



Budget and Audit Committee Report

915 I Street, 1st Floor

Sacramento, CA 95814

www.cityofsacramento.org

File ID: 2017-00812

June 6, 2017

Consent Item 02

Title: City Auditor's Activity Report for the 3rd Quarter of 2016/17

Location: Citywide

Recommendation: Pass a Motion: 1) accepting the City Auditor's Activity Report for the 3rd Quarter of Fiscal Year 2016/17; and 2) forwarding to the City Council for final approval.

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

Presenter: None

Attachments:

1-Description/Analysis

2-City Auditor's Activity Report for the 3rd Quarter of 2016/17

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 3rd quarter of Fiscal Year 2016/17.

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 2016/17 Office of the City Auditor Budget

Local Business Enterprise (LBE): Not applicable.



June 6, 2017

Honorable Members of the Budget and Audit Committee:

Activity highlights for January through March 2017:

- The Office of the City Auditor issued an *Audit of the Fire Department Overtime Use*.
- The Office of the City Auditor presented to the Budget and Audit Committee the City Auditor's Proposed Audit Plan for Fiscal Year 2017/18.
- The Office of the City Auditor issued the Quarterly Activity Report for October through December 2016.
- The Office of the City Auditor issued the Whistleblower Hotline Activity Report for the April 2016 through September 2016 period.
- The Office of the City Auditor issued the City Auditor's Recommendation Follow-up Report for the Six Month Period Ending December 31, 2016.
- The Office of the City Auditor added Abeer Hajeer, as an intern in the Auditor fellows program.
- 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 March 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
Assignments In Process					
City Auditor's Diversity Assessment of Boards, Committees, and Commissions	NA	NA	Completed	Completed	Apr 2017
City Procurement of Small Contracts	Completed	Completed	Completed	In Progress	
An Audit of the Utilities Inventory	Completed	Completed	Completed	In Progress	
An Audit of the City's Medical Marijuana Dispensaries	Completed	Completed	In Progress		
An Audit of City's Parks and Recreation Department	In Progress				
Assignments Not Yet Started					
Police Department	Not Started				
An Audit of the Entertainment and Sports Center Local Hiring and Business Involvement (Phase II)	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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Jorge Oseguera