



Budget and Audit Committee Report

915 I Street, 1st Floor

Sacramento, CA 95814

www.cityofsacramento.org

File ID: 2019-00539

April 30, 2019

Consent Item 01

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

Location: Citywide

Recommendation: Pass a Motion: 1) accepting the City Auditor's Activity Report for the 3rd Quarter of Fiscal Year (FY) 2018-19; 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 3rd 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 council as appropriate, reports, recommendation, and updates from the City Auditor. This report documents the Auditor's Office activity for the 3rd Quarter of FY 2018-19.

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: 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 FY 2018-19 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 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
Assignments Completed					
An Audit of On-Street Parking	Completed	Completed	Completed	Completed	Feb 2019
Assignments In Process					
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	
Assignments Not Yet Started					
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