



CITY OF SACRAMENTO  
CALIFORNIA

Office of the City Auditor  
Jorge Oseguera, City Auditor

Report 2020/21-17

April 22, 2021

Honorable Mayor and Members of the City Council:

Activity highlights for January through March 2021:

- The Office of the City Auditor issued the *Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 2*.
- On January 12, 2021, City Council directed the City Auditor to assess the gender and ethnic diversity of City employment applicants and employee separations. During this reporting period, the Office of the City Auditor initiated the *Diversity Review of City Employment Applications and Separations*.
- City Auditor and staff, in conjunction with Association of Local Government Auditor's Advocacy Committee, have been assisting the City of Modesto's Charter Review Committee. Specifically, the City Auditor and staff have been assisting in researching and drafting language for the creation of an independent audit function. The language will go before the Modesto City Council and, if approved, appear on a proposition before City of Modesto voters.
- The Office of the City Auditor issued the Quarterly Activity Report for the October 2020 to December 2020 period.
- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-up Report for the period of July 2020 through December 2020.
- The Office of the City Auditor investigated a number of whistleblower allegations.
- The Office of the City Auditor continues to partner with Missionmark, Inc. to develop audit software that will streamline audit processes.
- Recruited for and hired a Senior Fiscal Policy Analyst, Brian Higginbotham.
- Recruited for and hired a Fiscal Policy Analyst, Sarah Balcha, to perform Department of Utilities audits.

## Status of the City Auditor's FY 2020/21 Audit Plan as of March 2021

|  | Preliminary Survey | Risk Assessment | Fieldwork   | Report Writing | Report Issuance Date |
|--|--------------------|-----------------|-------------|----------------|----------------------|
| <b>Assignments Completed</b>   |                    |                 |             |                |                      |
| Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 1 | Completed          | Completed       | Completed   | Completed      | Sep-20               |
| COVID-19 Resident and Business Community Surveys, Phase 2  | Completed          | Completed       | Completed   | Completed      | Sep-20               |
| Vendor Audit of the Roberts Family Development Center  | Completed          | Completed       | Completed   | Completed      | Oct-20               |
| Vendor Audit of the Downtown Streets Team, Inc.  | Completed          | Completed       | Completed   | Completed      | Oct-20               |
| 2020 Audit of City Employees' Workforce Diversity and Salary Trends                              | Completed          | Completed       | Completed   | Completed      | Nov-20               |
| 2020 Diversity, Equity, and Inclusion Survey Results   | Completed          | Completed       | Completed   | Completed      | Nov-20               |
| Audit of Cannabis Storefront Dispensary Permitting   | Completed          | Completed       | Completed   | Completed      | Nov-20               |
| FY2020/21 Cannabis Work Plan   | Completed          | Completed       | Completed   | Completed      | Nov-20               |
| Audit of the City's Green Efforts  | Completed          | Completed       | Completed   | Completed      | Dec-20               |
| Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 2 | Completed          | Completed       | Completed   | Completed      | Jan-21               |
| <b>Assignments in Progress</b>   |                    |                 |             |                |                      |
| Cannabis Compliance Continuous Monitoring - Policymaking, Education & Community Outreach         | Completed          | Completed       | Completed   | In Progress    |                      |
| Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 3 | Completed          | Completed       | In Progress |                |                      |
| Audit of Fire Department EMS   | Completed          | Completed       | In Progress |                |                      |
| Review of the Sacramento Community Police Review Commission                                      | Completed          | Completed       | In Progress |                |                      |
| Vendor Audit of Wide Open Walls and David Sobon Events   | Completed          | Completed       | In Progress |                |                      |
| 2021 City of Sacramento Community Survey   | N/A                | N/A             | In Progress |                |                      |
| Audit of the Cannabis Code Enforcement Unit  | In Progress        |                 |             |                |                      |
| An Audit of the City's Financial Condition   | In Progress        |                 |             |                |                      |
| Audit of the Police Department's Property and Evidence Division                                  | In Progress        |                 |             |                |                      |
| DOU Risk Assessment  | In Progress        |                 |             |                |                      |
| <b>Assignments on Hold</b>   |                    |                 |             |                |                      |
| An Audit of the CDD, Code Enforcement Division   | Completed          | Completed       | On Hold     |                |                      |
| An Audit of the Animal Care Services Division  | On Hold            |                 |             |                |                      |
| <b>Assignments not yet Started</b>   |                    |                 |             |                |                      |
| An Audit of Recycling and Solid Waste  | Not Started        |                 |             |                |                      |
| An Audit of the IT Department  | Not Started        |                 |             |                |                      |
| An Audit of PW Maintenance Services Division   | Not Started        |                 |             |                |                      |
| An Audit of PD Body Cameras  | Not Started        |                 |             |                |                      |
| An Audit of YPCE's Park Operations   | Not Started        |                 |             |                |                      |

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

Respectfully submitted,  
Jorge Oseguera