



CITY OF SACRAMENTO
CALIFORNIA

Office of the City Auditor
Jorge Oseguera, City Auditor

Report 2023/24-02

August 10, 2023

Honorable Mayor and Members of the City Council:

This report highlights the activities of the Office of the City Auditor for the fourth quarter of fiscal year 2022/23. Activity highlights for April 2023 through June 2023 are:

- The Office of the City Auditor initiated the **2023 National Community Survey**. We have adjusted the timing of the annual community survey at the request of the City Council and we anticipate presenting the results of the survey in early 2024 so that the City Council is able to review the results prior to the adoption of the City's budget.
- The Office of the City Auditor initiated the **Department of Utilities' Water and Wastewater Funds Review**.
- The Office of the City Auditor initiated the **Audit of the City's Cannabis Business Operating Permits**.
- The Office of the City Auditor issued the Quarterly Activity Report for the period of January 2023 through March 2023.
- Several employees of the Office of the City Auditor attended the Association of Local Government Auditors Annual Conference and the Association of Certified Fraud Examiners Annual Conference to further develop their knowledge base and skills.
- Recruited for and hired a Fiscal Policy Analyst, Ricardo Sanchez Molinero, to work under the Performance Audits Division.
- 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 2022/23 Audit Plan as of June 2023

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
Assignments Completed					
2022 Diversity Assessment of Boards, Committees, and Commissions	Completed	Completed	Completed	Completed	23-Jul
Risk Assessment of the City’s Revenue Sources	Completed	Completed	Completed	N/A	N/A
Language Accessibility Gap Analysis, Survey Results, and Policy Recommendations	Completed	Completed	Completed	Completed	22-Dec
Audit of the Cannabis Code Enforcement Unit	Completed	Completed	Completed	Completed	22-Oct
Audit of the City’s Financial Condition	Completed	Completed	Completed	Completed	22-Sep
Executing A Contract with the Wrong Entity and Awarding Funding Without Written Agreements Compromised the City’s Ability to Audit Wide Open Walls and David Sobon Events	Completed	Completed	Completed	Completed	22-Jul
Assignments in Progress					
Audit of Fire Department EMS	Completed	Completed	Completed	In Progress	
Ethics Commission Assessment	Completed	Completed	Completed	In Progress	
Audit of the Police Department’s Property and Evidence Division – Part 1	Completed	Completed	Completed	In Progress	
Assessments of Revenues and Expenses Associated with the City’s COVID-19 Response - Report No. 5	Completed	Completed	Completed	In Progress	
Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System	Completed	Completed	Completed	In Progress	
Audit of the Police Department’s Property and Evidence Division – Part 2	Completed	Completed	In Progress		
Audit of the City’s Complaint Investigation and Resolution Practices	Completed	Completed	In Progress		
Sacramento Children and Youth Health and Safety Act (Measure L)	N/A	N/A	In Progress		
Audit of the Transient Occupancy Tax	In Progress	In Progress			
Audit of Homeless Response	In Progress				
Audit of the City’s Cannabis Business Operating Permits	In Progress				

On behalf of the Auditor’s Office, I would like to express my appreciation to City staff for their cooperation and assistance during our reviews.

Respectfully submitted,
Jorge Oseguera