



City Council Report

915 I Street, 1st Floor

Sacramento, CA 95814

www.cityofsacramento.org

File ID: 2018-01607

December 4, 2018

Consent Item 04

Title: City Auditor's Activity Report for the 4th Quarter of Fiscal Year 2017/18

Location: Citywide

Recommendation: Pass a Motion approving the City Auditor's Activity Report for the 4th Quarter of Fiscal Year (FY) 2017/18.

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 4th Quarter of Fiscal Year 2017/18

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 City Auditor's Office activity for the 4th quarter of FY2017/18.

Policy Considerations: The City Auditor's presentation of the Activity Report is consistent with the 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 November 8, 2018, 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 audits listed in the Activity Report were funded out of the FY2017/18 Office of the City Auditor Budget.

Local Business Enterprise (LBE): None.



Report 2018/19-01

October 2, 2018

Honorable Members of the Budget and Audit Committee:

Activity highlights for April through June 2018:

- The Office of the City Auditor issued an *Audit of the Department of Utilities Workplace Safety*.
- The Office of the City Auditor issued a *Preliminary Assessment of the City's On-Street Parking Meters*.
- The Office of the City Auditor issued *an Analysis of Preschool Enrollment in the City of Sacramento*.
- The Office of the City Auditor issued the Quarterly Activity Report for January through March 2018.
- The Office of the City Auditor issued the City Auditor's Whistleblower Hotline Activity Report for the period of October 2017 through March 2018.
- The Office of the City Auditor issued a Request for Proposals for an economic analysis of land use.
- The Office of the City Auditor initiated an *Audit of the Department of Utilities Vehicle Fleet*.
- City Auditor presented to San Francisco State University (4/19/2018) and Sacramento State University (4/9/2018) regarding auditing cannabis dispensaries.
- City Auditor presented at the Summit for Government Performance and Innovation (5/1/2018) on using audits to drive performance and innovation.
- The Office of the City Auditor brought on Amanda Stanley (current Sacramento State student) and Ericka Tsuchihashi (current Inderkum High School student) as volunteer interns.
- Senior Auditor Chau Cao has demonstrated her competency and commitment to the profession by earning the Certified Internal Auditor certification from the Institute of Internal Auditors.
- The Office of the City Auditor investigated a number of whistleblower allegations.

Status of the City Auditor's FY 2017/18 Audit Plan as of June 2018

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
Assignments Completed					
Utilities Inventory System	Completed	Completed	Completed	Completed	Jul 2017
City Procurement of Small Contracts	Completed	Completed	Completed	Completed	Sep 2017
City's Medical Marijuana Dispensaries	Completed	Completed	Completed	Completed	Oct 2017
City's Parks and Recreation Department	Completed	Completed	Completed	Completed	Nov 2017
An Audit of the ESC Local Hiring and Business Involvement (Phase II)	NA	NA	Completed	Completed	Dec 2017
Audit of Ethnic and Gender Diversity	NA	NA	Completed	Completed	Jan 2018
Review of Parking Meters	Completed	NA	Completed	Completed	Apr 2018
Utilities Department Workplace Safety	Completed	Completed	Completed	Completed	May 2018
Analysis of Preschool Enrollment in the City of Sacramento	NA	NA	Completed	Completed	Jun 2018
Assignments in Process					
An Audit of On-Street Parking	Completed	Completed	In Progress		
An Audit of the City's Retirees Benefits	Completed	Completed	In Progress		
An Audit of City-Owned and Leased Property	Completed	Completed	In Progress		
Police Department Emergency Call Center	Completed	Postponed			
An Audit of the Utilities Department Fleet Management	In Progress				
Assignments Not Yet Started					
An Audit of the Fire Department Emergency Medical Services (EMS)	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