

Office of the Port Auditor Audit Plan FY 2026

Allocation of Audit Hours

Audit Activities

Hrs.	%
------	---

Tenant Audits

2,750	58%
--------------	------------

- 1 Bay Club Hotel and Marina
- 2 Coronado Island Marriott Resort
- 3 Cow-A-Bunga Micro Ice Creamery
- 4 Ketch Grill and Taps
- 5 Portside Pier Restaurant
- 6 Safe Harbor Sunroad (Restaurants & Marina)
- 7 San Diego Yacht Club
- 8 SHM Cabrillo Isle, LLC
- 9 Tom Ham's Lighthouse

Performance Audits (Processes / Programs / Contracts / IT)

1,380	29%
--------------	------------

- 10 Agreements and Contracts for Professional Services
- 11 IT Environment Operations and Change Controls Management
- 12 Low Carbon Fuel Standard (LCFS) program (Recommendation Follow-up)
- 13 Parking Management
- 14 Stimulus, Use of Funds Compliance
- 15 Travel Performance

Ongoing Audits and Support

600	13%
------------	------------

- 16 Basic Financial Statements Audit
- 17 Corporate Card Review
- 18 Data Assurance
- 19 Follow-up on previously issued audit reports
- 20 Fraud, Waste, and Abuse Prevention Hotline
- 21 Procurement Card Review

Total

4,730	100%
--------------	-------------