



Report 2019/20-01

August 20, 2019

Honorable Members of the Budget and Audit Committee:

Activity highlights for April through June 2019:

- In accordance with Measure K, the Office of the City Auditor has completed most of the administrative steps required to transition into a Charter Office. This includes modifying employee job specifications, consolidating budgets, and suggesting updated language for the Auditor's City Code.
- The Office of the City Auditor has completed a redesign of the office layout to incorporate Independent Budget Analyst (IBA) staff.
- The Office of the City Auditor issued an ***Audit of the Department of Utilities Vehicle Fleet.***
- As required by Government Auditing Standards, the Office of the City Auditor underwent an independent external peer review. The peer review team determined the City Auditor's internal quality control system is suitably designed to provide reasonable assurance of compliance with Government Auditing Standards.
- A member of the Office of the City Auditor staff participated in a peer review of the Oakland City Auditor's Office.
- The Office of the City Auditor is working to finalize the ***2019 City of Sacramento Citizen Survey.***
- The Office of the City Auditor initiated the ***Diversity Assessment of the City's Boards and Commissions.***
- The Office of the City Auditor performed additional research and analysis requested by City Council: ***Citywide Innovation and Efficiency Assessment and Fiscal Analysis of 2035 General Plan Land Uses at Buildout.***
- The Office of the City Auditor continues to be a leader in advocating for the profession and sharing our expertise through presentations given at the Association of Local Government Auditors (ALGA) Annual Conference, the Bay Area Local Government Auditors (BALGA) Quarterly Meeting, and a City of Modesto Town Hall Meeting.
- The Office of the City Auditor issued the Quarterly Activity Report for the January 2019 to March 2019 period.

- The Office of the City Auditor issued the Whistleblower Hotline Activity Report for the October 2018 to March 2019 period.
- The Office of the City Auditor continues to partner with Missionmark, Inc. to develop audit software that will streamline audit processes.
- The Office of the City Auditor investigated a number of whistleblower allegations.

Status of the City Auditor’s FY 2018/19 Audit Plan as of June 2019

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
Assignments Completed					
An Audit of the Department of Utilities Vehicle Fleet	Completed	Completed	Completed	Completed	Jun-19
Assignments In Progress					
An Audit of the City's Retiree Benefits	Completed	Completed	Completed	In Progress	
An Audit of City-Owned and Leased Property	Completed	Completed	Completed	In Progress	
An Audit of the 911 Emergency Communications Center	Completed	Completed	Completed	In Progress	
An Audit of the City's Green Efforts	In Progress				
An Audit of the Community Development Department, Code Enforcement Division	In Progress				
Assignments Not Yet Started					
An Audit of Fire Department Emergency Medical Services (EMS)	Not Started				
An Audit of Recycling and Solid Waste	Not Started				
An Audit of the Animal Care Services Division	Not Started				
An Audit of the Department of Utilities Security and Emergency Preparedness	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