

Meeting Date: 08/13/2013

Report Type: Staff Report

**Audit Committee
Report**

915 I Street, 1st Floor

www.CityofSacramento.org

Title: City Auditor's Quarterly Activity Report

Location: Citywide

Issue: According to Resolution No. 2009-407, the City Council should be kept apprised of the City Auditor's work. The Audit Committee shall receive, review, and forward to the full Council the City Auditor's updates and reports. This report documents the Auditor's Office activity for the fourth quarter of Fiscal Year 2012/13.

Recommendation: Accept the Auditor's Quarterly Activities Report for the April 2013 to June 2013 period and forward to City Council for final approval.

Contact: Jorge Oseguera, City Auditor 808-7270

Presenter: Jorge Oseguera

Department: Mayor and City Council

Division: Office of the City Auditor

Dept ID: 01001201

Attachments:

01 Description/Analysis

02 City Auditor's Quarterly Activity Report

Submitted By: Jorge Oseguera

Adobe Signature:

Approved By: Jorge Oseguera

Adobe Signature:

Attachment 01 – Description/Analysis

Issue: According to Resolution No. 2009-407, the City Council should be kept apprised of the City Auditor's work. The Audit Committee shall receive, review, and forward to the full Council the City Auditor's updates and reports. This report documents the Auditor's Office activity for the fourth quarter of Fiscal Year 2012/13.

Policy Considerations: The City Auditor's presentation of the Quarterly Activities Report is consistent with the Mayor and City Council's intent to have an independent audit function for the City of Sacramento.

Economic Impacts: None.

Environmental Considerations: None.

Sustainability: None.

Commission/Committee Action: None.

Rationale for Recommendation: This staff report provides the Audit Committee with information that may be used to meet its responsibility to provide oversight and supervision of the City Auditor.

Financial Considerations: The costs of the audits listed in the Quarterly Activities Report were funded out of the 2012/13 Office of the City Auditor Budget.

Emerging Small Business Development (ESBD): No goods or services are being purchased as a result of this report.



CITY OF SACRAMENTO
CALIFORNIA

Office of the City Auditor
Jorge Oseguera, City Auditor

August 8, 2013

Honorable Members of the Audit Committee
915 I Street - Fifth Floor, New City Hall
Sacramento, CA 95814-2604

Honorable Members of the Audit Committee:

Activity highlights for April 2013 through June 2013:

- Filled the vacant Senior Auditor position.
- Filled the vacant Auditor position.
- Initiated and audit of the City's inventory systems.
- Issued the Auditor's Quarterly Activities Report for the January to March 2013 period.
- Moved from New City Hall to 2nd floor Historic City Hall.
- Attended the Association of Local Government Auditor's conference in Nashville Tennessee.
- Attended the Western Intergovernmental Audit Forum in Sacramento California
- The City Auditor received a favorable performance evaluation for the March 2010 to June 2013 period.
- The City Auditor's Office investigated a number of whistleblower allegations.

Status of the City Auditor's FY 2012/13 Audit Plan as of June, 2013

| | Preliminary Survey | Risk Assessment | Audit Fieldwork | Report Writing | Audit Issuance Date |
|--|--------------------|-----------------|-----------------|----------------|---------------------|
| Assignments Completed | | | | | |
| Fire Inspection Fees | Completed | Completed | Completed | Completed | Aug 2012 |
| Compliance Audit of the City Loan to SRSEF | Completed | Completed | Completed | Completed | Sep 2012 |
| Purchase Cards | Completed | Completed | Completed | Completed | Oct 2012 |
| Assignments In Process | | | | | |
| City Sidewalk Repair Process | Completed | Completed | Completed | Postponed | |
| Citywide Employee Supplemental Pay | Completed | Completed | In process | | |
| City Inventory Systems Audit | Completed | In Process | | | |
| Assignments Not Yet Started | | | | | |
| 311 Call Center | Not Started | | | | |
| City Wireless Communications Audit | Not Started | | | | |
| City Vendor List Audit | 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