

Meeting Date: 04/22/2014

Report Type: Staff Report

**Audit Committee
Report**

915 I Street, 1st Floor

www.CityofSacramento.org

Title: City Auditor's Activity Report for 3rd quarter of Fiscal Year 2013/14

Location: Citywide

Issue: According to Resolution No. 2009-407, the City Council should be kept apprised of the City Auditor's work. The Audit Committee shall receive, review, and forward to the full Council the City Auditor's updates and reports. This report documents the Auditor's Office activity for the 3rd quarter of Fiscal Year 2013/14.

Recommendation: Accept the Auditor's Activity Report for the 3rd quarter of Fiscal Year 2013/14 and forward to City Council for final approval.

Contact: Jorge Oseguera, City Auditor 808-7270

Presenter: Jorge Oseguera

Department: Mayor and City Council

Division: Office of the City Auditor

Dept ID: 01001201

Attachments:

01 Description/Analysis

02 City Auditor's Activity Report for 3rd quarter of Fiscal Year 2013/14

Submitted By: Jorge Oseguera

Adobe Signature:

Approved By: Jorge Oseguera

Adobe Signature:

Attachment 01 – Description/Analysis

Issue: According to Resolution No. 2009-407, the City Council should be kept apprised of the City Auditor's work. The Audit Committee shall receive, review, and forward to the full Council the City Auditor's updates and reports. This report documents the Auditor's Office activity for the 3rd quarter of Fiscal Year 2013/14.

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 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 2013/14 Office of the City Auditor Budget.

Emerging Small Business Development (ESBD): No goods or services are being purchased as a result of this report.



CITY OF SACRAMENTO
CALIFORNIA

Office of the City Auditor
Jorge Oseguera, City Auditor

April 22, 2014

Honorable Members of the Audit Committee
915 I Street - Fifth Floor, New City Hall
Sacramento, CA 95814-2604

Honorable Members of the Audit Committee:

Activity highlights for January through March 2014:

- We were awarded the Gold Knighton award in the small shop category for best audit report of 2013 by the Association of Local Government Auditors. The Association of Local Government Auditors is a national audit association founded in 1985 committed to supporting and improving local government auditing through advocacy, collaboration, education, and training, while upholding and promoting the highest standards of professional ethics.
- Issued the Semiannual Recommendation Follow-up Report for July to December 2013.
- Issued the Auditor's Activity Report for June to December 2013.
- Proposed 2014/15 audit plan to the Audit Committee.
- The City Auditor's Office investigated a number of whistleblower allegations.

Status of the City Auditor's FY 2013/14 Audit Plan as of March 2014

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
Assignments Completed					
Citywide Employee Supplemental Pay	Completed	Completed	Completed	Completed	Dec 2013
City Inventory Systems Audit (IT)	Completed	Completed	Completed	Completed	Apr 2014
Assignments In Process					
City Inventory Systems Audit (Fire)	Completed	Completed	Completed	In Progress	
City Wireless Communications Audit	Completed	Completed	Completed	In Progress	
City Sidewalk Repair Process	Completed	Completed	In Progress		
Assignments Not Yet Started					
311 Call Center	Not Started				
City Vendor List Audit	Not Started				
City Procurement of Small Contracts	Not Started				
Audit of the Risk Management 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