



Budget and Audit Committee Report

915 I Street, 1st Floor
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www.cityofsacramento.org

File ID: 2017-00930

August 3, 2017

Consent Item 01

Title: City Auditor's Activity Report for 4th Quarter of Fiscal Year 2016/17

Location: Citywide

Recommendation: Pass a Motion: 1) accepting the City Auditor's Activity Report for the 4th Quarter of Fiscal Year (FY)2016/17; and 2) forwarding to City Council for final approval.

Contact: Jorge Oseguera, City Auditor, (916) 808-7270, Office of the City Auditor

Presenter:

Attachments:

1-Description/Analysis

2-City Auditor's Activity Report for 4th Quarter of FY2016/17

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, recommendations, and updates from the city auditor. This report documents the Auditor's Office activity for the 4th quarter of FY2016/17.

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 audits listed in the Activity Report were funded out of the FY2016/17 Office of the City Auditor Budget.

Local Business Enterprise (LBE): Not applicable



July 25, 2017

Honorable Members of the Budget and Audit Committee:

Activity highlights for April through June 2017:

- The Office of the City Auditor obtained City Council approval for the Auditor's Proposed Audit Plan for Fiscal Year 2017/18.
- The Office of the City Auditor issued the City Auditor's Diversity Assessment of Boards, Committees, and Commissions.
- The Office of the City Auditor issued the Whistleblower Hotline Activity Report for the October 2016 through March 2017 period.
- The Office of the City Auditor initiated an *Audit of the City's Parks and Recreation Department*.
- The Office of the City Auditor initiated an *Audit of the Entertainment and Sports Center Local Hiring and Business Involvement (Phase II)*.
- The Office of the City Auditor investigated a number of whistleblower allegations.

Status of the City Auditor's FY 2016/17 Audit Plan as of June 2017

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
Assignments Completed					
An Audit of the City's Ethnic and Gender Diversity	Completed	Completed	Completed	Completed	Jun 2016
An Audit of the Department of Utilities Labor Reporting	Completed	Completed	Completed	Completed	Oct 2016
Audit of the Risk Management Division	Completed	Completed	Completed	Completed	Nov 2016
Fire Department's Use of Overtime	Completed	Completed	Completed	Completed	Feb 2017
An Audit of the City's Boards and Commissions Ethnic and Gender Diversity	NA	NA	Completed	Completed	Apr 2017
Assignments In Process					
City Procurement of Small Contracts	Completed	Completed	Completed	Completed	Jul 2017
An Audit of the Utilities Inventory System	Completed	Completed	Completed	Completed	Sep 2017
An Audit of the City's Medical Marijuana Dispensaries	Completed	Completed	Completed	In Progress	
An Audit of City's Parks and Recreation Department	Completed	Completed	In Progress		
An Audit of the ESC Local Hiring and Business Involvement (Phase II)	NA	NA	In Progress		
Assignments Not Yet Started					
Police Department	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,



Digitally signed by Jorge Oseguera
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