



CITY OF SACRAMENTO  
CALIFORNIA

Office of the City Auditor  
Jorge Oseguera, City Auditor

Report 2019/20-08

November 5, 2019

Honorable Members of the Budget and Audit Committee:

Activity highlights for July through September 2019:

- In accordance with Measure K, the Office of the City Auditor has completed most of 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 issued the *2019 City of Sacramento Community Survey*.
- The Office of the City Auditor issued the *Fiscal Impact Analysis of 2035 General Plan Land Uses at Buildout*.
- The Office of the City Auditor issued an *Audit of City-Owned and Leased Real Property*.
- The Office of the City Auditor issued an *Audit of the 911 Emergency Communications Center*.
- The Office of the City Auditor initiated the *Diversity Assessment of the City's Boards, Committees, and Commissions*.
- The Office of the City Auditor initiated the *Utilities Storm Drainage Fund Review*.
- The Office of the City Auditor initiated the *Audit of the Community Development Department, Code Enforcement Division*.
- Recruited for and hired a Senior Fiscal Policy Analyst, Kevin Christensen.
- Participated in the Summer @ City Hall Program for the second year.
- The Office of the City Auditor continues to be a leader in the audit profession. Senior Auditor, Jordan Sweeney, was recognized by the Institute of Internal Auditors (IIA) as one of the 15 internal auditors from around the world recently honored as the *2019 Emerging Leaders*.

- Two auditors from our office were selected by the U.S. State Department’s Professional Fellows Program to represent the City abroad. Lynn Bashaw and Jordan Sweeney traveled to Tbilisi, Georgia where they presented on audit best practices and shared their experience with students and audit professionals from Tbilisi’s Office of Harmonization, State Auditor’s Office, and Parliamentary Budget Office.
- The Office of the City Auditor issued the Quarterly Activity Report for the April 2019 to June 2019 period.
- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-up Report for the period of January 2019 through June 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 investigated a number of whistleblower allegations.

## Status of the City Auditor’s FY 2019/20 Workplan as of September 2019

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
<b>Assignments Completed</b>					
2019 City of Sacramento Community Survey	N/A	N/A	Completed	Completed	Aug-19
Fiscal Impact Analysis of 2035 General Plan Land Uses at Buildout	N/A	N/A	Completed	Completed	Aug-19
An Audit of City-Owned and Leased Real Property	Completed	Completed	Completed	Completed	Aug-19
An Audit of the 911 Emergency Communications Center	Completed	Completed	Completed	Completed	Sep-19
<b>Assignments In Progress</b>					
An Audit of the City's Retiree Benefits	Completed	Completed	Completed	In Progress	
2019 Diversity Assessment of Boards, Committees, and Commissions	Completed	Completed	Completed	In Progress	
Citywide Innovation and Efficiency Assessment	Completed	Completed	Completed	In Progress	
Department of Utilities Storm Drainage Fund Review	N/A	N/A	In Progress		
An Audit of the City's Green Efforts	Completed	Completed	In Progress		
An Audit of the Code Enforcement Division	In Progress				
<b>Assignments Not Yet Started</b>					
An Audit of Fire Department Emergency Medical Services (EMS)	Not Started				
2020 Audit of the City's Gender and Ethnic Diversity	Not Started				
An Audit of Recycling and Solid Waste	Not Started				
An Audit of the Animal Care Services 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