



Report 2021/22-11

April 29, 2022

Honorable Mayor and Members of the City Council:

Activity highlights for January through March 2022:

- The Office of the City Auditor issued the *Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 4*.
- The Office of the City Auditor issued the *City of Sacramento Animal Care Services Survey*.
- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-up Report for the period of July 2021 through December 2021.
- The Office of the City Auditor initiated the *2021 Audit of City Employees' Workforce Diversity and Salary Trends*.
- The Office of the City Auditor initiated the *2022 City Employee Diversity and Workplace Climate Survey*.
- Received the 2021 Distinguished Knighton Award in the Medium Shop Category from the Association of Local Government Auditors for the *Audit of the Sacramento Community Police Review Commission: Renewed Focus on Cooperation Urgently Needed*.
- Audit staff has demonstrated their competency and commitment to the profession by earning the following certifications during this reporting period:

Farishta Ahrary	• Project Management Professional Certification
Jordan Sweeney	• IT General Controls Certificate
Nathan Lugo	• Certified Fraud Examiner
Sarah Balcha	• IT General Controls Certificate

- The Office of the City Auditor investigated a number of whistleblower allegations.
- The Office of the City Auditor continues to partner with Missionmark, Inc. to develop audit software that will streamline audit processes.

## Status of the City Auditor's FY 2021/22 Audit Plan as of March 2022

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
<b>Assignments Completed</b>					
Regulatory and Internal Control Framework for the City's Use of American Rescue Plan Funds	Completed	Completed	Completed	Completed	Aug-21
DOU Risk Assessment	Completed	Completed	Completed	Completed	Oct-21
Audit of the Sacramento Community Police Review Commission	Completed	Completed	Completed	Completed	Nov-21
Continuous Cannabis Review Business Operations Tax (BOT)	Completed	Completed	Completed	Completed	Nov-21
Animal Care Services Survey	Completed	Completed	Completed	Completed	Feb-22
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 4	Completed	Completed	Completed	Completed	Feb-22
<b>Assignments in Progress</b>					
Audit of the City's Financial Condition	Completed	Completed	Completed	In Progress	
Audit of Fire Department EMS	Completed	Completed	Completed	In Progress	
Vendor Audit of Wide Open Walls and David Sobon Events, Inc.	Completed	Completed	Completed	In Progress	
2021 Audit of City Employees' Workforce Diversity and Salary Trends	Completed	Completed	Completed	In Progress	
2022 City Employee Diversity and Workplace Climate Survey	Completed	Completed	Completed	In Progress	
2022 National Community Survey	Completed	Completed	Completed	In Progress	
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 5	Completed	Completed	In Progress		
Audit of the Cannabis Code Enforcement Unit	Completed	Completed	In Progress		
Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System	Completed	Completed	In Progress		
Audit of the Police Department's Property and Evidence Division	Completed	Completed	In Progress		
Ethics Commission Assessment	Completed	Completed	In Progress		
Language Accessibility for Community Engagement	Completed	Completed	In Progress		
2022 Diversity Assessment of Boards, Committees, and Commissions	Completed	In Progress			
Audit of the City's Complaint Investigation and Resolution Practices	On Hold				

On behalf of the Auditor's Office, I would like to express my appreciation to City staff for their cooperation and assistance during our reviews.

Respectfully submitted,  
Jorge Oseguera