

The Office of the Port Auditor Audit Plan FY 2025

Allocation of Audit Hours

Audit Activities

Tenant Audits

- 1 Coronado Yacht Club
- 2 Humphrey's Half Moon Inn and Suites
- 3 Lane Field Developers (North)
- 4 Manchester Grand Hyatt
- 5 Maritime Museum
- 6 Safe Harbor South Bay
- 7 San Diego Symphony Orchestra
- 8 Sheraton SD Hotel & Marina
- 9 Southwest Yacht Club

Hrs.	%
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2,880	60%
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Performance Audits (Processes / Programs / Contracts / IT)

- 10 Agreements and Contracts for Professional Services
- 11 IT Audit Readiness – Cybersecurity Maturity Model Certification (CMMC)
- 12 Low Carbon Fuel Standard (LCFS) program (Outsourced)
- 13 Program - Stimulus, Use of Funds Compliance

1,150	24%
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Ongoing Audits and Support

- 14 Basic Financial Statements Audit (Outsourced)
- 15 Data Assurance
- 16 Ethics, Fraud, Waste, and Abuse Hotline
- 17 Follow-up on previously issued audit reports
- 18 Purchase/Corporate Card/Travel Review

750	16%
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Total

4,780	100%
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