



## City Council Report

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Sacramento, CA 95814

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**File ID:** 2019-00711

May 28, 2019

**Consent Item 05**

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**Title:** City Auditor's Activity Report for the 3<sup>rd</sup> Quarter of Fiscal Year 2018/19

**Location:** Citywide

**Recommendation:** Pass a Motion approving the City Auditor's Activity Report for the 3<sup>rd</sup> Quarter of Fiscal Year (FY) 2018/19.

**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 3<sup>rd</sup> Quarter of Fiscal Year 2018/19

## Description/Analysis

**Issue Detail:** According to the City Council Rules of Procedures, the Budget and Audit Committee shall receive, review, and forward to the City Council as appropriate, reports, recommendations, and updates from the City Auditor. This report documents the City Auditor's Office activity for the 3<sup>rd</sup> quarter of FY2018/19.

**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:** On April 30, 2019, the Budget and Audit Committee voted unanimously to accept the City Auditor's Activity Report and to forward to the City Council for approval.

**Rationale for Recommendation:** This staff report provides the City Council 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 FY2018/19 Office of the City Auditor Budget.

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



Report 2018/19-09

April 30, 2019

Honorable Members of the Budget and Audit Committee:

Activity highlights for January through March 2019:

- With the passing of Measure K in November, the Office of the City Auditor has been working through the administrative steps required to transition into a Charter Office. This includes modifying employee job specifications, consolidating budgets, and suggesting updated language for the Auditor's City Code.
- The Office of the City Auditor continues to work with Public Works staff to redesign the City Auditor's Office layout and better accommodate the absorption of the Independent Budget Analyst (IBA) staff.
- The Office of the City Auditor issued the *Audit of On-Street Parking Meters*.
- The Office of the City Auditor issued the Quarterly Activity Report for the October 2018 to December 2018 period.
- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-Up Report for the July 2018 through December 2018 period.
- The Office of the City Auditor presented its *Audit of Medical Marijuana Dispensaries* to the Sacramento Chapter of the Institute of Internal Auditors (2/12/2019).
- 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 initiated the *2019 City of Sacramento Citizen Survey*.
- The Office of the City Auditor continued to perform additional research and analysis requested by City Council: *Citywide Innovation and Efficiency Assessment* and *Economic Analysis of Land Use*.
- The Office of the City Auditor reviewed the City Manager's 2018 Ethnicity & Gender Diversity Report at the request of the City Manager's Office.
- The Office of the City Auditor investigated a number of whistleblower allegations.

## Status of the City Auditor's FY 2018/19 Audit Plan as of March 2019

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
<b>Assignments Completed</b>					
An Audit of On-Street Parking	Completed	Completed	Completed	Completed	Feb 2019
<b>Assignments In Process</b>					
An Audit of the City's Retirees Benefits	Completed	Completed	Completed	In Progress	
An Audit of City-Owned and Leased Property	Completed	Completed	Completed	In Progress	
An Audit of the Police Department Emergency Call Center	Completed	Completed	In Progress		
An Audit of the Utilities Department Fleet Management	Completed	Completed	Completed	In Progress	
<b>Assignments Not Yet Started</b>					
An Audit of the Fire Department Emergency Medical Services (EMS)	Not Started				
An Audit of Recycling and Solid Waste	Not Started				
An Audit of the Animal Care Services Division	Not Started				
An Audit of the Community Development Department, Code Enforcement Division	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