



CITY OF SACRAMENTO  
CALIFORNIA

Office of the City Auditor  
Jorge Oseguera, City Auditor

Report 2021/22-08

January 28, 2022

Honorable Mayor and Members of the City Council:

Activity highlights for October through December 2021:

- The Office of the City Auditor issued the ***Continuous Cannabis Review Business Operations Tax (BOT)***.
- The Office of the City Auditor issued the ***Audit of the Sacramento Community Police Review Commission: Renewed Focus on Cooperation is Urgently Needed***.
- The Office of the City Auditor initiated the ***Audit of the City's Complaint Investigation and Resolution Practices***.
- The Office of the City Auditor initiated the ***Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System***.
- The Office of the City Auditor initiated the ***Ethics Commission Assessment***.
- The Office of the City Auditor initiated the ***Language Accessibility for Community Engagement*** project.
- The Office of the City Auditor completed a department-wide risk assessment of the Department of Utilities.
- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-up Report for the period of January 2021 through June 2021.
- The Office of the City Auditor issued the Whistleblower Hotline Activity Report for the period of April 2021 to September 2021.
- The Office of the City Auditor issued the Quarterly Activity Report for the period of July 2021 to September 2021.
- The Office of the City Auditor investigated a number of whistleblower allegations.
- The Office of the City Auditor continues to partner with Missionmark, Inc. to develop audit software that will streamline audit processes

## Status of the City Auditor's FY 2021/22 Audit Plan as of December 2021

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
<b>Assignments Completed</b>					
Regulatory and Internal Control Framework for the City's Use of American Rescue Plan Funds	Completed	Completed	Completed	Completed	Aug-21
DOU Risk Assessment	Completed	Completed	Completed	Completed	Oct-21
Audit of the Sacramento Community Police Review Commission	Completed	Completed	Completed	Completed	Nov-21
Continuous Cannabis Review Business Operations Tax (BOT)	Completed	Completed	Completed	Completed	Nov-21
<b>Assignments in Progress</b>					
Animal Care Services Survey	Completed	Completed	Completed	In Progress	
Audit of the City's Financial Condition	Completed	Completed	Completed	In Progress	
Audit of Fire Department EMS	Completed	Completed	Completed	In Progress	
Vendor Audit of Wide Open Walls and David Sobon Events, Inc.	Completed	Completed	Completed	In Progress	
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 4	Completed	Completed	In Progress		
Audit of the Police Department's Property and Evidence Division	Completed	Completed	In Progress		
2022 National Community Survey	In Progress				
Audit of the Cannabis Code Enforcement Unit	In Progress				
Complaint Investigation and Resolution Practices	In Progress				
Ethics Commission Assessment	In Progress				
Language Accessibility for Community Engagement	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>					
2021 City Employee Diversity, Equity, and Inclusion	Not Started				
2021 Diversity Assessment of Boards, Committees, and Commissions	Not Started				
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				
An Audit of Employee Travel	Not Started				
An Audit of Homeless Services	Not Started				
An Audit of Council Requests	Not Started				
An Audit of Planning Division	Not Started				
An Audit of Cannabis Administrative Penalty Appeal Process	Not Started				
Audit of the Transient Occupancy Tax	Not Started				
Risk Assessment of the City's Revenue Sources	Not Started				

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

Respectfully submitted,  
Jorge Oseguera