



CITY OF SACRAMENTO  
CALIFORNIA

Office of the City Auditor  
Jorge Oseguera, City Auditor

Report 2022/23-10

April 24, 2023

Honorable Mayor and Members of the City Council:

This report highlights the activities of the Office of the City Auditor for the third quarter of fiscal year 2022/23. Activity highlights for January 2023 through March 2023 are:

- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-up Report for the period of July 2022 through December 2022.
- The Office of the City Auditor issued the Quarterly Activity Report for the period of October 2022 to December 2022.
- The Office of the City Auditor completed the *Risk Assessment of the City's Revenue Sources*.
- The Office of the City Auditor initiated the *Audit of Homeless Response*.
- The Office of the City Auditor initiated the *Audit of the Transient Occupancy Tax*.
- The Office of the City Auditor initiated a project to fulfill our responsibilities described in *Sacramento Children and Youth Health and Safety Act (Measure L)*.
- Kevin Christensen was promoted to Principal Fiscal Policy Analyst for the Performance Audit Division.
- Jordan Sweeney was promoted to Principal Fiscal Policy Analyst for the Research and Analysis Division.
- Joyce Chih was promoted to Senior Fiscal Policy Analyst.
- Jordan Sweeney assisted the Office of Public Safety Accountability in their recruitment efforts for their specialist position.
- 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 March 2023

|   | Preliminary Survey | Risk Assessment | Fieldwork   | Report Writing | Report Issuance Date |
|---|--------------------|-----------------|-------------|----------------|----------------------|
| <b>Assignments Completed</b>  |                    |                 |             |                |                      |
| 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               |
| <b>Assignments in Progress</b>  |                    |                 |             |                |                      |
| 2022 Diversity Assessment of Boards, Committees, and Commissions  | Completed          | Completed       | Completed   | 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       | In Progress | 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 |                |                      |
| Audit of Homeless Response  | In Progress        |                 |             |                |                      |
| Audit of the Transient Occupancy Tax  | In Progress        |                 |             |                |                      |
| Sacramento Children and Youth Health and Safety Act (Measure L)   | 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