

# City Auditor's Semi-Annual Recommendation Follow-Up Report: January – June 2023

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City Auditor



*City of*  
**SACRAMENTO**  
Office of the City Auditor  
September 2023



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## Recommendation Follow-Up Process

The Office of the City Auditor (Office) makes recommendations to strengthen accountability and improve the efficiency and effectiveness of City programs. In many cases, this involves verifying compliance with laws and regulations, identifying internal control weaknesses and failures, and assessing whether the City has acquired and used its resources efficiently. Sacramento City Code section 2.18.040 states “[t]he city auditor shall periodically review audit recommendations and investigations as practical to determine if responsive action has been taken. The city auditor may request status reports from audit subjects regarding actions taken to address audit findings and recommendations.” The Office monitors the implementation of all recommendations and reports on the status of open recommendations every six months with this semiannual report.

In accordance with the City Auditor’s approved Fiscal Year (FY) 2023/24 Audit Plan, we have prepared a report on the status of open recommendations for the six-month period ending June 2023. To prepare this report, we met with department staff, reviewed documentation provided by departments, and performed testing to evaluate implementation progress. We would like to express our appreciation to City staff for their cooperation and assistance during our reviews.

## Recommendation Progress

We classified recommendations based on the responsible party’s progress:

- **Not started** – The responsible party temporarily postponed implementing the audit recommendation or did not demonstrate sufficient progress toward implementing the recommendation.
- **Started** – The responsible party began implementing the recommendation, but considerable work remains.
- **Partly Implemented** – The responsible party satisfied some elements of the audit recommendation, but additional work and testing remains.
- **Implemented** – The responsible party provided documentation and the Auditor verified the satisfactory implementation of the audit recommendation.
- **Dropped** – The auditor recommends eliminating the recommendation since a change in circumstances rendered it unnecessary.

## Benefits of Implementing Recommendations

One of the goals in performing our work is to identify areas in which the City could reduce expenses or increase revenues. However, in some cases it can be difficult to calculate the financial benefit that a recommendation could produce. For example, it would be difficult to determine avoided costs of potential workers’ compensation claims in the future.

While much of our work aims to identify financial benefits, recommendations are not solely focused on identifying savings. Sometimes they focus on areas that identify key benefits that are not easily quantifiable. For example, it could be difficult to quantify the value of increased

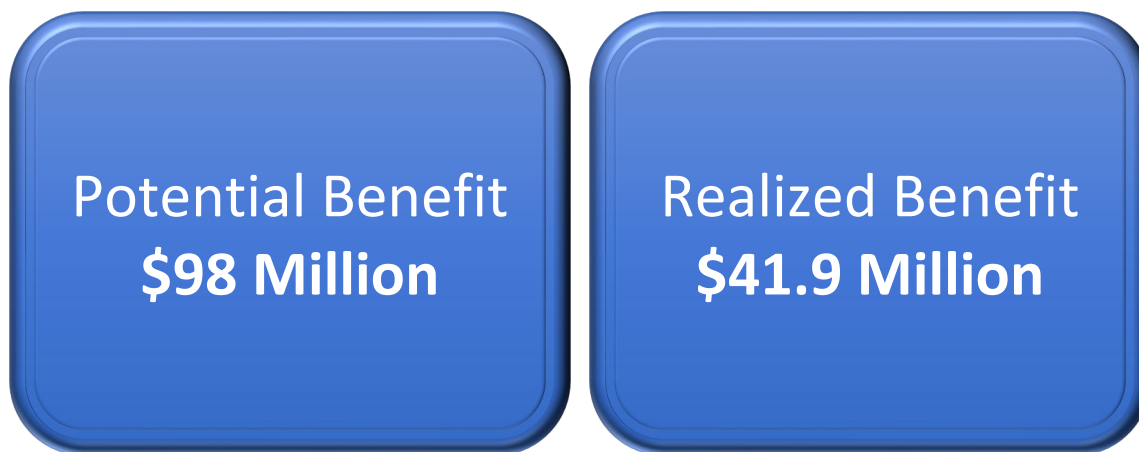
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residents' satisfaction with City services due to implementation of recommendations, or the benefits of having policies in place that reduce the City's overall risk.

We expect that most of our work will yield both financial and non-financial benefits. Some examples of benefits captured include identifying revenue the City should have collected, errors that led the City to overpay expenses, and potential savings by modifying practices or agreements. Figure 1 illustrates the potential financial benefits identified in our reports as well as the estimated realized financial benefits resulting from the implementation of all recommendations made by the Office of the City Auditor.

**Figure 1: Potential Financial Benefit Identified and Estimated Financial Benefit Realized Since Establishment of the Office of the City Auditor**



Source: Auditor generated.

As the figure above covers various types of potential benefits and relies on decisions and agreements that may or may not be made, it does not represent an expectation that the City will necessarily save or recover the full amount identified. For example, although the *Audit of the Community Development Department* identified \$2.3 million in fees that the City did not collect, recovering those fees may prove difficult due to barriers to collection.

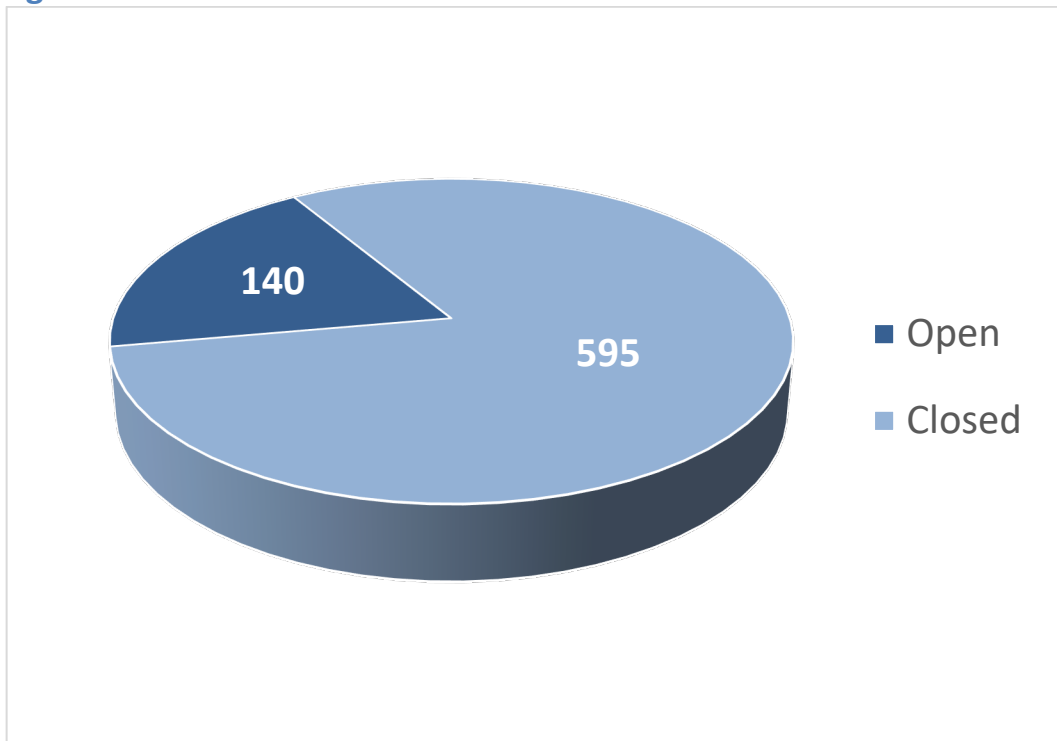
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# Implementation Progress of Recommendations

## 81% of All Recommendations Have Been Closed

Since the establishment of the Office of the City Auditor in 2010, the Office has issued over 75 reports and made 735 recommendations. During this reporting period, 21 recommendations were closed. At the end of this recommendation follow-up period, 595 (81%) of total recommendations had been closed. Figure 2 illustrates the number of recommendations open compared to the number of recommendations closed as of June 30, 2023.

Figure 2: Recommendation Status

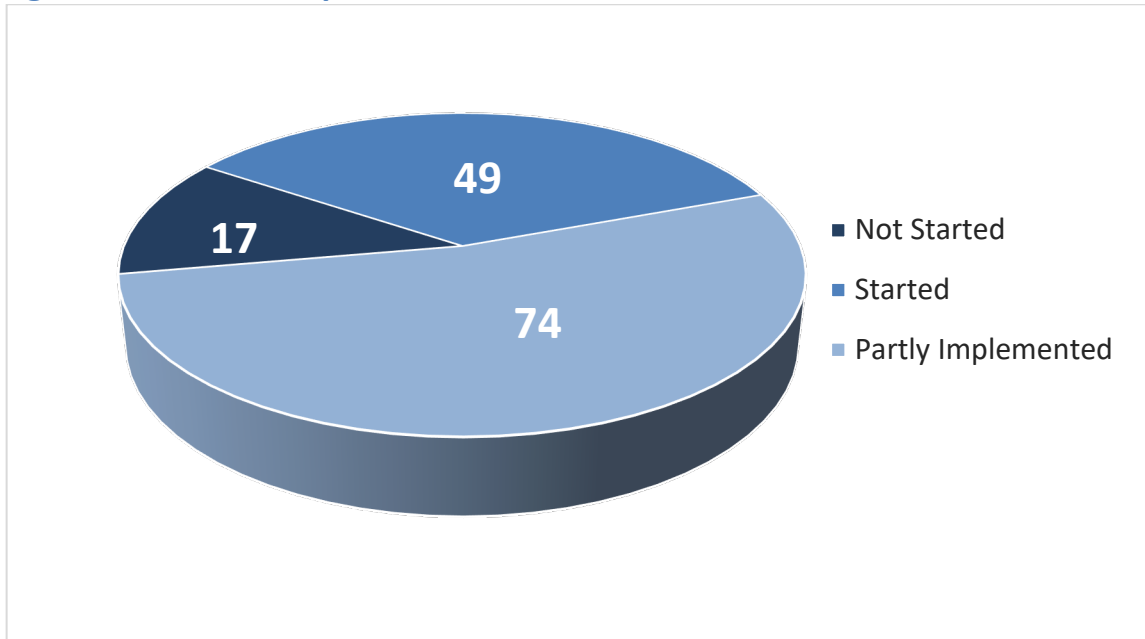


Source: Auditor generated.

## Status of Open Recommendations

Open recommendations are classified based on the responsible party's progress towards implementation. Figure 3 illustrates the progress of all open recommendations.

**Figure 3: Status of Open Recommendations**



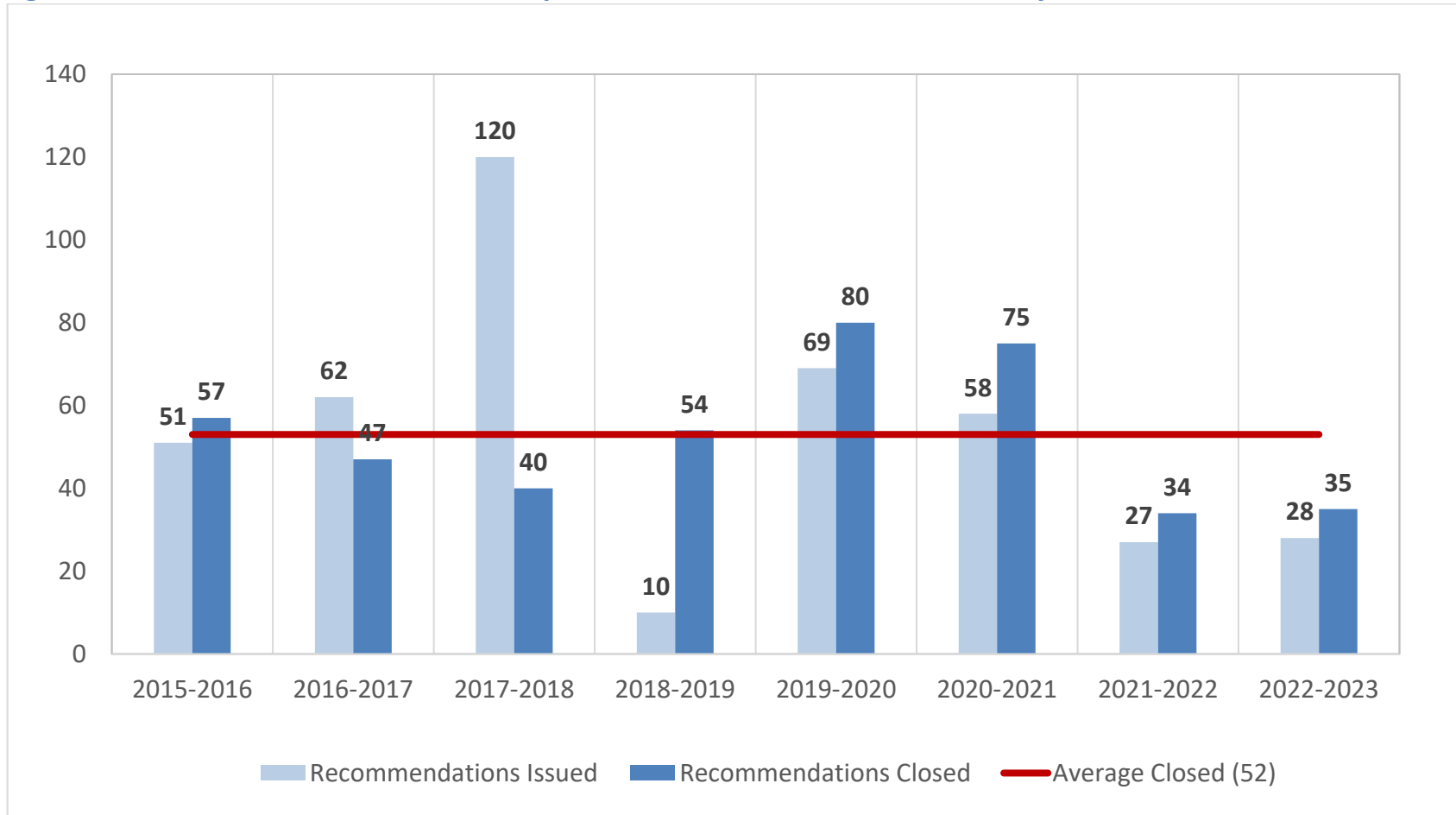
Source: Auditor generated.

In addition to reporting on the current progress of open recommendations, our Office tracks whether notable new progress has been made towards implementing recommendations during the review period.

## The Number of Recommendations Issued and Closed Per Year

Figure 4 illustrates the number of recommendations issued and closed in the last eight fiscal years. The average number of recommendations closed per year is 53.

**Figure 4: Recommendations Issued Compared to Recommendations Closed by Fiscal Year**



Source: Auditor generated.

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## Open Recommendations by Department

Recommendations made by the Office of the City Auditor are directed towards specific departments or entities. In some cases, implementation requires extensive coordination between multiple parties. Recommendations directed towards multiple parties are listed under the lead department. Figure 5 illustrates the outstanding recommendations by department. For context, the number of closed and total recommendations issued to each department is also listed.

**Figure 5: Recommendations by Department**

Department	Open	Closed	Total	% Closed
City Attorney	0	1	1	100%
City Clerk	0	1	1	100%
City Council	15	7	22	32%
City Manager	34	34	68	50%
Community Development	3	48	51	94%
Finance	18	83	101	82%
Fire	12	46	58	79%
Human Resources	10	100	110	91%
Information Technology	3	45	48	94%
Non-City Organization	0	33	33	100%
Office of Cannabis Management	3	25	28	89%
Police	2	11	13	85%
Public Works	19	47	66	71%
Sacramento Housing and Redevelopment Agency	0	12	12	100%
Utilities	13	91	104	88%
Youth, Parks, and Community Enrichment	8	11	19	58%
<b>Grand Total</b>	<b>140</b>	<b>595</b>	<b>735</b>	<b>81%</b>

Source: Auditor generated.

# Post Audit Recommendation Follow Up Status by Audit

The following tables provide the status of audit recommendations, by audit report, generally in the order the audits were issued. Please note that recommendations closed in a prior period are not listed.

## Audit of City Policies and Procedures

### Report #2011-04

Finding	#	Recommendation	Status	Update
While the City has a System for Establishing Policies & Procedures, it is Generally Circumvented	5	Update AP-1001 to clearly describe the mechanism for updating Administrative Policies	Partly Implemented	Last period, the Human Resources Department developed a Policy Process Workflow which outlines the process to establish and update City policies. The policy has since been updated to guide City employees that need to create or revise a policy. This document is available to City staff on the Human Resources Department's intranet page.
The Inventory of Citywide Policies Could be More Complete and Organized	10	Strengthen the language in AP-1001 to require department directors and division managers who manage citywide processes to establish Administrative Policies over key operational areas.	Partly Implemented	Last period, the Human Resources Department developed a Policy Process Workflow which outlines the process to establish and update City policies. The policy has since been updated to guide City employees that need to create or revise a policy. This document is available to City staff on the Human Resources Department's intranet page.
The Inventory of Citywide Policies Could be More Complete and Organized	14	Update PR-1001-01 to include a clear description of how Administrative Policies and Procedures are integrated and accessed in CCM.	Partly Implemented	No progress made during this recommendation follow up period.
The Inventory of Citywide Policies Could be More Complete and Organized	17	Design a control to ensure outdated policies and procedures are removed from CityNet and the City's public website.	Partly Implemented	During this period, Labor Relations reviewed posted policies and removed and archived policies identified as no longer relevant/in effect. To the best of their knowledge, all policies posted on the public website and the internal website are current. The Office of the City Auditor will conduct tests to determine if outdated policies and procedures are removed from the website.

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## Audit of City Light-Duty Vehicle Use

### Report #2011-05

Finding	#	Recommendation	Status	Update
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	10	Revise the City's transportation policy to consolidate City direction and enhance criteria for allocating take-home vehicles.	Started	No progress was made during the reporting period. The policy is still with Labor Relations for review.
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	11	Require employees who receive a take-home vehicle to maintain a log of call back events.	Partly Implemented	No progress was made during the reporting period.
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	13	Work towards incorporating into all City labor agreements language that clearly states the City's rights and authority over vehicle assignments and removals.	Started	No progress was made during the reporting period. According to the Labor Relations Division, this item remains with Labor Relations to be addressed at a future date.
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	14	Enforce the current take-home vehicle distance limitation that restricts take-home vehicle assignments to employees that live within thirty-five (35) air miles from the freeway interchange at W-X, 29th-30th Streets.	Started	No progress was made during the reporting period. According to the Labor Relations Division, this item remains with Labor Relations to be addressed at a future date.

## Audit of Citywide Purchase-Card Use

### Report #2012-06

Finding	#	Recommendation	Status	Update
While transactions reviewed did not reveal extensive personal purchases, some charges violated policy and lacked complete support	3	Establish a consistent form and guidance to departments for processing lost receipt justifications.	Partly Implemented	The department is in the process of developing a Purchasing Card Procedure Manual to serve as a guidance for processing lost receipt justifications.
The purchase card program lacked complete policy guidance and oversight	5	Update the Purchasing Card Policy to make it consistent with other City policies.	Partly Implemented	The Purchasing Card Policy has been updated and is currently undergoing final review.
The purchase card program lacked complete policy guidance and oversight	6	Create an authoritative document that clearly states what types of purchasing card transactions are allowable and prohibited, and distribute it to all cardholders and approving officials.	Partly Implemented	The department has updated the Purchasing Card Procedure Manual to reflect the types of transactions that are allowable and prohibited. It is currently undergoing final review. Once the handbook is formally adopted, it will be distributed to all cardholders and approving officials.
The purchase card program lacked complete policy guidance and oversight	7	Ensure that the document is updated annually to reflect policy changes.	Partly Implemented	The Purchasing Card Policy is currently undergoing final review. Once formally adopted, it will be reviewed annually to reflect applicable policy changes.
The purchase card program lacked complete policy guidance and oversight	8	Provide mandatory annual purchasing card-use training for cardholders and require them to sign a form agreeing to program terms and acknowledging their responsibilities.	Partly Implemented	Updated training has been uploaded to Acumen, the City's training portal. The Procurement Division is working with the Human Resources Department to determine how to assign training to cardholders annually.
The purchase card program lacked complete policy guidance and oversight	9	Provide mandatory annual purchasing card-approval training for approving officials and require them to sign a form agreeing to program terms and acknowledging their responsibilities	Partly Implemented	Updated training has been uploaded to Acumen, the City's training portal. The Procurement Division is working with the Human Resources Department to determine how to assign training to cardholders annually.

## Audit of City Employee Supplemental Pay

### Report #2013-03

Finding	#	Recommendation	Status	Update
Controls Over Employee Time Reporting Must be Improved	9	Create a policy and procedure for recording supervisor approval of individual employee time.	Partly Implemented	No progress made during this recommendation follow-up period.
Controls Over Employee Time Reporting Must be Improved	10	Discontinue allowing any employee to have administrative access to both Telestaff software and server, and create a policy to prevent it in the future.	Partly Implemented	According to the Fire Department, changes have been made to limit the access to Telestaff for all employees. Administrative access is limited to those that implement staffing and pay related items. A review and confirmation by the City Auditor's Office is pending and if confirmed, this recommendation will be implemented in the next reporting period.
Controls Over Employee Time Reporting Must be Improved	11	Develop controls to monitor the activity of those provided with administrative rights to Telestaff.	Started	No progress made during this recommendation follow up period.

## Audit of the Fire Department Inventory Systems & Narcotics - Part 2 of 2

### Report #2014-02

Finding	#	Recommendation	Status	Update
The Fire Department should implement inventory management best practices to improve accountability and accuracy	1	Assign responsibility for managing inventory and develop policies to provide clear and consistent direction.	Partly Implemented	Two stores clerks are now assigned for ALS Logistics duties including conducting weekly inventory counts at each fire station, identifying needs, and delivering inventory to each fire station. Procedures have been vetted out by the EMS division but formal policies have not yet been drafted.

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The Fire Department should implement inventory management best practices to improve accountability and accuracy	2	Establish performance goals to determine if the system is functioning properly.	Implemented	Although inventory accuracy goals have not been set, the EMS division now has ALS Logistics Stores Clerks responsible for counting, managing, and ordering inventory for all fire stations. In addition, they conduct monthly cycle counts. Discrepancies found during a cycle count are reported to the ALS Logistics Manager prior to making any adjustments - comments are required to be included with the adjustment in Operative IQ.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	3	Determine a schedule for regular and random inventory counts to ensure accuracy and identify outages.	Implemented	For narcotics, audits are conducted quarterly by two staff and the Medical Director conducts semi-annual audits as well. In addition, narcotics are counted and documented each time the safe is opened. For other inventory items, the ALS Logistics Manager conducts random audits of station ordering and warehouse cycle counts.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	4	Require supervisory approval of inventory count adjustments and document the cause of the variance.	Implemented	The EMS division now conducts monthly cycle counts by the ALS Logistics Stores Clerks. Discrepancies found during a cycle count are reported to the ALS Logistics Manager prior to making any adjustments - comments are required to be included with the adjustment in Operative IQ.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	5	Develop a mechanism to track discarded or expired medication.	Implemented	Inventory and expiration dates are tracked through the Operative IQ system. Expired narcotics are returned from fire stations to the logistics safe and discarded through a DEA-approved process. For other medications, expired supplies bins are provided at each fire station to collect any expired medication and supplies. However, according to the Fire Department, new processes where stores clerks check expiration dates of inventory and ensure they are used first by the fire stations has reduced potential waste.

The Fire Department should implement inventory management best practices to improve accountability and accuracy	6	Develop a process to track actual usage of supplies.	Partly Implemented	No progress has been made on this recommendation during this follow-up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	7	Work with the IT Department to implement system access best practices, including the concept of "least privileges."	Partly Implemented	The ALS logistics coordinator manages the approval and removal of users based on department transfer lists provided by human resources. A monthly role security report is generated by Operative IQ and the ALS logistics manager makes adjustments accordingly. However, the logistics manager only has access to certain permissions and staff access. Therefore, other divisions that use Operative IQ should implement similar processes to ensure access levels are appropriate for all with access to the system.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	8	Develop a formal process for approving new user access and changes to access levels.	Partly Implemented	A formal process has not yet been established. However, the ALS logistics coordinator manages the approval and removal of users based on department transfer lists provided by human resources. A monthly role security report is generated by Operative IQ and the ALS logistics manager makes adjustments accordingly. However, the logistics manager only has access to certain permissions and staff access. Therefore, other divisions that use Operative IQ should implement similar processes to ensure access levels are appropriate for all with access to the system.

The Fire Department should implement inventory management best practices to improve accountability and accuracy	9	Perform ongoing reviews of system access.	Partly Implemented	The ALS logistics coordinator manages the approval and removal of users based on department transfer lists provided by human resources. A monthly role security report is generated by Operative IQ and the ALS logistics manager makes adjustments accordingly. However, the logistics manager only has access to certain permissions and staff access. Therefore, other divisions that use Operative IQ should implement similar processes to ensure access levels are appropriate for all with access to the system.
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## Audit of Citywide Wireless Communications

### Report #2014-03

Finding	#	Recommendation	Status	Update
Wireless Device Policies are Insufficient	15	Submit a new wireless communication device request form for all existing employees with City-issued devices.	Partly Implemented	According to the Information Technology Department, the mobile request form and workflow is built in a development environment and staff are testing out the workflow and fixing bugs in the integration with the vendor. Approver and justification will be stored with the telecom record in the Telecom Expense Management System (TEMS). The TEMS is expected to go live in the next recommendation follow-up period.
Inventory Records are Incomplete and Inconsistent	18	Update inventory records and ensure complete and up-to-date inventory is maintained.	Partly Implemented	According to the Information Technology Department, service records with hardware information are imported from Telecom Expense Management System (TEMS) into IT Asset Management System (ITAM) on a scheduled basis. Assets are periodically audited for accuracy. A review and confirmation by the City Auditor's Office is pending and if confirmed, this recommendation will be implemented in the next reporting period.



## Audit of the Department of Utilities Labor Reporting

Report #2016-04

Finding	#	Recommendation	Status	Update
Policies Can Be Improved and Opportunities for Cost Savings Through Renegotiation Exist	8	Review the existing employee user access to pay types and restrict access to only those pay types for which an employee is eligible.	Started	No progress was made during the reporting period.
Policies Can Be Improved and Opportunities for Cost Savings Through Renegotiation Exist	14	Review and update all Department of Utilities internal policies related to labor reporting.	Partly Implemented	The Water Policies and Procedures Manual remains with the Labor Relations Division for review. The Wastewater Policies and Procedures Manual was sent to the Labor Relations Division for review during the period. The Drainage Policy and Procedures Manual is being reviewed by Department of Utilities staff prior to being sent to Labor Relations for review. The department expects Labor Relations to complete their review of the Water, Wastewater, and Drainage manuals by January 2024.
The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	24	Review the labor agreements and update the calculation methodology for the appropriate supplemental pay types so that they are compounded correctly, if necessary.	Partly Implemented	No progress was made during the reporting period. The Payroll Division is awaiting renegotiation of some union contracts to implement potential changes.
The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	25	Review and update which pay types should have compounding pay components.	Partly Implemented	No progress was made during the reporting period. The Payroll Division is awaiting renegotiation of some union contracts to implement potential changes.

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The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	26	Establish written policies and procedures for periodically reviewing and updating the earn codes and time reporting codes, checking for duplicates and active earn codes that should be deactivated.	Partly Implemented	No progress made during the reporting period.
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## Audit of the City's Risk Management Division

### Report #2016-05

Finding	#	Recommendation	Status	Update
The City May Reduce Risk and Liability by Making Improvements to Some Programs and Policies	13	Consider monitoring the drivers' licenses of all employees that drive City vehicles or receive City vehicle allowances.	Partly Implemented	No progress made during this recommendation follow-up period. The Transportation Policy has not yet been implemented and is in the review process.
The City May Reduce Risk and Liability by Making Improvements to Some Programs and Policies	16	Continue to work towards implementing the updated draft of the Transportation Policy to increase the insurance requirement of employees driving their personal vehicles for City business.	Partly Implemented	No progress made during this recommendation follow-up period. The Transportation Policy has not yet been implemented and is in the review process.
The City May Reduce Risk and Liability by Making Improvements to Some Programs and Policies	17	Work together to develop a monitoring mechanism to ensure employees maintain the required minimum insurance coverage when receiving a vehicle allowance.	Implemented	An assignment was sent through the City's learning management system to employees receiving a vehicle allowance requiring them to confirm they have and will maintain adequate vehicle insurance coverage in September of 2022. This will be reassigned in September of this year and every September thereafter. This assignment will take the place of a verification process as employees will be required to annually attest to their having the required insurance.

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## Audit of Fire Department Overtime Use

### Report #2017-01

Finding	#	Recommendation	Status	Update
Negotiated Overtime and Incentive Provisions May Have Unintentionally Increased Payroll Costs	6	Evaluate the necessity of Primary Paramedic Pay.	Started	The City is currently in negotiations with the Local 522 collective bargaining unit and has made a proposal to address this issue.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	7	Establish policies on the administration and use of overtime.	Started	No progress made during this recommendation follow up period.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	8	Document the purpose for overtime use in a consistent and retrievable format.	Partly Implemented	According to the Fire Department, the purpose of overtime use is now consistently documented in Telestaff. A review and confirmation by the City Auditor's Office is pending and if confirmed, this recommendation will be implemented in the next reporting period.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	9	Document supervisory approval of overtime use in a consistent and retrievable format.	Partly Implemented	According to the Fire Department, the purpose of overtime use, including identifying the supervisor that approved the overtime, is now consistently documented in Telestaff. A review and confirmation by the City Auditor's Office is pending and if confirmed, this recommendation will be implemented in the next reporting period.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	11	Develop, document, and enforce system access controls for Telestaff users.	Implemented	The number of users with Advance Staffer access has been significantly reduced and access is only provided to those who are responsible for staffing. In addition, non-suppression staff now use eCAPS to enter and approve time. Therefore, only 27 staff (battalion chiefs and captains) that enter their time in Telestaff have access to Advance Staffer.

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The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	12	Strengthen controls to monitor the use of timecodes to prevent and detect errors, fraud, and abuse.	Partly Implemented	According to the Fire Department, a directive was sent out a few years ago informing staff that they should not be entering their own overtime in Telestaff. In addition, access to the Advance Staffer level was cleaned up and the number of individuals with the access declined significantly. A review and confirmation by the City Auditor's Office is pending and if confirmed, this recommendation will be implemented in the next reporting period.
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## Audit of the Department of Utilities Inventory

### Report #2017-04

Finding	#	Recommendation	Status	Update
Strengthening the Physical Security of Department of Utilities Inventory Could Reduce the Risk of Fraud, Waste, and Abuse	3	Review the number and appropriateness of employees with access to the inventory warehouse and formalize which positions can be granted access to each warehouse in the inventory policies.	Partly Implemented	The final step in completing this recommendation is to build out storage behind Building 18 to move and secure inventory that is currently outside Building 18. The draft site plan - with racking systems, storage containers, and covering solutions - has been developed and a potential supplier has been identified. The Engineering and Water Resources project manager is in the process of procuring 'conex' boxes (for storage), racking, and identifying potential contractors to install the covering system once procured. The Department estimates the project will be completed by January 2024.
Strengthening the Physical Security of Department of Utilities Inventory Could Reduce the Risk of Fraud, Waste, and Abuse	5	Establish a policy that prohibits employees from borrowing City-owned tools and equipment for personal use and document employee acknowledgement.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review

While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	7	Develop a process to ensure all warehouses are included in the inventory counts.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	9	Formalize specific count methodologies in a written policy.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	11	Formalize a procedure for accurately recording inventory count adjustments in a written policy.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	13	Add an additional step to the water meter serial number count that reconciles the Water Meter Receipt and Issue Log with Cityworks.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	14	Review, update, and enforce inventory policies related to the tracking of water meters.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
The Department of Utilities Lacks Formal User Access Policies and Procedures Regarding Their Inventory Systems	22	Formalize logical access to the inventory systems in a written policy.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.

## Audit of Procurement for Services of \$25,000 or Less

Report #2017-05

Finding	#	Recommendation	Status	Update
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	2	Update EBO policies, templates, and other guidance for accuracy and consistency.	Started	The Procurement Division has re-engaged the City Attorney's Office (CAO) regarding the EBO policy. Current consensus is that City policies and City code will need to be updated to either reference state and federal law or to remove EBO altogether because all City contractors are already required to follow all state and federal laws. The division will continue to follow up with the City Attorney's Office to determine a solution. However, a timeline is not currently available as a full update to the policy is preferable to a singular update to EBO, which may take more time.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	3	Develop processes to ensure EBO analysis and reports are completed as required by City policy.	Started	There is no current analysis of EBO or reporting as the policy suggests. With the anticipated revision to the policy and City code, these requirements will be dropped. The Procurement Division is working with the City Attorney's Office on policy and City code updates.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	4	Determine the City's intent regarding bid protests and update policies, templates, and other guidance for consistency.	Partly Implemented	Bid protest directions have been clarified in updated solicitation templates, which have been uploaded to the City's public website along with the Bid Protest Procedure.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	5	Define and publish specific roles and responsibilities of procurement stakeholders.	Partly Implemented	The role of the Department Contract Administrator, a procurement stakeholder within the City, has been clarified and published in the Procurement Best Practice Manual, which is currently undergoing legal review.

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Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	12	Determine the intent and purpose of purchase orders, and clarify their requirements and use in City guidance and templates.	Partly Implemented	Purchase orders have been clarified and published in the Procurement Best Practice Manual, which is currently undergoing legal review.
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## Audit of the Department of Parks and Recreation's Strategic Planning and Part-time Employee Benefits Management

Report #2017-08

Finding	#	Recommendation	Status	Update
The Department of Parks and Recreation Has Not Updated Key Strategic Planning Guidance	1	Update the Parks and Recreation Master Plan.	Started	The "Parks Plan 2040" is scheduled to be completed by Spring of 2024. The schedule is dependent on the City's approval of the 2040 General Plan. The Parks Plan 2040 team is currently in the Policy and Recommendation drafting phase of the process. The administrative draft of the Parks Plan is expected to be circulated in October, 2023 with a Draft Parks Plan for public review in December, 2023.
The Department of Parks and Recreation Has Not Updated Key Strategic Planning Guidance	6	Define when it is appropriate to use the "General Info" or "Other" call categories.	Partly Implemented	YPCE continues to work with 311 on the appropriate use of the 'General' and 'Other' categories.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	9	Develop department-specific policies and procedures.	Started	YPCE continues to work on drafting department specific policies and procedures, to be reviewed and approved by respective labor bargaining units and the Department of Human Resources. Utilizing feedback from class and comp study class specs to assist and ensure policies specifically outline and align with Department of Human Resources.

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Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	10	Define the department's cost recovery goals and objectives.	Started	No progress was made on this recommendation during this follow-up period.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	11	Evaluate the department's fees and charges to determine if they are in alignment with the department's mission, vision, and cost recovery goals.	Started	YPCE has put a pause on the comprehensive fees and charges study.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	12	Comply with the Citywide Fees and Charges Policy by establishing cost recovery goals and identifying cost recovery levels.	Started	YPCE has put a pause on comprehensive fees and charges study.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	14	Consider updating the fee structure for some programs and services to include a non-resident fee.	Started	According to YPCE, the department continues to make small updates to fee schedules as gaps are being identified that are subsequently approved by internal management before being elevated and approved by council, through budget processes. A review and confirmation by the City Auditor's Office is pending and if confirmed, this recommendation will be implemented in the next reporting period.
Nearly Half of the Supervisors Responsible for Administering and Monitoring Part-Time Employee Hours and Benefits Have Not Received Labor Relations Training	18	Develop policies and procedures on part-time employee reporting, responsibility, and training.	Partly Implemented	YPCE continues to work with Human Resources to strategize and develop procedures surrounding part time employees. YPCE is working with Human Resources to ensure the onboarding of seasonal part time employees is comprehensive. YPCE is using the City's Acumen software system to coordinate onboarding training.



## Audit of the Department of Utilities Workplace Safety

### Report #2018-02

Finding	#	Recommendation	Status	Update
The Department of Utilities Lacks Sufficient Controls Over the Administration and Use of Safety and Personal Protective Equipment	1	Review and update existing policies and procedures concerning safety and personal protective equipment to fill in gaps and clarify its appropriate use.	Partly Implemented	No progress was made during the reporting period. The department is working to finalize the contract and purchase order. The next step is to develop the schedule with the consultant.
The Department of Utilities Lacks Sufficient Controls Over the Administration and Use of Safety and Personal Protective Equipment	8	Perform periodic audits of gas monitoring data to ensure employees use gas monitors in accordance with departmental policies.	Partly Implemented	The Combined Atmospheric and Gas Monitor SOP has been finalized by Gas Monitor Sub-Committee and is being reviewed by upper management.
The Department of Utilities Should Implement Health and Safety Best Practices to Reduce Risks and Improve Accountability	21	Develop a formal management of change process.	Partly Implemented	No progress was made during the reporting period. The draft Management of Change procedure remains with Labor Relations for review.
The Department of Utilities Should Implement Health and Safety Best Practices to Reduce Risks and Improve Accountability	22	Review and update departmental safety policies and procedures.	Partly Implemented	No progress was made during the reporting period. The department is working to finalize the contract and purchase order. The next step is to develop the schedule with the consultant.

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## Audit of On-Street Parking Meters

Report #2018/19-07

Finding	#	Recommendation	Status	Update
Improving Vehicle-Detection Sensor Accuracy Rates and Meter Battery Life Could Reduce the Potential for Erroneous Citations and Slow the Rate of Incoming Citation Disputes	1	Continue to work with the vendor to achieve contracted vehicle-detection sensor accuracy rates or consider switching to a vendor that will meet the desired standard.	Partly Implemented	According to the Parking Division, after a thorough evaluation of non-reporting dome sensors by our parking meter vendor, it was identified that the primary cause of non-reporting sensors was due to ongoing battery degradation. Once the battery was replaced in a non-reporting meter, it reported correctly. By August 31, 2023, the parking meter maintenance team will put in place a comprehensive battery replacement schedule to help keep up with ordering and replacing batteries. The Parking Division recently filled two open meter repair worker positions and are currently training new maintenance staff to begin an on-going battery replacement program to get ahead of batteries in need of replacement.
Improving Vehicle-Detection Sensor Accuracy Rates and Meter Battery Life Could Reduce the Potential for Erroneous Citations and Slow the Rate of Incoming Citation Disputes	3	Address deficiencies identified with parking meter sensor-accuracy and battery life to improve the customer service experience and reduce the number of incoming citation disputes.	Partly Implemented	According to the Parking Division, after a thorough evaluation of non-reporting dome sensors by our parking meter vendor, it was identified that the primary cause of non-reporting sensors was due to ongoing battery degradation. Once the battery was replaced in a non-reporting meter, it reported correctly. By August 31, 2023, the parking meter maintenance team will put in place a comprehensive battery replacement schedule to help keep up with ordering and replacing batteries. The Parking Division recently filled two open meter repair worker positions and are currently training new maintenance staff to begin an on-going battery replacement program to get ahead of batteries in need of replacement.

## Audit of Retiree Health Benefits

Report #2019/20-04

Finding	#	Recommendation	Status	Update
Recordkeeping of Retiree Benefit Eligibility and Elections Could be Strengthened	3	Work with the IT department to identify and resolve eCAPS health benefit report errors for retirees.	Started	Human Resources and IT were unable to resolve this issue during the reporting period
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to \$600,000 Annually	6	Establish a process to perform regular dependent eligibility verification reviews that includes procedures on how to address instances of non-compliance with verification requests.	Not Started	No progress on this item during the reporting period.
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to \$600,000 Annually	7	Review and address HMS' active employee dependent eligibility verification results.	Not Started	No progress on this item during the reporting period.
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to \$600,000 Annually	8	Perform a retiree dependent verification review for participants of City-sponsored plans.	Started	No progress on this item during the reporting period.

## Audit of the 911 Emergency Communications Center

Report #2019/20-05

Finding	#	Recommendation	Status	Update
Finding 1: Call Answer Times Have Improved and Are Exceeding State Standards	2	Consider improving the supervisor-to-dispatcher ratio to provide better supervisory coverage.	Partly Implemented	City Council has included the requested dispatch FTE's in the FY24 budget. The Police Department plans to spread out the promotion and filling of these additional FTE's throughout FY24 based on the speed in which the Department can hire and train additional dispatchers to avoid further depletion of the line level dispatcher staffing.
Finding 2: Quality Assurance and Disaster Preparedness Could Be Improved by Adopting Industry Best Practices	7	Develop and document a continuous quality assurance program based on industry standards that includes reviewing a percentage of all calls and incorporates an evaluator calibration process.	Partly Implemented	City Council has included the requested dispatch FTE's in the FY24 budget. The Police Department plans to spread out the promotion and filling of these additional FTE's throughout FY24 based on the speed in which the Department can hire and train additional dispatchers to avoid further depletion of the line level dispatcher staffing.

## Audit of the Department of Utilities Vehicle Fleet

Report #2018/19-11

Finding	#	Recommendation	Status	Update
The Department of Utilities Can Realize Cost Savings Through Improved Management of Their Vehicle Fleet	8	Formalize the Fleet Engine Idling Limit Policy and post the policy on the City's Policies and Procedures webpage.	Partly Implemented	No progress was made during the period. The Fleet Engine Idling Limit Policy was incorporated into the draft City Employee's Transportation Policy and Procedures which remains with the Labor Relations Division for review.

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System Access and Data Quality Could Be Improved to Better Enable Management to Perform Analyses and Identify Trends	19	Review the data captured by the M5 system, determine key data fields, and implement controls to ensure these fields contain accurate and complete information.	Partly Implemented	During the reporting period, the Fleet Management Division identified missing information in some key data fields; they are working on plan to correct this issue.
System Access and Data Quality Could Be Improved to Better Enable Management to Perform Analyses and Identify Trends	20	Establish a process to verify the accuracy of vehicle and GPS unit device ID assignments in the GPS tracking systems.	Partly Implemented	No progress was made during the reporting period.
The City Can Mitigate Risk by Better Documenting and Tracking Employee Licensure, Certifications, and Insurance Information	24	Revise the City Employee's Transportation Policy and Procedures to require employees to provide proof of licensure when using pool vehicles.	Partly Implemented	No progress was made during the reporting period. The policy is still with Labor Relations for review.
The City Can Mitigate Risk by Better Documenting and Tracking Employee Licensure, Certifications, and Insurance Information	26	Develop a detailed insurance verification process for employees receiving a vehicle allowance.	Dropped	After detailed discussions, management has determined that the benefits of conducting detailed insurance verifications do not outweigh the associated administrative costs. Instead, management will rely on annual employee attestations of compliance with insurance requirements; these attestations will be documented in the City's learning management system.

## Audit of City-Owned and Leased Real Property

### Report #2019/20-02

Finding	#	Recommendation	Status	Update
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	1	Review all City-owned property and work with the City's asset-managing departments and divisions to identify and track the City's surplus property.	Not Started	According to the Real Estate Services Section, progress on this recommendation has not yet started due to staffing and project load. The Section did hire a new employee who will be able to contribute in the future.

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The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	2	Develop policies and procedures to provide guidance on how asset-managing departments should ensure all City-owned properties are appropriately secured and maintained.	Not Started	According to the Real Estate Services Section, progress on this recommendation has not yet started due to continued staffing and project load.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	3	Identify City-owned surplus and remnant parcels and consider selling, disposing, or re-purposing the parcels to reduce liability and utility and weed abatement costs.	Started	Real Estate Services Section Completed sale of exempt surplus property located in Rice Alley between 5th St and 6th St for \$35,000 via City Agreement #2023-0213. Currently in escrow for sale of exempt surplus parcel on Freeport Blvd at 11th Ave. Anticipate closing sale in July 2023.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	4	Work with the City's asset-managing departments to identify alternative uses for the City's undesirable or unsellable surplus property.	Not Started	According to the Real Estate Services Section, no progress has been made during this reporting period.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	5	Consider selling some of the City's surplus property to generate onetime revenue to achieve other City goals	Started	The Real Estate Services Section completed the sale of exempt surplus property located in Rice Alley between 5th St and 6th St for \$35,000 via City Agreement #2023-0213.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	6	Conduct a staffing analysis to determine whether resources need to be added to the Real Estate Services Section to implement the recommendations made in this report.	Not Started	According to the Real Estate Services Section, no progress has been made during this reporting period.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	7	Review the Lease Centralization Plan and determine whether the Real Estate Services Section should manage all real property lease management as outlined in the Lease Centralization Plan.	Started	According to the Real Estate Services Section, no progress was made during this reporting period.

The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	8	Work with the City Attorney's Office to create lease contract templates that include key contract provisions to ensure consistency in City lease contracts.	Not Started	According to the Real Estate Services Section, no progress was made during this reporting period.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	10	Develop a process to regularly review City-leased property to determine whether it is an ongoing need and City-owned property is available to use instead.	Started	According to the Real Estate Services Section, no progress was made on creating a process to regularly review City-leased property. During the reporting period, RESS coordinated a memorandum of understanding between the Department of Community Response (DCR) and the Department of Public Works (DPW) so DCR could occupy office space within a City-owned garage operated by DPW.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	11	Work with the Finance Department to establish a uniform policy that provides the process and steps required for acquisition and disposition of City-owned properties. Procedures should include details regarding compliance with Sacramento City Code and California State Law, financial reporting standards between the Real Estate Service Section and the Department of Finance, and the method of storing documents and financial records.	Started	According to the Real Estate Services Section, there has been no progress on this recommendation during the reporting period.
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	15	Work with other City departments to identify data elements that may be helpful or necessary in decision making or reporting purposes and develop a process to collect and document the new data elements in the Asset Database.	Started	According to the Real Estate Services Section, they met with staff from multiple agencies (DPW, DOU, YPCE and IT) on June 26 2023. They discussed additional data fields related to maintenance responsibilities to be added to OneMap asset database. The Real Estate Services Section will continue to work directly with IT to add a maintenance data field.

Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	16	Work with other City departments to identify real property tracking needs and utilize a Citywide software program or develop another platform to centralize the management of the City's real property	Started	There has not been any change since the last reporting period, according to the Information Technology Department
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	17	Centralize City lease inventory and document clear processes for all City departments to follow to standardize maintenance of City lease inventory, including utilizing the Asset Database or new platform used for real property inventory to ensure consistent tracking and consolidation of Citywide lease inventory.	Started	According to the Real Estate Services Section, there has been no progress on this recommendation during the reporting period.
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	18	Work with the City's Finance Department to develop policies and procedures on lease revenue billing and collection processes	Not Started	According to the Real Estate Services Section, there has been no progress on this recommendation during the reporting period.

## Audit of the City's Green Efforts

### Report #2020/21-04

Finding	#	Recommendation	Status	Update
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	4	Require post-completion monitoring for all applicable sustainability projects, programs, and initiatives.	Partly Implemented	The first draft of the Sustainability Dashboard has been released, which summarizes overall energy use and other measures at a high level. The City's sustainability staff is unlikely to require post-completion monitoring of projects due to limited staff resources and funding. Instead, staff anticipates using alternate top-down methods to track performance.

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Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	5	Develop a procedure that ensures internal stakeholders are involved in or made aware of relevant goals and performance measures.	Partly Implemented	The Office of Climate Action and Sustainability (OCAS) continues to convene the Green Team to share information on sustainability goals, projects, and opportunities. Due to competing priorities and time-sensitive deadlines, staff have been delayed in implementation of the Task Force. Staff plan to convene the Task Force in the second half of 2023, for support in performance measurement and implementation.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	6	Develop and track performance measures as they relate to published sustainability goals.	Partly Implemented	The team continues to maintain the Sustainability Dashboard online. Development of performance measures is ongoing and will be completed in conjunction with the Climate Action & Adaptation Plan, which was publicly released in April 2023. The plan is scheduled for adoption in early 2024. The CAAP includes proposed performance measures, and a strategy for monitoring and tracking progress. The consultant team will prepare a monitoring tool in conjunction with finalization of the CAAP.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	7	Ensure sustainability reports consistently track and report progress over time.	Partly Implemented	The sustainability team developed the first version of department scorecards in late 2022, using the Sustainability Dashboard. Initial scorecards have been shared and presented to all key operational departments. Revised versions of the scorecards will be developed with input from the Climate Action Task Force that the Office of Climate Action and Sustainability will launch in late 2023, with department and Green Team involvement. Scorecards will be used as a way to track progress of key metrics for departments over time.

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Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	9	Review the data captured by the GIS streetlights system, determine key data fields, implement controls to ensure these fields contain accurate and complete information, and reconcile the various internal sources of streetlight counts.	Dropped	Staff will continue to update as streetlights are retrofitted or installed, but staff lack the resources to comprehensively review data in the database for all streetlights not yet retrofitted. The Department is struggling to fill vacancies to maintain basic maintenance operations of infrastructure. Focus on this item would require redirection away from those basic maintenance functions, or new City funding to pay for consultant support (currently unfunded). Staff unlikely to complete as recommended. Given the stated resource constraints, we are dropping this recommendation.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	10	Develop and implement a process to reconcile our internal streetlights dataset with SMUD to ensure that the City is correctly billed.	Dropped	On-call maintenance staff completed the second, and final, phase of Post Top streetlight retrofits in March 2023. In total 4,900 Post Top lights were retrofit to LED fixtures. No new funding resources have been identified to continue streetlight retrofits and the reconciliation process that accompanies the work. Additional staffing and funding resources are needed to make further advancement. Additionally, retrofits trigger conversion to metered streetlight rates, which may result in higher costs over time. Staff unlikely to complete as recommended. Given the stated resource constraints, we are dropping this recommendation.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	12	Develop guidance on prioritizing Citywide sustainability goals.	Started	The Office of Climate Action and Sustainability (OCAS) continues to convene the Green Team and support department efforts to advance sustainability and the City's climate action goals.

Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	13	Establish a Citywide internal communication strategy and accountability mechanism for sustainability goals and priorities.	Partly Implemented	Staff plan to develop additional resources and tools with City staff through the forthcoming Climate Action Task Force.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	16	Review City projects that may have immediate environmental savings and cost avoidance that currently lack funding, such as retrofitting the remaining streetlights to LED, and assist with identifying funding sources.	Partly Implemented	Efforts to evaluate cost-avoidance opportunities are ongoing.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	17	Implement outreach efforts and programs to City employees to improve the City's sustainability culture.	Started	The Office of Climate Action & Sustainability continues to facilitate coordination across departments. Staff are working with other departments to determine additional tools and resources for sustainability trainings.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	18	Assist other City departments and offices with incorporating sustainability into their department-level operations through the creation, implementation, and tracking of specific performance goals.	Partly Implemented	The Climate Action and Adaptation Plan includes proposed performance measures, and a strategy for monitoring and tracking progress. Staff will revisit these department sustainability performance goals through the forthcoming Climate Action Task Force, after CAAP has completed public and Council review.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	19	Evaluate whether more formalized Citywide green teams may be beneficial for supporting the City's sustainability culture, programs, and goals.	Partly Implemented	Launch of the Task Force has been delayed, but staff is working to kick off the Task Force in the second half of 2023.

Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	20	Develop a process for notifying City employees of changes to Citywide sustainability policies, procedures, and plans and document their acknowledgement of these changes.	Partly Implemented	Work is ongoing. Staff will collaborate with the Green Team, Task Force, and department staff to determine additional tools and resources for training and documentation.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	23	Identify instances of non-compliance with the Fleet Engine Idling Limit Policy and hold employees accountable.	Partly Implemented	Idling reports have been automatically sent each week to specified people in each department since February 2023. Departments should use the reports to correct behavior and coach staff that drive City vehicles.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	24	Review and update the Sustainable Purchasing Policy.	Partly Implemented	The Sustainable Purchasing Policy has been updated and is undergoing final approval.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	25	Develop a process for improving accountability with the Sustainable Purchasing Policy.	Partly Implemented	The Sustainable Purchasing Policy (SPP) has been updated and is in the process of receiving final approval to post on City sites. The Procurement Division is using a program called Recyclist to track compliance with SB1383 and solicitation templates are being updated with SPP information and evaluation preference points to encourage sustainable purchasing.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	26	Consider working with applicable City vendors to implement website controls that encourage more sustainable purchases.	Implemented	The Procurement Division gained Citywide authority to spend on Amazon's cooperative agreement earlier this year. The division has highlighted climate friendly items within the Amazon platform to encourage purchases of sustainable materials. The City cannot mandate the purchase of sustainable goods as, often times, the cost exceeds other options. However, by highlighting them and showing they are preferred items by the City, the division hopes to guide City staff in making more sustainable choices when price and availability are comparable.

## Contract Compliance Audits of the Roberts Family Development Center and Downtown Streets Team, Inc.

Report #2020/21-06

Finding	#	Recommendation	Status	Update
A Centralized Process for Receiving Grant Applications and Aggregating Funding Data Could Improve the City's Grants Management Practices	19	Develop a centralized process for receiving grant applications and aggregating funding data.	Implemented	The City's new grants management software has been deployed and is available online at <a href="https://grants.cityofsacramento.org">https://grants.cityofsacramento.org</a> . The City anticipates publishing its first grant opportunities in August 2023.

## Audit of the Cannabis Storefront Dispensary Permitting Process

Report #2020/21-09

Finding	#	Recommendation	Status	Update
Ownership of Cannabis Dispensary Operating Permits were Transferred Between Individuals and Corporate Entities as a result of Ambiguity in the City Code and an Evolving Regulatory Environment	1	Seek direction from City Council to determine whether dispensary transfers should be allowed. The Office of Cannabis Management in conjunction with the City Attorney's Office should then propose a City Code update that clearly articulates the policy and legal goals of the City Council, that are in conformance with State law.	Partly Implemented	As previously reported, OCM was directed to return to City Council with ordinances for adoption. OCM is currently working with the City Attorney on development of ordinances. OCM will bring a package of code changes to L&L and City Council in Fall/Winter 2023.

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<p>The City Needs to Better Define Ownership if it Expects to Enforce City Code Restrictions on Ownership and Manage who is Truly Behind its Permitted Cannabis Related Businesses</p>	<p>3</p>	<p>Seek direction from City Council to determine standards and definitions of ownership of cannabis dispensaries in the City. At minimum, these discussions should include a definition of clear ownership and limits on ownership for all cannabis dispensary owners. The Office of Cannabis Management in conjunction with the City Attorney’s Office should then propose a City Code update that articulates the ownership policy and goals of the City Council, that are in conformance with State law.</p>	<p>Partly Implemented</p>	<p>As previously reported, OCM was directed to return to City Council with ordinances for adoption. OCM is currently working with the City Attorney on development of ordinances. OCM will bring a package of code changes to L&amp;L and City Council in Fall/Winter 2023.</p>
<p>The City Needs to Better Define Ownership if it Expects to Enforce City Code Restrictions on Ownership and Manage who is Truly Behind its Permitted Cannabis Related Businesses</p>	<p>4</p>	<p>In consultation with the Attorney’s Office, design and implement an internal control framework over the cannabis permit application and renewal process based on best practices. This should include establishing an organizational structure, segregate duties, and assign responsibilities for the Office of Cannabis Management to carry out the program objectives. The internal control system should also be documented and communicated to those responsible for performance and training should be provided.</p>	<p>Partly Implemented</p>	<p>OCM has an organizational structure, segregated duties, and defined roles and responsibilities assigned to carry out program objectives. Staff receives training to make sure employees understand their duties and responsibilities. While these are important parts of an internal control system, OCM should align their internal control components to an established internal control framework such as the COSO Framework or the GAO’s Standards for Internal Control in the Federal Government to ensure that their framework aligns with best practices.</p>

## Continuous Review of Cannabis Policymaking, Education & Community Outreach

Report #2020/21-16

Finding	#	Recommendation	Status	Update
The Office of Cannabis Management Could Enhance Their Policymaking Process to Ensure New Policies are Effective at Addressing Identified Issues.	2	Develop a formal process for policy evaluation that considers whether the policy achieved its intended objectives and identifies unintended consequences.	Dropped	According to the Office of Cannabis Management (OCM), they believe their informal approach to policy evaluation is effective and that a formal approach to policy evaluation would overly burden the office. We acknowledge OCM's position and have determined that it is appropriate to drop this recommendation.
The Revenue Division Should Expand BOT Compliance Audits to Consider All Cannabis Businesses in the City to Reduce the Risk of Noncompliance.	12	Develop and implement a risk-based approach to selecting cannabis businesses for BOT compliance audits.	Partly Implemented	The Permits and Taxes team in the City's Revenue Division identifies Cannabis Business Operations Tax (CBOT) audit subjects based on several factors that includes, but not limited to, the magnitude of taxes paid, potential problematic tax reporting history, statute of limitations status, and (sometimes) random selection. The selection of CBOT audit subjects is also done in conjunction with the City's contracted CBOT auditor, Avenu Insights and Analytics, who also recommends audit subjects. The selection of CBOT audit subjects incorporates a risk-based component as problematic businesses and businesses with unexplained consistent tax reporting variances have a higher probability of being selected for audit. Avenu Insights and Analytics is currently conducting a round of CBOT audits that had already been selected using the previous method. For the next round of CBOT audits, the process described above will be fully implemented.

## Audit of the Sacramento Community Police Review Commission

Report #2021/22-06

Finding	#	Recommendation	Status	Update
The Lack of Clearly Defined Roles and Responsibilities has Led to Confusion and Frustration	1	The City Council should clarify the purpose, powers, and duties of the Sacramento Community Police Review Commission and how it interacts with other City departments to achieve its objectives. The City Council should memorialize the specific purpose, powers, and duties, through resolution, ordinance, or codifying the changes in the City Code.	Started	Presentation of audit findings scheduled to be presented at September 19, 2023 meeting of Law and Legislation Committee.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	2	The City Council should determine the staffing needs and responsibilities, and funding for the Sacramento Community Police Review Commission. The City Council should memorialize the specific role of staff provided, the funding source, and what City office or department will house the position, through resolution or codifying the changes in the City Code.	Started	Presentation of audit findings scheduled to be presented at September 19, 2023 meeting of Law and Legislation Committee.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	3	The City Council should determine the training curriculum that SCPRC Commissioners should be required to complete and potential remedies if training is not completed.	Started	No reported progress has been made this period.



<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>4</p>	<p>The City Council should codify the training requirements for the Sacramento Community Police Review Commission in, at minimum, City Council ordinance. The Sacramento Community Police Review Commission also should include the training requirements in its policies and procedures.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>5</p>	<p>Identify resources to provide the Sacramento Community Police Review Commission with an increased internet presence.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>6</p>	<p>Work with the Sacramento Community Police Review Commission, the City Manager’s Office and City Council to develop policies and procedures for communicating with the public.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>

<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	7	<p>Clarify whether the Sacramento Community Police Review Commission is responsible for issuing its own annual report. The clarification should specify the agency required to complete the report, the frequency of the report production and provide direction on the information that should be included in the report, such as recommendations, plans for the upcoming year, and information about public outreach.</p>	Started	<p>Council adopted new Council Rules of Procedures on November 29, 2022, that made changes for all City boards and commissions. Chapter 17, section C of Council Rules of Procedure outlines Advisory Body Reports. In regards to frequency of reports, Chapter 17 section C(2)(b) state 'Each advisory body shall provide an annual report for review by the Personnel and Public Employees (P&amp;PE) Committee.' Additionally, in regard to direction on the information that should be included in the report, section C(2)(c) states: 'The annual report shall be provided in a format established by the city clerk and should include highlights and accomplishments from the prior year's work; proposed projects, priorities, and recommendations for the upcoming year; and any other information required of the advisory body according to the Sacramento City Code.' The format for these annual reports however has not been finalized by the City Clerk's office and no advisory body to the City Council has yet gone through this process.</p>
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	8	<p>Identify key performance indicators to gauge the effectiveness of the Sacramento Community Police Review Commission in meeting its purpose and objectives.</p>	Not Started	<p>No progress on this item during the reporting period.</p>
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	9	<p>Provide secure email accounts for Sacramento Community Police Review Commission Commissioners and require the use of these email addresses to conduct Commission-related business.</p>	Not Started	<p>No progress on this item during the reporting period.</p>

The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	10	Develop and implement policies for email use and provide training to the Sacramento Community Police Review Commissioners.	Not Started	No progress on this item during the reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	11	Determine the level of access to information across City government needed by the Sacramento Community Police Review Commission to fulfill its City Code mandated duties. The City Council should memorialize the Sacramento Community Police Review Commission's access to information in either resolution, ordinance, or in the City Code.	Not Started	No progress on this item during the reporting period.
The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.	12	Determine an agreed-upon format for Sacramento Community Police Review Commission recommendations. The format should direct the specific information to be required in each recommendation. Finally, the process should be memorialized in City Council resolution or ordinance.	Implemented	The form is now in use and all prior recommendations have been transferred to the new format.

<p>The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.</p>	<p>13</p>	<p>Determine whether the Sacramento Police Department should provide written responses to Sacramento Community Police Review Commission recommendations. This dialogue should identify the form the response will be provided in. Finally, the City Council should consider memorializing the process in resolution or ordinance.</p>	<p>Partly Implemented</p>	<p>SPD has created a form that was approved by the City Clerk. According to the City's liaison to the Commission, the Commission also approved the form. The form is now in use.</p>
<p>The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.</p>	<p>14</p>	<p>Determine whether the City Council should vote on SCPRC recommendations. This dialogue should identify a process for the presentation of the recommendations and vote. Finally, the process should be presented to City Council to be memorialized in City Council resolution or ordinance.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>
<p>The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.</p>	<p>15</p>	<p>Determine whether the City should track and report on the implementation status of Sacramento Community Police Review Commission recommendations. The City Council should consider adopting a process to track and report on the implementation status of SCPRC recommendations that includes the department responsible. Finally, the City Council should consider whether to memorialize the requirement and process in resolution or ordinance.</p>	<p>Started</p>	<p>SPD has created a form that was approved by the City Clerk. According to the City's liaison to the Commission, the Commission also approved the form. The form is now in use. Discussions are ongoing about methods for tracking and reporting on the implementation of recommendations.</p>

The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.	16	Determine whether to provide resources for making SCPRC recommendation responses and implementation status publicly available in a transparent and timely manner. The City Council should identify additional funding for the tracking process. Finally, the City Council should consider whether to memorialize the funding provision in resolution or ordinance.	Not Started	No progress on this item during the reporting period.
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## Vendor Audit of Wide Open Walls

### Report #2022/23-01

Finding	#	Recommendation	Status	Update
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	1	Update the Grant Distribution Policy to clarify that sponsorships should also have written agreements documenting the intended use of City funds, the requirement for recipients to document the appropriate use of funds, and expectations that such records will be made available to assess compliance in a timely manner.	Partly Implemented	Deployment of the Grants Management System was delayed to June 2023. The American Rescue Plan Act Grants Management Policy was adopted in May 2023, which will serve as a basis for the next update to the City's Grant Distribution Policy. The City Manager's office anticipates that the Grants Management Policy will be updated in early 2024 to ensure all stakeholder feedback can be collected, synthesized, and incorporated.

## Language Access Gap Analysis, Survey Results, and Policy Recommendations

Report #2022/23-05

Finding	#	Recommendation	Status	Update
Policy recommendations from gap analysis	1	Establish and maintain robust language access capabilities for Spanish speaking LEP residents.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will specifically expand and proactively translate documents into Spanish, within reason and to the extent funding is available. In addition, the policy states that phone menus that offer to connect users to over-the-phone interpreters will have a Spanish option for callers.
Policy recommendations from gap analysis	2	Evaluate whether any department programs serve a significantly higher LEP population than that of the overall City-wide population and apply more robust language services towards those programs.	Started	The City Manager's Office has drafted a Language Access Policy that states an individual City department or office that services an LEP group whose population differs substantially from the City-wide population may elect to proactively translate content into languages other than Spanish if they have reason to believe that said group meets the threshold of a substantial number of LEP individuals, or to achieve departmental outreach objectives.
Policy recommendations from gap analysis	3	The City should refer to the U.S. Census and Language Link usage data from the City's 311 and 911 departments to regularly evaluate the number and proportion of LEP individuals and use this information in assessing the sufficiency of the City's language access services.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will refer to the data provided by the U.S. Census Bureau, as well as usage data from Language Link (or any other contractors the City engages for providing language access), and data from the City's 311 and 911 departments, to evaluate the number and proportion of LEP individuals. The policy further states that this collective information will be used in assessing the sufficiency of the City's language access services.

Policy recommendations from gap analysis	4	Provide guidance on whether programs should perform additional outreach to LEP persons to increase the frequency of contact with LEP language groups.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will appoint a citywide LEP coordinator to ensure the effective implementation of this policy and program and whose duties will include developing guidance for City departments to identify their vital documents and determine areas where language access expansion can occur, within reason and when funding allows.
Policy recommendations from gap analysis	5	Provide guidance on whether programs that interact frequently with LEP individuals should provide meaningful language access services at a broader scale than departments who have infrequent encounters.	Started	The City Manager's Office has drafted a Language Access Policy that states an individual City department or office that services an LEP group whose population differs substantially from the city-wide population may elect to proactively translate content into languages other than Spanish if they have reason to believe that said group meets the threshold of a substantial number of LEP individuals, or to achieve departmental outreach objectives.
Policy recommendations from gap analysis	6	Evaluate whether funding for language services is sufficient based on the volume of LEP individuals that interact with City departments or programs and the relative importance of the services they provide.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will appoint a citywide LEP coordinator to ensure the effective implementation of this policy and program whose duties will include tracking the City's overall budget and funding set aside for language services and whether increased funding is needed.

Policy recommendations from gap analysis	7	Train City staff on language access procedures. This training may include the process for arranging interpreters where appropriate, the list of providers the City currently contracts with and what services they provide, and the differences between translation and interpretation services.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will ensure that employees receive training for successful interactions with LEP individuals. The policy states that staff members who interact with LEP individuals directly and management responsible for ensuring the effective implementation of the policy will receive training in areas such as understanding the policy, notifying residents of the availability of language access, determining that an individual is LEP and offering assistance, and arranging for language services.
Policy recommendations from gap analysis	8	Provide guidance and train staff on how to respond in situations where a minor or family member is asked to serve as an interpreter.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will take measures to ensure that minor children or other family members of the LEP individuals are not used as interpreters in any situations that have the potential to affect the LEP individual's rights, health, safety, or concern benefits or services that the individual is entitled to. The policy further states that if LEP individuals indicate that a minor child, family member, or community member who is not a qualified interpreter can serve as an interpreter in situations that do not concern rights, benefits, or health and safety, staff will train employees to inform the LEP that free interpreters are available and obtain consent from the LEP that they do not want an interpreter.



Policy recommendations from gap analysis	9	Provide direction on how and when bilingual staff are used for translation services and when professional translators should be used for vital documents, website content, and for lengthy documents.	Started	The City Manager's Office has drafted a Language Access Policy that states a professional interpreter will be utilized if there is any doubt that a bilingual staff member is sufficiently skilled in interpretation or possesses the necessary knowledge of terminology. The policy further states that bilingual staff not certified through the Human Resources bilingual services certification will not be used to translate vital documents but may be employed to translate informal, community outreach content.
Policy recommendations from gap analysis	10	We recommend the City leverage the resources and best practices on the LEP.gov website in developing the Citywide language access policy, to ensure the City's websites are accessible and that the use of machine translation is accurate.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will provide automated or machine-translated technologies to translate the City's website. The policy further states the City will regularly engage with the LEP.gov federal website to ensure we leverage available resources and stay informed about developing technologies that will improve translation accuracy.
Policy recommendations from gap analysis	11	Develop guidance for City departments to identify their vital documents and determine how to provide robust language services for those documents.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will appoint a citywide LEP coordinator to ensure the effective implementation of this policy and program and whose duties will include developing guidance for City departments to identify their vital documents and determine areas where language access expansion can occur, within reason and when funding allows.

Policy recommendations from gap analysis	12	Train City employees on how to determine if an individual is LEP and how and when to offer language assistance.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will ensure that employees receive training for successful interactions with LEP individuals. The policy states that staff members who interact with LEP individuals directly and management responsible for ensuring the effective implementation of the policy will receive training in areas such as understanding the policy, notifying residents of the availability of language access, determining that an individual is LEP and offering assistance, and arranging for language services.
Policy recommendations from gap analysis	13	Employ additional means to proactively notify LEP individuals of the availability of language services.	Started	The City Manager's Office has drafted a Language Access Policy that states the City may elect to employ certain means to proactively notify individuals that language services are available such as phone menus, multilingual posters, multilingual notices of vital documents, email and social medial campaigns, website posts, 'I Speak' cards, and the use of the Office of Community Engagement to foster civic engagement with LEP groups.
Policy recommendations from gap analysis	14	Develop a mechanism that allows LEP individuals to file a complaint to provide feedback about the City's language access services.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will post a form on its website that allows LEP individuals to file a complaint concerning the City's provision of language services and the form will also be posted on the City's website and marketed. In addition, the citywide LEP coordinator will investigate and respond to any complaints the City receives regarding the provision of language access services.

Policy recommendations from gap analysis	15	Consider providing on-going funding for citywide language access marketing, so that more community members are aware of the language access services provided by the City.	Started	The City Manager's Office has drafted a Language Access Policy that states the City may elect to employ certain means to proactively notify individuals that language services are available such as phone menus, multilingual posters, multilingual notices of vital documents, email and social medial campaigns, website posts, 'I Speak' cards, and the use of the Office of Community Engagement to foster civic engagement with LEP groups. The citywide LEP coordinator will track the City's overall budget and funding set aside for language services and whether increased funding is needed.
Policy recommendations from gap analysis	16	Consider appointing a citywide LEP coordinator or a working group of individuals from different departments to regularly monitor/update the agency's response to LEP needs.	Started	The City Manager's Office has drafted a Language Access Policy that states the City will appoint a citywide LEP coordinator to ensure the effective implementation of the policy and program. The coordinator's duties include reviewing and updating the policy and citywide program as needed and providing updates and ideas for ongoing improvement.

## Audit of the Cannabis Code Enforcement Unit

Report #2022/23-06

Finding	#	Recommendation	Status	Update
Two Cannabis Businesses Were Not Being Regularly Inspected and Some Inspections Were Not Performed Timely.	1	Strengthen its controls over file creation in CitizenServe to ensure that all permitted businesses are inspected by the CCEU.	Implemented	To address the risk of a CitizenServe file not being created leading to a permitted business not being inspected, CCEU developed a new Business Operational Permit (BOP) Inspection Checklist that requires the Citizenserve case number. The inspection should not commence without the Citizenserve case number. In addition, although a BOP number is not available at the time the inspection is conducted because the business is not yet permitted, there is a BOP field in Citizenserve. The inspecting code officer is expected to populate the field in CitizenServe once the BOP number is issued. These steps will ensure that all permitted businesses have Citizenserve cases and are subject to regular inspections.
Two Cannabis Businesses Were Not Being Regularly Inspected and Some Inspections Were Not Performed Timely.	2	Revise its inspection schedule to include cannabis manufacturing businesses.	Partly Implemented	CCEU management has added cannabis manufacturing business as a business type in Citizenserve. Additionally, CCEU management has implemented a tool within Citizenserve to automate scheduling of subsequent inspections when an inspection activity is completed. CCEU management is currently updating policies and procedures to memorialize the inspection schedule for all business types.

Two Cannabis Businesses Were Not Being Regularly Inspected and Some Inspections Were Not Performed Timely.	3	Develop and implement a control procedure designed to identify and address untimely periodic inspections.	Implemented	CCEU has implemented a performance metric in Citizenserve used by the Neighborhood Code Unit to track inspections that are within the following category: (1) 14 days or less (2) 15 - 30 days or less (3) 90 days or more. The metric tracks inspections that are past due by the number of days listed in each category above. These metrics can be found on the homepage of each code enforcement officer assigned to the CCEU. A list of cases can be found for each category.
Inspection Processes Could be Strengthened with the Use of Checklists During the Inspection and by Having Written Standardized Practices.	4	Use a checklist in accordance with policies and procedures when conducting inspections to ensure all applicable cannabis business regulations are reviewed.	Implemented	A policy was implemented requiring the use of an electronic tablet to complete the appropriate inspection checklist as part of the standard inspection process. Each code enforcement officer has been assigned an electronic tablet and has been trained on complete inspections using the checklist. All of the CCEU code enforcement officers have signed the policy agreeing to follow the inspection requirements.
Inspection Processes Could be Strengthened with the Use of Checklists During the Inspection and by Having Written Standardized Practices.	5	Standardize and document its procedures for conducting inventory inspections including how products are selected, what is reviewed, and how results are documented.	Partly Implemented	On July 27, 2023, we met with CCEU management to discuss recommendations. As part of the discussion, we provided clarification on the recommendation. In our review of CitizenServe case files, we observed that inventory inspections are being documented more completely. When CCEU management develops the formal procedures for conducting inventory inspections, we will close the recommendation.
Some Cannabis Code Enforcement Data in CitizenServe is Missing or Inconsistent.	6	Update policies and procedures to provide more specific guidance for complete and accurate documentation of cannabis business compliance files.	Implemented	A policy setting standard for documentation and evidence gathering was implemented on July 19, 2023. Additionally, training material was developed and is in use to ensure code enforcement officers assigned to the CCEU are conducting thorough inspections, using the required inspection checklists, following a format when developing inspection reports and gathering evidence to substantiate violations.

Some Cannabis Code Enforcement Data in CitizenServe is Missing or Inconsistent.	7	Develop policies and procedures for following up on enforcement actions and establish a minimum standard for documenting evidence of compliance.	Implemented	A policy setting standard for documentation and evidence gathering was implemented on July 19, 2023. Additionally, training material was developed and is in use to ensure code enforcement officers assigned to the CCEU are conducting thorough inspections, using the required inspection checklists, following a format when developing inspection reports and gathering evidence to substantiate violations.
Some Cannabis Code Enforcement Data in CitizenServe is Missing or Inconsistent.	8	Develop a process to ensure completed inspections are marked as closed in CitizenServe.	Implemented	IT created a report titled 'Activity - List of Activities with No Completion Date: By Assigned To Name'. The report allows a supervisor to search all activities assigned to a specific user and will provide a list of activities that are not completed. The supervisor can audit and review this report as frequently as necessary.
Management Could Promote Efficiency and Effectiveness Through the Use of Performance Metrics and Documented Reviews.	9	Establish performance metrics to evaluate the effectiveness of the cannabis code enforcement program.	Started	On July 27, 2023, we met with CCEU management to discuss recommendation follow-up. Based on our discussions, CCEU management was provided clarification on the recommendation. It is our understanding that the CCEU is brainstorming potential performance metrics to be used to evaluate the program.
Management Could Promote Efficiency and Effectiveness Through the Use of Performance Metrics and Documented Reviews.	10	Formalize supervisory review procedures in departmental policies and procedures and ensure results of supervisory reviews are documented.	Implemented	The CCEU has developed the Supervisor Review and Auditing policy that formalizes CCEU supervisory review procedures.

<p>Management Could Promote Efficiency and Effectiveness Through the Use of Performance Metrics and Documented Reviews.</p>	<p>11</p>	<p>Implement a formal method for tracking equipment and safety gear to ensure it complies with applicable safety standards.</p>	<p>Implemented</p>	<p>Employees assigned to the Code Cannabis Enforcement Unit (CCEU) are provided a list of equipment that is tracked by the Senior Code Enforcement Officer. The equipment is inspected and reviewed to ensure proper use, storage and reliability every 3 months. Additionally, Code Compliance now has a storage room with lockers inside that lock to store additional equipment including PPE, safety equipment, and supplies.</p>
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