



Budget and Audit Committee Report

915 I Street, 1st Floor

Sacramento, CA 95814

www.cityofsacramento.org

File ID: 2017-01460

November 7, 2017

Consent Item 01

Title: City Auditor's Activity Report for the 1st Quarter of Fiscal Year 2017/18

Location: Citywide

Recommendation: Pass a Motion: 1) accepting the City Auditor's Activity Report for the 1st Quarter of Fiscal Year 2017/18; and 2) forwarding to 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 1st Quarter of Fiscal Year 2017/18

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 1st quarter of Fiscal Year 2017/18.

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



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Honorable Members of the Budget and Audit Committee:

Activity highlights for July through September 2017:

- The Office of the City Auditor issued an *Audit of the Department of Utilities Inventory*.
- The Office of the City Auditor issued an *Audit of Procurement for Services of \$25,000 or Less*.
- The Office of the City Auditor issued the Quarterly Activity Report for April 2017 through June 2017.
- The Office of the City Auditor issued the Recommendation Follow-Up Report for the January 2017 through June 2017 period.
- The Office of the City Auditor presented to the delegation from the Audit Bureau of Shenzhen China.
- The Office of the City Auditor initiated an *Audit of the Department of Utilities Workplace Safety*.
- The Office of the City Auditor investigated a number of whistleblower allegations.

Status of the City Auditor's FY 2017/18 Audit Plan as of September 2017

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
Assignments Completed					
An Audit of the Utilities Inventory System	Completed	Completed	Completed	Completed	Jul 2017
City Procurement of Small Contracts	Completed	Completed	Completed	Completed	Sep 2017
Assignments In Process					
An Audit of the City's Medical Marijuana Dispensaries	Completed	Completed	Completed	Completed	Oct 2017
An Audit of City's Parks and Recreation Department	Completed	Completed	Completed	In Progress	Nov 2017
An Audit of the Entertainment and Sports Center Local Hiring and Business Involvement (Phase II)	NA	NA	Completed	In Progress	
An Audit of the Utilities Department Workplace Safety	Completed	Completed	In Progress		
Assignments Not Yet Started					
Employee Ethnic and Gender Diversity ¹	NA	NA	In Progress		Dec 2017
Police Department	Not Started				
An Audit of the Fire Department Emergency Medical Services (EMS)	Not Started				
An Audit of the City's Retirees Benefits	Not Started				
An Audit of the Community Development Department, Building 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

¹ The Audit of Employee Ethnic and Gender Diversity was initiated in October 2017 and is planned to be issued in December 2017.