



CITY OF SACRAMENTO
CALIFORNIA

Office of the City Auditor
Farishta Ahrary, Interim City Auditor

Report 2023/24-10

February 22, 2024

Honorable Mayor and Members of the City Council:

This report highlights the activities of the Office of the City Auditor for the second quarter of fiscal year 2023/24. Activity highlights for October 2023 through December 2023 are:

- The Office of the City Auditor completed the ***City Auditor's Baseline Funding Calculation for the Sacramento Children's Fund***.
- The Office of the City Auditor completed the ***Assessments of Revenues and Expenses Associated with the City's COVID-19 Response – Report No. 5***.
- The Office of the City Auditor issued the Quarterly Activity Report for the period of July 2023 through September 2023.
- Kevin Christensen and Chevelle Jackson presented the ***Audit of the Sacramento Police Department's Evidence and Property Division – Sexual Assault Evidence Kits*** to the Bay Area Local Government Auditors.
- Jorge Oseguera and Jordan Sweeney interviewed with CapRadio and KCRA-TV, respectively, to spread awareness of the 2023 Community Survey and encourage the community's participation.
- The Office of the City Auditor updated their mission and vision statements as part of the City of Sacramento's Race & Gender Equity Action Plan.
- Jorge Oseguera resigned as City Auditor.
- The Office of the City Auditor received 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.

Our Mission:

To provide a catalyst for improvements of municipal operations and promote a credible, efficient, effective, equitable, fair, focused, transparent, and fully accountable City government.

Status of the City Auditor’s FY 2023/24 Audit Plan as of December 2023

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
Assignments Completed					
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 5	Completed	Completed	Completed	Completed	Dec-23
Sacramento Children and Youth Health and Safety Act (Measure L)	Completed	Completed	Completed	Completed	Dec-23
Audit of the Sacramento Police Department's Evidence and Property Division - Sexual Assault Evidence Kits	Completed	Completed	Completed	Completed	Sep-23
Assignments in Progress					
Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System	Completed	Completed	Completed	Completed	
2023 National Community Survey	Completed	Completed	Completed	In Progress	
Audit of Fire Department EMS	Completed	Completed	Completed	In Progress	
Ethics Commission Assessment	Completed	Completed	Completed	In Progress	
Audit of the City’s Complaint Investigation and Resolution Practices	Completed	Completed	Paused		
Audit of the Police Department’s Property and Evidence Division – Military Equipment	Completed	Completed	In Progress		
Audit of the Transient Occupancy Tax	Completed	Completed	In Progress		
Department of Utilities’ Water and Wastewater Funds Review	Completed	Completed	In Progress		
Audit of Homeless Response	In Progress				
Animal Care Services	In Progress				
Audit of the City’s Cannabis Business Operating Permits	Paused				
Pedestrian Safety	Not Started				
Planning Division	Not Started				
Recycling & Solid Waste	Not Started				
Operations Division –Budgeting	Not Started				
Asset Management and Preventative Maintenance	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,
Farishta Ahrary

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