



SAN DIEGO COUNTY
REGIONAL AIRPORT AUTHORITY
STAFF REPORT

Item No.
11

Meeting Date: **JUNE 2, 2011**

Subject:

Fiscal Year 2012 Audit Plan of the Office of the Chief Auditor

Recommendation:

The Audit Committee recommends that the Board accept the audit plan.

Background/Justification:

As directed in the Charter of the Office of the Chief Auditor, a one-year audit plan shall be submitted by the Chief Auditor to the Audit Committee at the beginning of each fiscal year, for their review and approval.

The Fiscal Year 2012 Audit Plan (Attachment A) was prepared by the Chief Auditor based on the following elements:

- a comprehensive risk assessment methodology and analysis;
- input from the Board;
- input from Authority management; and,
- on the basis of staff resources available.

During its May 9, 2011, Audit Committee Meeting, the Fiscal Year 2012 Audit Plan was presented to the committee for their consideration. The committee unanimously recommended forwarding the plan to the Board for acceptance.

Fiscal Impact:

The action will not result in any additional costs to the Authority.

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Environmental Review:

- A. This Board action is not a project that would have a significant effect on the environment as defined by the California Environmental Quality Act (CEQA) as amended. 14 Cal. Code Regs. Section 15378. This Board action is not a "project" subject to CEQA. Pub. Res. Code Section 21065.
- B. California Coastal Act Review: This Board action is not a "development" as defined by the California Coastal Act. Pub. Res. Code Section 30106.

Equal Opportunity Program:

Not applicable.

Prepared by:

PROPOSED FISCAL YEAR 2012 AUDIT PLAN

Introduction

This document is for the purpose of communicating to the San Diego County Regional Airport Authority (Authority) Board the process used for constructing the Office of the Chief Auditor's (OCA) Annual Audit Plan (Audit Plan) for Fiscal Year 2012.

The Audit Plan was developed utilizing a risk assessment methodology that considered specific impact and probability risks. Impact risk evaluates the effect resulting from a breakdown in an operation's environment, processes, and/or controls. Probability risk evaluates the likelihood that an incident will occur.

Utilizing a structured risk assessment methodology enables the OCA to quantify the level of risk related to the Authority's processes and business activities. On the basis of the risk scoring, the OCA can develop an appropriate audit schedule that will ensure adequate review of the Authority's operations.

The risk assessment methodology utilized by the OCA to construct the Fiscal Year 2012 Audit Plan is a five-part process consisting of:

1. Developing the risk assessment model;
2. Understanding department activities;
3. Scoring the process and business activity risks;
4. Ranking the auditable areas; and,
5. Developing the audit plan.

Developing the Risk Assessment Model

We have inventoried all Authority activities, segregating them into the following categories:

- Annual Ongoing Audits and Support
- Internal Business Process Audits
- Expense Contract Audits
- Revenue Contract Audits

These categories were segregated into auditable units, and estimated audit hours were then assigned to each auditable unit. Each audit unit's risk was scored using the impact and probability risk criteria and then ranked based on the auditable unit's risk score. The final risk score for each auditable unit are detailed in Attachments 3, 3A, 4, 4A, 5, 5A, 6, and 6A.

To determine the annual amount of staff time available to complete audits, we estimated the amount of time each audit staff member would have to devote to audit projects, taking into consideration administrative, vacation, training, sick, and holiday hours. We estimated that a total of 8,632 staff hours are available during Fiscal Year 2012 to conduct assigned audits.

The next step was to determine the net hours available for non-annual audits that relate to business processes, expense contracts, and revenue contracts. This amount was calculated by subtracting the hours required to conduct annual ongoing audits, ethics program activities, and construction audit activities, from the total available hours. Table 1 below details this calculation.

PROPOSED FISCAL YEAR 2012 AUDIT PLAN

TABLE 1
Staff Hours Available to Conduct Non-Annual Audits

Total Available Staff Hours Per Year	8,632
Annual Ongoing Audits (See Attachment 1)	(1,105)
Ethics Program Activity	(400)
Construction Audit and Monitoring Activity	(1,360)
Available Hours for Non-Annual Audits	5,767

The final step was to develop the Fiscal Year 2012 audit plan based on the available resources and risk scores. For each of the audit categories (business processes, expense contracts and revenue contracts) we selected audit units with higher risk scores, taking into account the amount of resources that would be required of the internal audit staff.

The proposed Audit Plan for Fiscal Year 2012 is presented in Attachment 1. The expense contracts selected for review account for 32% of the total expenses over a 12-month period¹, and the revenue contracts (excluding airline revenues) accounting for 61% of the total revenues over the same 12-month period.

Further explanation of each of the audit units included in the Audit Plan is provided in Attachment 2. Subsequent attachments summarize the risk score details:

- Attachment 3: Internal Business Processes – Descending Risk Scores
- Attachment 3A: Internal Business Processes – Detail Risk Scoring
- Attachment 4: Expense Contracts – Descending Risk Scores
- Attachment 4A: Expense Contracts – Detail Risk Scoring
- Attachment 5: Car Rental (Revenue) Contracts – Descending Risk Scores
- Attachment 5A: Car Rental (Revenue) Contracts – Detail Risk Scoring
- Attachment 6: Other Lease (Revenue) Contracts – Descending Risk Scores
- Attachment 6A: Other Lease (Revenue) Contracts – Detail Risk Scoring

¹ The 12-month period used to determine revenues and expenses was March 9, 2010, through March 8, 2011.

**San Diego County Regional Airport Authority
Proposed FY 2012 Audit Plan**

<u>BUSINESS PROCESS AUDITS (Attachment 3, 3A)</u>		
1	Public Parking	350
2	Passenger Baggage Delivery	300
3	Capital and Maintenance Project Selection and Planning	350
4	Airport Lost and Found	150
5	Vehicle Fleet Management	250
	TOTAL BUSINESS PROCESS AUDIT HOURS	<u>1,400 16.2%</u>
<u>EXPENSE CONTRACT AUDITS (Attachment 4 and 4A)</u>		
6	HSS, Inc.	150
7	Jones Payne Group	150
8	Pacific Rim Mechanical	150
9	William Nicholas Bodouva + Associates	150
10	Mactec Engineering and Consulting	150
11	Marsh Risk & Insurance Service	150
12	S&L Specialty Contracting, Inc.	150
13	Sadler Electric, Inc.	150
14	Strong Tower Construction dba Koch Corporation	150
15	WTS, Inc.	150
16	Slayton Mechanical Contractors Inc.	150
	TOTAL EXPENSE CONTRACT AUDIT HOURS	<u>1,650 19.1%</u>
<u>REVENUE CONTRACT AUDITS (Attachments 5, 5A, 6 and 6A)</u>		
17	The Hertz Corporation	250
18	DTG Operations Inc. dba Thrifty & Dollar	250
19	Newport Beach Sales & Leasing Inc. dba Budget Rent A Car Systems	250
20	Nevada Lease and Rental Inc. dba Payless Car Rental System	250
21	Lindbergh Parking	250
22	Airline Revenues	250
23	Host International Inc.	300
24	Smarte Carte	150
	TOTAL REVENUE AUDIT HOURS	<u>1,950 22.6%</u>
<u>ANNUAL ONGOING AUDITS AND SUPPORT</u>		
25	Aircraft Rescue & Fire Fighting (ARFF) Billing	100
26	Board Member Expenditures	50
27	Consolidated Rental Car Facility (CONRAC) Fund	150
28	Procurement Card Spending	150
29	AECOM Expenditures	150
30	Agreements with Expenditure Limits Not to Exceed \$100,000	125
31	Emergency Medical Technician-Paramedic Services	80
32	San Diego Unified Port District Billing	250
	ANNUAL ONGOING AUDITS AND SUPPORT HOURS	1,055
33	Special Request Audits	817
	TOTAL ANNUAL ONGOING AUDIT AND SUPPORT HOURS	1,872 21.7%
34	ETHICS PROGRAM ACTIVITY	400 4.6%
35	CONSTRUCTION AUDIT AND MONITORING ACTIVITY	1,360 15.8%
	TOTAL HOURS	<u>8,632 100.0%</u>
	AVAILABLE AUDIT HOURS FROM OFFICE STAFF	<u>8,632</u>
	DIFFERENCE	<u>0</u>

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**Fiscal Year 2012 Audit Plan
Audit Unit Definitions**

ATTACHMENT 2

#	Audit Unit	Explanation
<i>Internal Business Process Audits</i>		
1	Public Parking	Analyze the Authority's public parking management, policies and procedures, controls, pricing, strategy and goals, and key performance indicators.
2	Passenger Baggage Delivery	Evaluate the management of the Authority's passenger baggage delivery management, controls, and key performance indicators.
3	Capital and Maintenance Project Selection and Planning	Analyze capital and maintenance project selection and planning policies and procedures, controls, key performance indicators, and financial management.
4	Airport Lost and Found	Review the Airport lost and found operations, including policies and procedures, inventory controls, and reporting compliance.
5	Vehicle Fleet Management	Evaluate the Authority's vehicle fleet policies and procedures, use and fueling controls, cost, and key performance indicators.
<i>Expense Contract Audits</i>		
6	HSS, Inc.	Review expenditures related to the security services contract, with a maximum contract price of \$15,000,000 over a three year period.
7	Jones Payne Group	Review expenditures related to an on-call engineering consulting contract, with a maximum contract amount of \$30,000,000 over a three year period.
8	Pacific Rim Mechanical	Review expenditures related to a contract to provide heating, ventilating, and air conditioner services, with a maximum contract amount of \$2,931,916 over a three year period.
9	Willam Nicholas Bodouva + Associates	Review expenditures related to an on-call contract for professional design, architecture, engineering and construction support services, with a maximum contract amount of \$5,000,000 over a three year period.
10	Mactec Engineering and Consulting	Review expenditures related to environmental consulting services, with a maximum contract price of \$5,500,000 over a three-year period.
11	Marsh Risk & Insurance Service	Review expenditures related to a contract to provide Owner Controlled Insurance Program and corresponding Insurance broker services, with a maximum contract amount of \$1,202,510 over a three year period.
12	S&L Specialty Contracting, Inc.	Review expenditures related to contracts for construction services related to the Quieter Home Program, with estimated maximum contract amounts of \$10,000,000.

**Fiscal Year 2012 Audit Plan
Audit Unit Definitions**

#	Audit Unit	Explanation
13	Sadler Electric, Inc.	Review expenditures related contracts for electrical services, with estimated maximum contract amounts of \$5,450,000.
14	Strong Tower Construction dba Koch Corporation	Review expenditures related to contracts for construction services related to the Quieter Home Program, with estimated maximum contract amounts of \$4,522,000.
15	WTS, Inc.	Review expenditures for a contract to host and manage Oracle JD Edwards EnterpriseOne software and related applications, with a maximum contract amount of \$2,737,675 over a three year period.
16	Slayton Mechanical Contractors Inc.	Review expenditures related a contract for on-call HVAC services, with a maximum contract amount of \$900,000 over a three year period.
Revenue Contract Audits		
17	The Hertz Corporation	Review the accuracy of revenues received from a car rental company.
18	DTG Operations Inc. dba Thrifty & Dollar	Review the accuracy of revenues received from a car rental company.
19	Newport Beach Sales and Leasing Inc. dba Budget Rent A Car Systems	Review the accuracy of revenues received from a car rental company.
20	Nevada Lease and Rental Inc. dba Payless Car Rental System	Review the accuracy of revenues received from a car rental company.
21	Lindbergh Parking	Review the accuracy of revenues and related expenditures for managing parking and van services at SDIA.
22	Airline Revenues	Review the accuracy of revenues received from all commercial airlines and cargo carriers operating at SDIA.
23	Host International Inc.	Review the accuracy of revenues received from the master concessionaire providing retail and food services at SDIA.
24	Smarte Carte	Review the accuracy of revenues received from providing luggage cart concessions at SDIA, and rental of office space.
Annual Ongoing Audits & Support		
25	Aircraft Rescue & Fire Fighting (ARFF) Billing	Ensure that the Authority is reimbursing the City for actual costs incurred to provide ARFF services, so that the Authority is in compliance with the FAA's revenue diversion requirements.
26	Board Member Expenditures	Review the appropriateness of Board Member expenditures, and compliance of these expenditures with Authority policy.

**Fiscal Year 2012 Audit Plan
Audit Unit Definitions**

#	Audit Unit	Explanation
27	Consolidated Rental Car Facility (CONRAC) Fund	Review CONRAC Fund for compliance with Authority policies and State regulations.
28	Procurement Card Spending	Review controls related to P-cards and appropriateness of expenditures.
29	AECOM Expenditures	Review contractor's expenditures related to the provision of management services for the Capital Improvement Program.
30	Agreements with Expenditure Limits Not to Exceed \$100,000	Review sample of expenditures of contracts that are less than \$100,000 per year.
31	Emergency Medical Technician-Paramedic Services	Ensure that the Authority only reimburses the City for the actual costs of providing the emergency medical technician-paramedic services, so that the Authority is in compliance with the FAA's revenue diversion requirements.
32	San Diego Unified Port District Billing	Determine that payments made to the Port are reflective of the actual expenses incurred to provide those services, so that the Authority is in compliance with the FAA's revenue diversion requirements.
33	Special Request Audits	Perform close out audits (audits of vendors that terminate operations at SDIA) and audits requested by Board Members and/or management that were not included in the audit plan.
Other Audit Activity		
34	Ethics Program	Develop and amend ethics policies, provide training, and investigate reported incidents.
35	Construction Audit and Monitoring	Perform audits of construction activities related to the Capital Improvement Program and the Terminal Development Program.

**Fiscal Year 2012 Audit Plan
Internal Business Processes – Descending Risk Scores**

ATTACHMENT 3

Business Process	Risk Score	Audit Hours
Public Parking	4.9	350
Passenger Baggage Delivery	4.8	300
Capital and Maintenance Project Selection and Planning	4.8	350
Vehicle Fleet Management	4.6	250
Airport Lost and Found	4.6	150
Restricted Fund Accountability	4.6	350
Airport Noise Management	4.5	300
Airport Security Management	4.5	350
Contract Management	4.5	350
Revenue and Business Development	4.5	350
Environmental Compliance	4.4	350
Property Management	4.4	300
Airline Route Sales and Management	4.4	300
Small Business Development	4.4	350
Airline Services Management	4.3	350
Transportation and Traffic Services	4.3	300
Treasury/Cash Performance and Management	4.3	300
Attorney General MOU on Greenhouse Gases Compliance	4.3	300
Concessionaire Vending	4.3	300
Procurement Management	4.3	350
Airport Land Use Management	4.2	350
Business Continuity Management	4.2	250
Public Communications	4.2	300
Public Records Compliance	4.2	250
Enterprise Risk Management	4.1	350
Information Technology Performance	4.1	300
Sustainability Management	4.1	300
Budget Management and Analysis	4.1	300
Energy Usage Performance	4.1	300
Grant Revenue Procurement and Management	4.1	300
Personnel Services Performance	3.9	300
Special Event Management	3.9	250
Total Hours		<u>9,850</u>

**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

	IMPACT	RISK SCORE LIKELIHOOD	TOTAL
Airline Route Sales and Management			
Adverse Impact on Citizen's Service or Costs	Very High	High	4.50
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			<u>4.39</u>
Airline Services Management			
Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	High	Medium	3.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.33</u>
Airport Land Use Management			
Adverse Impact on Citizen's Service or Costs	Very High	High	4.50
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.22</u>
Airport Lost and Found			
Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	High	Very High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	Very High	4.50
Entity Total Risk Score:			<u>4.72</u>

**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

Airport Noise Management

Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.50</u>

Airport Security Management

Adverse Impact on Citizen's Service or Costs	Very High	High	4.50
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.50</u>

Attorney General MOU on Greenhouse Gases Compliance

Adverse Impact on Citizen's Service or Costs	Medium	Very High	4.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	High	Very High	4.50
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.28</u>

Budget Management and Analysis

Adverse Impact on Citizen's Service or Costs	Very High	High	4.50
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	Very High	High	4.50
Resulting Regulation & Penalties	High	Medium	3.50
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			<u>4.06</u>

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**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

Business Continuity Management

Adverse Impact on Citizen's Service or Costs	Very High	High	4.50
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.22</u>

Capital and Maintenance Project Selection and Planning

Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	High	Very High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.78</u>

Concessional Vending

Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	High	Medium	3.50
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			<u>4.28</u>

Contract Management

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.50</u>

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**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

Energy Usage Performance

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.06</u>

Enterprise Risk Management

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	High	3.50
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			<u>4.11</u>

Environmental Compliance

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.44</u>

Grant Revenue Procurement and Management

Adverse Impact on Citizen's Service or Costs	Medium	High	3.50
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	Very High	4.50
Negative Impact on Authority Reputation	High	Medium	3.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.06</u>

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**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

Information Technology Performance

Adverse impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.11</u>

Passenger Baggage Delivery

Adverse impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.83</u>

Personnel Services Performance

Adverse impact on Citizen's Service or Costs	Low	Medium	2.50
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	Medium	3.50
Negative Impact on Authority Reputation	High	Medium	3.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	High	3.50
Entity Total Risk Score:			<u>3.94</u>

Procurement Management

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.28</u>

**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

Property Management

Adverse Impact on Citizen's Service or Costs	Medium	High	3.50
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	High	Very High	4.50
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.44</u>

Public Communications

Adverse Impact on Citizen's Service or Costs	Low	Medium	2.50
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Medium	2.50
Entity Total Risk Score:			<u>4.22</u>

Public Parking

Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.89</u>

Public Records Compliance

Adverse Impact on Citizen's Service or Costs	Medium	Medium	3.00
High Risk Activity / Poor Control Environment	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>4.17</u>

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**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

Restricted Fund Accountability

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.56</u>

Revenue and Business Development

Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	High	4.50
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.50</u>

Small Business Development

Adverse impact on Citizen's Service or Costs	Very High	High	4.50
High Risk Activity / Poor Control Environment	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.39</u>

Special Event Management

Adverse Impact on Citizen's Service or Costs	Medium	Low	2.50
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Medium	2.50
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	High	3.50
Entity Total Risk Score:			<u>3.89</u>

**Fiscal Year 2012 Audit Plan
Internal Business Processes – Detail Risk Scoring**

ATTACHMENT 3A

Sustainability Management

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	High	4.50
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			<u>4.11</u>

Transportation and Traffic Services

Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>4.33</u>

Treasury/Cash Performance and Management

Adverse Impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	Very High	High	4.50
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			<u>4.33</u>

Vehicle Fleet Management

Adverse Impact on Citizen's Service or Costs	Medium	Very High	4.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	High	Very High	4.50
Negative Impact on Authority Reputation	High	Very High	4.50
Not Achieving Authority Objectives	High	Very High	4.50
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	Very High	4.50
Entity Total Risk Score:			<u>4.61</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract -- Descending Risk Scores**

ATTACHMENT 4

Audit Unit	Risk Score	12-Month Expenses	Department	Audit Hours	Last Audited
HSS, Inc.	4.6	447,582	Public Safety	150	
Jones Payne Group	4.6	3,719,561	TDP	150	
Pacific Rim Mechanical	4.6	1,243,754	FMD	150	
William Nicholas Bodouva + Associates	4.5	1,563,539	FDD	150	
AON Risk Services Inc.	4.4	686,335	Risk Mgt.	150	
David Brush Consulting	4.4	168,535	TDP	150	
Mactec Engineering and Consulting	4.4	613,588	Environmental	150	2008
Marsh Risk & Insurance Service	4.4	3,862,037	Risk Mgt.	150	
S&L Specialty Contracting, Inc.	4.4	5,372,353	QHP	150	2007
Sadler Electric, Inc.	4.4	1,186,981	FDD	150	
Strong Tower Construction dba Koch Corporation	4.4	3,632,778	QHP	150	
TranSystems Corporation	4.4	256,325	Marketing	150	
WTS, Inc.	4.4	424,802	IT	150	
G & G Specialty Contractors, Inc.	4.3	1,776,942	QHP	150	
Gatzke, Dillon & Balance LLP	4.3	0	Airport Planning	150	
HPS Mechanical, Inc.	4.3	548,342	FDD	150	
Alpha Mechanical	4.2	396,216	FDD	150	
Atlas Development Corporation	4.2	658,652	QHP	150	
Merriwether and Williams Insurance Services Inc.	4.2	418,592	Small Business	150	2010
Noite Associates Inc.	4.2	245,572	FDD	150	
Sierra Pacific West, Inc.	4.2	563,781	FDD	150	
Slayton Mechanical Contractors Inc.	4.2	300,558	FMD	150	
Frasca & Associates Inc.	4.1	225,422	Financial Planning	150	2009
JRM Consultants & Investigations Company	4.1	178,477	Public Safety	150	
U.S. Window & Door Construction Co., Inc., dba USWD	4.1	329,014	QHP	150	
Waste Management of San Diego	4.1	511,495	Environmental	150	
Ameri-Mex Plumbing Inc.	4.0	236,811	FMD	150	
Neal Electric Inc.	4.0	353,308	FDD	150	2010
Ted Sexton Consulting	4.0	10,050	Ground Transp.	150	
A.O. Reed & Co.	3.9	243,858	FMD	150	
Accurate Engineering ICS, Inc.	3.9	84,776	QHP/FDD	150	
Airport Concessions Consultants, Inc.	3.9	600	Small Business	150	
All Star Productions Inc.	3.9	108,386	Marketing	150	
Are & R Plumbing Inc.	3.9	161,084	FMD	150	
Bricke Construction Inc.	3.9	193,693	FMD	150	
Calderon Builders Inc.	3.9	261,074	FDD	150	
Cyclone Surface Cleaning Inc.	3.9	67,672	FMD	100	
Jacobsen/Daniels Associates, LLC	3.9	54,058	Ground Transp.	150	
Manatt, Phelps & Phillips LLP	3.9	156,000	Marketing	150	2008
Nations Roof of California, Inc.	3.9	115,550	FMD	150	
Phoenix Marketing International	3.9	131,909	Marketing	150	
Project Team Solutions, Inc.	3.9	245,439	FDD	150	
Unison Contracting Inc.	3.9	81,226	Financial Planning	150	
Universal Protection Service	3.9	2,010,767	Public Safety	150	2010
Xtreme Floor Covering Specialists Inc.	3.9	246,190	FMD	150	
Ad Ease Inc.	3.8	29,695	Small Business	150	
Allsup Corporation	3.8	20,522	FMD	150	

**Fiscal Year 2012 Audit Plan
Expense Contract – Descending Risk Scores**

ATTACHMENT 4

Audit Unit	Risk Score	12-Month Expenses	Department	Audit Hours	Last Audited
Dimension 5 Solutions Inc	3.8	274,572	FDD	100	2009
First Southwest Asset Management	3.8	94,871	Financial Planning	150	
Flatiron West, Inc.	3.8	20,882,369	FDD	150	2011
Gordon-Prill San Diego, Inc.	3.8	324,702	FDD	150	
Greenhaus Inc.	3.8	445,778	Marketing	150	2010
Inland Fire Apparatus Repair and Maintenance, Inc.	3.8	41,467	FDD	150	
Kimley-Horn and Associates Inc.	3.8	1,130,619	FDD	150	2010
KONE, Inc.	3.8	0	FDD	150	2011
Lochard Corporation	3.8	90,750	Noise Mitigation	150	
Morrison & Foerster LLP	3.8	322,501	General Counsel	150	
Ninyo & Moore Geotechnical Consultants	3.8	104,035	FDD	150	2008
Quality Fencing Co., Inc.	3.8	18,059	FMD	150	
Quateman LLP	3.8	32,311	General Counsel	150	
Ricondo and Associates	3.8	1,845,919	Airport Planning	150	2010
San Diego Door & Window	3.8	0	QHP	150	
The Bernard Johnson Group, Inc.	3.8	123,718	Small Business	150	
Vanir Construction Management	3.8	0	FDD	150	
American Design Coatings	3.7	47,400	FMD	150	
Anne Mudge, dba The Last Straw	3.7	130,000	Art	150	
Carter & Burgess, Inc.	3.7	0	FDD	150	
Eric Smith dba The Caring Painters	3.7	11,860	FMD	150	
Fluoresco Lighting - Sign Maintenance Corp.	3.7	0	FMD	150	
Haley & Aldrich Inc.	3.7	91,987	Environmental	100	
M.B. Oliver Inc. dba Agricultural Pest Control Services	3.7	57,872	FMD	150	
Paul Plevin Sullivan & Connaughton LLP	3.7	20,287	General Counsel	150	
Statewide Stripes Inc.	3.7	466,958	FMD	150	2010
United Storm Water Inc.	3.7	0	FMD	150	
AirProjects Inc.	3.6	162,014	REM	150	
Aztec Landscaping	3.6	530,178	FMD	150	2011
Bay City Electric Works Inc.	3.6	17,986	FMD	150	
Bear Fence, Inc.	3.6	4,235	FMD	150	
CH2M Hill	3.6	603,197	FDD	150	2011
COLAB Studio LLC (Green Build Art)	3.6	70,000	Art	150	
Creative Nerve	3.6	20,220	Art	150	
DFS Flooring	3.6	115,646	FMD	150	
Drain Medic Plumbing	3.6	14,885	FMD	150	
Ensley Electric, Inc.	3.6	2,862,615	FDD	150	2011
GTSI dba Government Technology Service Inc.	3.6	19,326	IT	150	
Harris, Miller, Miller, & Hanson	3.6	0	QHP	150	
Hazard Construction Company	3.6	1,808,065	FDD	150	2011
HOK, Inc.	3.6	551,916	FDD	150	2011
Kleinfelder West Inc.	3.6	743,145	FDD	150	2011
Mags Harries & Lajos Heder Collaborative	3.6	50,000	Art	150	
McBee Strategic Consulting	3.6	0	Marketing	150	2008
Merge Conceptual Design (Green Build Art)	3.6	46,230	Art	150	

**Fiscal Year 2012 Audit Plan
Expense Contract – Descending Risk Scores**

ATTACHMENT 4

Audit Unit	Risk Score	12-Month Expenses	Department	Audit Hours	Last Audited
National Elevator Inspection Services	3.6	14,186	FMD	150	
Ocean Blue Environmental Services	3.6	763,272	Environmental	150	2011
Packet Telcom Solution, Inc.	3.6	107,889	IT	150	
Planetbids, Inc.	3.6	42,330	Procurement	150	
Tetra Tech EM Inc.	3.6	5,200	Environmental	100	
The Owen Group	3.6	0	FDD	150	
URS Corporation	3.6	62,032	Airport Planning	150	2009
Aon Consulting and Insurance Services, Inc.	3.5	14,455	Accounting	150	
C&S Engineers	3.5	0	FDD	150	2009
Hum Consulting Inc.	3.5	0	FDD	100	
Jacobs Consultancy, Inc.	3.5	0	Airport Planning	150	2009
Katz & Associates Inc.	3.5	7,837	Airport Planning	100	
RGC Construction, Inc.	3.5	45,952	FMD	150	
Sculpture Conservation Studio of Constantinople Inc.	3.5	12,379	Marketing	150	
Sun Pacific Glazing, Inc.	3.5	101,413	FMD	150	
Abhe & Svoboda, Inc.	3.4	322,881	FMD	150	2011
Alcem Fence Company Inc.	3.4	4,490	FMD	150	
Anderson & Krelger LLP	3.4	0	General Counsel	100	
Cannon Pacific Services Inc.	3.4	41,876	FMD	150	
Claude W. Thedford dba Epic Pest Control	3.4	59,915	FMD	150	
J.P. Witherow Roofing Company, Inc.	3.4	0	FMD	100	
Jacobs Engineering Group, Inc.	3.4	290,214	FDD	100	2011
Kutak Rock LLP	3.4	9,234	General Counsel	100	
MW Construction	3.4	0	FDD	100	
PCATpro, LLC	3.4	52,698	REM	150	
Sato Services LLC (Green Build Art)	3.4	4,000	Art	150	
Seasonal Innovations Inc. dba Greenleaf Plant Solutions	3.4	78,254	Landslide	150	
SkillStorm Commercial Services, LLC	3.4	49,705	HR	100	
Alston & Bird LLP	3.3	0	General Counsel	150	
Anton's Service, Inc.	3.3	0	FDD	150	
Audio Associates	3.3	197,732	FDD	150	
IXL, LLC	3.3	0	Art	150	
La Curva Estudios	3.3	0	Marketing	150	
Roy McMakin (Green Build Art) dba 11 X 14 LLC	3.3	0	Art	100	
SITA Information Networking Computing USA	3.3	132,534	IT	150	
Stanley Access, Inc.	3.3	49,772	FMD	100	
Swap Financial Group, LLC	3.3	0	Financial Planning	100	
A Good Roofer, Inc.	3.2	0	FMD	100	
California Sheet Metal	3.2	213	FMD	100	
EHMCKE Sheet Metal	3.2	0	FMD	150	
Luce, Forward, Hamilton & Scripps LLP	3.2	11,218	General Counsel	100	
Advantage Performance Group LLC	3.1	16,090	Executive	100	
APEX Contracting & Restoration, Inc.	3.1	0	FDD	100	
Epic Pest Control	3.1	59,915	FMD	100	

**Fiscal Year 2012 Audit Plan
Expense Contract – Descending Risk Scores**

ATTACHMENT 4

Audit Unit	Risk Score	12-Month Expenses	Department	Audit Hours	Last Audited
Laser Electric Inc.	3.1	0	FDD	150	
Monaco Sheet Metal dba Sun Sheet Metal	3.1	0	FMD	150	
Aircraft Service International, Inc.	3.0	0	FMD	150	
Alliant Insurance Services, Inc.	3.0	0	Risk Mgt.	100	
Aurora Industrial Hygiene, Inc.	3.0	62,247	FMD	100	
BPI Plumbing	3.0	0	FMD	150	
Dynamic Contracting Services, Inc.	3.0	0	FDD	100	
General Ledger Resources	3.0	0	HR	100	
HNTB, inc.	3.0	0	Airport Planning	150	2010
Koch-Armstrong General Engineering, Inc.	3.0	0	FMD	150	
Network Security Electronics, Inc.	3.0	0	Public Safety	125	2010
Simon Wong Engineering, Inc.	3.0	0	FDD	125	
The Vasquez Company	3.0	0	FDD	150	
White Light, Inc. (Green Bull Art)	3.0	0	Art	150	
Wirtz Quality Installations, Inc.	3.0	0	FMD	150	
Gilbert Angundaz Concrete	2.9	8,758	FMD	100	
Siemens Building Technologies Inc.	2.9	0	IT	100	2010
SOS Staffing Services, dba TOPS Staffing	2.9	0	HR	100	
DIIO, LLC formally Aviation Data Group, LLC	2.8	0	Marketing	100	
Porter Novelli Inc.	2.8	0	Marketing	150	2010
Robert Half International	2.8	6,624	HR	100	
TLC Staffing	2.8	0	HR	100	
Tower Glass, Inc.	2.8	0	FMD	100	
Zoological Society of San Diego	2.8	74,456	Environmental	150	2011
Miki Iwasaki dba mi-workshop	2.7	18,100	Art	100	
KRS, Inc., dba Kings Glass and Screen	2.6	0	FMD	100	
Zuheir Inc., dba UNIK Custom Glass & Mirror	2.4	1,735	FMD	150	
Totals		70,661,138		22,700	

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

	IMPACT	RISK SCORE LIKELIHOOD	TOTAL
A Good Roofer, Inc.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.20</u>

A.O. Reed & Co.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.90</u>

Abhe & Svoboda, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.40</u>

Accurate Engineering ICS, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.90</u>

Accurate Engineering Integrated Construction Services, Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.40</u>

Ad Ease Inc.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Very High	Medium	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.80</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Advantage Performance Group LLC

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.10</u>

Aircraft Service International, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.00</u>

Airport Concessions Consultants, Inc.

High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	High	Very High	4.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.90</u>

AirProjects Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.60</u>

Alcem Fence Company Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.40</u>

All Star Productions Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.90</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Alliant Insurance Services, Inc.

High Risk Activity / Poor Control Environment	Medium	Low	2.50
Not Achieving Authority Objectives	High	Low	3.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.00</u>

Allsup Corporation

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.80</u>

Alpha Mechanical

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.20</u>

Aiston & Bird LLP

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.30</u>

American Design Coatings

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.70</u>

Ameri-Mex Plumbing Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.00</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Anderson & Kreiger LLP

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.40</u>

Anne Mudge, dba The Last Straw

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.70</u>

Anton's Service, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.30</u>

Aon Consulting and Insurance Services, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.50</u>

AON Risk Services Inc.

High Risk Activity / Poor Control Environment	Very High	High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.40</u>

APEX Contracting & Restoration, Inc.

High Risk Activity / Poor Control Environment	Very High	Medium	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.10</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Are & R Plumbing Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.90</u>

Atlas Development Corporation

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.20</u>

Audio Associates

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	High	Low	3.00
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.30</u>

Aurora Industrial Hygiene, Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.00</u>

Aztec Landscaping

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.60</u>

Bay City Electric Works Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.60</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Bear Fence, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.60</u>

BPI Plumbing

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

Bricke Construction Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.90</u>

C&S Engineers

High Risk Activity / Poor Control Environment	Very High	High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.50</u>

Calderon Builders inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.90</u>

Calderon Builders, Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.00</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

California Sheet Metal

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.20</u>

Camille Utterback (Green Build Art)

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.20</u>

Cannon Pacific Services Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.40</u>

Carter & Burgess, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.70</u>

CH2M Hill

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.80</u>

Claude W. Thedford dba Epic Pest Control

High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.40</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

COLAB Studio LLC (Green Bulid Art)

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.60</u></u>

Creative Nerve

High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.60</u></u>

Cyclone Surface Cleaning Inc.

High Risk Activity / Poor Control Environment	Medium	Very High	4.00
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.90</u></u>

David Brush Consulting

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.40</u></u>

DFS Flooring

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.60</u></u>

DIIO, LLC formally Aviation Data Group, LLC

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.80</u></u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Dimension 5 Solutions Inc

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.80</u>

Drain Medic Plumbing

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.60</u>

Dynamic Contracting Services, Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

EHMCKE Sheet Metal

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.20</u>

Ensley Electric, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.60</u>

Epic Pest Control

High Risk Activity / Poor Control Environment	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.10</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Eric Smith dba The Caring Painters

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.70</u>

First Southwest Asset Management

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.80</u>

Flatiron West, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.80</u>

Fluoresco Lighting - Sign Maintenance Corp.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.70</u>

Frasca & Associates Inc.

High Risk Activity / Poor Control Environment	Very High	High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.10</u>

G & G Specialty Contractors, Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.30</u>

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Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Gatzke, Dillon & Balance LLP

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.30</u>

General Ledger Resources

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

Gilbert Angundaz Concrete

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.90</u>

Gordon-Prill San Diego, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.80</u>

Greenhaus Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.80</u>

GTSI dba Government Technology Service Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.60</u>

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Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Haley & Aldrich Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.70</u>

Harris, Miller, Miller, & Hanson

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.60</u>

Hazard Construction Company

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.60</u>

HNTB, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

HOK, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.60</u>

HPS Mechanical, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.30</u>

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Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

HSS, Inc.

High Risk Activity / Poor Control Environment	Very High	High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.60</u></u>

Hum Consulting Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>3.50</u></u>

Inland Fire Apparatus Repair and Maintenance, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.80</u></u>

Inland Flooring Contractors, Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.40</u></u>

IXL, LLC

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>3.30</u></u>

J.P. Witherow Roofing Company, Inc.

High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.40</u></u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Jacobs Consultancy, Inc.

High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.50</u></u>

Jacobs Consulting

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.40</u></u>

Jacobs Engineering Group, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.40</u></u>

Jacobsen/Daniels Associates, LLC

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.90</u></u>

Jones Payne Group

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.60</u></u>

JRM Consultants & Investigations Company

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>4.10</u></u>

**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Katz & Associates Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.50</u>

Kimley-Horn and Associates Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.80</u>

Kleinfelder West Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.60</u>

Koch-Armstrong General Engineering, Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

KONE, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.80</u>

KRS, Inc., dba Kings Glass and Screen

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.60</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Kutak Rock LLP

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.40</u>

La Curva Estudios

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.30</u>

Laser Electric Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.10</u>

Living Lenses (Green Build Art)

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.50</u>

Lochard Corporation

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.80</u>

Luce, Forward, Hamilton & Scripps LLP

High Risk Activity / Poor Control Environment	High	Low	3.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.20</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

M.B. Oliver Inc. dba Agricultural Pest Control Services

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Low	High	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.70</u>

Mactec Engineering and Consulting

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.40</u>

Mags Harries & Lajos Heder Collaborative

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.60</u>

Manatt, Phelps & Phillips LLP

High Risk Activity / Poor Control Environment	Very High	Medium	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.90</u>

Marsh Risk & Insurance Service

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.40</u>

McBee Strategic Consulting

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.60</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Merge Conceptual Design (Green Build Art)

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.60</u>

Merriwether and Williams Insurance Services Inc.

High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.20</u>

Microsoft Licensing, GP

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

Miki Iwasaki dba mi-workshop

High Risk Activity / Poor Control Environment	Low	Low	2.00
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Low	Very Low	1.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>2.70</u>

Monaco Sheet Metal dba Sun Sheet Metal

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.10</u>

Morrison & Foerster LLP

High Risk Activity / Poor Control Environment	High	Low	3.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Low	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.80</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

MW Construction

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.40</u>

National Elevator Inspection Services

High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.60</u>

Nations Roof of California, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.90</u>

Neal Electric Inc.

High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.00</u>

Network Security Electronics, Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.00</u>

Ninyo & Moore Geotechnical Consultants

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.80</u>

**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Noite Associates Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.20</u>

Ocean Blue Environmental Services

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.60</u>

Pacific Rim Mechanical

High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.60</u>

Packet Telcom Solution, Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.60</u>

Paul Plevin Sullivan & Connaughton LLP

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.70</u>

PCATpro, LLC

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.40</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Phoenix Marketing International

High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.90</u></u>

Planetbids, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.60</u></u>

Porter Novelli Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.80</u></u>

Project Team Solutions, Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.90</u></u>

Quality Fencing Co., Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.80</u></u>

Quateman LLP

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.60</u></u>

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Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

RGC Construction, Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.50</u>

Ricondo and Associates

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.80</u>

Robert Half International

High Risk Activity / Poor Control Environment	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.80</u>

Roy McMakin (Green Build Art) dba 11 X 14 LLC

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.30</u>

S&L Specialty Contracting, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.40</u>

Sadler Electric, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.40</u>

**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

San Diego Door & Window

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.80</u></u>

Sato Services LLC (Green Build Art)

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.40</u></u>

Sculpture Conservation Studio of Constantinople Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.50</u></u>

Seasonal innovations Inc. dba Greenleaf Plant Solutions

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.40</u></u>

Siemens Building Technologies Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.90</u></u>

Sierra Pacific West, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.20</u></u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Simon Wong Engineering, Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

SITA Information Networking Computing USA

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.30</u>

SkillStorm Commercial Services, LLC

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.40</u>

Slayton Mechanical Contractors Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.20</u>

SOS Staffing Services, dba TOPS Staffing

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.90</u>

Stanley Access, Inc.

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.30</u>

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Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Statewide Stripes Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.70</u>

Strong Tower Construction dba Koch Corporation

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.40</u>

Stuart Keeler (Green Bulld Art)

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.50</u>

Sun Pacific Glazing, Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.50</u>

Swap Financial Group, LLC

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.30</u>

Ted Sexton Consulting

High Risk Activity / Poor Control Environment	Medium	Very High	4.00
Not Achieving Authority Objectives	High	Very High	4.50
Prior Significant Issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>4.00</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Tetra Tech EM Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.60</u></u>

The Bernard Johnson Group, Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.80</u></u>

The Owen Group

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.60</u></u>

The Vasquez Company

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>3.00</u></u>

TLC Staffing

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.80</u></u>

Tower Glass, Inc.

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.80</u></u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

TranSystems Corporation

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.40</u>

U.S. Bank National Association

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Low	3.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

U.S. Window & Door Construction Co., inc., dba USWD

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.10</u>

Unison Contracting Inc.

High Risk Activity / Poor Control Environment	Very High	Medium	4.00
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.90</u>

United States Department of Agriculture

High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.20</u>

United Storm Water Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.70</u>

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**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Universal Protection Service

High Risk Activity / Poor Control Environment	Very High	High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.90</u>

URS Corporation

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.60</u>

Vanir Construction Management

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.80</u>

Waste Management of San Diego

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.10</u>

White Light, Inc. (Green Bull Art)

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.00</u>

William Nicholas Bodouva + Associates

High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.50</u>

**Fiscal Year 2012 Audit Plan
Expense Contract – Detail Risk Scoring**

ATTACHMENT 4A

Wirtz Quality Installations, Inc.

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>3.00</u></u>

WTS, Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.40</u></u>

Xtreme Floor Covering Specialists Inc.

High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.90</u></u>

Zoological Society of San Diego

High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>2.60</u></u>

Zuheir Inc., dba UNIK Custom Glass & Mirror

High Risk Activity / Poor Control Environment	Very Low	Low	1.50
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.40</u></u>

**Fiscal Year 2012 Audit Plan
Car Rental (Revenue) Contracts – Descending Risk Scores**

ATTACHMENT 5

Audit Unit	Risk Score	12--Month Revenue	Audit Hours	Last Audited
The Hertz Corporation	4.2	6,799,043	250	2010
Avis Rent A Car Systems LLC	4.1	5,366,344	250	2011
Enterprise Rent A Car Company of Los Angeles	4.1	4,054,639	250	2011
DTG Operations Inc dba Thrifty & Dollar	3.9	3,486,200	250	2009
Fox Rent A Car	3.9	1,012,941	250	2010
Newport Beach Sales & Leasing Inc. dba Budget Rent A Car Systems	3.7	2,805,208	250	2007
Enterprise Rent-A-Car Company of LA dba Alamo Rent-A-Car Inc.	3.6	2,642,480	250	2011
Enterprise Rent-A-Car Company of LA dba National	3.6	3,131,461	250	2011
Nevada Lease and Rental Inc. dba Payless Car Rental System	3.5	421,286	250	
Simply Wheelz LLC dba Advantage Rent-A-Car	3.5	858,522	250	2009
Midway Rent A Car, Inc.	3.2	55,308	120	
RLZ Corporation dba Pacific Rent-A-Car	3.1	13,414	120	
South CA A1 Car Rental dba A1 Rent a Car	3.1	2,541	120	
Blue Oval dba Ace Rent A Car	2.7	57,572	120	
Pneuma Enterprises Inc. dba TravCar	2.6	35,873	120	
Totals		30,540,831	3,100	

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**Fiscal Year 2012 Audit Plan
Car Rental (Revenue) Contracts – Detail Risk Scoring**

ATTACHMENT 5A

	RISK SCORE		
	IMPACT	LIKELIHOOD	TOTAL
Avis Rent A Car Systems LLC			
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.07</u></u>
Blue Oval dba Ace Rent A Car			
High Risk Activity / Poor Control Environment	Low	High	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Medium	2.50
Not Achieving Authority Objectives	Very Low	Very Low	1.00
Prior Significant Issues Effecting Operations	Low	Very High	3.50
Resulting Regulation & Penalties	Low	Low	2.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>2.71</u></u>
DTG Operations Inc dba Thrifty & Dollar			
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.93</u></u>
Enterprise Rent A Car Company of Los Angeles			
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	Very High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.07</u></u>
Enterprise Rent-A-Car Company of LA dba Alamo Rent-A-Car inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.57</u></u>

**Fiscal Year 2012 Audit Plan
Car Rental (Revenue) Contracts – Detail Risk Scoring**

ATTACHMENT 5A

Enterprise Rent-A-Car Company of LA dba National

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Low	Low	2.0
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.57</u></u>

Fox Rent A Car

High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.86</u></u>

Midway Rent A Car, Inc.

High Risk Activity / Poor Control Environment	Medium	Very High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Very Low	Very Low	1.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.21</u></u>

Nevada Lease and Rental Inc dba Payless Car Rental System

High Risk Activity / Poor Control Environment	Medium	High	3.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.50</u></u>

Newport Beach Sales & Leasing Inc dba Budget Rent A Car Systems

High Risk Activity / Poor Control Environment	Medium	Very High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Very High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.71</u></u>

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**Fiscal Year 2012 Audit Plan
Car Rental (Revenue) Contracts – Detail Risk Scoring**

ATTACHMENT 5A

Pneuma Enterprises inc. dba TravCar

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Low	High	3.00
Resulting Regulation & Penalties	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.57</u>

RLZ Corporation dba Pacific Rent-A-Car

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Very Low	Very Low	1.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.14</u>

Simply Wheelz LLC dba Advantage Rent-A-Car

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.50</u>

South CA A1 Car Rental dba A1 Rent a Car

High Risk Activity / Poor Control Environment	Medium	Very High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Very Low	Very Low	1.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.07</u>

The Hertz Corporation

High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.21</u>

**Fiscal Year 2012 Audit Plan
Other Lease (Revenue) Contracts – Descending Risk Scores**

ATTACHMENT 6

Audit Unit	Risk Score	12-Month Revenue	Estimated Hours	Last Audited
Host International Inc.	4.5	10,189,739	300	2010
Lindbergh Parking	4.5	10,997,707	250	2010
JCDecaux, Inc.	4.3	600,000	200	2010
Smarte Carte	4.1	316,508	150	2010
Airlines & Others (Ogden Aviation)	4.0	2,292,670	150	2011
Gate Gourmet Inc	4.0	334,547	150	2010
Landmark Aviation GSO-SAN, LLC	3.8	607,550	150	2011
Travelex America	3.6	5,075	100	
US General Services Administration	3.5	405,371	100	2009
San Diego Air and Space Technology Center	3.4	90,000	100	
Aviation Port Services	3.3	66,078	80	
Air Transport International, LLC	3.3	285,991	80	2011
DAL Global Services LLC	3.3	200,974	80	
Elite Line Services Inc.	3.3	233,030	80	2009
GAT Airline Ground Support Inc.	3.3	330,225	80	
Security Point Media, LLC	3.3	33,775	80	
US Aviation Services Corporation	3.3	37,057	80	
Huntleigh USA Corporation	3.2	13,918	80	
San Diego Convention Center	3.2	144,328	80	
Airport Terminal Service Inc.	3.1	53,090	80	
Integrated Airline Services Inc.	3.1	105,433	80	
Primeflight Aviation Services Inc.	3.1	113,514	80	
Renty, LLC	3.1	5,200	80	
SLB, Inc. dba Goodfellows Shoeshine	3.1	16,852	80	
Triad International Maintenance Corporation	3.1	158,406	80	
Jaroth, Inc. dba Pacific Telemanagement Services	3.0	1,340	80	
Swift Air Charters, LLC	3.0	1,825	80	
ABX Air Inc	2.9	127,791	80	
AccuFleet International	2.9	30,589	80	
Air Serv Corporation	2.9	15,714	80	
Airport Marketing Income, LLC (Google, Inc.)	2.9	0	80	
Great Lakes Aircraft Cleaning Inc. dba Plane Detail	2.9	16,350	80	
Jetstream Ground Services Inc.	2.9	28,072	80	
OneSource Building Services Inc	2.9	28,077	80	
Bags of California, LLC	2.8	7,017	80	
Ground Equipment Services	2.8	17,828	80	
Certified Aviation Services LLC	2.8	13,878	80	
Certified Folder Display Service Inc	2.8	3,333	80	
Moody's Lunch Service, Inc.	2.8	3,300	80	
SCIS Air Security Corporation	2.8	3,529	80	
Jet Wash Inc.	2.6	0	80	
Pacific Western Aviation Oakland LLC	2.6	0	80	
Plane Detail, LLC	2.6	9,071	80	
San Diego Fleet Week Foundation	2.6	0	80	
Swissport USA Inc.	2.6	0	80	
Irvine Leasing, dba Rainbow Vending LLC	2.4	1,060	80	
RAC & Associates dba SpecialCare	2.3	1,200	80	
Aeronautical Radio Inc.	2.3	700	80	

Totals

27,947,712 4,690

**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

	RISK SCORE		
	IMPACT	LIKELIHOOD	TOTAL
ABX Air inc			
High Risk Activity / Poor Control Environment	Low	Low	2.00
increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>2.92</u></u>
AccuFleet international			
High Risk Activity / Poor Control Environment	Low	Low	2.00
increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>2.92</u></u>
Aeronautical Radio Inc.			
High Risk Activity / Poor Control Environment	Low	Low	2.00
increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Very Low	Low	1.50
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.25</u></u>
Air Serv Corporation			
High Risk Activity / Poor Control Environment	Low	Low	2.00
increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>2.92</u></u>
Air Transport International, LLC			
High Risk Activity / Poor Control Environment	Medium	High	3.50
increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>3.25</u></u>

**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

Airlines & Others (Ogden Aviation)

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.00</u></u>

Airport Marketing Income, LLC (Google, Inc.)

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.92</u></u>

Airport Terminal Service inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.08</u></u>

Aviation Port Services

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Medium	2.50
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.33</u></u>

Bags of California, LLC

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>2.83</u></u>

**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

Bank of America NA a National Banking Association

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>2.50</u>

Certified Aviation Services LLC

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>2.75</u>

Certified Folder Display Service Inc

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>2.75</u>

DAL Global Services LLC

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.25</u>

Elite Line Services Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.25</u>

**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

GAT Airline Ground Support Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.25</u>

Gate Gourmet Inc

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.00</u>

Great Lakes Aircraft Cleaning Inc. dba Plane Detail

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>2.92</u>

Ground Equipment Services

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>2.83</u>

HOST International Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>4.50</u>

**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

Huntleigh USA Corporation

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.17</u></u>

Integrated Airline Services Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.08</u></u>

Irvine Leasing, LLC dba Rainbow Vending, a LLC

High Risk Activity / Poor Control Environment	Low	Very High	3.50
Increased Errors or Irregularities Due to Complexity of Operations	Very Low	Medium	2.00
Not Achieving Authority Objectives	Very Low	Very Low	1.00
Prior Significant Issues Effecting Operations	Very Low	Low	1.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Low	1.50
Entity Total Risk Score:			<u><u>2.42</u></u>

Jaroth, Inc. dba Pacific Telemanagement Services

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>3.00</u></u>

JCDecaux, Inc.

High Risk Activity / Poor Control Environment	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>4.25</u></u>

**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

Jet Wash Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.58</u></u>

Jetstream Ground Services Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>2.92</u></u>

Landmark Aviation GSO-SAN, LLC

High Risk Activity / Poor Control Environment	Medium	Very High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	Medium	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u><u>3.83</u></u>

Moody's Lunch Service, Inc.

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Increased Errors or Irregularities Due to Complexity of Operations	Low	Medium	2.50
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>2.75</u></u>

OneSource Building Services Inc

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>2.92</u></u>

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Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

Pacific Western Aviation Oakland LLC

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.58</u></u>

Plane Detail, LLC

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>2.58</u></u>

Primeflight Aviation Services Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.08</u></u>

RAC & Associates dba SpecialCare

High Risk Activity / Poor Control Environment	Low	Very Low	1.50
Increased Errors or Irregularities Due to Complexity of Operations	Low	Very Low	1.50
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.33</u></u>

Renty, LLC

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Low	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>3.08</u></u>

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**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

San Diego Air and Space Technology Center

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	High	Medium	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.42</u></u>

San Diego Convention Center

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u><u>3.17</u></u>

San Diego Fleet Week Foundation

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u><u>2.58</u></u>

SCIS Air Security Corporation

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u><u>2.75</u></u>

Security Point Media, LLC

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u><u>3.25</u></u>

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**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

SLB, Inc. dba Goodfellows Shoeshine

High Risk Activity / Poor Control Environment	Very Low	Very High	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Low	2.50
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant issues Effecting Operations	Low	High	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			<u>3.08</u>

Smarte Carte Inc.

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>4.08</u>

Swift Air Charters, LLC

High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>3.00</u>

Swissport USA Inc.

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			<u>2.58</u>

Travelex America

High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			<u>3.58</u>

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**2012 Risk Assessment Detail Report
Other Lease (Revenue) Contracts – Detail Risk Scoring**

Attachment 6A

Triad International Maintenance Corporation

High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.08</u>

US Aviation Services Corporation

High Risk Activity / Poor Control Environment	Low	Medium	2.50
Increased Errors or Irregularities Due to Complexity of Operations	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			<u>3.25</u>

US General Services Administration

High Risk Activity / Poor Control Environment	Very Low	High	2.50
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	High	Low	3.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			<u>3.50</u>