by Rate for the year ended June 30, 2011. (Report No. U02-400-300)			11/3/11	Comptroller's Office	Scott Clark	3	
10/3/11	B-18	B-series	Sophia	Receivable	Walkthrough supporting docs for PN-049				Treasurer's Office	Nicole LeClair-Miller	1	
12/19/11	B-19	B-series	Sophia	Receivable (Tax)	Property Tax confirmation from the County of SD	12/19/11		1/4/12	Comptroller Office	Livia Borges	3	
10/3/11	C-01	C-series	Sophia	Grant Receivables	Schedule of grant receivables (Cap. Proj)			1/6/12	Comptroller's Office	Faye Howard-Hall	1	
10/3/11	C-02	C-series	Sophia	Grant Receivables	Schedule of grant receivables (Spec Rev)			1/6/12	Comptroller's Office	Faye Howard-Hall	3	
10/3/11	C-03a	C-series	Sophia	Grant Receivables	Reimbursement request that should agree to the receivable balance (with minor variances due to timing)	Upon MGO select samples			Comptroller's Office	Faye Howard-Hall	3	
10/3/11	C-03b	C-series	Sophia	Grant Receivables	Subsequent cash receipt document, i.e., copy of checks received/ FEDI print out/ treasury daily cash receipt document	Upon MGO select samples			Comptroller's Office	Faye Howard-Hall	3	
10/3/11	C-04	C-series	Sophia	Grant Receivables	Update on Grant receivable memo			12/23/11	Comptroller's Office	Faye Howard-Hall	1	
10/3/11	C-05	C-series	Sophia	Grant Receivables	Reconciliation schedule of federal revenues to federal expenditures as recorded in SAP				Comptroller's Office	Karen Hernandez	1	
10/3/11	D-01a	D-series	Miyuki	Interfund	Provide a summary schedule of interfund transactions by type (due to/from other funds, advances to/from other funds, transfers in/out).			1/20/12	12/27/11	Comptroller's Office	Karen Hernandez	3
10/3/11	D-01b	D-series	Miyuki	Interfund	A summary schedule of earned interest transferred to General Fund			1/20/12	12/27/11	Comptroller's Office	Karen Hernandez	3
10/3/11	D-02	D-series	Miyuki	Interfund	Provide a summary schedule of transfers in/out balances eliminated by fund for government-wide reporting purposes.			1/20/12	12/27/11	Comptroller's Office	Karen Hernandez	3
10/3/11	D-03	D-series	Miyuki	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				Comptroller's Office	Karen Hernandez	3
10/3/11	D-04	D-series	Miyuki	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				Comptroller's Office	Karen Hernandez	3
10/3/11	D-05	D-series	Miyuki	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				Comptroller's Office	Karen Hernandez	3
10/3/11	D-06	D-series	Miyuki	Interfund	Support for WCA to determine if properly classified.			1/20/12		Comptroller's Office	Karen Hernandez	1
10/3/11	D-07	D-series	Miyuki	Interfund	Supporting documents Interfund Transfer (Authorization, budget info etc.)			1/20/12		Comptroller's Office	Karen Hernandez	1
10/3/11	E-01	E-series	Miyuki	Inventory	Water inventory roll forward/price list & Support for Water Utility and Inventory of Water in Storage.				10/26/11	Comptroller's Office	Scott Clark	3
10/3/11	E-02	E-series	Miyuki	Inventory	Chemical inventory roll forward/price list				10/26/11	Comptroller's Office	Scott Clark	3
10/3/11	E-03	E-series	Miyuki	Inventory	Variance analysis responses	Upon Request				Comptroller's Office	Karen Hernandez / Scott Clark	3
10/3/11	E-04	E-series	Miyuki	Inventory	Inventory Memo updates (including physical inventory procedures in Central Stores)				10/16/11	Comptroller's Office	Scott Clark	3
10/3/11	F-01	F-series	Vanessa/Miyuki	Prepays	Prepaid Schedule (with detailed schedule)					Comptroller's Office	Amber Papier	1
10/3/11	F-02	F-series	Vanessa/Miyuki	Prepays	Supporting invoices paid to determine if properly classified as prepaids versus expenses.	Upon Request				Comptroller's Office	Karen Hernandez	3
10/3/11	F-03	F-series	Vanessa/Miyuki	Prepays	Variance analysis responses	Upon Request				Comptroller's Office	Karen Hernandez	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
10/3/11	G-01	G-series	Sophia	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			10/14/11	Comptroller's Office	Rolando Charvel	3
10/3/11	G-02	G-series	Sophia	Notes Receivable	Have available the promissory notes and disbursement support (batch) for all notes receivable issued/disbursed.	Upon Request			Comptroller's Office	Rolando Charvel	3
10/3/11	G-03	G-series	Sophia	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.	Upon Request			Comptroller's Office	Rolando Charvel	3
10/3/11	G-04	G-series	Sophia	Notes Receivable	Notes and loans receivables memo (SAS 67 memo)			10/14/11	Comptroller's Office	Rolando Charvel	3
10/3/11	G-05	G-series	Sophia	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.		12/23/11		Comptroller's Office	Faye Howard-Hall	1
10/3/11	G-06	G-series	Sophia	Notes Receivable	SPSP-Fund 60015 8015 Reconciliation Schedule (in Excel Format) and a copy of Wachovia Account Summary Detail Report			12/8/11	Comptroller's Office	Pam Halbert	3
10/3/11	G-07	G-series	Sophia	Notes Receivable	401(k) Plan -Fund 60028 Schedule (in Excel Format) and a copy of Wachovia Account Summary Detail Report			12/8/11	Comptroller's Office	Pam Halbert	3
10/3/11	G-08	G-series	Sophia	Notes Receivable	Promissory notes for new notes receivable in FY11 and other supporting documents for testwork			10/14/11	Comptroller's Office	Rolando Charvel	3
10/3/11	I-01	I-series	Sophia	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			10/21/11	Comptroller's Office	Rolando Charvel	3
10/3/11	I-02	I-series	Sophia	Land Held for Resale	Property Appraisals				READ	Rolando Charvel	3
10/3/11	I-02a	I-series	Sophia	Land Held for Resale	Confirmations from CPCI/CCDC/SEDC				Comptroller's Office	Rolando Charvel	3
10/3/11	I-03	I-series	Sophia	Land Held for Resale	Have available the support (batch) for all new land held for resale in FY 11 (Addition test supporting docs.)			10/21/11	Comptroller's Office	Rolando Charvel	3
10/3/11	I-04	I-series	Sophia	Land Held for Resale	Land Held for Resale Purchasing Procedures Memo updates (RDA)			10/21/11	Comptroller's Office	Rolando Charvel	3
10/3/11	I-05	I-series	Sophia	Land Held for Resale	Land Held for Resale Deletions Memo updates			10/21/11	Comptroller's Office	Rolando Charvel	3
10/3/11	I-06	I-series	Sophia	Land Held for Resale	Land Held for Resale Condemnation Procedures updates			10/20/11	Comptroller's Office	Danny Fernandez	3
10/3/11	I-07	I-series	Sophia	Land Held for Resale	Condemnation Deposit Reconciliation			10/20/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-01	N-series	Alissa	Capital Assets	Capital Assets Memo updates		12/16/11	12/8/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-02	N-series	Alissa	Capital Assets	Schedule of changes in capital assets acquired through all funds.		12/16/11	12/12/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-03	N-series	Alissa	Capital Assets	Schedule of capital asset listing by asset class for each reported fund at June 30, 2011. (Asset History Reports)		12/16/11	12/12/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-03a	N-series	Alissa	Capital Assets	WIP Asset History Report for all funds - CIP test			11/28/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-04	N-series	Alissa	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.		12/16/11	12/12/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-05	N-series	Alissa	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		1/13/12	12/12/11	Comptroller's Office	Danny Fernandez	3

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10/3/11	N-06	N-series	Alissa	Capital Assets	Provide a schedule of depreciation expense by governmental function for disclosure in the financial statements. - GTA/BTA/ISF		1/13/12	12/12/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-07	N-series	Alissa	Capital Assets	Support for Gain(Loss) on Sale/Retirement of Capital Assets		1/13/12	1/3/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-08	N-series	Alissa	Capital Assets	Reconciliation between CIP expenditures and WIP additions		1/13/12	1/3/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-09	N-series	Alissa	Capital Assets	Schedule of Developer Contributions		1/13/12	1/3/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-10	N-series	Alissa	Capital Assets	Retention Payable (Open Retention Schedule) Schedule as of 6/30/11				Comptroller's Office	Danny Fernandez	1
10/3/11	N-11	N-series	Alissa	Capital Assets	Supporting documents, i.e., reimbursement request from developer, for sample selected above.	Upon MGO select samples			Comptroller's Office	Danny Fernandez	3
10/3/11	N-12	N-series	Alissa	Capital Assets	Any updates to the Retention policies/memo			11/18/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	N-13	N-series	Alissa	Capital Assets	GIS Reconciliation for Water and Sewer (between Splash and SAP)		1/13/12	12/21/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-14	N-series	Alissa	Capital Assets	Engineer Estimate Cost Support (used in GIS Reconciliation) - related to N-13			11/29/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-15	N-series	Alissa	Capital Assets	General Ledger Entries related to GIS Reconciliation - related to N-13		1/13/12	11/21/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-16	N-series	Alissa	Capital Assets	Screen prints of samples selected for GIS testwork.	Upon Request			Comptroller's Office	Danny Fernandez	3
10/3/11	N-17	N-series	Alissa	Capital Assets	Capitalized Interest Calculation Support for Water and Sewer.		12/16/11	12/7/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-18	N-series	Alissa	Capital Assets	Updates to Capitalized Interest Memo & Assumptions Memo			11/29/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-19	N-series	Alissa	Capital Assets	Support for samples related to WIP additions and transfers (Governmental & Business Type)			12.5/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-20	N-series	Alissa	Capital Assets	Schedule and support for FBA Credits			11/22/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-21	N-series	Alissa	Capital Assets	Listing of GASB 51 assets		12/16/11	12/12/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-22	N-series	Alissa	Capital Assets	Capital Contributions Memo, if necessary			11/29/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-23	N-series	Alissa	Capital Assets	Schedule of Capital Contributions, including support		1/13/12	1/3/12	Comptroller's Office	Danny Fernandez	3
10/3/11	N-24	N-series	Alissa	Capital Assets	GASB 51 memo			12/12/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-25	N-series	Alissa	Capital Assets	Walkthrough supporting docs for PN-043			11/29/11	Comptroller's Office	Danny Fernandez	3
10/3/11	N-26	N-series	Alissa	Capital Assets	Walkthrough supporting docs for PN-266			11/29/11	Comptroller's Office	Danny Fernandez	3
10/3/11	AA-01	AA-series	Vanessa	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.		12/9/11	11/28/11	Comptroller's Office	Diane Sheehan	3
10/3/11	BB-01	BB-series	Vanessa	Accounts Payable (Search for unrecorded liabilities)	Provide a listing of all disbursement made after 7/1/2011 - Please assist to obtain the list from SAP			11/14 received listing for 7/1 - 9/30 on FTP. Will request 10/1 - 12/30 later.	Comptroller's Office	Karen Hernandez/Rodel Riego	2
10/3/11	BB-02a	BB-series	Vanessa	Accounts Payable	Listing of AP/accrued expenses at June 30, 2011			10/26/11	Comptroller's Office	Karen Hernandez	3
10/3/11	BB-02b	BB-series	Vanessa	Accounts Payable	Payment/accrual verification for outside attorney's unbilled invoices	Upon Request			Comptroller's Office	Karen Hernandez	3
10/3/11	BB-03a	BB-series	Vanessa	Accounts Payable (Procurement)	1) Listing of all new vendor/contractors entered in FY11 with contract amounts greater than \$50K (Procurement test purpose); 2) Listing of existing vendor/contractors with increases in contract amount greater than \$50K during FY11.			10/20/11	Procurement & Contracting/ Comptroller's Office	Theresa Spencer/ Creighton Papier	3
10/3/11	BB-03b	BB-series	Vanessa	Accounts Payable (Procurement)	Procurement files for samples from selected above	10/31/11		12/5/11	Procurement & Contracting/ Comptroller's Office	Karen Wolff	3

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10/3/11	BB-04	BB-series	Vanessa	Accounts Payable	Accounts Payable and Operations Memo			11/18/11	Comptroller's Office	Leonard Alfuate	3
10/3/11	BB-05	BB-series	Vanessa	Accounts Payable	Purchasing Memo updates				Purchasing	Karen Wolff	1
10/3/11	BB-06	BB-series	Vanessa	Accounts Payable	Updates to Purchasing Org Chart., DP Exception List				Purchasing	Creighton Papier	3
10/3/11	BB-07	BB-series	Vanessa	Accounts Payable	Walkthrough supporting docs for PN-024				Comptroller's Office	Elena Perez	1
10/3/11	BB-08	BB-series	Vanessa	Accounts Payable	Walkthrough Supporting docs for PN-026				Comptroller's Office	Elena Perez	1
10/3/11	BB-09	BB-series	Vanessa	Accounts Payable	Walkthrough supporting docs for PN-182				Comptroller's Office	Elena Perez	1
10/3/11	DD-01	DD-series	Sophia/Alissa	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.			11/15/11	Comptroller's Office	Karen Hernandez	3
10/3/11	DD-02	DD-series	Sophia/Alissa	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.			11/15/11	Comptroller's Office	Karen Hernandez	3
10/3/11	DD-03	DD-series	Sophia/Alissa	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.			11/15/11	Comptroller's Office	Karen Hernandez	3
10/3/11	DD-04	DD-series	Sophia/Alissa	Compensated Absences	CAPPS Report J02-584, summary by dept. (SAP Equivalent)		11/21/11	11/23/2011	Comptroller's Office	Karen Hernandez/Payroll	3
10/3/11	DD-05	DD-series	Sophia/Alissa	Compensated Absences	CAPPS report that shows total number of employees (SAP equivalent)		11/23/11	11/23/2011	Comptroller's Office	Karen Hernandez/Payroll	3
10/3/11	DD-06	DD-series	Sophia/Alissa	Payroll	Updated changes to personnel manual related to payroll and comp time (if any changes occurred)			online	Comptroller's Office	Michelle Villa/Lillian Garcia	4
10/3/11	DD-07	DD-series	Sophia/Alissa	Payroll	Payroll accrual journal entry support				Comptroller's Office	Michelle Villa/Lillian Garcia	1
10/3/11	DD-08	DD-series	Sophia/Alissa	Payroll	A reconciliation of the total payroll accrual, HCM to FILO				Comptroller's Office	Michelle Villa/Lillian Garcia	1
10/3/11	DD-09	DD-series	Sophia/Alissa	Payroll	Updates to payroll reconciliation process memo			10/19/11	Comptroller's Office	Michelle Villa/Lillian Garcia	3
11/29/11	DD-10	DD-series	Sophia/Alissa	Payroll	Year end summary report from HCM to agree to SAP GL				Comptroller's Office	Marcelle Rosemann	1
10/3/11	DD-11	DD-series	Sophia/Alissa	Payroll	Gross wages and number of employees for prior period actual and current budget.				Comptroller's Office	Michelle Villa/Lillian Garcia	1
10/3/11	DD-12	DD-series	Sophia/Alissa	Payroll	Information to Updates Payroll Control Documentation			12/6/11	Comptroller's Office	Michelle Villa/Lillian Garcia	3
10/3/11	DD-13	DD-series	Sophia/Alissa	Payroll	Employee Master data/ List of employee separation/ newly hired during FY11			11/12/2011	Comptroller's Office	Donna Wallace/Michelle	3
10/3/11	DD-14	DD-series	Sophia/Alissa	Payroll	Budgeted gross wages and number of employees by department				Financial Management Budget & Management Services	Rimah Khouri	1
10/3/11	DD-15	DD-series	Sophia/Alissa	Payroll	Bonuses - Policy; and detail list of non-regular payperiod payment during FY11.			10/15/11	Comptroller's Office	Michelle Villa/Lillian Garcia	3
12/6/11	DD-16	DD-series	Sophia/Alissa	Payroll	Overtime analysis				Comptroller's Office	Marcelle Rosemann/Michelle Villa	1
10/3/11	EE-01	EE-series	Miyuki	Claims Liability	Case listing > \$100,000 sorted by all cases for all departments (including RDA) and segregated between cases covered by actuarial review and those not		11/23/11	11/30/11	Comptroller's Office/City Attorney's Office	Brant Will/Creighton Papier	3
10/3/11	EE-01b	EE-series	Miyuki	Claims Liability	Case analysis (w/ internal case ID) for above and a list of reserve amount		11/23/11	11/29/11	Comptroller's Office/City Attorney's Office	Brant Will/Creighton Papier	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
10/3/11	EE-02	EE-series	Miyuki	Claims Liability	General litigation liability roll forward (i.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).		11/23/11	12/6/11	Comptroller's Office	Karen Hernandez/Risk Management	3
10/3/11	EE-03	EE-series	Miyuki	Claims Liability	General liability reserve analysis	Upon Request			Comptroller's Office	Karen Hernandez/Risk Management	3
10/3/11	EE-04	EE-series	Miyuki	Claims Liability	Copy of Joint powers authority risk pool agreement (if any changes from PY)			10/26/11	Risk Management	Claudia Castillo-DelMuro	3
10/3/11	EE-05a	EE-series	Miyuki	Claims Liability	Actuarial review - Public Liability			11/21/11	Comptroller's Office	Creighton Papier	3
10/3/11	EE-05b	EE-series	Miyuki	Claims Liability	Actuarial Review - Long Term Disability			10/27/11	Comptroller's Office	Creighton Papier	3
10/3/11	EE-05c	EE-series	Miyuki	Claims Liability	Actuarial Review - (MWWD and Water)			11/21/11	Comptroller's Office	Creighton Papier	3
10/3/11	EE-05d	EE-series	Miyuki	Claims Liability	Actuarial Review (Workers' Compensation)			10/26/11	Comptroller's Office	Creighton Papier	3
10/3/11	EE-06	EE-series	Miyuki	Claims Liability	Confirmation letters to request actuary to validate data (Public Liabilities and Workers Comp)	11/3/11		12/13/11	Comptroller's Office	Creighton Papier	3
10/3/11	EE-07	EE-series	Miyuki	Claims Liability	Workers' compensation liability roll forward (i.e. beginning balance +/- change in claim status and new claims - claims paid - ending balance).		11/23/11	12/6/11	Comptroller's Office	Karen Hernandez/Risk Management	3
10/3/11	EE-08	EE-series	Miyuki	Claims Liability	Workers' Compensation allocation of charges by fund and budget unit.			11/23/11	Comptroller's Office	Karen Hernandez/Risk Management	3
10/3/11	EE-09	EE-series	Miyuki	Claims Liability	Workers' Compensation Expenditure Report - comparison of budget vs. actual.			11/23/11	Comptroller's Office	Karen Hernandez/Risk Management	3
10/3/11	EE-10	EE-series	Miyuki	Claims Liability	Analytical review of significant fluctuations. (Shames resolution)	1/4/11			Comptroller's Office	Karen Hernandez/Risk Management	1
10/3/11	EE-11	EE-series	Miyuki	Claims Liability	Workers' Compensation Liabilities Reserve Adjustments - detailed file of all workers' comp liabilities with reserve adjustments			10/25/11	Risk Management	Terrence McClaron	3
10/3/11	EE-12	EE-series	Miyuki	Claims Liability	Workers' Comp Liabilities- a listing of claim payments from 7/1/10 to 6/30/11			10/25/11	Risk Management	Terrence McClaron	3
10/3/11	EE-13	EE-series	Miyuki	Claims Liability	Detailed file of all public liability disbursements during the current year for general/public liability through 6/30/11			10/25/11	Risk Management	Terrence McClaron	3
10/3/11	EE-13b	EE-series	Miyuki	Claims Liability	Detailed file of all public liability Reserve requirements from 7/1/10 to 6/30/11			10/25/11	Risk Management	Terrence McClaron	3
10/3/11	EE-14	EE-series	Miyuki	Claims Liability	Schedule listing insurance coverage for the city and a copy of contracts/agreement			10/27/11	Comptroller's Office	Claudia Castillo-DelMuro	3
10/3/11	EE-15	EE-series	Miyuki	Claims Liability	A list of outside attorneys in FY11			11/3/11	Comptroller's Office/City Attorney's Office	Brant Will/Creighton Papier	3
10/3/11	EE-15.a	EE-series	Miyuki	Claims Liability	FAS 5 Letter/Analysis & Confirmations to Outside Counsel; Listing of external counsel needed		11/23/11		Comptroller's Office/City Attorney's Office	Brant Will/Creighton Papier	2
10/3/11	EE-15.b	EE-series	Miyuki	Claims Liability	FAS 5 letter Confirmation/Analysis/follow-up from RDA's outside counsel		11/28/11		Comptroller's Office	Rolando Charvel	3
10/3/11	EE-15.c	EE-series	Miyuki	Claims Liability	FAS 5 Confirmation letter from City Attorney.		Close to the end of audit		Comptroller's Office/City Attorney's Office	Brant Will/Creighton Papier	1
10/3/11	EE-16	EE-series	Miyuki	Claims Liability	Public Liability allocation of charges by fund and budget unit.			12/20/11	Comptroller's Office	Karen Hernandez/Risk Management	3
10/3/11	EE-17	EE-series	Miyuki	Claims Liability	SAS 70 for Unemployment Insurance (CCC) - Employers Unity Incorporated, covering FY11 and most latest report (CCC 2011 SAS70 Type II will be provided later)			10/17/11	Comptroller's Office/ Personnel	Creighton Papier/Patricia Nunez	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
10/3/11	EE-19	EE-series	Miyuki	Claims Liability	Claims Liability Process Memo updates			10/25/11	Risk Management	Claudia Castillo-DelMuro	3
10/3/11	EE-20	EE-series	Miyuki	Claims Liability	Authorization Tables for both Public Liability and Workers' Comp			11/15/11	Risk Management	Claudia Castillo-DelMuro/Chris	3
10/3/11	EE-22	EE-series	Miyuki	Claims Liability	Supporting documents of Claim Liability disbursement and Reserve for selected samples.	10/31/11		11/14/11	Comptroller's Office	Claudia Castillo-DelMuro	3
10/3/11	EE-23	EE-series	Miyuki	Claims Liability	Supporting documents of Work Comp disbursements and reserves for selected samples.	10/31/11		11/8/11	Comptroller's Office	Jill Degnan	3
10/3/11	EE-24	EE-series	Miyuki	Claims Liability	Responses on questionnaire about controls for using CCC.	Upon MGO request			Comptroller's Office/Personnel	Creighton Papier/Patricia Nunez	3
10/3/11	FF-01	FF-series	Vanessa	Interest Payable	Interest payable accrual schedule as of 6/30/2011		12/16/11	12/30/11	Comptroller's Office	Teri Smith	3
10/3/11	GG-01	GG-series	Sophia	Deferred Revenue	Deferred revenue detail schedule		12/23/11		Comptroller's Office	Karen Hernandez/Amber Papier	1
10/3/11	GG-03	GG-series	Sophia	Deferred Revenue	Walkthrough supporting docs for PN-148				Comptroller's Office	Creighton Papier/Clay Schoen	1
10/3/11	HH-01	HH-Series	Vanessa/Sophia	Contract Deposits	Environmental Services Franchise Tonnage Reports		11/30/11	N/A for FY11	Comptroller's Office	Scott Clark	4
10/3/11	HH-02	HH-Series	Vanessa/Sophia	Contract Deposits	Recycling Contract Deposits Schedule		11/30/11	11/30/11	Comptroller's Office	Scott Clark	3
10/3/11	HH-03	HH-series	Vanessa/Sophia	Contract Deposits	Recycling Contract Deposit Schedule daily cash receipt support		11/30/11	12/1/11	Comptroller's Office	Scott Clark	3
10/3/11	HH-04	HH-series	Vanessa/Sophia	Water Contract Deposits	Water Contract Deposits South Bay Fee direct payment support			10/28/11	Comptroller's Office	Scott Clark	3
10/3/11	HH-05	HH-series	Vanessa/Sophia	Water Contract Deposits	Water Contract Deposits Developer Reimbursement daily cash receipt support			10/28/11	Comptroller's Office	Scott Clark	3
10/3/11	HH-06	HH-series	Vanessa/Sophia	Sundry Trust Liabilities	Variance explanation	Upon MGO request			Comptroller's Office	Rolando Charvel	3
10/3/11	HH-07	HH-series	Vanessa/Sophia	Contract Deposits	Customer Deposit variance explanation	Upon MGO request			Comptroller's Office	Scott Clark	3
10/3/11	HH-08	HH-series	Vanessa/Sophia	Deposit/Advance from Others	Cash Surety Deposit variance explanation	Upon MGO request			Comptroller's Office	Scott Clark	3
10/3/11	HH-09	HH-series	Vanessa/Sophia	Deposit/Advance from Others	Updates to Other Liabilities Memos			12/12/11	Comptroller's Office	Scott Clark/Rolando Charvel	3
10/3/11	II-01	II-series	Vanessa	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.		12/23/11	12/23/11	Comptroller's Office	Teri Smith	3
10/3/11	II-02	II-series	Vanessa	Debt	Debt Service Schedule for all outstanding bonds as of 6/30/2011.		11/23/11	12/15/11	Comptroller's Office	Teri Smith	3
10/3/11	II-03	II-series	Vanessa	Debt	Long term loan payable 5-year amortization schedule to support Note 5b and 6b.		12/23/11		Comptroller's Office	Teri Smith	1
10/3/11	II-04	II-series	Vanessa	Debt	FY11 LTD Notes Loans Contracts Schedule for both GTA and BTA.		12/16/11	12/19/11	Comptroller's Office	Teri Smith	3
10/3/11	II-05	II-series	Vanessa	Debt	Arbitrage rebate schedule and calculation on outstanding debts. Also supporting docs.		12/16/11		Comptroller's Office	Teri Smith	1
10/3/11	II-06	II-series	Vanessa	Debt	Schedule of outstanding balance of all defeased bonds for both governmental and business activities bonds (Note 5d and 6d).		12/16/11	12/19/11	Comptroller's Office	Teri Smith	3

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10/3/11	II-07	II-series	Vanessa	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.			11/18/11	Comptroller's Office	Teri Smith	3
10/3/11	II-08	II-series	Vanessa	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.		12/16/11	12/19/11	Comptroller's Office	Teri Smith	3
10/3/11	II-09	II-series	Vanessa	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.		1/13/12		Comptroller's Office	Teri Smith	1
10/3/11	II-10	II-series	Vanessa	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.		12/16/11	11/29/11	Comptroller's Office	Teri Smith	3
10/3/11	II-11a	II-series	Vanessa	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.			11/21/11	Comptroller's Office/Asset Management	Creighton Papier/Diane Bartko	3
10/3/11	II-11b	II-series	Vanessa	Debt (Operating Leases)	Internal Certificate/Verification whether the schedule prepared out of comptroller has been reviewed the department supervisor or responsible comptroller.			11/21/11	Comptroller's Office	Creighton Papier	3
10/3/11	II-12	II-series	Vanessa	Debt (Operating Leases)	City's analysis to evaluate whether new leases are capital lease or operating lease		1/13/12		Comptroller's Office/Asset Management	Danny Fernandez/Diane Barko	1
10/3/11	II-13	II-series	Vanessa	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)			11/21/11	Comptroller's Office/READ	Creighton Papier/Susan Taylor	3
10/3/11	II-14	II-series	Vanessa	Debt (Lease Revenues)	FY11 Report folio revenue report for General Fund			12/19/11	Comptroller's Office/READ	Creighton Papier/Susan Taylor	3
10/3/11	II-15	II-series	Vanessa	Debt	Schedule of Deferred charges /cost of issuance (amortization schedule of all outstanding long term debt on discount/premium and COI)		12/16/11	12/19/11	Comptroller's Office	Teri Smith	3
10/3/11	II-16	II-series	Vanessa	Debt	Supporting docs for Principal Retirement during FY11 (Trustee Statements)	Upon MGO select samples			Comptroller's Office	Teri Smith	3
10/3/11	II-17	II-series	Vanessa	Debt	Reserve Compliance Schedule for all required bonds.				Comptroller's Office	Teri Smith	3
10/3/11	II-18	II-series	Vanessa	Debt	SANDAG loans debt schedule			11/18/11, no SANDAG loan outstanding	Comptroller's Office	Teri Smith	3
10/3/11	II-19	II-series	Vanessa	Debt	Loan Amendment Agreements for Section 108 Loans and schedules.		12/16/11	12/16/11	Comptroller's Office	Teri Smith	3
10/3/11	II-20	II-series	Vanessa	Debt	Supports for disclosure about current refunding on GTA/BTA bonds and related loss amortization schedule (if applicable).			11/18/11, no current or advance refunding of bonds	Comptroller's Office	Teri Smith	3
10/3/11	II-21	II-series	Vanessa	Debt	Support for Pledged Revenue testing (bank statements that show pledged revenue was received)	Upon MGO select samples			Comptroller's Office	Teri Smith	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
10/3/11	II-22	II-series	Vanessa	Debt (Capital Leases)	Supporting schedule for Capital Leased Assets by Major Asset Class in Note 10			12/19/11	Comptroller's Office	Danny Fernandez	3
10/3/11	II-23	II-series	Vanessa	Debt	Supporting documents for new debt proceeds deposit FY11 (trustee statements showing proceeds received and SAP screenshots showing GL account proceeds were recorded to).		12/16/11	12/19/11	Comptroller's Office	Teri Smith	3
10/3/11	II-24	II-series	Vanessa	Debt	Fund numbers for samples MGO selected to review proceeds usage	Upon MGO select samples			Comptroller's Office	Teri Smith	3
10/3/11	II-25	II-series	Vanessa	Debt	Continuing Disclosures Requirement - submission supporting doc.		12/16/11	11/29/11	Comptroller's Office	Teri Smith	3
10/3/11	II-26	II-series	Vanessa	Debt	Debt Summary memo update				Comptroller's Office	Teri Smith	1
10/3/11	JJ-01	JJ-series	Vanessa/Miyuki	Other Accrued Liabilities/Due to Other Agencies	Supporting documents on significant balances or change of balances (upon MGO request).	Upon Request			Comptroller's Office	Karen Hernandez	3
10/3/11	KK-01	KK-series	Miyuki	NPO	NPO calculation at June 30, 2011			10/17/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-02	KK-series	Miyuki	NPO	schedule calculating the ARC calculation for the current year - KK-03a			10/31/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-03a	KK-series	Miyuki	NPO	2009 Actuarial Valuation			10/17/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-03b	KK-series	Miyuki	NPO	the actuarial reports for POB valuation			10/17/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-04	KK-series	Miyuki	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...) = KK-03a			10/31/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-05a	KK-series	Miyuki	NPO (Analytics)	SAPiMon Report (Monthly) - to show head count and pensionable salary by each retirement code				Comptroller's Office	Michelle Villa	1
10/3/11	KK-05b	KK-series	Miyuki	NPO (Analytics)	Employee contributions by each Retirement class code for FY11				Comptroller's Office	Michelle Villa	1
10/3/11	KK-05c	KK-series	Miyuki	NPO (Analytics)	Employer contributions by each Retirement class code for FY11				Comptroller's Office	Creighton Papier/Livia Borges	1
10/3/11	KK-05d	KK-series	Miyuki	NPO (Analytics)	Employee offset contributions made by the City for each Retirement class code for FY11.				Comptroller's Office	Michelle Villa/Creighton Papier	1
10/3/11	KK-05e	KK-series	Miyuki	NPO (Analytics)	Total benefit payments (SDCERS Gold Plans) and benefit payments for each Ret Code			12/20/11	Comptroller's Office/SDCERS	Creighton Papier/Sara Jimenez	3
10/3/11	KK-07	KK-series	Miyuki	NPO (report support)	Average number of contributing employees				Comptroller's Office	Michelle Villa	1
10/3/11	KK-08	KK-series	Miyuki	NPO	Number of Retirees (FY09 = KK-03a) FY11 is obtained from SDCERS				Comptroller's Office	Creighton Papier	3
10/3/11	KK-09	KK-series	Miyuki	NPO	Schedule Retirement Contributions (advances) to SDCERS (GL record as well) =KK-01			10/31/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-10	KK-series	Miyuki	OPEB	OPEB schedule/Calculation as of June 30, 2011			10/17/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-11	KK-series	Miyuki	OPEB	GL Support for Annual OPEB Contributions		11/23/11	11/29/11	Comptroller's Office	Livia Borges	3
10/3/11	KK-12a	KK-series	Miyuki	OPEB	Actuarial Valuation for FY11 ARC and APC			10/17/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-12b	KK-series	Miyuki	OPEB	Data confirmation from ARC actuary			10/21/11	Comptroller's Office	Creighton Papier	3
10/3/11	KK-13	KK-series	Miyuki	OPEB	FY11 Planned Benefit Provisions			12/29/11	Risk Management	Valerie VanDeweghe (Benefits Administrator)	3
10/3/11	KK-14	KK-series	Miyuki	OPEB	Participant data extracts used for the FY11 OPEB actuarial valuation			10/17/11	Risk Management	Valerie VanDeweghe (Benefits Administrator)	3
10/3/11	KK-15	KK-series	Miyuki	Defined Contributions	Custodian (Wachovia) SAS 70 (Type II) report - applicable FY11 and most latest			10/18/11	Risk Management	Nancy Stadille	3
10/3/11	KK-16	KK-series	Miyuki	Defined Contributions	Number of participants			12/20/11	Risk Management	Nancy Stadille	3
10/3/11	KK-17	KK-series	Miyuki	Defined Contributions	ER and EE contributions during FY11 for each plans. (this s/b tie with addition in the fiduciary funds)		12/6/11	12/8/11	Comptroller's Office	Pam Halbert	3
10/19/11	KK-18	KK-series	Miyuki	OPEB	Actuary's data confirmation	10/19/11		10/21/11	Comptroller's Office	Creighton Papier	3
11/4/11	KK-19	KK-series	Miyuki	Defined Contributions	Custodian Confirmation on Defined Benefit Plans - Contributions and Benefit Payments	11/7/11		11/17/11	Risk Management	Nancy Stadille	3

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
10/3/11	LL-01	LL-series	Miyuki	Landfill Closure	Landfill closure and postclosure 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.		11/30/11	11/30/11	Comptroller's Office	Scott Clark	3
10/3/11	LL-02	LL-series	Miyuki	Landfill Closure	Confirmation of the City's compliance w/ the EPA's financial assurance requirements from CAL Recycle		11/30/11	11/30/11	Comptroller's Office	Scott Clark	3
10/3/11	LL-03	LL-series	Miyuki	Landfill Closure	Supporting documents for the current year's restricted cash balance for the landfill closure/postclosure.		11/30/11	12/8/11	Comptroller's Office	Scott Clark	3
10/3/11	MM-01	MM-series	Miyuki	GASB 49	GASB 49 request for information (Public Utilities)			10/18/11	Comptroller's Office	Creighton Papier	3
10/3/11	MM-02	MM-series	Miyuki	GASB 49	GASB 49 request for information (Stormwater)			10/18/11	Comptroller's Office	Creighton Papier	3
10/3/11	MM-03	MM-series	Miyuki	GASB 49	GASB 49 request for information (Environmental Services)			10/18/11	Comptroller's Office	Creighton Papier	3
10/3/11	MM-04	MM-series	Miyuki	GASB 49	GASB 49 Preparation procedure memo			10/18/11	Comptroller's Office	Creighton Papier	3
10/3/11	ZZ-01	ZZ-series	Miyuki	Fund Balance/Net Assets	Provide supporting documentation, including written explanations, for any prior period adjustments.				Comptroller's Office	Creighton Papier	1
10/3/11	ZZ-02	ZZ-series	Miyuki	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		1/13/12		Comptroller's Office	Creighton Papier	1
10/3/11	ZZ-03	ZZ-series	Miyuki	Fund Balance/Net Assets	ISF Allocation Schedules and ISF elimination worksheet for 6/30/11		12/28/11	12/27/11	Comptroller's Office	Karen Hernandez	3
10/3/11	ZZ-04	ZZ-series	Miyuki	Fund Balance/Net Assets	Provide copies of GW Conversions schedules. The 2 files are names <Revenue Conversion to Govtwide> and <Full Accrual 10>.				Comptroller's Office	Creighton Papier/Karen Hernandez	1
10/3/11	ZZ-05	ZZ-series	Miyuki	Fund Balance/Net Assets	CAFR Note 16 Review			12/16/11	Comptroller's Office	Scott Clark	3
10/3/11	ZZ-06	ZZ-series	Miyuki	Fund Balance/Net Assets	FY11 DSD Fund Balance CAFR Disclosure			12/16/11	Comptroller's Office	Scott Clark	3
10/3/11	ZZ-07	ZZ-series	Miyuki	GASB 54	Schedule of Fund Balance prepared in conformity with GASB Statement No. 54		12/16/11	12/16/11	Comptroller's Office	Creighton Papier	3
10/3/11	ZZ-08	ZZ-series	Miyuki	GASB 54	Policy of GASB Statement No. 54 Fund balance restrictions		12/16/11		Comptroller's Office	Creighton Papier	2
10/3/11	REV-01	OP-series	Cory/Alissa	Revenue (TOT)	TOT listing by certificate number				Treasurer's Office	Nicole LeClair-Miller	1
10/3/11	REV-02	OP-series	Cory/Alissa	Revenue (TMD)	TMD listing by certificate number				Treasurer's Office	Nicole LeClair-Miller	1
10/3/11	REV-03	OP-series	Cory/Alissa	Revenue (TOT)	TOT revenue supporting documents	Upon MGO request			Treasurer's Office	Nicole LeClair-Miller	3
10/3/11	REV-04	OP-series	Cory/Alissa	Revenue (Franchise Tax)	Franchise tax revenue supporting documents	Upon MGO select samples			Comptroller's Office	Creighton Papier	3
10/3/11	REV-05	OP-series	Cory/Alissa	Revenue	Other non-operating revenues memo			12/12/11	Comptroller's Office	Scott Clark	3
10/16/11	REV-06	OP-series	Cory/Alissa	Revenue	List of billing for Water/Sewer Charges during FY11			10/21/11	Comptroller's Office	Scott Clark	3
10/16/11	REV-07	OP-series	Cory/Alissa	Revenue	Listing of building permits issued in FY11			10/26/11	Comptroller's Office/DSD	Scott Clark/ Jim Myers	3
12/30/11	REV-08	OP-series	Cory/Miyuki	Revenue	Variance analysis responses	12/30/11			Comptroller's Office	Karen Hernandez/ Scott Clark	1
12/6/11	Internal Controls	PAY	Cory	Payroll	Access rights, master file data, process narrative.	11/28/11	12/6/11		Personell	Donna Wallace/Michelle	3
12/6/11	Internal Controls	UB	Cory	Utility Billing	CIS reports, sample selection supporton documentation, process narrative, report showing collection sites by revenue.	11/28/11	12/2/11		Utility	Teresa Hovland/Scott Clark	1

List Date	Item #	WP Series	Task Owner	Audit Areas	Description	Request Date	Due Date	Received Date	City Department	CAFR Team member	Status Code
12/8/11	Internal Controls	CD	COry	Cash Disbursements	SAP access rights to t-codes that can create and update new vendors	12/8/11	12/13/11		IT	Vince Cacaro	1

302 Control Count