Meeting Date: 04/22/2014

Report Type: Staff Report

Title: City Auditor's Activity Report for 3rd quarter of Fiscal Year 2013/14

Location: Citywide

Issue: According to Resolution No. 2009-407, the City Council should be kept apprised of the City Auditor's work. The Audit Committee shall receive, review, and forward to the full Council the City Auditor's updates and reports. This report documents the Auditor's Office activity for the 3rd quarter of Fiscal Year 2013/14.

Recommendation: Accept the Auditor's Activity Report for the 3rd quarter of Fiscal Year 2013/14 and forward to City Council for final approval.

Contact: Jorge Oseguera, City Auditor 808-7270

Presenter: Jorge Oseguera

Department: Mayor and City Council

Division: Office of the City Auditor

Dept ID: 01001201

Attachments:
01 Description/Analysis
02 City Auditor's Activity Report for 3rd quarter of Fiscal Year 2013/14

Submitted By: Jorge Oseguera

Adobe Signature: 

Approved By: Jorge Oseguera

Adobe Signature:
Attachment 01 – Description/Analysis

**Issue:** According to Resolution No. 2009-407, the City Council should be kept apprised of the City Auditor's work. The Audit Committee shall receive, review, and forward to the full Council the City Auditor's updates and reports. This report documents the Auditor's Office activity for the 3rd quarter of Fiscal Year 2013/14.

**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 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 audits listed in the Activity Report were funded out of the 2013/14 Office of the City Auditor Budget.

**Emerging Small Business Development (ESBD):** No goods or services are being purchased as a result of this report.
Honorable Members of the Audit Committee
915 I Street - Fifth Floor, New City Hall
Sacramento, CA 95814-2604

Honorable Members of the Audit Committee:

Activity highlights for January through March 2014:

- We were awarded the Gold Knighton award in the small shop category for best audit report of 2013 by the Association of Local Government Auditors. The Association of Local Government Auditors is a national audit association founded in 1985 committed to supporting and improving local government auditing through advocacy, collaboration, education, and training, while upholding and promoting the highest standards of professional ethics.

- Issued the Semiannual Recommendation Follow-up Report for July to December 2013.

- Issued the Auditor’s Activity Report for June to December 2013.

- Proposed 2014/15 audit plan to the Audit Committee.

- The City Auditor’s Office investigated a number of whistleblower allegations.
# Status of the City Auditor’s FY 2013/14 Audit Plan as of March 2014

<table>
<thead>
<tr>
<th>Assignments Completed</th>
<th>Preliminary Survey</th>
<th>Risk Assessment</th>
<th>Audit Fieldwork</th>
<th>Report Writing</th>
<th>Audit Issuance Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Citywide Employee Supplemental Pay</td>
<td>Completed</td>
<td>Completed</td>
<td>Completed</td>
<td>Completed</td>
<td>Dec 2013</td>
</tr>
<tr>
<td>City Inventory Systems Audit (IT)</td>
<td>Completed</td>
<td>Completed</td>
<td>Completed</td>
<td>Completed</td>
<td>Apr 2014</td>
</tr>
</tbody>
</table>

| Assignments In Process                                     |                     |                |                 |                |                     |
| City Inventory Systems Audit (Fire)                        | Completed           | Completed       | Completed       | In Progress     |                     |
| City Wireless Communications Audit                         | Completed           | Completed       | Completed       | In Progress     |                     |
| City Sidewalk Repair Process                               | Completed           | Completed       | In Progress     |                |                     |

| Assignments Not Yet Started                                |                     |                |                 |                |                     |
| 311 Call Center                                            | Not Started          |                |                 |                |                     |
| City Vendor List Audit                                     | Not Started          |                |                 |                |                     |
| City Procurement of Small Contracts                        | Not Started          |                |                 |                |                     |
| Audit of the Risk Management 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