

City of San Diego
Office of the City Auditor

Citywide Revenue Audit

Fiscal Year 2010

Budget & Finance Committee
September 23, 2009

Audit Objectives

- To identify all major sources of revenue for the City of San Diego that are collected by a third-party and remitted to the City.
- To determine which entity is responsible for monitoring and auditing the various revenue sources, and recommend a strategy for auditing revenues for which there is no entity with auditing authority; and
- To assess the performance of the Revenue Audit & Appeals Division of the Office of the City Treasurer.

Audit Scope

- **Taxes**

- Property Tax
- Sales and Use Tax
- Transient Occupancy Tax
- Business License Tax
- Rental Unit Tax

- **Fines, Forfeitures, Penalties**

- California Vehicle Code violations

- **Intergovernmental**

- Motor Vehicle License Fees
- Gas Tax
- TransNet

- **Franchises**

- Cox Communications
- AT&T
- Time Warner Cable
- SDG&E
- Refuse Haulers
- CATV

- **Rents & Concessions**

- Mission Bay Park
- Torrey Pines Golf Course
- Balboa Park
- Centre City
- Parks and Recreation Facilities

- **Leases**

- Qualcomm Stadium
- Midway and Sports Arena

Audit Hours

Target Completion Date: December 2009

