

Item No.

Meeting Date: MAY 9, 2011

Subject:

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

Recommendation:

Staff recommends that the Audit Committee accept the proposed audit plan and forward it to the Board for approval.

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 will be presented to the Committee for their consideration.

Fiscal Impact:

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

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.

Page 2 of 2

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:

MARK A. BURCHYETT CHIEF AUDITOR

PROPOSED FISCAL YEAR 2012 AUDIT PLAN

Introduction

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

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

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

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

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

Developing the Risk Assessment Model

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

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

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

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

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

PROPOSED FISCAL YEAR 2012 AUDIT PLAN

TABLE 1 Staff Hours Available to Conduct Non-Annual Audits

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

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

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

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

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

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

San Diego County Regional Airport Authority Proposed FY 2012 Audit Plan

	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		
J	TOTAL BUSINESS PROCESS AUDIT HOURS	250	1,400	16.2%
	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		
	TOTAL EXPENSE CONTRACT AUDIT HOURS		1,650	19.1%
	REVENUE CONTRACT AUDITS (Attachments 5, 5A, 6 and 6A)			
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	Aircraft Rescue & Fire Fighting (ARFF) Billing	100		
26	Board Member Expenditures	50		
27	Consolidated Rental Car Facility (CONRAC) Fund	150		
28	Procurement Card Spending	150		
29	AECOM Expenditures	150		
30	Agreements with Expenditure Limits Not to Exceed \$100,000	125		
31	Emergency Medical Technician-Paramedic Services	80		
32	San Diego Unified Port District Billing	250		
	ANNUAL ONGOING AUDITS AND SUPPORT HOURS	1,055		
33	Special Request Audits	817		
	TOTAL ANNUAL ONGOING AUDIT AND SUPPORT HOURS	- 511	1,872	21.7%
34	ETHICS PROGRAM ACTIVITY		400	4.6%
35	CONSTRUCTION AUDIT AND MONITORING ACTIVITY		1,360	4.6% 15.8%
UU		-		
	TOTAL HOURS		8,632	100.0%
	AVAILABLE AUDIT HOURS FROM OFFICE STAFF		8,632	
	DIFFERENCE		0	

Fiscal Year 2012 Audit Plan Audit Unit Definitions

#	Audit Unit	Explanation
Int	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.
Ex	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 Quieter Home Program, with estimated maximum contract amounts of \$10,000,000.

Fiscal Year 2012 Audit Plan Audit Unit Definitions

#	Audit Unit	Explanation
13	Sadler Electric, Inc.	Review expenditures related contracts for electrical services, with estimated maximum contract amounts of \$5,450,000.
14	Strong Tower Construction dba Koch Corporation	Review expenditures related to contracts for construction services related to the Quieter Home Program, with estimated maximum contract amounts of \$4,522,000.
15	WTS, Inc.	Review expenditures for a contract to host and manage Oracle JD Edwards EnterpriseOne software and related applications, with a maximum contract amount of \$2,737,675 over a three year period.
16	Slayton Mechanical Contractors Inc.	Review expenditures related a contract for on-call HVAC services, with a maximum contract amount of \$900,000 over a three year period.
Rev	venue 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.
Ann	ual Ongoing Audits & Support	1
25	Aircraft Rescue & Fire Fighting (ARFF) Billing	Ensure that the Authority is reimbursing the City for actual costs incurred to provide ARFF services, so that the Authority is in compliance with the FAA's revenue diversion requirements.
26	Board Member Expenditures	Review the appropriateness of Board Member expenditures, and compliance of these expenditures with Authority policy.

Fiscal Year 2012 Audit Plan Audit Unit Definitions

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

Business Process	Risk Score	Audit Hours
Public Parking	4.9	350
Passenger Baggage Delivery	4.8	300
Capital and Maintenance Project Selection and Planning	4.8	350
Vehicle Fleet Management	4.6	250
Airport Lost and Found	4.6	150
Restricted Fund Accountability	4.6	350
Airport Noise Management	4.5	300
Airport Security Management	4.5	350
Contract Management	4.5	350
Revenue and Business Development	4.5	350
Environmental Compliance	4.4	350
Property Management	4.4	300
Airline Route Sales and Management	4.4	300
Small Business Development	4.4	350
Airline Services Management	4.3	350
Transportation and Traffic Services	4.3	300
Treasury/Cash Performance and Management	4,3	300
Attorney General MOU on Greenhouse Gases Compliance	4.3	300
Concessionaire Vending	4.3	300
Procurement Management	4.3	350
Airport Land Use Management	4.2	350
Business Continuity Management	4.2	250
Public Communications	4.2	300
Public Records Compliance	4.2	250
Enterprise Risk Management	4.1	350
Information Technology Performance	4.1	300
Sustainability Management	4.1	300
Budget Management and Analysis	4.1	300
Energy Usage Performance	4.1	300
Grant Revenue Procurement and Management	4.1	300
Personnel Services Performance	3.9	300
Special Event Management	3.9	250

Total Hours

9,850

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

Airport Noise Management			
Adverse impact on Citizen's Service or Costs	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	J	3	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	Hìgh	4.50
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penaities	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
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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	:	-	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 Score:			4.78
Concessionaire Vending			
Adverse Impact on Citizen's Service or Costs	Man e Llimb	Manualitak	* 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 Von 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	High	4.00
Time Since Last Audit	High	Medium	3.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	Very High	High	4.50
Limity Total Nisk Scote.			4.28
Contract Management			
Contract Management Adverse impact on Citizen's Service or Costs	!!t-	[PL	4.00
High Risk Activity / Poor Control Environment	High	High	4.00
	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
Negative impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Medium	Medlum	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			4.50

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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:			4.06
Enterprise Dick Management			
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 & Penaities	Medium	High	3.50
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:			4.11
Environmental Compliance			
Adverse impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	High	4.50
Increased Errors or irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	Very High	5.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations			4.00
Resulting Regulation & Penalties	High	High	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:	High	High	4.00
Emily Total Nisk books.			4.44
Grant Revenue Procurement and Management			
Adverse impact on Citizen's Service or Costs	Medium	High	3.50
High Risk Activity / Poor Control Environment	High	High	4.00
increased Errors or Irregularities Due to Complexity of Operations	High	Very High	4.50
Negative Impact on Authority Reputation	High	Medium	3.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	,	. ,	4.06
•			7.00

Information Technology Performance			
Adverse Impact on Citizen's Service or Costs	Lliah	Llimb	4.00
High Risk Activity / Poor Control Environment	High	High	4.00 4.00
increased Errors or Irregularities Due to Complexity of Operations	High Very High	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		5.00
Resulting Regulation & Penalties	High	Very High High	4.00
Time Since Last Audit	Very Low	•	
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low Very High	Very Low Very High	1.00 5.00
Entity Total Risk Score:		very might	
			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:		0	4.83
Personnei Services Performance			
Adverse Impact on Citizen's Service or Costs	1	B. d. m. mld	0.50
High Risk Activity / Poor Control Environment	Low	Medium	2.50
increased Errors or Irregularities Due to Complexity of Operations	High High	High	4.00
Negative Impact on Authority Reputation	High High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	High	High	4.00
Time Since Last Audit	Very High	High Von High	4.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	Medium	High	3.50
			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:			4.28

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	Very High	Very High	5.00
Entity Total Risk Score:			4.89
Public Records Compliance			
Adverse Impact on Citizen's Service or Costs	Medium	Medium	3.00
High Risk Activity / Poor Control Environment	High	Very High	4.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Negative Impact on Authority Reputation	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			4.17

Negative Impact on Authority Reputation Not Achleving Authority Objectives Prior Significant Issues Effecting Operations Resulting Regulation & Penalties Time Since Last Audit	Very High Very High Medium High	Very High Medium High	5.00 3.00 4.00
Not Achleving Authority Objectives Prior Significant Issues Effecting Operations	Very High	Very High	5.00
	Very High	veryriigii	0.00
Negative Impact on Authority Reputation		Very High	5.00
	Very High	High	4.50
Increased Errors or irregularities Due to Complexity of Operations	Low	Medium	2.50
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Adverse Impact on Citizen's Service or Costs	Medium	Low	2.50
Special Event Management			
Entity Total Risk Score:			4.39
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Time Since Last Audit	High	High	4.00
Resulting Regulation & Penalties	High	High	4.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Negative impact on Authority Reputation	Very High	Very High	5.00
Increased Errors or Irregularities Due to Complexity of Operations	High	very nign High	4.50
Adverse Impact on Citizen's Service or Costs High Risk Activity / Poor Control Environment	Very High High	High Very High	4.50 4.50
Small Business Development	Von: Ulah	Llimb	4 50
Small Puninana Davalanma-4			
Entity Total Risk Score:	tory ringin	roly riigii	4.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Time Since Last Audit	High	High	4.00
Prior Significant Issues Effecting Operations Resulting Regulation & Penalties	Very High Medium	High Medium	4.50 3.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Negative Impact on Authority Reputation	High Von High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	Very High	5.00
High Risk Activity / Poor Control Environment	Very High	Very High	5.00
Adverse Impact on Citizen's Service or Costs	Very High	Very High	5.00
Revenue and Business Development			
Entity Total Risk Score:			4.56
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Time Since Last Audit	High	High	4.00
Resulting Regulation & Penalties	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Negative Impact on Authority Reputation	Very High	Very High	5.00
increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
High Risk Activity / Poor Control Environment	Very High	High	4.50
Adverse Impact on Citizen's Service or Costs	High	High	4.00
Restricted Fund Accountability Adverse Impact on Citizen's Service or Costs High Risk Activity / Poor Control Environment	High Very High	High High	4.00 4.50

Sustainability Management			
Adverse impact on Citizen's Service or Costs	High	High	4.00
High Risk Activity / Poor Control Environment	Very High	High	4.50
increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Negative Impact on Authority Reputation	Very High	High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	Very High	High	4.50
Resulting Regulation & Penalties	Very High	High	4.50
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	High	4.50
Entity Total Risk Score:		_	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 Achleving 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	Lliab	Lliab	4.00
High Risk Activity / Poor Control Environment	High Very High	High High	4.00 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:	· · · · · · · · · · · · · · · · · · ·		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
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penaities	Very High	Very High	5.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	Very High	4.50
Entity Total Risk Score:			4.61

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		150	
AON Risk Services Inc.	4.4	686,335		150	
David Brush Consulting	4.4	168,535		150	
Mactec Engineering and Consulting	4.4	613,588		150	2008
Marsh Risk & Insurance Service	4.4	3,862,037	<u> </u>	150	
S&L Specialty Contracting, Inc.	4.4	5,372,353		150	2007
Sadler 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	IT	150	
G & G Specialty Contractors, Inc.	4.3	1,776,942	QHP	150	
Gatzke, Dillon & Balance LLP	4.3	0	Airport Planning	150	
HPS Mechanical, Inc.	4.3	548,342	FDD	150	
Alpha Mechanical	4.2	396,216	FDD	150	
Atlas Development Corporation	4.2	658,652	QHP	150	
Merriwether and Williams Insurance Services Inc.	4.2	418,592	Small Business	150	2010
Nolte Associates Inc.	4.2	245,572	FDD	150	2010
Sierra Pacific West, Inc.	4.2	563,761	FDD	150	
Slayton Mechanical Contractors Inc.	4.2	300,558	FMD	150	
			Financial		
Frasca & Associates Inc.	4.1	225,422	Planning	150	2009
JRM Consultants & Investigations Company	4.1	178,477	Public Safety	150	
U.S. Window & Door Construction Co., Inc., dba USWD	1 44	200.044	OUD	450	
Waste Management of San Diego	4.1	329,014	QHP	150	
Ameri-Mex Plumbing Inc.	· · · · · · · · · · · · · · · · · · ·	511,495	Environmental	150	
Neal Electric Inc.	4.0	236,811	FMD	150	
Ted Sexton Consulting	4.0	353,308	FDD	150	2010
A.O. Reed & Co.	4.0	10,050	Ground Transp.	150	
Accurate Engineering ICS, Inc.	3.9	243,858	FMD	150	
	3.9	84,776	QHP/FDD	150	
All Stor Productions Inc.	3.9	600	Small Business	150	
All Star Productions Inc.	3.9	108,368	Marketing	150	
Are & R Plumbing Inc.	3.9	161,084	FMD	150	
Bricke Construction Inc.	3.9	193,693	FMD	150	
Calderon Builders Inc.	3.9	261,074	FDD	150	
Cyclone Surface Cleaning Inc.	3.9	67,672	FMD	100	
Jacobsen/Daniels Associates, LLC	3.9	54,058	Ground Transp.	150	
Manatt, Phelps & Phillips LLP	3.9	156,000	Marketing	150	2008
Nations Roof of California, Inc.	3.9	115,550	FMD	150	
Phoenix Marketing International	3.9	131,909	Marketing	150	
Project Team Solutions, Inc.	3.9	245,439	FDD	150	
Unison Contracting Inc		04.005	Financial	450	
Unison Contracting Inc.	3.9	81,226	Planning	150	
Universal Protection Service	3.9	2,010,767	Public Safety	150	2010
Xtreme Floor Covering Specialists Inc.	3.9	246,190	FMD	150	
Ad Ease Inc.	3.8	29,695	Small Business	150	
Allsup Corporation	3.8	20,522	FMD	150	

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	1,130,819	FDD	150	2010
KONE, inc.	3.8	0	FDD	150	2011
Lochard Corporation	3.8	90,750	Noise Mitigation	150	
		···	General		
Morrison & Foerster LLP	3.8	322,501	Counsel	150	
Ninyo & Moore Geotechnical Consultants	3.8	104,035	FDD	150	2008
Quality Fencing Co., Inc.	3.8	18,059	FMD	150	
Ourtement II B			General		
Quateman LLP	3.8	32,311	Counsel	150	
Ricondo and Associates	3.8	1,645,919		150	2010
San Diego Door & Window	3.8	0	QHP	150	
The Bernard Johnson Group, Inc.	3.8	123,718	Small Business	150	
Vanir Construction Management	3.8	0	FDD	150	
American Design Coatings	3.7	47,400	FMD	150	
Anne Mudge, dba The Last Straw	3.7	130,000	Art	150	
Carter & Burgess, Inc.	3.7	0	FDD	150	
Eric Smith dba The Caring Painters	3.7	11,660	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	FMD	150	
D 151 : 0.111	_		General		
Paul Plevin Sullivan & Connaughton LLP	3.7	20,287	Counsel	150	····
Statewide Stripes Inc.	3.7	466,956	FMD	150	2010
United Storm Water Inc.	3.7	0	FMD	150	
AirProjects Inc.	3.6	162,014	REM	150	
Aztec Landscaping	3.6	530,178	FMD	150	2011
Bay City Electric Works Inc.	3.6	17,986	FMD	150	
Bear Fence, Inc.	3.6	4,235	FMD	150	
CH2M Hill	3.6	603,197	FDD	150	2011
COLAB Studio LLC (Green Build Art)	3.6	70,000	Art	150	
Creative Nerve	3.6	20,220	Art	150	
DFS Flooring	3.6	115,646	FMD	150	
Drain Medic Plumbing	3.6	14,885	FMD	150	
Ensley Electric, Inc.	3.6	2,862,615	FDD	150	2011
GTSI dba Government Technology Service Inc.	3.6	19,326	IT	150	
Harris, Miller, Miller, & Hanson	3.6	0	QHP	150	
Hazard Construction Company	3.6	1,808,065	FDD	150	2011
HOK, Inc.	3.6	551,916	FDD	150	2011
Kleinfelder West Inc.	3.6	743,145	FDD	150	2011
Mags Harries & Lajos Heder Collaborative	3.6	50,000	Art	150	2011
McBee Strategic Consulting	3.6	30,000			2009
Merge Conceptual Design (Green Build Art)	 		Marketing	150	2008
morgo Conceptual Design (Green Build Art)	3.6	46,230	Art	150	

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		150	
Tetra Tech EM Inc.	3.6	5,200	Environmental	100	
The Owen Group	3.6	0,200	FDD	150	
URS Corporation	3.6	62,032		150	2009
Aon Consulting and Insurance Services, Inc.	3.5	14,455		150	2000
C&S Engineers	3.5	0	FDD	150	2009
Hum Consulting Inc.	3.5	0	FDD	100	2000
Jacobs Consultacy, Inc.	3.5	0	Airport Planning	150	2009
Katz & Associates Inc.	3.5	7,837	Airport Planning	100	2003
RGC Construction, Inc.	3.5	45,952	FMD	150	
Sculpture Conservation Studio of Constantinople Inc.	3.5	12,379	Marketing	150	
Sun Pacific Glazing, Inc.	3.5		FMD		
Abhe & Svoboda, Inc.	3.4	101,413		150	0044
	 	322,881	FMD	150	2011
Alcem Fence Company Inc.	3.4	4,490	FMD General	150	
Anderson & Kreiger LLP	3.4	0	Counsel	100	
Cannon Pacific Services Inc.	3.4	41,876	FMD	150	
Claude W. Thedford dba Epic Pest Control	3.4	59,915	FMD	150	
J.P. Witherow Roofing Company, Inc.	3.4	0	FMD	100	
Jacobs Engineering Group, Inc.	3.4	290,214	FDD	100	2011
Kutak Rock LLP	3.4	9,234	General Counsel	100	
MW Construction	3.4	0	FDD	100	
PCATpro, LLC	3.4	52,696	REM	150	
Sato Services LLC (Green Build Art)	3.4	4,000	Art	150	
Seasonal Innovations Inc. dba Greenleaf Plant					
Solutions	3.4	78,254	Landside	150	
SkillStorm Commercial Services, LLC	3.4	49,705	HR	100	
Alston & Bird LLP	2.2	0	General	450	
	3.3	0	Counsel	150	
Anton's Service, Inc.	3.3	0	FDD	150	
Audio Associates	3.3	197,732	FDD	150	
IXL, LLC	3.3	0	Art	150	,
La Curva Estudios	3.3	0	Marketing	150	
Roy McMakin (Green Build Art) dba 11 X 14 LLC	3.3	0	Art	100	
SITA Information Networking Computing USA	3.3	132,534	IT	150	
Stanley Access, Inc.	3.3	49,772	FMD	100	
Swap Financial Group, LLC	3.3	0	Financial Planning	100	
A Good Roofer, Inc.	3.2	0	FMD	100	
California Sheet Metal	3.2	213	FMD	100	
EHMCKE Sheet Metal	3.2	0	FMD	150	
	-		General		
Luce, Forward, Hamilton & Scripps LLP	3.2	11,218	Counsel	100	
Advantage Performance Group LLC	3.1	16,090	Executive	100	
APEX Contracting & Restoration, Inc.	3.1	0	FDD	100	
Epic Pest Control	3.1	59,915	FMD	100	

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

Totals 70,661,138 22,700

	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 & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			3.90
Abba 9 Carabada Inc			
Abhe & Svoboda, Inc.	111		
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Hígh	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 Entity Total Risk Score:	High	High	4.00
Entity Total Risk Score:			3.40
Accurate Engineering ICS, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:	***************************************	Woodan	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 Paga Inc			
Ad Ease Inc.	N 4		A ==
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 Entity Total Risk Score:	Medium	Medium	3.00
Entity Total Risk Scote.			3.80

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 Scor	e:		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 Scor	e:	**	3.00
Airport Concessions Consultants, Inc.			
High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives	High		
Prior Significant Issues Effecting Operations	High	High Very High	4.00
Time Since Last Audit	High		4.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Very High Low	4.50
Entity Total Risk Score		LOW	2.00
			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 Score	9:	_	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 Score	9:		3.40
All Star Productions Inc.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	_	5.00
I III I WILLY WALL I WALL			
Transaction Volume & Dollars / Asset Liquidity & Access Disk		Very High	
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score	High	High	4.00

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 S	core:		3.00
Allow Corneration			
Allsup Corporation High Risk Activity / Poor Control Environment	115-1-		4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	High Very High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Very High Medium	5.00 3.00
Entity Total Risk S		Medialli	
,,			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 S	core:		4.20
Alston & Bird LLP			
High Risk Activity / Poor Control Environment	Lliab	B d m of to com	2.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High Medium	High Medium	4.00 3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Fight	1.00
Entity Total Risk Sc	•	very Low	
-			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 Se	core:		3.70
Ameri-Mex Plumbing Inc.			
High Risk Activity / Poor Control Environment	Lliah	High	4.00
Not Achieving Authority Objectives	High Medium	High High	4.00 3.50
Prior Significant issues Effecting Operations	Medium	High High	3.50 3.50
Time Since Last Audit	Very High	High Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	very riigii High	High	4.00
Entity Total Risk Sc	-	ı ııgıı	4.00
,			4.00

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	e:		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	e:		3.70
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	e:		3.30
Aon Consulting and Insurance Services, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Scor	e:		3.50
AON Risk Services Inc.	N 4 1 11 - b	1 W - L	4.50
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 Von High	3.50 5.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Scor	Very High	Very High	
Entity forth Not 500	.		4.40
ADEV Contracting 9 Destaurties Inc			
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 Scor		10.7 2011	3.10
			0,10

High Risk Activity / Poor Control Environment High High 4.00 Not Achieving Authority Objectives High Medium 3.50	Are & R Plumbing Inc.				
Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Authority Objectives Entity Total Risk Score: Autias Development Corporation High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Medium Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Low 3.00 Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Low 2.00 Time Since Last Audit Very High Very High Low 3.00 Time Since Last Audit Very High Very High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Low Low 2.00 Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Low Low 2.00 Not Achieving Authority Objectives Medium Medium 3.00 Prior Significant Issues Effecting Operations Low Low 2.00 Not Achieving Authority Objectives Medium Medium 3.00 Prior Significant Issues Effecting Operations High High High High 4.00 High High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Bay City Electric Works Inc. High Risk Activity / Poor Control Environment High High High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Bay City Electric Works Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High Risk Activity / Poor Control Environment High Medium 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Bay City Electric W	High Risk Activity / Poor Control Environment	:	Medium	High	3.50
Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Attlas Development Corporation High Risk Activity / Poor Control Environment Modum High 3.50 Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Medium High 3.50 Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Medium High 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Medium 2.50 Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Low 2.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Entity Total Risk Score: Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Low Low 2.00 Not Achieving Authority Objectives Entity Total Risk Score: Medium Medium 3.00 Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Low Low 2.00 Not Achieving Authority Objectives High High High 4.00 Not Achieving Authority Objectives High High High 4.00 Not Achieving Authority Objectives High Risk Activity / Poor Control Environment High High 4.00 Not Achieving Authority Objectives High Risk Activity / Poor Control Environment High Risk Activ	Not Achieving Authority Objectives		Medium	_	-101
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: High High Adou 3.90 Attlas Development Corporation High Risk Activity / Poor Control Environment Medium High Adou Achieving Authority Objectives High High High Adou Prior Significant issues Effecting Operations Audio Associates High Risk Activity / Poor Control Environment Adouble Relative Score: Washington Adouble Relative Score Science Sc	Prior Significant Issues Effecting Operations		High	High	4.00
Atlas Development Corporation High Risk Activity / Poor Control Environment Medium High Ja.50 Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Medium High Ja.50 Prior Significant issues Effecting Operations Medium High Ja.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High So.00 Entity Total Risk Score: Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Medium So.00 Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Low Jow Jow Jow Jow Jow Jow Jow Jow Jow J	Time Since Last Audit		Very High	Very High	5.00
Atlas Development Corporation High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High High High 4.00 Prior Significant issues Effecting Operations Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Medium 1.00 Low 1.00 Low 2.00 Prior Significant issues Effecting Operations Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Audio Associates High Risk Activity / Poor Control Environment Low Medium 2.50 Not Achieving Authority Objectives High Risk Activity / Poor Control Environment Low Low 2.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Low Low 2.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Low Low 2.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Aztec Landscaping High Risk Activity / Poor Control Environment Activity / Poor Control Environment High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High Risk Activity / Poor Control Environment High High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Bay City Electric Works Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Prior Significant issues Effecting Operations High Medium 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: Bay City Electric Works Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score Letter Total Risk Score Letter Total Risk Sco	Transaction Volume & Dollars / Asset Liquidit	=	High	High	4.00
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Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk High High A.00 Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Access Risk Medium Medium 3.00 Prior Significant issues Effecting Operations Low Low 2.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium Medium 3.00 Entity Total Risk Score: Aztec Landscaping High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High High High High 4.00 Prior Significant issues Effecting Operations Transaction Volume & Dollars / Asset Liquidity & Access Risk Medium Medium 3.00 Aztec Landscaping High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High High High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very Low Very Low Very Low Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Entity Total Risk Score: Bay City Electric Works Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives High Medium 3.50 Prior Significant issues Effecting Operations High Medium 3.50 Prior Significant issues Effecting Operations High Medium 3.50 Prior Significant issues Effecting Operations High Medium 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Low Low 2.00	_ · · · · · · · · · · · · · · · · · · ·		High	Low	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score: High High High A.00			Low	Low	2.00
Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Low Low 2.00 Not Achieving Authority Objectives Medium Medium 3.00 Prior Significant Issues Effecting Operations Low Low 2.00 Time Since Last Audit Very High Very High 5.00 Entity Total Risk Score: Medium Medium 3.00 Aztec Landscaping High Risk Activity / Poor Control Environment High High 4.00 Not Achieving Authority Objectives High High 4.00 Not Achieving Authority Objectives High High 4.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk 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 Bay City Electric Works Inc. High Risk Activity / Poor Control Environment High High 4.00 Not Achieving Authority Objectives High Very High 5.00 Entity Total Risk Score: 3.60 Bay City Electric Works Inc. High Risk Activity / Poor Control Environment High Medium 3.50 Prior Significant Issues Effecting Operations High Medium 3.50 Transaction Volume & Dollars / Asset Liquidity & Access Risk Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Low Low 2.00	_		Very High	Very High	5.00
Aurora Industrial Hygiene, Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Me	ransaction Volume & Dollars / Asset Liquidity		High	High	4.00
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Med		Entity otal Risk Score:			3.30
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Medium Med	Aurora Industrial Hygiene, Inc.				
Not Achieving Authority Objectives Medium Me			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 & Doilars / Asset Liquidity & Access Risk Medium Medium 3.00 Entity Total Risk Score: 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 & Doilars / Asset Liquidity & Access Risk Very High Very High 5.00 Entity Total Risk Score: 3.60 Bay City Electric Works Inc. High High High Medium 3.50 Prior Significant Issues Effecting Operations 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 & Doilars / Asset Liquidity & Access Risk Very High Medium 3.50 Time Significant Issues Effecting Operations High Medium 3.50 Time Significant Issues Effecting Operations High Very High 5.00 Transaction Volume & Doilars / Asset Liquidity & Access Risk Low Low 2.00					
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Not Achieving Authority Objectives 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	Bay City Electric Works Inc.				
Not Achieving Authority Objectives 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	High Risk Activity / Poor Control Environment		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	Not Achieving Authority Objectives		_	-	
Time Since Last Audit Very High Very High 5.00 Transaction Volume & Dollars / Asset Liquidity & Access Risk Low Low 2.00	Prior Significant issues Effecting Operations		=	Medium	
Entity Total Disk Const.	Time Since Last Audit		_	Very High	
Entity Total Risk Score: 3.60	Transaction Volume & Dollars / Asset Liquidity		Low	Low	2.00
		Entity Total Risk Score:			3.60

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		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
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
C&S Engineers				
High Risk Activity / Poor Control Environment		Von Hich	High	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 & Doilars / Asset Liquidity	& Access Risk	Low	Low	2.00
, .	Entity Total Risk Score:			3.50
Calderon Builders Inc.			18-6	2.50
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives		Medium	High	3.50
Prior Significant Issues Effecting Operations		Medium	High	3.50
Time Since Last Audit		Medium Very High	High Very High	3.50 5.00
Transaction Volume & Dollars / Asset Liquidity	& Arross Risk	High	High	4.00
Transaction Telemo a Delialo / Doct Equiaty	Entity Total Risk Score:	i ngi i	r ngr	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	9 Access 51-1-	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity		High	High	4.00
	Entity Total Risk Score:			4.00

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 Ri	sk Low	Low	2.00
Entity Tota	l 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 Ri	<u>•</u>	Very Low	1.00
Entity Total	Risk Score:		3.20
Cannon Pacific Services Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Ri	• •	Medium	3.00
Entity Tota	l Risk Score:		3.40
Carter & Burgess, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Ri		Low	2.00
Entity lota	l Risk Score:		3.70
CH2M Hill			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Ri-	sk Very High	Very High	5.00
Entity Tota	l Risk Score:		3.60
Claude W. Thedford dba Epic Pest Control			
High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achieving Authority Objectives	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 Ris	• •	Medium	3.00
• •	i Risk Score:	Modiani	3.40
,			J.40

COLAB Studio LLC (Green Build A	\rt\			
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		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		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		Medium	Medium	3.00
	Entity Total Risk Score:			3.90
David Brush Consulting				
High Risk Activity / Poor Control Environment		Medium	High	3.50
Not Achieving Authority Objectives		Very High	High	4.50
Prior Significant Issues Effecting Operations		High	High	4.00
Time Since Last Audit		Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity		Very High	Very High	5.00
	Entity Total Risk Score:			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		High	High	4.00
	Entity Total Risk Score:			3.60
DIIO, LLC formally Aviation Data G	roup, 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		Very Low	Very Low	1.00
	Entity Total Risk Score:			2.80

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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	:		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
Dynamic Contracting Services, Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score	•	v o., 20	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 & Doilars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score		LOW	3.20
·			
Ensley Electric, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score		voly mgm	3.60
			3.00
Epic Pest Control			
High Risk Activity / Poor Control Environment	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score		Wedialli	
Entry Iotal Nor ocole	-		3.10

Eric Smith dba The Caring Painters			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			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
Flating Mark Inc			
Flatiron West, Inc. High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	, g	, g	3.80
Fluoresco Lighting - Sign Maintenance Corp.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			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 & Doliars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	-	_	4.10
G & G Specialty Contractors, Inc.			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Doilars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			4.30

Gatzke, Dillon & Balance LLP			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			3.30
General Ledger Resources			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant issues Effecting Operations Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High Very Low	Very High	5.00 1.00
Entity Total Risk Score:	•	Very Low	3.00
	•		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 & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score			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
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
Greenhaus Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			3.80
CTSI dha Cayarament Tashualani Sanisa Ina			
GTSI dba Government Technology Service Inc. High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			3.60

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Haley & Aldrich Inc.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score		Woodani	3.70
Harris, 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		2011	3.60
			3.00
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
			3.00
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	-	7 G. y 20 H	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
Transaction Volume & Doilars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Transaction Volume & Bollats / Asset Enquirity & Access Misk			
Entity Total Risk Score:	•		3.60
	•	,g	
	•	, , , ,	
Entity Total Risk Score:	•	High	
Entity Total Risk Score: HPS Mechanical, Inc.			3.60
Entity Total Risk Score: HPS Mechanical, Inc. High Risk Activity / Poor Control Environment	High	High	3.60
HPS Mechanical, Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	High High	High High	3.60 4.00 4.00
HPS Mechanical, Inc. High Risk Activity / Poor Control Environment Not Achieving Authority Objectives Prior Significant Issues Effecting Operations	High High High	High High Medium	4.00 4.00 3.50

HSS, Inc.			
High Risk Activity / Poor Control Environment	Von High	l llab	4.50
Not Achieving Authority Objectives	Very High	High	4.50
Prior Significant Issues Effecting Operations	Very High High	High	4.50
Time Since Last Audit	Very High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk		Very High	5.00
Entity Total Ris	Very High	Very High	5.00
			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 Ris		•	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 & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risi	k Score:		3.80
Inland Flooring Contractors Inc.			
Inland Flooring Contractors, Inc. High Risk Activity / Poor Control Environment			
Not Achieving Authority Objectives	Medium	Medium	3.00
	Medium	Medium	3.00
Prior Significant Issues Effecting Operations Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risi	Medium	Medium	3.00
Entity Total Kisi	C SCOIE.		3.40
IXL, LLC			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk	Score:		3.30
I D Mildhaman David			
J.P. Witherow Roofing Company, Inc.			
High Risk Activity / Poor Control Environment	Low	High	3.00
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk	Score:		3.40

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
laceboon/Deniela Associates III C			
Jacobsen/Daniels Associates, LLC High Risk Activity / Poor Control Environment	High	Lliah	4.00
Not Achieving Authority Objectives	High	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			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			4.60
IDM Compulsors 9 Imposts - 12 - 2			
JRM Consultants & Investigations Company	Uia-	Lu-L	4.00
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives Prior Significant Issues Effecting Operations	High High	Medium	3.50
Prior Significant Issues Effecting Operations Time Since Last Audit	High Very High	High Very High	4.00 5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High High	Very High High	5.00 4.00
Entity Total Risk Score:	i ligii	riigii	
minity 1 and 1 addition			4.10

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	y & Access Risk	Low	Low	2.00
·	Entity Total Risk Score:		20.11	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	y & Access Risk	Very High	Very High	5.00
	Entity Total Risk Score:			3.80
Kleinfelder West Inc.				
High Risk Activity / Poor Control Environment		High	High	4.00
Not Achieving Authority Objectives		High	High	4.00
Prior Significant issues Effecting Operations		High	High	4.00
Time Since Last Audit		Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity		Very High	Very High	5.00
	Entity Total Risk Score:			3.60
Kach-Armstrong General Engineer	ring Inc			
Koch-Armstrong General Engineer High Risk Activity / Poor Control Environment	ning, inc.	Medium	N.A. alleran	0.00
Not Achieving Authority Objectives		Medium	Medium Medium	3.00
Prior Significant Issues Effecting Operations		Medium	Medium	3.00 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
The second total to a Bollato / Flood: Elquarty	Entity Total Risk Score:	Very LOW	Very LOW	
				3.00
KONE, Inc.				
High Risk Activity / Poor Control Environment		High	High	4.00
Not Achieving Authority Objectives		High	High	4.00
Prior Significant Issues Effecting Operations		High	High	4.00
Time Since Last Audit		Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity	& Access Risk	Low	Low	2.00
	Entity Total Risk Score:			3.80
150 L II 10 TO TO TO				
KRS, Inc., dba Kings Glass and Sc	reen			
High Risk Activity / Poor Control Environment		Low	Medium	2.50
Not Achieving Authority Objectives		Low	Low	2.00
Prior Significant Issues Effecting Operations Time Since Last Audit		Low	Medium	2.50
	8 Aggan Diele	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity	& Access Risk Entity Total Risk Score:	Very Low	Very Low	1.00
	mining rotal Mak Goorg.			2.60

Kutak Rock LLP	6			
High Risk Activity / Poor Control Environment		Medium	Medium	3.00
Not Achieving Authority Objectives		Medium	Medium	3.00
Prior Significant Issues Effecting Operations		High	High	4.00
Time Since Last Audit		Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity &	& Access Risk	Low	Low	2.00
	Entity Total Risk Score:			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 & Dollars / Asset Liquidity &		Low	Low	2.00
	Entity Total Risk Score:			3.30
Lean Floatile Inc.				
Laser Electric Inc. High Risk Activity / Poor Control Environment		Llinh	Madium	2 50
Not Achieving Authority Objectives		High Medium	Medium	3,50
Prior Significant Issues Effecting Operations		Medium	Medium Medium	3.00
Time Since Last Audit		Very High	Very High	3.00 5.00
Transaction Volume & Dollars / Asset Liquidity &	& Access Rick	Very High Very Low	Very Low	1.00
	Entity Total Risk Score:	Very LOW	very Low	3.10
				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
I	Entity Total Risk Score:			2.50
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 8		Medium	Medium	3.00
	Entity Total Risk Score:			3.80
Luce, Forward, Hamilton & Scripps	IID			
High Risk Activity / Poor Control Environment	L bľ	High	Low	3.00
Not Achieving Authority Objectives		High	Medium	3.50
Prior Significant Issues Effecting Operations		Medium	Low	2.50
Time Since Last Audit		Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity &	& Access Risk	Low	Low	2.00
· · ·	Entity Total Risk Score:			3.20
	-			

M.B. Oliver Inc. dba Agricultural Pest Control Services	S		
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	9 :		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 & Doliars / 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	Medium	3.00
Entity Total Risk Score		Mediam	
	•		3.60
Manatt, Phelps & Phillips LLP			
High Risk Activity / Poor Control Environment	Very High	Medium	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	High	High	4.00
Fransaction 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
Fime Since Last Audit	Very High	Very High	5.00
Fransaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score	:	, ,	4.40
McBee Strategic Consulting			
ligh Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High High	4.00
Prior Significant Issues Effecting Operations	_	High High	
Fine Since Last Audit	High High	High	4.00
Fransaction Volume & Doilars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	Low	Low	2.00
mining rotal Mak Goole.	•		3.60

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, CD			
Microsoft Licensing, GP	84-JI :	8.4 = .44	0.74
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Medium	Medium Voor High	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High Very Low	Very High Very Low	5.00 1.00
Entity Total Risk Score:	Very LOW	very Low	3.00
•			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
		10	
Monaco Sheet Metal dba Sun Sheet Metal			
High Risk Activity / Poor Control Environment	Low	Medium	2.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Doilars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			3.10
Morrison & Foerster LLP			
High Risk Activity / Poor Control Environment	High	l ou	3.00
Not Achieving Authority Objectives	riigh High	Low High	3.00 4.00
Prior Significant Issues Effecting Operations	High	Low	3.00
Time Since Last Audit	_		
	verv High		
Transaction Volume & Doilars / Asset Liquidity & Access Risk	Very High High	Very High High	5.00 4.00
Transaction Volume & Doilars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very High High	High	4.00

MW Construction				
High Risk Activity / Poor Control Environment	1	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 Liquidit	y & Access Risk	Very Low	Very Low	1.00
·	Entity Total Risk Score:	,	10. y 20.11	3.40
				0.40
National Elevator Inspection Servi	ces			
High Risk Activity / Poor Control Environment		High	Very High	4.50
Not Achieving Authority Objectives		Very High	High	4.50
Prior Significant issues Effecting Operations		High	High	4.00
Time Since Last Audit		Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity	/ & Access Risk	Low	Low	2.00
	Entity Total Risk Score:			3.60
Nations Boof of Colifornia Inc				
Nations Roof of California, Inc. High Risk Activity / Poor Control Environment				
Not Achieving Authority Objectives		Medium	High	3.50
Prior Significant issues Effecting Operations		Medium	High	3.50
Time Since Last Audit		Medium	High	3.50
Transaction Volume & Dollars / Asset Liquidity	4 & Accord Disk	Very High	Very High	5.00
Transaction Volume & Bollars / Asset Elquidity	Entity Total Risk Score:	High	High	4.00
	and y rotal raisk 50010.			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		Low	Low	2.00
	Entity Total Risk Score:			3.00
Ninyo & Moore Geotechnical Cons	ultants			
High Risk Activity / Poor Control Environment		High	High	4.00
Not Achieving Authority Objectives		Medium	Medium	4.00 3.00
Prior Significant Issues Effecting Operations		High	High	3.00 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:	· ··•	911	3.80
				3.00

		•	
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 & Ad	ccess Risk High	High	4.00
Ent	tity Total Risk Score:	-	4.20
Ocean Blue Environmental Services			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	
Prior Significant Issues Effecting Operations	High		4.00
Time Since Last Audit	Very Low	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Ac		Very Low	1.00
-	ity Total Risk Score:	Very High	5.00
	The state of the s		3.60
Pacific Rim Mechanical			
High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	Very High	4.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Ac	,	Very High	5.00
Enti	ity Total Risk Score:		4.60
Packet Telcom Solution, Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	2.00
Not Achieving Authority Objectives	Medium	Medium	3.00 3.00
Prior Significant issues Effecting Operations	Medium	Medium	
Time Since Last Audit	Very High	Very High	3.00
Transaction Volume & Doliars / Asset Liquidity & Ac			5.00
	ty Total Risk Score:	High	4.00
	, , , , , , , , , , , , , , , , , , , ,		3.60
Paul Plevin Sullivan & Connaughton Li	_P		
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 & Acc		Medium	3.00
Entil	ty 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 & Acc		Medium	3.00
	y Total Risk Score:	MODIUM	
	-		3.40

Phoenix Marketing International			
High Risk Activity / Poor Control Environment	Low	Lliab	3.00
Not Achieving Authority Objectives	High	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 Scot	-	J	3.90
Planetbids, Inc.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Scor	e :		3.60
Porter Novelli Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very Low	Very Low	1.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Scor	e:	•	2.80
Project Team Solutions, Inc.			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations 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	High e:	High	4.00
			3.90
Quality Fencing Co., Inc.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score	: :		3.80
Quateman LLP			
High Risk Activity / Poor Control Environment	Medium	High	2 50
Not Achieving Authority Objectives	Medium	High High	3,50 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	Medium	Medium	3.00
Entity Total Risk Score			3.60
-			

RGC Construction, Inc.			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			3.50
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	Very Low	Very Low	1.00
Entity Total Risk Score:			2.80
Roy McMakin (Green Build Art) dba 11 X 14 LLC			
High Risk Activity / Poor Control Environment	Medium	Litab	2.50
Not Achieving Authority Objectives	High	High Medium	3.50 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:	,	101, 2011	3.30
S&L Specialty Contracting, Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			4.40
Ondian Floration Inc.			
Sadler Electric, Inc.	1.15		4.55
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	Very High	Very High	5.00
Littly Total Nisk Score.			4.40

Can Diana Dana G Washing			
San Diego Door & Window			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High Low	Very High	5.00
Entity Total Risk Score		Low	2.00
,	•		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 Entity Total Risk Score:	Low	Low	2.00
Limity Total National States	•		3.50
Seasonal Innovations Inc. dba Greenleaf Plant Solution	ne		
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:			2.90
Sierra Pacific West, Inc.			
High Risk Activity / Poor Control Environment	Madium	High	2 50
Not Achieving Authority Objectives	Medium High	High Medium	3.50 3.50
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	1 11911	1 11911	7.00
	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High Very High	Very High Very High	5.00 5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very High	Very High Very High	5.00 5.00 4.20

Simon Wong Engineering, Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk	Score:	·	3.00
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 S	Score:		3.30
SkillStorm Commercial Comiter 11.0			-
SkillStorm Commercial Services, LLC High Risk Activity / Poor Control Environment	•		
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	High Very High	Medium	3.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Very High Medium	5.00
Entity Total Risk S		Wedium	3.00
,			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 S	icore:		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 S	core.		2.90
Stanley Access, Inc.			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk S			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:	, 0	- · · · · · · · · · · · · · · · · · · ·	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
Street Veeler/One or Build & d)			
Stuart Keeler (Green Build Art)	N. A. a. addissama	1.05-4-	0.50
High Risk Activity / Poor Control Environment Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	High Medium	High Medium	4.00 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:	voly 2011	Voly LOW	2.50
•			
Sun Pacific Glazing, Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Low	Medium	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			3.50
Suran Financial Course III C			
Swap Financial Group, LLC High Risk Activity / Poor Control Environment	l II ala	A d a alli	2.52
Not Achieving Authority Objectives	High	Medium Medium	3.50
Prior Significant Issues Effecting Operations	High ⊌iah	Medium	3.50 3.50
Time Since Last Audit	High Very High	Very High	5.00
Transaction Volume & Doilars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:	vo.y 2000	VOI y LOW	3.30
<u>.</u>			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:			4.00

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:		Ū	3.80
The Owen Group				
High Risk Activity / Poor Control Environment		Medium	Llimb	0.50
Not Achieving Authority Objectives		Medium	High High	3.50
Prior Significant issues Effecting Operations		High	High	3.50 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 Vergues Commence				
The Vasquez Company				
High Risk Activity / Poor Control Environment		Medium	Medium	3.00
Not Achieving Authority Objectives Prior Significant Issues Effecting Operations		Medium	Medium	3.00
Time Since Last Audit		Medium	Medium	3.00
Transaction Volume & Doilars / Asset Liquidity	& Access Disk	Very High Very Low	Very High	5.00
Transaction Volume & Bollars / Asset Elquidity	Entity Total Risk Score:	very Low	Very Low	1.00
				3.00
TLC Staffing				
High Risk Activity / Poor Control Environment		Low	Medium	2.50
Not Achieving Authority Objectives		Low	Medium	2.50
Prior Significant Issues Effecting Operations		Medium	Medium	3.00
Time Since Last Audit		Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity		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 8		Very Low	Very Low	1.00
	Entity Total Risk Score:			2.80

		_	
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 & Doilars / Asset Liquidity & Acc	ess Risk Very High	Very High	5.00
Entit	y Total Risk Score:		4.40
II C. Dowle Nietland Accountation			-
U.S. Bank National Association			
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Low	3.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Acc	•	Very Low	1.00
Entity	y Total Risk Score:		3.00
U.S. Window & Door Construction Co., I	inc., dba USWD		
High Risk Activity / Poor Control Environment	High	Medium	3.50
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Acc	_	Very High	5.00
• •	y Total Risk Score:	vory riigii	
•			4.10
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 & Acce	, ,	Medium	3.00
	y Totai Risk Score:		3.90
			3.30
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 & Acce	ess Risk Very Low	Very Low	1.00
Entity	/ Total Risk Score:	·	3.20
United Observators			
United Storm Water Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	Medium	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Doilars / Asset Liquidity & Acce		Low	2.00
Entity	/ Total Risk Score:		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 Sco	re:		3.90
URS Corporation			
High Risk Activity / Poor Control Environment	High	High	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Scor	e:		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 Scor	=	LOW	3.80
			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 5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Scor		very riigir	
•			4.10
White Light, Inc. (Green Build Art)			
High Risk Activity / Poor Control Environment	l 1:h	1 Bak	4.00
Not Achieving Authority Objectives	High	High	4.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Doilars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score	Low e:	Low	2.00
			3.00
William Nicholae Redouge + Associates			
William Nicholas Bodouva + Associates			
High Risk Activity / Poor Control Environment	High	Very High	4.50
Not Achieving Authority Objectives Prior Significant Issues Effecting Operations	High	High	4.00
Prior Significant issues Effecting Operations Time Since Last Audit	High	High	4.00
	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score	Very High	Very High	5.00
Entity Total Risk Score	,		4.50

Wirtz Quality Installations, Inc.			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Scor	re;		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 Scor		vory ringir	4.40
			4,40
Xtreme Floor Covering Specialists Inc.			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Not Achieving Authority Objectives	Medium	High	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score	9 :		3.90
Zoological Society of San Diego			
High Risk Activity / Poor Control Environment	High	Medium	0.50
Not Achieving Authority Objectives	High		3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.50
Time Since Last Audit		Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low Medium	Very Low Medium	1.00 3.00
Entity Total Risk Score		Mediam	
•			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	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	:		2.40

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

Audit Unit	Risk Score	12Month 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	
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

		RISK SCORE	
Avia Pant A Car Sustama LLC	IMPACT	LIKELIHOOD	TOTAL
Avis Rent A Car Systems LLC High Risk Activity / Poor Control Environment	\/an. Llinh	Litala	4.50
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High Von High	4.50 5.00
Not Achieving Authority Objectives	Very High	Very High	5.00 5.00
	Very High	Very High	
Prior Significant Issues Effecting Operations	High	High	4.00
Resulting Regulation & Penaities Time Since Last Audit	Medium	Medium	3.00
	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very High	Very High	<u>5.00</u> 4.07
·			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	1.00
Prior Significant Issues Effecting Operations	Low	Very High	3.50
Resulting Regulation & Penaities	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:		2011	2.71
·			
DTG Operations Inc dba Thrifty & Dollar			
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Very High	High	4.50
Not Achieving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:			3.93
Enterprise Rent A Car Company of Los Angeles			
High Risk Activity / Poor Control Environment	Very High	High	4.50
increased Errors or Irregularities Due to Complexity of Operations	High	Very High	4.50
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Low	Low	2.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			4.07
Enterprise Pont A.Car Company of I A dhe Alama Bort A Com	ine		
Enterprise Rent-A-Car Company of LA dba Alamo Rent-A-Car High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	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	Low High		4.00
Entity Total Risk Score:	riigir	High	
anny roun mon outle.			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 Achleving Authority Objectives	High	High	4.00
Prior Significant issues Effecting Operations	High	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Low	Low	2,0
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	;	J	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 Achleving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Very High	Very High	5.00
Resulting Regulation & Penalties	Medlum	Medium	3.00
Time Since Last Audit	High	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medlum	Medium	3.00
Entity Total Risk Score:			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 Achleving Authority Objectives	Very Low	Very Low	1.00
Prior Significant Issues Effecting Operations	High	Very High	4.50
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			3.21
No. 4.1			
Nevada Lease and Rental Inc dba Payless Car Rental System			
High Risk Activity / Poor Control Environment	Medium	High	3.50
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant issues Effecting Operations	Hlgh	High	4.00
Resulting Regulation & Penalties	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			3.50
Newport Reach Sales & Leasing Inc dbs Budget Bant & Care	Systems		
Newport Beach Sales & Leasing Inc dba Budget Rent A Car High Risk Activity / Poor Control Environment	Systems Medium	Very High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Very High Medium	3.00
Not Achieving Authority Objectives	Medium		
Prior Significant Issues Effecting Operations		Medlum Vent High	3.00
Resulting Regulation & Penalties	Medium	Very High	4.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	High	High	4.00
Emily Total Nor Goole.			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	Medium	2.50
Increased Errors or irregularities Due to Complexity of Operations	-		2.50
Not Achieving Authority Objectives	Low Low	Low Low	2.00
Prior Significant Issues Effecting Operations			
Resulting Regulation & Penalties	Low	High	3.00
Time Since Last Audit	Medium	Low	2.50
	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very Low	Very Low	1.00
Limity Fotal New Scotts.			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	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:	vory Low	voly Low	3.14
·			3.14
Simply Wheelz LLC dba Advantage Rent-A-Car			
High Risk Activity / Poor Control Environment	High	Hlgh	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:			3.07
The Hertz Corneration			
The Hertz Corporation	Manualitati	111-1	4.50
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 Achleving 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	Hlgh	High	4.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:			4.21

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	
Elite Line Services Inc.	3.3	233,030	80	2009
GAT Airline Ground Support Inc.	3.3	330,225	80	
Security Point Media, LLC	3.3	33,775	80	
US Aviation Services Corporation	3.3	37,057	80	
Huntleigh USA Corporation	3.2	13,918	80	
San Diego Convention Center	3.2	144,328	80	
Airport Terminal Service Inc.	3.1	53,090	80	
Integrated Airline Services Inc.	3.1	105,433	80	
Primeflight Aviation Services Inc.	3.1	113,514	80	
Renty, LLC	3.1	5,200	80	
SLB, Inc. dba Goodfellows Shoeshine	3.1	16,852	80	
Triad International Maintenance Corporation	3.1	158,406	80	
Jaroth, Inc. dba Pacific Telemanagement Services	3.0	1,340	80	
Swift Air Charters, LLC	3.0	1,825	80	
ABX Air Inc	2.9	127,791	80	
AccuFleet International	2.9	30,589	80	
Air Serv Corporation	2.9	15,714	80	
Airport Marketing Income, LLC (Google, Inc.)	2.9	0	80	
Great Lakes Aircraft Cleaning Inc. dba Plane Detail	2.9	16,350	80	
Jetstream Ground Services Inc.	2.9	28,072	80	
OneSource Building Services Inc	2.9	28,077	80	
Bags of California, LLC	2.8	7,017	80	
Ground Equipment Services	2.8	17,828	80	
Certified Aviation Services LLC	2.8	13,878	80	
Certified Folder Display Service Inc	2.8	3,333	80	
Moody's Lunch Service, Inc.	2.8	3,300	80	
SCIS Air Security Corporation	2.8	3,529	80	
Jet Wash Inc.	2.6	0	80	
Pacific Western Aviation Oakland LLC	2.6	0	80	
Plane Detail, LLC	2.6	9,071	80	
San Diego Fleet Week Foundation	2.6	0,0.1	80	
Swissport USA Inc.	2.6	0	80	
Irvine Leasing, dba Rainbow Vending LLC	2.4	1,060	80	
RAC & Associates dba SpecialCare	2.3	1,200	80	
Aeronautical Radio Inc.	2.3	700	80	

Totals <u>27,947,712</u> 4,690

Attachment 6A

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

		RISK SCORE	
	IMPACT	LIKELIHOOD	TOTAL
ABX Air inc			
High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant issues Effecting Operations	Medium	Medlum	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
AccuFleet International			
High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medlum	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 Achieving Authority Objectives	Very Low	Low	1.50
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Very Low	Very Low	2.25
·			2.20
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 Achleving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very Hlgh	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	Medium	Medium	3.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	High	3.50
		-	
Time Since Last Audit	Very Low	Very Low	1.00
Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low Very High	Very Low Very High	1.00 5.00

2012 Risk Assessment Detail Report Attachment 6A Other Lease (Revenue) Contracts – Detail Risk Scoring

,		•	
Airilnes & Others (Ogden Aviation)			
High Risk Activity / Poor Control Environment	High	High	4.00
increased Errors or Irregularities Due to Complexity of Operations	High	Hlgh	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:			4.00
Airport Marketing Income, LLC (Google, Inc.)			
High Risk Activity / Poor Control Environment	Medium	Medlum	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			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 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	High	High	4.00
Entity Total Risk Score:			3.08
Aviation Port Services			
	B. d et i	B. d. m. alii	2.00
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
increased Errors or Irregularities Due to Complexity of Operations	Low	Medium	2.50
Not Achleving Authority Objectives	Low	Medium	2.50
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:	High	High	4.00
Entity Total Nan Oction			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:			2.83
- **			

Attachment 6A

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

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 Achleving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Low	Low	2.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			2.50
Ocalification Control to			
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 Entity Total Risk Score:	Low	Low	2.00
Endty Total Risk Score:			2.75
Certified Folder Display Service Inc			
High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Low	Low	2.00
Entity Total Risk Score:			2.75
DAL Global Services LLC			\ <u></u>
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 & Doilars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	v 5., vg	v 3. yg	3.25
·			
Elite Line Services Inc.			
High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not 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	Very High	Very High	5.00
Entity Total Risk Score:			3.25

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

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	
Not Achieving Authority Objectives	Low Medium	Low	2.00
Prior Significant Issues Effecting Operations	Medium	Low	2.50
Time Since Last Audit		Medium	3.00
Transaction Volume & Dollars / Asset Llquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	Very High	Very High	5.00
			3.25
Gate Gourmet Inc			
High Risk Activity / Poor Control Environment	High	Hlgh	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:		v = . , v g . v	4.00
			1.00
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
County Free Institute of County of C			· · · · · · · ·
Ground Equipment Services High Risk Activity / Poor Control Environment	1	l	0.00
increased Errors or irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Low	Low	2.00
- , ,	Low	Low	2.00
Prior Significant Issues Effecting Operations 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:	Medium	Medium	3.00
Linty Fotal New Store.			2.83
HOST International Inc.			
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	Very High	Very High	5.00
Prior Significant Issues Effecting Operations	High	High	4.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	- -		4.50

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

Huntleigh USA Corporation			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achleving 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		2011	3.17
			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 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	High	High	4.00
Entity Total Risk Score:	9	ı ilgir	
•			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	
Entity Total Risk Score	•	LOW	1.50
•	-		2.42
			=======================================
Jaroth, Inc. dba Pacific Telemanagement Services			*** 1
Jaroth, Inc. dba Pacific Telemanagement Services High Risk Activity / Poor Control Environment	Medium	Medlum	3.00
-	Medium Medium	Medlum Medlum	3.00
High Risk Activity / Poor Control Environment		Medium	3.00
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Not Achleving Authority Objectives	Medium Medium	Medium Medium	3.00 3.00
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations	Medium Medium Medium	Medlum Medlum Medium	3.00 3.00 3.00
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Not Achieving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit	Medium Medium Medium Very High	Medlum Medlum Medium Very High	3.00 3.00 3.00 5.00
High Risk Activity / Poor Control Environment 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	Medium Medium Medium Very High Very Low	Medlum Medlum Medium	3.00 3.00 3.00 5.00 1.00
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Not Achleving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit	Medium Medium Medium Very High Very Low	Medlum Medlum Medium Very High	3.00 3.00 3.00 5.00
High Risk Activity / Poor Control Environment 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	Medium Medium Medium Very High Very Low	Medlum Medlum Medium Very High	3.00 3.00 3.00 5.00 1.00
High Risk Activity / Poor Control Environment 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 JCDecaux, Inc. High Risk Activity / Poor Control Environment	Medium Medium Medium Very High Very Low	Medlum Medlum Medium Very High	3.00 3.00 3.00 5.00 1.00
High Risk Activity / Poor Control Environment 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 JCDecaux, Inc.	Medium Medium Medium Very High Very Low	Medlum Medlum Medium Very High Very Low	3.00 3.00 3.00 5.00 1.00 3.00
High Risk Activity / Poor Control Environment 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 JCDecaux, Inc. High Risk Activity / Poor Control Environment	Medium Medium Medium Very High Very Low :	Medlum Medlum Medium Very High Very Low	3.00 3.00 5.00 1.00 3.00
High Risk Activity / Poor Control Environment 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 JCDecaux, Inc. High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations	Medium Medium Medium Very High Very Low : High	Medlum Medlum Medium Very High Very Low Very High High	3.00 3.00 3.00 5.00 1.00 3.00
High Risk Activity / Poor Control Environment 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 JCDecaux, Inc. High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Not Achieving Authority Objectives	Medium Medium Medium Very High Very Low : High High Very High	Medlum Medlum Medium Very High Very Low Very High High	3.00 3.00 5.00 1.00 3.00 4.50 4.50 4.50
High Risk Activity / Poor Control Environment Increased Errors or Irregularities Due to Complexity of Operations Not Achleving Authority Objectives Prior Significant Issues Effecting Operations Time Since Last Audit Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score JCDecaux, Inc. 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 Very Low : High High Very High	Medlum Medlum Medium Very High Very Low Very High High High Very High	3.00 3.00 5.00 1.00 3.00 4.50 4.50

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

LAWER			
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
Jetstream Ground Services Inc.			<u> </u>
High Risk Activity / Poor Control Environment	1	Laur	0.00
•	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	
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
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			
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

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

		•	
Pacific Western Aviation Oakland LLC			
High Risk Activity / Poor Control Environment	Low	Low	2.00
Increased Errors or irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score		VOLY LOW	2.58
			2.56
Plane Detail, LLC			
High Risk Activity / Poor Control Environment	Low	Medlum	2.50
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	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		LOW	
·			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	=	i iigii	
			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		VOI y 2011	
			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
			3.00

Attachment 6A

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

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:			3.42
San Diego Convention Center			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Medium	Medium	3.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	_	·	3.17
San Diego Fleet Week Foundation			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Low	Low	2.00
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very Low	Very Low	1.00
Entity Total Risk Score:			2.58
SCIS Air Sequirity Corneration			
SCIS Air Security Corporation		ÿ	0.00
High Risk Activity / Poor Control Environment increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00 2.00
Not Achieving Authority Objectives	Low Medium	Low 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:	2077	200	2.75
·			2.70
Security Point Media, LLC			
High Risk Activity / Poor Control Environment	Medium	Medium	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Medium	3.00
Not Achieving Authority Objectives	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Medium	Medium	3.00
Entity Total Risk Score:			3.25

2012 Risk Assessment Detail Report Attachment 6A Other Lease (Revenue) Contracts – Detail Risk Scoring

Other Lease (Revenue) Contracts – Do	etali Risk Sc	oring	
SLB, Inc. dba Goodfellows Shoeshine			
High Risk Activity / Poor Control Environment	Very Low	Very High	3.00
Increased Errors or Irregularities Due to Complexity of Operations	Medium	Low	2.50
Not Achleving 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	Lliab	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
Time Since Last Audit	Medium	High	3.50
Transaction Volume & Dollars / Asset Liquidity & Access Risk	Very High	Very High	5.00
Entity Total Risk Score:	High	High	4.00
Emily Total Nisk Store.			4.08
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	1.00
Entity Total Risk Score:	va., 20	VOI.) 2011	2.58
Travelex America			-
High Risk Activity / Poor Control Environment	High	High	4.00
Increased Errors or Irregularities Due to Complexity of Operations	High	High	4.00
Not Achieving Authority Objectives	High	Medium	3.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk Entity Total Risk Score:	Low	Low	2,00
Entity Total RISK Score:			3.58

2012 Risk Assessment Detail Report Attachment 6A Other Lease (Revenue) Contracts – Detail Risk Scoring

Other Lease (Revenue) Contracts - De	etail Risk Sc	oring	
Triad international Maintenance Corporation			
High Risk Activity / Poor Control Environment	Low	Low	2.00
increased Errors or Irregularities Due to Complexity of Operations	Low	Low	2.00
Not Achieving Authority Objectives	Medium	Low	2.50
Prior Significant Issues Effecting Operations	Medium	Medium	3.00
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:	J		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	Medium	Medium	3.00
Prior Significant Issues Effecting Operations	Low	Medium	2.50
Time Since Last Audit	Very High	Very High	5.00
Transaction Volume & Dollars / Asset Liquidity & Access Risk	High	High	4.00
Entity Total Risk Score:		·g. ·	3.25
			5.25
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 Score:		- -	3.50

PROPOSED FISCAL YEAR 2012 AUDIT PLAN

Developing the Risk Assessment Model

