Item No.

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 hollday 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.

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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

	BUSINESS PROCESS AUDITS (Attachment 3, 3A)			
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		1,400	16.2%
220	EXPENSE CONTRACT AUDITS (Attachment 4 and 4A)			
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	27	
	TOTAL EXPENSE CONTRACT AUDIT HOURS		1,650	19.1%
	REVENUE CONTRACT AUDITS (Attachments 5, 5A, 6 and 6A)	i		
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		1,950	22.6%
	ANNUAL ONGOING AUDITS AND SUPPORT			
25	Alrcraft 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		
JZ	ANNUAL ONGOING AUDITS AND SUPPORT HOURS	1,055	-	
33	Special Request Audits	817		
33		017	- 31 - Partierna	04.70/
24	TOTAL ANNUAL ONGOING AUDIT AND SUPPORT HOURS ETHICS PROGRAM ACTIVITY		1,872	21.7%
34	18 A THE CONTRACTOR MATERIAL PROPERTY OF THE PROPERTY OF TH		400	4.6%
35	CONSTRUCTION AUDIT AND MONITORING ACTIVITY		1,360	15.8%
	TOTAL HOURS		8,632	100.0%
	AVAILABLE AUDIT HOURS FROM OFFICE STAFF		8,632	
	DIFFERENCE		0	
			-31 974 375 -37	

Fiscal Year 2012 Audit Plan Audit Unit Definitions

#	Audit Unit	Explanation
Inte	ernal Business Process Audits	
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.
Exp	pense Contract Audits	
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	William 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 Quleter Home Program, with estimated maximum contract amounts of \$10,000,000.

Fiscal Year 2012 Audit Plan Audit Unit Definitions

#	Audit Unit	Expianation
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.
Rev	renue 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.
Anı	nual 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.

Fiscai 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 compilance 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.
Oth	er 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.

ATTACHMENT 3

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

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
Alriine 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		9,850

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

	IMPACT	RISK SCORE	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:	voly i ngi	, ng.,	4.39
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
Fransaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	T INST	11,91	4.33
Airport Land Use Management		,	
	Mara I Hab	111-6	4.50
Adverse Impact on Citizen's Service or Costs	Very High	High	4.50
ligh 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
Fransaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			4.22
Airport Lost and Found			
Adverse impact on Citizen's Service or Costs	Very High	Very High	5.00
ligh Risk Activity / Poor Control Environment	Very High	Very High	5.00
ncreased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
legative 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
Fransaction Volume & Dollars / Asset Liquidity & Access Risk	High	Very High	4.50
Entity Total Risk Score:		(Sec. 1995)	4.72

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

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 Achleving 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:	70.00	10.5	4.50
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:			4.50
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:			4.28
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:			4.06

Fiscal Year 2012 Audit Pian Internal Business Processes – Detail Risk Scoring

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	e :		4.22
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 Scon	The state of the state of the		4.78
Concessionaire 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 Irregulanties 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 & Ocilars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score	D:		4.28
Contract Management			
Contract Management Adverse Impact on Citizen's Service or Costs	Lib	Hinh	4.00
High Risk Activity / Poor Control Environment	High	High Veny High	4.50
STORY OF THE PARTY	High Very High	Very High	4.50 5.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	. 55.75.70
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	•	J.	4.50

Fiscal Year 2012 Audit Plan Internal Business Processes — Detail Risk Scoring

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:			4.08
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 Entity Total Risk Score:	Very High	High	4.50
Entry Iolai Risk Scote.			4.11
Environmental Compilance			
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:			4.44
Grant Revenue Procurement and Management			
Adverse impact on Citizen's Service or Costs	Medium	High	3.50
(A) An order transfer of the Annahold of the A			4.00
High Risk Activity / Poor Control Environment	High	High	0.000
High Risk Activity / Poor Control Environment Increased Errors or irregularities Due to Complexity of Operations	High	Very High	4.50
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Negative Impact on Authority Reputation	High High	Very High Medium	3.50
High Risk Activity / Poor Control Environment increased Errors or irregularities Due to Complexity of Operations Negative impact on Authority Reputation Not Achieving Authority Objectives	High High Very High	Very High	3.50 5.00
High Risk Activity / Poor Control Environment increased Errors or irregularities Due to Complexity of Operations Negative Impact on Authority Reputation Not Achieving Authority Objectives Prior Significant issues Effecting Operations	High High Very High High	Very High Medium	3.50 5.00 4.00
High Risk Activity / Poor Control Environment increased Errors or irregularities Due to Complexity of Operations Negative Impact on Authority Reputation Not Achieving Authority Objectives Prior Significant issues Effecting Operations Resulting Regulation & Penalties	High High Very High High High	Very High Medium Very High	3.50 5.00
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Negative Impact on Authority Reputation Not Achieving Authority Objectives Prior Significant issues Effecting Operations Resulting Regulation & Penalties Time Since Last Audit	High High Very High High	Very High Medium Very High High	3.50 5.00 4.00 4.00 3.00
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Negative Impact on Authority Reputation Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Resulting Regulation & Penalties	High High Very High High High	Very High Medium Very High High High	3.50 5.00 4.00 4.00

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

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:	P.		4.11
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:			4.83
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:			3.94
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:	i.	9-1 1. 3 0	4.28

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

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:			4.44
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:			4.22
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 Entity Total Risk Score:	Very High	Very High	5.00
Elluty I wal files ocole.			4.89
Public Records Compilance			
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:			4.17

Fiscal Year 2012 Audit Plan internal Business Processes - Detail Risk Scoring

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:			4.56
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:			4.50
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:			4.39
STATE OF STA			*****
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:			

Fiscal Year 2012 Audit Plan Internal Business Processes - Detail Risk Scoring

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	t.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			4,11
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:			4.33
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:	3 • 13 · 1•	e. - &	4.33
			-
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
FUTDAL 98-701 (88-2) AVIDS 100 (88-2) ND	High	Very High	4.50
Prior Stanfficant Issues Effecting Operations		, · · ···	10.00
Prior Significant issues Effecting Operations Resulting Regulation & Penalties	Very High	Very High	5.00
Resulting Regulation & Penalties	Very High Very High	Very High Very High	5.00 5.00
Resulting Regulation & Penalties Time Since Last Audit	Very High	Very High	5.00
Resulting Regulation & Penalties		Kill State Of the Control of the Control	37722555

Fiscal Year 2012 Audit Pian Expense Contract -- Descending Risk Scores

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		Risk Mgt.	150	
David Brush Consulting	4.4	168,535		150	
Mactec Engineering and Consulting	4.4		Environmental	150	2008
Marsh Risk & Insurance Service	4.4		Risk Mgt.	150	
S&L Specialty Contracting, Inc.	4.4	5,372,353		150	2007
Sadier Electric, Inc.	4.4	1,186,981	FDD	150	
Strong Tower Construction dba Koch Corporation	4.4	3,632,778		150	-
TranSystems Corporation	4.4	256,325	Marketing	150	
WTS, Inc.	4.4	424,802		150	
G & G Specialty Contractors, Inc.	4.3	1,776,942	QHP	150	
Gatzke, Dilion & Balance LLP	4.3	0	Airport Planning	150	
HPS Mechanical, Inc.	4.3	548,342		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		150	2010
Sierra Pacific West, Inc.	4.2	563,761	FDD	150	
Slayton Mechanical Contractors inc.	4.2	300,558		150	
Frasca & Associates Inc.	4.1		Financial Planning	150	2009
JRM Consultants & Investigations Company	4.1	178,477		150	
U.S. Window & Door Construction Co., Inc., dba	4.1	329,014		150	
Waste Management of San Diego	4.1		Environmental	150	
Ameri-Mex Plumbing Inc.	4.0	236,811	FMD	150	
Neal Electric Inc.	4.0	353,308		150	2010
Ted Sexton Consulting	4.0		Ground Transp.	150	
A.O. Reed & Co.	3.9	243,858		150	
Accurate Engineering ICS, Inc.	3.9		QHP/FDD	150	
Airport Concessions Consultants, Inc.	3.9	600		150	
All Star Productions Inc.	3.9	108,366		150	
Are & R Plumbing Inc.	3.9	161,084		150	
Bricke Construction Inc.	3.9	193,693	FMD	150	
Calderon Builders Inc.	3.9	261,074		150	
Cyclone Surface Cleaning Inc.	3.9	67,672		100	-
Jacobsen/Daniels Associates, LLC	3.9	54,058	Ground Transp.	150	
Manatt, Pheips & Phillips LLP	3.9	156,000	Marketing	150	2008
Nations Roof of California, Inc.	3.9	115,550	FMD	150	2000
Phoenix Marketing International	3.9	131,909	Marketing FDD	150	
Project Team Solutions, Inc.	3.9	245,439	Financial	150	
Unison Contracting Inc.	3.9	81,226	Planning	150	0040
	3.9	2,010,767	Public Safety	150	2010
Universal Protection Service		THE STATE OF THE S			
Universal Protection Service Xtreme Floor Covering Specialists Inc. Ad Ease Inc.	3.9	246,190 29,695	FMD Small Business	150 150	

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Fiscai Year 2012 Audit Plan Expense Contract – Descending Risk Scores

Audit Unit	Risk Score	12-Month Expenses	Department	Audit Hours	Last Audited
Dimension 5 Solutions Inc	3.8	274,572	FDD	100	2009
			Financial		
First Southwest Asset Management	3.8	94,871	Planning	150	
Flatiron West, Inc.	3.8	20,692,369	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	
			General		
Quateman LLP	3.8	32,311		150	
Ricondo and Associates	3.8	1,645,919	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 Smlth dba The Caring Painters	3.7	11,660	FMD	150	
Fluoresco Lighting - Sign Maintenance Corp.	3.7	0	FMD	150	
Haley & Aldrich Inc.	3.7	91,967	Environmental	100	
M.B. Oliver Inc. dba Agricultural Pest Control					
Services	3.7	57,872		150	
David Plania Cultivan & Communication LLD	3.7	20.207	General	150	i
Paul Plevin Sullivan & Connaughton LLP	_	20,287		150	2040
Statewide Stripes Inc.	3.7	466,956		150	2010
United Storm Water Inc.	3.7	0	FMD	150	<u> </u>
AirProjects Inc.	3.6	162,014		150	0044
Aztec Landscaping	3.6	530,178		150	2011
Bay City Electric Works Inc.	3.6	17,986	FMD	150	
Bear Fence, Inc.	3.6	4,235		150	0044
CH2M HIII	3.6	603,197		150	2011
COLAB Studio LLC (Green Build Art)	3.6	70,000		150	
Creative Nerve	3.6	20,220		150	
DFS Flooring	3.6	115,646		150	
Drain Medic Plumbing	3.6	14,885		150	
Ensley Electric, Inc.	3.6	2,862,615		150	2011
GTSI dba Government Technology Service Inc.	3.6	19,326		150	
Harris, Miller, Miller, & Hanson	3.6	0	QHP	150	
Hazard Construction Company	3.6	1,808,065		150	2011
HOK, Inc.	3.6	551,916	Mark Research	150	2011
Kleinfelder West Inc.	3.6	743,145		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 Bulld Art)	3.6	46,230	Art	150	

ATTACHMENT 4

Fiscal Year 2012 Audit Plan Expense Contract - Descending Risk Scores

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		Accounting	150	
C&S Engineers	3.5	0	FDD	150	2009
Hum Consulting Inc.	3.5	0	FDD	100	
Jacobs Consultacy, 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		150	
Sun Pacific Glazing, Inc.	3.5	101,413		150	
Abhe & Svoboda, Inc.	3.4	322,881		150	2011
Alcem Fence Company Inc.	3.4	4,490	FMD	150	2011
Alcent Perce Company Inc.	3.4	4,490	General	150	
Anderson & Kreiger LLP	3.4	0		100	
Cannon Pacific Services Inc.	3.4	41,876		150	
Claude W. Thedford dba Epic Pest Control	3.4	59,915		150	
J.P. Witherow Roofing Company, Inc.	3.4		FMD	100	
Jacobs Engineering Group, inc.	3.4	290,214		100	2011
Kutak Rock LLP	3.4	9,234	General	100	
MW Construction	3.4	0	FDD	100	
PCATpro, LLC	3.4	52,696	The state of the s	150	
Sato Services LLC (Green Build Art)	3.4	4,000	Art	150	
Seasonal Innovations Inc. dba Greenleaf Plant	-	.,,,,,			
Solutions	3.4	78,254	Landside	150	
SkillStorm Commercial Services, LLC	3.4	49,705	HR	100	
			General		
Alston & Bird LLP	3.3		Counsel	150	
Anton's Service, Inc.	3.3	0	FDD	150	0
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		Financial Planning	100	
A Good Roofer, Inc.	3.2		FMD	100	
California Sheet Metal	3.2	213		100	
EHMCKE Sheet Metal	3.2	0	FMD	150	
bet mirerion direct michael			General	100	
Luce, Forward, Hamilton & Scripps LLP	3.2	11,218		100	
Advantage Performance Group LLC	3.1		Executive	100	
APEX Contracting & Restoration, inc.	3.1	0	FDD	100	
Epic Pest Control	3.1	59,915		100	

ATTACHMENT 4

Fiscai Year 2012 Audit Plan Expense Contract – Descending Risk Scores

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	348
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	1000
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 Bulld 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	2.6	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	
Zuhelr Inc., dba UNIK Custom Glass & Mirror	2.4	1,735	FMD	150	

Totals 70,661,138 22,700

Fiscal Year 2012 Audit Plan Expense Contract – Detail Risk Scoring

		RISK SCORE	
	IMPACT	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:			3.20
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 & Doilars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	(, = 0, **	₩10	3.90
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:	ı ngı	T II G	3.40
			\$
Accurate Engineering ICS, Inc.		9193 E	
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:			3.90
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:			3.40
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:		**************************************	3.80
			3.00

Fiscal Year 2012 Audit Plan Expense Contract – Detail Risk Scoring

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 8	core:		3.10
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 S	core:		3.00
Almost Consessions Consultants Inc			
Airport Concessions Consultants, Inc. High Risk Activity / Poor Control Environment	Litak	Van His	A EA
The second secon	High	Very High	4.50
Not Achieving Authority Objectives	High	High York High	4.00
Prior Significant issues Effecting Operations Time Since Last Audit	High	Very High Very High	4.50 4.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High Low	Low	2.00
Entity Total Risk St		LOW	
			3.90
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 Sc	core:		3.60
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 Sc	core:		3.40
All Otes Perdualleus Iss			
All Star Productions inc.	LA	LII: +	
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 Entity Total Risk Sc	High	High	4.00
Entity I Otal Risk 50	,u. 6.		3.90

Fiscai Year 2012 Audit Pian Expense Contract - Detail Risk Scoring

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:			3.00
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	Hlgh	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:			3.80
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:			4.20
Aiston & Bird LLP			
High Risk Activity / Poor Control Environment	High	Medlum	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:			3.30
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:			3.70
An Am			
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:			4.00

Fiscal Year 2012 Audit Plan Expense Contract -- Detail Risk Scoring

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:			3.40
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:			3.70
Antonio Condes Inc			For Maria Mari
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:	LVW	LOW	3.30
			3.30
Aon Consulting and Insurance Services, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medlum	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:			3,50
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:			4.40
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:	,	,	3.10
			3.10

Fiscal Year 2012 Audit Plan Expense Contract – Detail Risk Scoring

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:		-	3.90
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:			4.20
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:			3.30
Aurora Industrial Hygiene, Inc.	£	2	2.3
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 Medium	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Medium	MEGIUM	3.00
Limy i and ittel addition			3.00
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:	/ (E) (E)		3.60
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:			3.60
			STREET, SQUARE, SQUARE

Fiscal Year 2012 Audit Plan Expense Contract -- Detail Risk Scoring

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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:			3.60
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 Time Since Last Audit	Medium	Medium	3.00
	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very Low	Very Low	t.00
Linuty Ivan their oppie.			3.00
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:			3.90
CRC Engineers			
C&S Engineers High Risk Activity / Poor Control Environment	Ven. Uleh	Lillah	4.50
Not Achieving Authority Objectives	Very High High	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:	LOW	LOW	3.50
- many -			***************************************
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	Medlum	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:			3.90
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:		*11	4.00

Fiscal Year 2012 Audit Plan Expense Contract – Detail Risk Scoring

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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:			3.20
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	t.00
Entity Total Risk Score:	VO., 2011	,	3.20
Thomas To the state of the stat			
Cannon Pacific Services Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant lasues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	100 To 10	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Very High Medium	3.00
Entity Total Risk Score:	Medicili	Mediusu	200 A 200
minity form their debter.			3.40
0-4			
Carter & Burgess, Inc.	THE		
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:			3.70
CH2M Hill		В	
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:			3,60
			2 10 12
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:			3.40

Fiscai Year 2012 Audit Pian Expense Contract – Detail Risk Scoring

COLAB Studio 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	Medium	Medium	3.00
Entity Total Risk Score:			3.60
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:			3.60
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:		5.	3.90
David Brush Consulting	22	(4720.4)	na diana
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 Entity Total Risk Score:	Very High	Very High	5.00
Endly I state to so to			4.40
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:			3.60
DilO, 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:	And the second of the second o	10 July 100 100 100 100 100 100 100 100 100 10	2.80

Fiscal Year 2012 Audit Plan Expense Contract - Detail Risk Scoring

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Expense Contract - Detail	MICH COUNTY	ь	
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:		#10. ₩ 1.00	3.80
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:			3.60
According 1			0.00
Dunamic Contracting Sandoce Inc			
Dynamic Contracting Services, Inc. High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	(20 T 20 T
	Medium	Medium	3.00 3.00
Prior Significant Issues Effecting Operations Time Since Last Audit	78774 7009334425	1970 4527 6	
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00 1.00
Entity Total Risk Score:	Very Low	Very Low	
Billing Form Home over 1			3.00
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:	LOW	LUW	
Emily Total tion voore.			3.20
Parton Plantale for			
Ensiey Electric, Inc.	t that	1.0-6	400
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations Time Since Last Audit	High	High	4.00
anue, anier areas mos	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very Hilgh	Very High	5.00
Entity rotal risk score:			3.60
Enia Bast Control			
Epic Pest Control	l me	Low	2.00
High Risk Activity / Poor Control Environment	Low	Low	2.00
Not Achieving Authority Objectives Prior Significant issues Effecting Operations	Medium Medium	Medium	3.00
Time Since Last Audit		Low Van High	2.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High Medium	5.00 3.00
Entity Total Risk Score:	Medium	MEGILITI	
Entry Total Risk Scots.			3.10

Fiscal Year 2012 Audit Plan Expense Contract – Detail Risk Scoring

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 Riek Score:			3.70
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:			3.80
			\$ /
Flatiron West, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Very High	High	4.60
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:			3.80
Fluoresco Lighting - Sign Maintenance Corp.			
High Risk Activity / Poor Control Environment	High	Hlah	4.00
Not Achieving Authority Objectives	High	riigri Medium	3.50
Prior Significant Issues Effecting Operations	Hìgh	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:	2011		3.70
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:			4.10
			THE PARTY OF THE P
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
- 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		174	
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very High	Very High	5.00

Fiscal Year 2012 Audit Plan Expense Contract – Detail Risk Scoring

High Risk Activity Poor Control Environment High Medium 3.50	Outube Diller & Beleves LLD			
Not Achieving Authority Objectives	Gatzke, Dillon & Baiance LLP	9 10		2022
Prior Significant issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Assert Liquidity & Access Risk Port Very Low Entity Total Risk Score: General Ledger Resources High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Low Port Significant issues Effecting Operations Medium	STREET, STREET, FAN TO STREET,		CAR II DOS	
Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: General Ledger Resources High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Low 2.50 Medium Low 2.50 Medium Low 2.50 Medium Medium 3.00 Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Gilbert Angundaz Concrete High Risk Activity / Poor Control Environment Low Medium Medium 3.00 Gilbert Angundaz Concrete High Risk Activity / Poor Control Environment Low Medium Medium 3.00 Medium Medium 3.00 Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Very Low Very Low Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very Low Very Low Very Low 1.00 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: Gordon-Prill San Diego, Inc. High Risk Activity / Poor Control Environment Medium High 3.50 Medium High 3.50 Medium High 3.50 Medium High 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Prior Significant Issues Effecting Operations Medium Medium 3.00 Time Since Last Audit Very High Very High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Prior Significant Issues Effecting Operations High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Medium 3.00 Time Since Last Audit Very High	and the second s	4.346		47.02.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: General Ledger Resources High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Low 2.50 Not Control Environment Medium Low 2.50 Not Control Environment Medium 2.50 Not Control Environment Low Medium 2.50 Not Achieving Authority Objectives Medium Medium 3.00 Gilbert Angundaz Concrete High Risk Activity / Poor Control Environment Medium Medium 3.00 Not Achieving Authority Objectives Medium Medium 4.00 Rentity Total Risk Score: Gordon-Prill San Diego, Inc. High Risk Activity / Poor Control Environment Medium High 3.50 Not Achieving Authority Objectives Medium Medium 1.00 Not Achieving Authority Objectives Medium Medium 3.00 Not Ach		5000 C 1000 C		3000000
Entity Total Riek Score: General Ledger Resources High Risk Activity / Poor Control Environment High Medium J. 50 Mot Achieving Authority Objectives Medium Medium Medium J. 50 Medium J. 50 Medium Medium Medium Medium Medium J. 50 Medium Medium Medium J. 50 Medium J. 50 Medi		120100000000000000000000000000000000000	4	GHT THE
General Ledger Resources High Risk Activity / Poor Control Environment Modum Low 2.50 Prior Significant Issues Effecting Operations Medium Medium 3.00 Time Since Last Audit Very High Very High 5.00 Entity Total Risk Score: Gilbert Angundaz Concrete High Risk Activity / Poor Control Environment Medium Medium 3.00 Entity Total Risk Score: Gilbert Angundaz Concrete High Risk Activity / Poor Control Environment Low Medium Medium 3.00 Prior Significant Issues Effecting Operations Medium Medium 3.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very Low Very Low Very Low Entity Total Risk Score: Gordon-Prill San Diego, Inc. High Risk Activity / Poor Control Environment Medium High 3.50 Mod Achieving Authority Objectives Medium High 3.50 Not Achieving Authority Objectives Medium High 3.50 Not Achieving Authority Objectives Medium High 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk High High 4.00 Prior Significant Issues Effecting Operations High Risk Activity / Poor Control Environment High High High 4.00 Prior Significant Issues Effecting Operations High Risk Activity / Poor Control Environment High High High 4.00 Prior Significant Issues Effecting Operations High Risk Activity / Poor Control Environment High High High 4.00 Prior Significant Issues Effecting Operations High Risk Activity / Poor Control Environment High Medium 3.60 Entity Total Risk Score: GTSI dba Government Technology Service Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Prior Significant Issues Effecting Operations Medium Medium Medium 3.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium Medium 3.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium Medium 3.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium M	The state of the s	very LOW	very Low	
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Low 2.50 Prior Significant Issues Effecting Operations Medium Medium Medium 3.00 Ime Since Last Audit Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Scores: Cilibert Angundaz Concrete High Risk Activity / Poor Control Environment Low Medium				3.30
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Low 2.50 Prior Significant Issues Effecting Operations Medium Medium Medium 3.00 Ime Since Last Audit Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Scores: Cilibert Angundaz Concrete High Risk Activity / Poor Control Environment Low Medium	General Ledger Resources			
Not Achieving Authority Objectives	Destro Marco Programme and Consultations of Consultation (Consultation Consultation	High	Medium	3.50
Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Glibert Angundaz Concrete High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium M	Not Achieving Authority Objectives	AND TO WAR A CARDON AND THE ST	Low	
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Comparison	Prior Significant Issues Effecting Operations	Medium	Medium	3.00
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 & Doliars / Asset Liquidity & Access Risk Very Low Very Low Very Low 1.00 Entity Total Risk Bcore: 2.90 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 Transaction Volume & Doliars / Asset Liquidity & Access Risk High High 4.00 Transaction Volume & Doliars / Asset Liquidity & Access Risk High High 4.00 Greenhaus Inc. High Risk Activity / Poor Control Environment High High 4.00 Entity Total Risk Bcore: 3.80 Greenhaus Inc. High Risk Activity / Poor Control Environment High High 4.00 Transaction Volume & Doliars / Asset Liquidity & Access Risk High High 4.00 Transaction Volume & Doliars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Doliars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Doliars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Doliars / Asset Liquidity & Access Risk Very High Wedium 3.60 GTSI dba Government Technology Service Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Not Achieving Authority Objectives High Medium 3.50 Transaction Volume & Doliars / Asset Liquidity & Access Risk Medium Medium 3.00 Time Since Last Audit Very High Very High 5.00 Transaction Volume & Doliars / Asset Liquidity & Access Risk Medium Medium 3.00	Time Since Last Audit	Very High	Very High	5.00
Gilbert Angundaz Concrete High Risk Activity / Poor Control Environment Low 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 2.90 Gordon-Prill San Diego, inc. High Risk Activity / Poor Control Environment Medium High 3.50 Not Achieving Authority Objectives Medium Medium Medium 3.00 Time Since Last Audit Very High Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk High High 4.00 Entity Total Risk Score: 3.80 Greenhaus Inc. High Risk Activity / Poor Control Environment High High 4.00 Entity Total Risk Score: 3.80 Greenhaus Inc. Greenhaus Inc. High Risk Activity / Poor Control Environment High High 4.00 Prior Significant issues Effecting Operations High High 4.00 Prior Significant issues Effecting Operations High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Low Low 2.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 GTSI dba Government Technology Service Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Mot Achieving Authority Objectives High Medium 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk 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 Time Since Last Audit Very High Very High 5.00	Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Not Achieving Authority Objectives Nedium Medium Medium 3.00 Prior Significant issues Effecting Operations Medium Medium 3.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Entity Total Risk Score: Cordon-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 Lest Audit Very High Very High 4.00 Entity Total Risk Score: Greenhaus Inc. High Risk Activity / Poor Control Environment High High 4.00 Not Achieving Authority Objectives High High High 4.00 Not Achieving Authority Objectives High High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Wery High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Wery High 5.00 Greenhaus Inc. High Risk Activity / Poor Control Environment High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Grist dba Government Technology Service Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Not Achieving Authority Objectives High Medium 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium Medium 3.00	Entity Total Risk Score:			3.00
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Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Cordon-Prill San Diego, Inc.	Not Achieving Authority Objectives	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Cordon-Prill San Diego, Inc.	THE PRODUCT OF A CONTROL OF THE PROPERTY OF TH	Medium	Medium	3.00
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Prior Significant Issues Effecting Operations Time Since Last Audit Low Low Low Low Low Low Low Lo	Not Achieving Authority Objectives	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 GTSI dba Government Technology Service Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Not Achieving Authority Objectives High Medium 3.60 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	Prior Significant issues Effecting Operations	High	4744.734	4.00
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	Time Since Last Audit	Low	Low	2.00
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	Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
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:			3.80
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				
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Time Since Last Audit Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium Medium 3.00	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	eric 100	6 H B	
Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium Medium 3.00		2501225424		
		COLUMN TOWN		
Entity Total Risk Score: 3,60		Medium	Medium	
	Emity I dui Risk Score:			3.60

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Haley & Aidrich 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:			3.70
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:			3.60
			0.00
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:			3.60
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:	,	- L., L.	3.00
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
Proposition Makisma & Pallers / Assault Installer & Assault Installer			5.00
The state of the s	Very High	Very High	
Fransaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	very riigh	Very High	3.60
Entity Total Risk Score:	very riigh	very nign	
Entity Total Risk Score:	very riigh High	Very riigh High	
Entity Total Risk Score: HPS Mechanical, Inc. High Risk Activity / Poor Control Environment		1000	3.60
Entity Total Risk Score: HPS Mechanical, Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	High	High	3.60 4.00
Entity Total Risk Score: HPS Mechanical, Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Prior Significant Issues Effecting Operations	High High	High High	4.00 4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: HPS Mechanical, Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk	High High High	High High Medium	4.00 4.00 3.50

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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 Sec	ore:		4.60
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 Sco	ore:		3.50
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 & Dollara / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Sco	re:		3.80
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 Sco	re:		3.40
IXL, LLC			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medlum	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 Sco	re:		3.30
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 Sco	fe:		3.40

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Jacobs Consultacy, 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:			3.50
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:			3.40
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:			3.40
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:			3.90
•			
Jones Payne Group		18-6	
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives Prior Significant issues Effecting Operations	Very High	Very High	5.00
Time Since Last Audit	High Very High	High Very High	4.00 5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	very riight	volyrugii	4.60
			4.00
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:	-	0.00 .≪ .	4.10
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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:			3.50
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:			3.80
Kielnfelder 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:			3.60
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:			3.00
MANUE 4 200			
KONE, Inc.	Lilah	Wah	4.00
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	High High	High High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Voiume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:	LUM	LUW	
			3.80
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:	,		2.60

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	Medlum	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:			3.40
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 & Doilars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			3.30
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:			3.10
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;	· ory con	,	2.50
•			2.00
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:			3.80
Luca Copyard Hamilton & Carless LLD			
Luce, Forward, Hamilton & Scripps LLP High Risk Activity / Poor Control Environment	Liliah	l mu	2.00
Not Achieving Authority Objectives	High High	Low Medium	3.00 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:	2047		3.20
array roun raon over			3.20

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:			3.70
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:			4.40
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	Medlum	3.00
Entity Total Risk Score:			3.60
Manatt, Pheips & Philips 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:			3.90
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
	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	A cost 2 s suffers	TOLY LINGEL	
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	vo.y ,g.,	voly i ngri	4,40
Entity Total Risk Score:	vasy mg.	Tury tings.	4,40
		High	4.40
Entity Total Risk Score: McBee Strategic Consulting High Risk Activity / Poor Control Environment	High High		
Entity Total Risk Score: McBee Strategic Consulting	High	High	4.00
Entity Total Risk Score: McBee Strategic Consulting High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	High High	High High	4.00 4.00
McBee Strategic Consulting High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Prior Significant Issues Effecting Operations	High High High	High High High	4.00 4.00 4.00

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:			3.60
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:			4.20
Microsoft Licensing, GP			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medlum	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:			3.00
Miki lwasaki 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:			2.70
Monaco Sheet Metal dba Sun Sheet Metai			
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:			3.10
Morrison & Foerster LLP			
High Risk Activity / Poor Control Environment	High	Low	3.00
Not Achieving Authority Objectives	High	High	4.00
the transcriber and the transcriber	1, -	Low	3.00
Prior Significant Issues Effecting Operations	High	COW	
AND THE PROPERTY OF THE TANK AND	High Very High	Very High	5.00
Prior Significant Issues Effecting Operations	275-F - C. COLON-27		70 (F) (F) (F)

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	t.00
Entity Total Risk Score:			3.40
Netland Floreta Insuration Condes			A(************************************
National Elevator Inspection Services High Risk Activity / Poor Control Environment	Ulak	Man, Ulah	4 50
Not Achieving Authority Objectives	High Very High	Very High High	4.50 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:	2011	2011	3.60
			0.00
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:			3.90
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:			4.00
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:			3.00
NI 0 Marin Grand Late 1 Grand Late 1			
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 Entity Total Risk Score:	High	High	4.00
Entry John Nisk acore:			3.80

Nolte 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:	· ng· ·		4.20
Strategy: • Strate State Constitution Strategy			7.20
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:			3.60
Pacific Rim Mechanical	Lilet	Many Lillata	4.50
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	High High	Very High High	4.50 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:	voly riight	voryrngri	4.60
			4.00
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:			3.60
Paul Blands Guillean & Consendates LLD			
Paul Pievin 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:			3.70
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:			3.40

Phoenix Marketing international			
High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achleving 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:			3.90
Planethids, Inc.	***		
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant issues Effecting Operations	High Medium	Medium Medium	3.50 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:			3.60
Porter Noveili 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:			2.80
Project Team Solutions, Inc.			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achleving 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 & Doilars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			3.90
			N
Quality Fencing Co., Inc.	A A a allium	1.Heb	2.50
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	Medium Medium	High High	3.50 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:			3.80
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
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Fiscai Year 2012 Audit Plan Expense Contract – Detail Risk Scoring

ATTACHMENT 4A

DOC Complements Inc.			
RGC Construction, inc.	Life	\$ 4 a alliana	2 50
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	High Medium	Medium Medium	3.50 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:	Modalii	THOUGHT!	3.50
• The grant of the grant of the state of the			
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:			3.80
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 Entity Total Risk Score:	Very Low	Very Low	1.00
Entity Total Rask ocole.			2.80
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:			3.30
S&L Specialty Contracting, inc.	20090 04	10.00	
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 & Dotlars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very High	Very High	5.00
Entity I of the Score:			4.40
Sadier 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:		Construction of the Constr	4.40

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);		3.80
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	:		3.40
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	:		3,50
Seasonai innovations inc. dba Greenieaf Plant Solutio	ns		
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	:		3.40
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	:	er was e sous anes	2.90
Steven Bealfie West Inc			
Sierra Pacific West, Inc.	Madhan	LH-L	2 50
High Risk Activity / Poor Control Environment	Medium	High Medium	3.50 3.50
Not Achieving Authority Objectives	High	High	3.50 4.00
Prior Significant issues Effecting Operations	High	2000 to 100	5.00
Time Since Last Audit	Very High Very High	Very High Very High	5.00
Transaction Votume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score		रवार गाया	
Liluty Total Mak 90016	•		4.20

Olever Men w Englanden den			
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 Sci	w5 4000 € 140 € 2400	va, w	3.00
talia di alian 🕶 il 2 di mante protes i tripi di manta di anni			0.00
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 Sco	ore:		3.30
OLIVIOTA Communical Complete L.I.C.			
SkillStorm Commercial Services, LLC High Risk Activity / Poor Control Environment	Low	Madium	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 Sco	ore:		3.40
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 Soc	ж.		4.20
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 Sco	ore:		2.90
Stanley Access in a			
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 & Dollers / Asset Liquidity & Access Risk	Very riigii Medium	Medium	3.00
Entity Total Risk Sco		Mediali	
willy fold Risk out			3.30

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:			3.70
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:	, ,.		4.40
€t share — Fr a			
Stuart Keeler (Green Build 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:			2.50
Sun Pacific Glazing, Inc.			
High Risk Activity / Poor Control Environment	Medkum	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:		(101 - 2.7)	3.50
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:			3.30
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:	· ===:#1		4.00
resolution ■ promoting treatment to the training			7.00

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:			3.60
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:	1. 1.1.1		3.80
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:	į.		3.60
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:			3.00
TLC Staffing			
High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achleving 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:			2.80
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:			2.80

Transvetame Corneration			
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	Charles and Charle		4.40
U.S. Bank National Association	222.2	22 10	2.22
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	:		3.00
U.S. Window & Door Construction Co., inc., dba USWI)		
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Sknifficant 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			4.10
St. Jahren • G. Approximation of the Control of the			
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	•		3.90
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	•		3.20
			A Section 1
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	Medlum	3.50
Time Since Last Audit	Very High	Very High	5,00
Transaction Volume & Doilars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:		LUW	3.70

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:			3.90
URS Corporation			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Hìgh	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:	MECHAN	Medimin	
Entity Total Nisk occite.			3.60
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:			3.80
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:	· · · · · · · · · · · · · · · · · · ·	vary ingri	4.10
			4,10
White Light, Inc. (Green Build 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:			3.00
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:			4.50

Fiscal Year 2012 Audit Plan ATTACHMENT 4A Expense Contract - Detail Risk Scoring

Wirtz Quality Installations, Inc. Medium High Risk Activity / Poor Control Environment 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 1.00 Very Low Entity Total Risk Score: 3.00 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: 4.40 Xtreme Floor Covering Specialists Inc. High High Risk Activity / Poor Control Environment Medium 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: 3.90 Zoological Society of San Diego High Risk Activity / Poor Control Environment Medium 3.50 High Not Achieving Authority Objectives Medium High 3.50 Prior Significant Issues Effecting Operations Medium 3.00 Medium 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:** 2.80 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 Medium 2.50 Low 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: 2.40

Fiscal Year 2012 Audit Plan ATTACHMENT 5 Car Rental (Revenue) Contracts – Descending Risk Scores

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	2,605,206	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	1
Simply Wheelz LLC dba Advantage Rent-A-Car	3.5	856,522	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	

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

	IMPACT	RISK SCORE	TOTAL
Avis Rent A Car Systems LLC	(III) AQ1	LINELINOOD	TOTAL
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:	voly (mg)	voly riight	4.07
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	t.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:			2.71
DTG Operations Inc dba Thrifty & Dollar			
2000 TO 100 100 100 100 100 100 100 100 100 10	Lilah	Lilah	4.00
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.50
1.1 × 1.2 × 1.1 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 × 1.2 ×	Very High	High	250 (270) (25)
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations Resulting Regulation & Penalties	High Medium	High	4.00
Time Since Last Audit		Medium	3.00
	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	High	High	3.93
Enterprise Rent A Car Company of Los Angeles			
High Risk Activity / Poor Control Environment	Very High	High	4.50
Incressed 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	Hìgh	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:			4.07
	•		
Enterprise Rent-A-Car Company of LA dba Alamo Rent-A-Car	The second secon	Link	4.00
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 Entity Total Risk Score:	High	High	4.00
Entity i Guil Risk Score:			3.57

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

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 Sco	3300	ragn	3.57
			3.57
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 & Panalties	Medium	Medlum	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Sco	re:		3.86
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	t.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 Sco	re:		3.21
	FR		
Nevada Lease and Rental Inc dba Payless Car Rental Syst			· · · · · · · · · · · · · · · · · · ·
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 Sco	10.		3.50
Newport Beach Sales & Leasing inc dba Budget Rent A Ca	ar Sveteme		
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	Medlum	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 Scot	U	ı ııAıı	
Limy Total Iden door			3.71

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

Pneuma Enterprises inc. dba TravCar			
High Risk Activity / Poor Control Environment	Low	Medlum	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:			2.57
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 Achleving Authority Objectives	Very Low	Very Low	1.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medlum	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:			3.14
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 Achleving 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:			3.50
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:	Activities • Constitution	**************************************	3.07
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	Medlum	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:	7	- ar y - age -	4.21
			7.41

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Fiscal Year 2012 Audit Plan ATTACHMENT 6 Other Lease (Revenue) Contracts – Descending Risk Scores

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	
Eilte 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	7.00
Primeflight Aviation Services inc.	3.1	113,514	80	<u> </u>
Renty, LLC	3.1	5,200	80	
SLB, Inc. dba Goodfeilows 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	
AccuFieet 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	
	2.6	0	80	
SWISSDOR USA INC.				
Swissport USA inc. irvine Leasing, dba Rainbow Vending LLC		1.060	80	
irvine Leasing, dba Rainbow Vending LLC RAC & Associates dba SpecialCare	2.4	1,060 1,200	80 80	

Totals 27,947,712 4,690 0 1 6 1

		9	

	IMPACT	RISK SCORE 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	Medlum	Medium	3.00
Entity Total Risk Score:			2.92
Accuffeet 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:			2.92
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 Achleving 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:			2.25
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:			2,92
Air Transport international, LLC			
High Risk Activity / Poor Control Environment	Medium	High	3.50
increased Errors or irregularities Due to Complexity of Operations	Medlum	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:			3.25

Other Leader (Nevenue) Contracts - De	tan Mak Oct	n und	
Alriines & 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:		un e	4.00
Airport Marketing Income 11 C (Geogle Inc.)			
Airport Marketing Income, LLC (Google, Inc.)	Medlum	Modlum	2.00
High Risk Activity / Poor Control Environment		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 & Doilars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			2.92
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:			3.08
Aviation Port Services			3 - 199
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:	r nga r	1.00	3,33
			3,33
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:			

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	Medlum	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:			2.50
			-
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 Achleving 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:			2.75
Cartified 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	Medlum	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:		COTTON)	2.75
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:			3.25
Eite 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:	4 4 4		3,25
			3,23

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:			3.25
			-
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:			4.00
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:			2.92

Ground Equipment Services			
High Risk Activity / Poor Control Environment	1	Low	
Tagin took reportly 11 con contact Entractant	Low	LOW	2.00
increased Errors or irregularities Due to Complexity of Operations	Low	Low	2.00
	4		
increased Errors or irregularities Due to Complexity of Operations	Low	Low	2.00
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives	Low Low	Low Low	2.00 2.00
Increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations	Low Low Medium	Low Low Medium	2.00 2.00 3.00
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit	Low Low Medium Very High	Low Low Medium Very High	2.00 2.00 3.00 5.00
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low Low Medium Very High	Low Low Medium Very High	2.00 2.00 3.00 5.00 3.00
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low Low Medium Very High	Low Low Medium Very High	2.00 2.00 3.00 5.00 3.00
Increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Low Low Medium Very High	Low Low Medium Very High	2.00 2.00 3.00 5.00 3.00
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: HOST International Inc.	Low Low Medium Very High Medium	Low Low Medium Very High Medium	2.00 2.00 3.00 5.00 3.00 2.83
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: HOST International Inc. High Risk Activity / Poor Control Environment	Low Low Medium Very High Medium	Low Low Medium Very High Medium	2.00 2.00 3.00 5.00 3.00 2.83
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: HOST International Inc. High Risk Activity / Poor Control Environment Increased Errors or irregularities Due to Complexity of Operations	Low Low Medium Very High Medium High	Low Low Medium Very High Medium High	2.00 2.00 3.00 5.00 3.00 2.83
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: HOST International Inc. High Risk Activity / Poor Control Environment Increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives	Low Low Medium Very High Medium High High Very High	Low Low Medium Very High Medium High High Very High	2.00 2.00 3.00 5.00 3.00 2.83 4.00 4.00 5.00
increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: HOST International Inc. High Risk Activity / Poor Control Environment Increased Errors or irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant issues Effecting Operations	Low Low Medium Very High Medium High High Very High	Low Low Medium Very High Medium High Very High High	2.00 2.00 3.00 5.00 3.00 2.83 4.00 4.00 5.00 4.00

Hundrich IICA Companion			
Huntleigh USA Corporation		A 4790 W 1797	
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 & Doilars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			3.17
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	Very riigh High	very nign High	4.00
Entity Total Risk Score:	ngn	rigi	
Eliusy I view Hart Sould.			3.08
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:			2.42
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:			3.00
JCDecaux, Inc.			
High Risk Activity / Poor Control Environment	High	Very High	4.50
increased Errors or Irregularities Due to Complexity of Operations	High	Very riigii 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	Medlum	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk			
Entity Total Risk Score:	Very High	Very High	5.00
Linky John Risk Scots.			4,25

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:			2.58
			The state of the s
Jetstream Ground Services Inc.	#2000 No. 10	**************************************	
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:			2.92
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:	· / · · · · · · · ·	, , , , , ,	3.83
According to the control of the cont			
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:			2.75
OneSource Building Services Inc			
Company of the Compan		•	0.00
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 Entity Total Risk Score:	Medium	Medium	3.00
Entity I dail Kisk Score:			2.92

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	Medlum	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:			2.58
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:			2.58
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:			3.08

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:			2.33
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:			3.08

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	:	2 0 0 0 0 1 N	3.42
San Diego Convention Center			
High Risk Activity / Poor Control Environment	Medium	Medlum	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 & Doilars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score			3.17
·-			
San Diego Fieet 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 Achleving 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	:		2.58
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
	Low Medium	Low Low	2.00 2.50
Not Achieving Authority Objectives		5 -111 (715)	
Not Achleving Authority Objectives Prior Significant issues Effecting Operations	Medium	Low	2.50
Not Achleving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit	Medium Medium	Low Medium	2.50 3.00
Increased Errors or Irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Medium Medium Very High Low	Low Medium Very High	2.50 3.00 5.00
Not Achleving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Medium Medium Very High Low	Low Medium Very High	2.50 3.00 5.00 2.00
Not Achleving Authority Objectives Prior Significant issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Security Point Media, LLC	Medium Medium Very High Low	Low Medium Very High	2.50 3.00 5.00 2.00
Not Achleving Authority Objectives Prior Significant issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Security Point Media, LLC High Risk Activity / Poor Control Environment	Medium Medium Very High Low	Low Medium Very High Low	2.50 3.00 5.00 2.00 2.75
Not Achieving Authority Objectives Prior Significant issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Security Point Media, LLC High Risk Activity / Poor Control Environment increased Errors or irregularities Due to Complexity of Operations	Medium Medium Very High Low :	Low Medium Very High Low Medium	2.50 3.00 5.00 2.00 2.75
Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Security Point Media, LLC High Risk Activity / Poor Control Environment increased Errors or Irregularities Due to Complexity of Operations Not Achieving Authority Objectives	Medium Medium Very High Low :	Low Medium Very High Low Medium Medium	2.50 3.00 5.00 2.00 2.75 3.00 3.00
Not Achleving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Security Point Media, LLC High Risk Activity / Poor Control Environment increased Errors or irregularities Due to Complexity of Operations Not Achleving Authority Objectives Prior Significant Issues Effecting Operations	Medium Medium Very High Low : Medium Medium Medium Low	Low Medium Very High Low Medium Medium Medium	2.50 3.00 5.00 2.00 2.75 3.00 3.00 3.00
Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium Medium Very High Low : Medium Medium Medium	Low Medium Very High Low Medium Medium Medium Medium	2.50 3.00 5.00 2.00 2.75 3.00 3.00 3.00 2.50

Ot B. Inc. the Cardiallana Charables			
SLB, Inc. dba Goodfellows Shoeshine	220		
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:			3.08
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 Leat Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	riigii	riigii	4.08
			4.00
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:			3.00
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	t.00
Entity Total Risk Score:	Va.y 2011	vary bon	2.58
			2,00
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	Vary High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			3.58

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 Scor	ге:		3.08
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	Medlum	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 Scor	re:		3.25
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 Scor	re:		3.50