



March 7, 2017

Honorable Members of the Budget and Audit Committee:

Activity highlights for October through December 2016:

- The Office of the City Auditor issued an *Audit of the Department of Utilities Labor Reporting*.
- The Office of the City Auditor issued an *Audit of the City's Risk Management Division*.
- The Office of the City Auditor issued the Quarterly Activity Report for July through September 2016.
- The Office of the City Auditor issued the Whistleblower Hotline Activity Report for the April 2016 through September 2016 period.
- The Office of the City Auditor initiated an *Audit of Medical Marijuana Dispensaries*.
- The Office of the City Auditor initiated an *Audit of the Department of Utilities Inventory*.
- The Office of the City Auditor investigated a number of whistleblower allegations.

## Status of the City Auditor's FY 2016/17 Audit Plan as of December 2016

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
<b>Assignments Completed</b>					
An Audit of the City's Ethnic and Gender Diversity	Completed	Completed	Completed	Completed	Jun 2016
An Audit of the Department of Utilities Labor Reporting	Completed	Completed	Completed	Completed	Oct 2016
An Audit of the Risk Management Division	Completed	Completed	Completed	Completed	Nov 2016
<b>Assignments In Process</b>					
An Audit of the Fire Department's Overtime Use	Completed	Completed	Completed	In Progress	Feb 2017
An Audit of the City Procurement of Small Contracts	Completed	Completed	In Progress		
An Audit of the Department of Utilities Inventory	Completed	Completed	In Progress		
An Audit of Medical Marijuana Dispensaries	Completed	Completed	In Progress		
<b>Assignments Not Yet Started</b>					
An Audit of the Police Department	Not Started				
An Audit of City's Parks and Recreation Department	Not Started				
An Audit of the Entertainment and Sports Center Local Hiring and Business Involvement (Phase II)	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

Digitally signed by Jorge Oseguera  
DN: cn=Jorge Oseguera, o=City Of Sacramento,  
ou=Office of the City Auditor,  
email=joseguera@cityofsacramento.org, c=US  
Date: 2017.02.16 16:37:36 -08'00'

Jorge Oseguera