



CITY OF SACRAMENTO
CALIFORNIA

Office of the City Auditor
Jorge Oseguera, City Auditor

Report 2021/22-01

August 9, 2021

Honorable Mayor and Members of the City Council:

Activity highlights for April through June 2021:

- The Office of the City Auditor issued the *Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 3*.
- The Office of the City Auditor issued the *Diversity Review of City Employment Applications, Hires, and Separations: July 1, 2018 through January 31, 2021*.
- The Office of the City Auditor issued the *2021 National Community Survey*.
- The Office of the City Auditor issued the *Continuous Review of Cannabis Policymaking, Education & Community Outreach*.
- The Office of the City Auditor initiated development of a survey of the City's Animal Care Services.
- The Office of the City Auditor issued the Whistleblower Hotline Activity Report for the October 2020 to March 2021 period.
- The Office of the City Auditor issued the Quarterly Activity Report for the January 2021 to March 2021 period.
- 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 2020/21 Audit Plan as of June 2021

| | Preliminary Survey | Risk Assessment | Fieldwork | Report Writing | Report Issuance Date |
|---|--------------------|-----------------|-------------|----------------|----------------------|
| Assignments Completed | | | | | |
| Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 1 | Completed | Completed | Completed | Completed | Sep-20 |
| COVID-19 Resident and Business Community Surveys, Phase 2 | Completed | Completed | Completed | Completed | Sep-20 |
| Vendor Audit of the Roberts Family Development Center and Downtown Streets Team, Inc. | Completed | Completed | Completed | Completed | Oct-20 |
| 2020 Audit of City Employees' Workforce Diversity and Salary Trends | Completed | Completed | Completed | Completed | Nov-20 |
| 2020 Diversity, Equity, and Inclusion Survey Results | Completed | Completed | Completed | Completed | Nov-20 |
| Audit of Cannabis Storefront Dispensary Permitting | Completed | Completed | Completed | Completed | Nov-20 |
| FY2020/21 Cannabis Work Plan | Completed | Completed | Completed | Completed | Nov-20 |
| Audit of the City's Green Efforts | Completed | Completed | Completed | Completed | Dec-20 |
| Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 2 | Completed | Completed | Completed | Completed | Jan-21 |
| Cannabis Compliance Continuous Monitoring - Policymaking, Education & Community Outreach | Completed | Completed | Completed | Completed | May-21 |
| 2021 City of Sacramento Community Survey | Completed | Completed | Completed | Completed | Jun-21 |
| Diversity Review of City Employment Applications, Hires, and Separations: July 1, 2018 through January 31, 2021 | Completed | Completed | Completed | Completed | Jun-21 |
| Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 3 | Completed | Completed | Completed | Completed | Jun-21 |
| Assignments in Progress | | | | | |
| Review of the Sacramento Community Police Review Commission | Completed | Completed | Completed | In Progress | |
| Vendor Audit of Wide Open Walls and David Sobon Events | Completed | Completed | Completed | In Progress | |
| Audit of Fire Department EMS | Completed | Completed | In Progress | | |
| Audit of the Police Department's Property and Evidence Division | Completed | Completed | In Progress | | |
| Cannabis Compliance Continuous Monitoring – Business Operations Tax | Completed | Completed | In Progress | | |
| An Audit of the City's Financial Condition | Completed | In Progress | | | |
| DOU Risk Assessment | N/A | In Progress | | | |
| Audit of the Cannabis Code Enforcement Unit | In Progress | | | | |

| | Preliminary Survey | Risk Assessment | Fieldwork | Report Writing | Report Issuance Date |
|--|--------------------|-----------------|-----------|----------------|----------------------|
| Assignments on Hold | | | | | |
| An Audit of the CDD, Code Enforcement Division | Completed | Completed | On Hold | | |
| An Audit of the Animal Care Services Division | On Hold | | | | |
| Assignments not yet Started | | | | | |
| An Audit of Recycling and Solid Waste | Not Started | | | | |
| An Audit of the IT Department | Not Started | | | | |
| An Audit of PW Maintenance Services Division | Not Started | | | | |
| An Audit of PD Body Cameras | Not Started | | | | |
| An Audit of YPCE's Park Operations | 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