



## Budget and Audit Committee Report

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Sacramento, CA 95814

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**File ID:** 2019-01851

February 4, 2020

**Consent Item 01**

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**Title:** City Auditor's Activity Report for the 2<sup>nd</sup> Quarter of Fiscal Year 2019/2020

**Location:** Citywide

**Recommendation:** Pass a Motion: 1) accepting the City Auditor's Activity Report for the 2nd Quarter of Fiscal Year (FY) 2019/20; and 2) forwarding to City Council for final approval.

**Contact:** Jorge Oseguera, City Auditor, (916) 808-7270, Office of the City Auditor

**Presenter:** None.

**Attachments:**

1-Description/Analysis

2-City Auditor's Activity Report for the 2nd Quarter of Fiscal Year 2019/20

## Description/Analysis

**Issue Detail:** According to the City Council Rules of Procedures, the Budget and Audit Committee shall receive, review, and forward to the council as appropriate, reports, recommendations, and updates from the City Auditor. This report documents the Auditor's Office activity for the 2nd Quarter of FY2019/20.

**Policy Considerations:** The City Auditor's presentation of the Activity Report is consistent with Mayor and City Council's intent to have an independent audit function for the City of Sacramento.

**Economic Impacts:** None.

**Environmental Considerations:** None.

**Sustainability:** None.

**Commission/Committee Action:** None.

**Rationale for Recommendation:** This staff report provides the Budget and Audit Committee with information that may be used to meet its responsibility to provide oversight and supervision of the City Auditor.

**Financial Considerations:** The costs of the projects listed in the Activity Report were funded out of the FY2019/20 Office of the City Auditor Budget.

**Local Business Enterprise (LBE):** None.



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Honorable Members of the Budget and Audit Committee:

Activity highlights for October through December 2019:

- The Office of the City Auditor issued the *Audit of Retiree Health Benefits*.
- The Office of the City Auditor issued the *2019 Audit of Diversity, Equity, and Inclusion of Boards, Committees, and Commissions*.
- The Office of the City Auditor initiated the *Audit of Cannabis Permitting*.
- The Office of the City Auditor initiated a vendor audit of the *Roberts Family Development Center*.
- The Office of the City Auditor initiated a vendor audit of *Downtown Streets Team, Inc.*
- The Office of the City Auditor initiated the *Audit of the Fire Department Emergency Medical Services*.
- The Office of the City Auditor initiated the *Audit of the Animal Care Services Division*.
- The Office of the City Auditor initiated the *Audit of the City's Financial Condition*.
- The Office of the City Auditor released the online City of Sacramento *Gender and Ethnic Diversity Dashboard*, which provides interactive data on the gender and ethnic composition of City employees.
- The Office of the City Auditor issued the Whistleblower Hotline Activity Report for the April 2019 to September 2019 period.
- Audit recommendation follow up software developed in partnership with Missionmark, Inc. has been deployed. The Office of the City Auditor's recommendation follow up process is now paperless, in support of the City's sustainability efforts.
- The City Auditor presented at the Western International Audit Forum (WIAF.)

- The Office of the City Auditor issued the Quarterly Activity Report for the July 2019 to September 2019 period.
- The Office of the City Auditor continues to partner with Missionmark, Inc. to develop audit software that will streamline audit processes.
- The Office of the City Auditor investigated a number of whistleblower allegations.

## Status of the City Auditor’s FY 2019/20 Audit Plan as of December 2019

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Date Issued
<b>Assignments Completed</b>					
An Audit of the City’s Retiree Benefits	Completed	Completed	Completed	Completed	Dec-19
2019 Audit of Diversity, Equity, and Inclusion of Boards, Committees, and Commissions	Completed	Completed	Completed	Completed	Dec-19
<b>Assignments In Progress</b>					
Citywide Innovation and Efficiency Assessment	Completed	Completed	Completed	In Progress	
Department of Utilities Storm Drainage Fund Review	N/A	N/A	Completed	In Progress	
An Audit of the City’s Green Efforts	Completed	Completed	In Progress		
An Audit of the CDD, Code Enforcement Division	Completed	Completed	In Progress		
An Audit of Cannabis Permitting	Completed	Completed	In Progress		
Vendor Audit of Roberts Family Development Center	In Progress				
Vendor Audit of Downtown Streets Team, Inc.	In Progress				
An Audit of Fire Department EMS	In Progress				
An Audit of the Animal Care Services Division	In Progress				
An Audit of the City’s Financial Condition	In Progress				
<b>Assignments Not Yet Started</b>					
An Audit of Recycling and Solid Waste	Not Started				
An Audit of the IT Department	Not Started				
An Audit of the PW Maintenance Services Division	Not Started				
An Audit of YPCE Park Operations	Not Started				
An Audit of PD Office of Investigations	Not Started				
2020 City of Sacramento Community Survey	Not Started				
Risk Assessment of the City’s Revenue Sources	Not Started				
Ethics Commission Assessment	Not Started				
Community Police Review Commission Assessment	Not Started				

On behalf of the Auditor’s Office, I would like to express my appreciation to the City staff for their cooperation and assistance during our reviews.

Respectfully submitted,  
Jorge Oseguera