



CITY OF SACRAMENTO  
CALIFORNIA

Office of the City Auditor  
Jorge Oseguera, City Auditor

Report 2022/23-07

December 6, 2022

Honorable Mayor and Members of the City Council:

Activity highlights for July 2022 through September 2022:

- The Office of the City Auditor issued the ***Executing A Contract with the Wrong Entity and Awarding Funding Without Written Agreements Compromised the City's Ability to Audit Wide Open Walls and David Sobon Events.***
- The Office of the City Auditor issued the ***Audit of the City's Financial Condition.***
- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-up Report for the period of January 2022 through June 2022.
- The Office of the City Auditor issued the Quarterly Activity Report for the period of April 2022 to June 2022.
- The Office of the City Auditor passed the Association of Local Government Auditors' Peer Review. It was determined that our office's quality control system is suitably designed and operates effectively. Additionally, our office follows our established policies and procedures and applicable auditing standards.
- Recruited for and hired a Fiscal Policy Analyst, Parinaz Nejatie, to perform Department of Utilities audits.
- The Office of the City Auditor presented the ***2022 Diversity and Workplace Climate Survey*** dashboards at the City's Manager's Office of Diversity & Equity D&logues training.
- The Office of the City Auditor, City Manager's Office, and Office of Public Safety Accountability signed a Memorandum of Understanding for the ***2022 Audit of the City's Complaint Investigation and Resolution Practices.***
- The Office of the City Auditor updated the **City of Sacramento Gender and Ethnic Diversity Dashboard** to include data for July 2022.
- A link to access our office's dashboards has been added to the City's Open Data Portal.
- 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 2022/23 Audit Plan as of September 2022

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
<b>Assignments Completed</b>					
Audit of the City's Financial Condition	Completed	Completed	Completed	Completed	Sep-22
Executing A Contract with the Wrong Entity and Awarding Funding Without Written Agreements Compromised the City's Ability to Audit Wide Open Walls and David Sobon Events	Completed	Completed	Completed	Completed	Jul-22
2021 Audit of City Employees' Workforce Diversity and Salary Trends	Completed	Completed	Completed	Completed	Jun-22
2022 Diversity and Workplace Climate Survey Results	Completed	Completed	Completed	Completed	Jun-22
2022 National Community Survey	Completed	Completed	Completed	Completed	May-22
Animal Care Services Survey	Completed	Completed	Completed	Completed	Feb-22
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 4	Completed	Completed	Completed	Completed	Feb-22
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
DOU Risk Assessment	Completed	Completed	Completed	Completed	Oct-21
Regulatory and Internal Control Framework for the City's Use of American Rescue Plan Funds	Completed	Completed	Completed	Completed	Aug-21
<b>Assignments in Progress</b>					
Audit of the Cannabis Code Enforcement Unit	Completed	Completed	Completed	Completed	
Language Accessibility for Community Engagement	Completed	Completed	Completed	Completed	
2022 Diversity Assessment of Boards, Committees, and Commissions	Completed	Completed	Completed	In Progress	
Audit of Fire Department EMS	Completed	Completed	Completed	In Progress	
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 5	Completed	Completed	Completed	In Progress	
Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System	Completed	Completed	In Progress		
Audit of the Police Department's Property and Evidence Division	Completed	Completed	In Progress		
Ethics Commission Assessment	Completed	Completed	In Progress		
Audit of the City's Complaint Investigation and Resolution Practices	In Progress				
Risk Assessment of the City's Revenue Sources	In Progress				

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