City Auditor's Semi-Annual Recommendation Follow-Up Report: January – June 2025

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City Auditor

City of
SACRAMENTO
Office of the City Auditor

September 2025

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https://www.cityofsacramento.gov/auditor/our-reports/recommendation-follow-up

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.

Our Vision
To improve City services by providing independent, objective, and reliable information regarding the City's ability to meet its goals and objectives and establish an adequate system of internal controls, root out improper governmental activities (i.e., fraud, waste, or abuse), and address racial, gender, and ethnic inequities.

Suggest an Audit
The Office of the City Auditor conducts performance audits of the City of Sacramento's operations to determine whether these operations and programs are operating efficiently and effectively. If you would like to offer ideas for audits to save the City money, increase revenues, or improve the efficiency and effectiveness of City operations and programs, please fill out our online form:

https://forms.cityofsacramento.org/f/Suggest_an_Audit_Form

Whistleblower Hotline
In the interest of public accountability and being responsible stewards of public funds, the City has established a whistleblower hotline. The hotline protects the anonymity of those leaving tips to the extent permitted by law. The service is available 24 hours a day, 7 days week, 365 days per year. Through this service, all phone calls and emails will be received anonymously by third party staff.

Report online at http://www.cityofsacramento.ethicspoint.com or call
toll-free: 888-245-8859.

The City of Sacramento's Office of the City Auditor can be contacted by phone at 916-808-1166 or at the address below:

915 I Street
MC09100
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Sacramento, CA 95814

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Recommendation Follow-Up Process

The Office of the City Auditor (Office) makes recommendations to strengthen accountability and improve the efficiency and effectiveness of City programs. In many cases, this involves verifying compliance with laws and regulations, identifying internal control weaknesses and failures, and assessing whether the City has acquired and used its resources efficiently. Sacramento City Code section 2.18.040 states "[t]he city auditor shall periodically review audit recommendations and investigations as practical to determine if responsive action has been taken. The city auditor may request status reports from audit subjects regarding actions taken to address audit findings and recommendations." The Office monitors the implementation of all recommendations and reports on the status of open recommendations every six months with this semiannual report.

In accordance with the City Auditor's approved Fiscal Year (FY) 2024/25 Work Plan, we have prepared a report on the status of open recommendations for the six-month period ending June 2025. To prepare this report, we met with department staff, reviewed documentation provided by departments, and performed testing to evaluate implementation progress. We would like to express our appreciation to City staff for their cooperation and assistance during our reviews.

Recommendation Progress

We classified recommendations based on the responsible party's progress:

➢ Not started – The responsible party temporarily postponed implementing the audit recommendation or did not demonstrate sufficient progress toward implementing the recommendation.
➢ Started – The responsible party began implementing the recommendation, but considerable work remains.
➢ Partly Implemented – The responsible party satisfied some elements of the audit recommendation, but additional work and testing remains.
➢ Implemented – The responsible party provided documentation and the Auditor verified the satisfactory implementation of the audit recommendation.
➢ Dropped – The auditor recommends eliminating the recommendation since a change in circumstances rendered it unnecessary.

Benefits of Implementing Recommendations

One of the goals in performing our work is to identify areas in which the City could reduce expenses or increase revenues. However, in some cases it can be difficult to calculate the financial benefit that a recommendation could produce. For example, it would be difficult to determine avoided costs of potential workers' compensation claims in the future.

While much of our work aims to identify financial benefits, recommendations are not solely focused on identifying savings. Sometimes they focus on areas that identify key benefits that are not easily quantifiable. For example, it could be difficult to quantify the value of increased

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residents' satisfaction with City services due to implementation of recommendations, or the benefits of having policies in place that reduce the City's overall risk.

We expect that most of our work will yield both financial and non-financial benefits. Some examples of benefits captured include identifying revenue the City should have collected, errors that led the City to overpay expenses, and potential savings by modifying practices or agreements. Figure 1 illustrates the potential financial benefits identified in our reports as well as the estimated realized financial benefits resulting from the implementation of all recommendations made by the Office of the City Auditor.

Figure 1: Potential Financial Benefit Identified and Estimated Financial Benefit Realized Since Establishment of the Office of the City Auditor

Potential Benefit $98 Million	Realized Benefit $41.9 Million
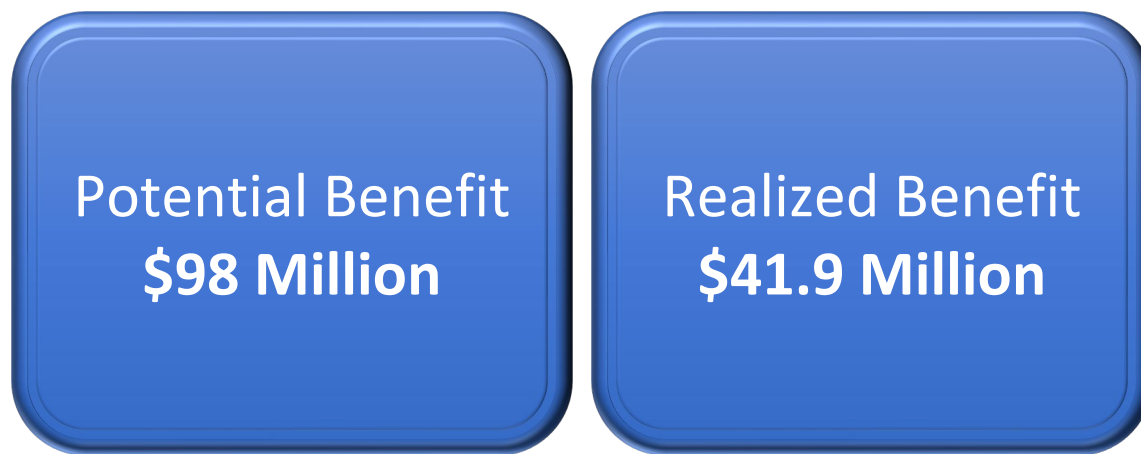
Source: Auditor generated.

As the figure above covers various types of potential benefits and relies on decisions and agreements that may or may not be made, it does not represent an expectation that the City will necessarily save or recover the full amount identified. For example, although the *Audit of the Community Development Department* identified $2.3 million in fees that the City did not collect, recovering those fees may prove difficult due to barriers to collection.

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Implementation Progress of Recommendations

89% of All Recommendations Have Been Closed

Since the establishment of the Office of the City Auditor in 2010, the Office has issued over 85 reports and made 751 recommendations[1]. At the end of this recommendation follow-up period, 671 (89%) of total recommendations had been closed. Figure 2 illustrates the number of recommendations open compared to the number of recommendations closed as of June 30, 2025.

Figure 2: Recommendation Status
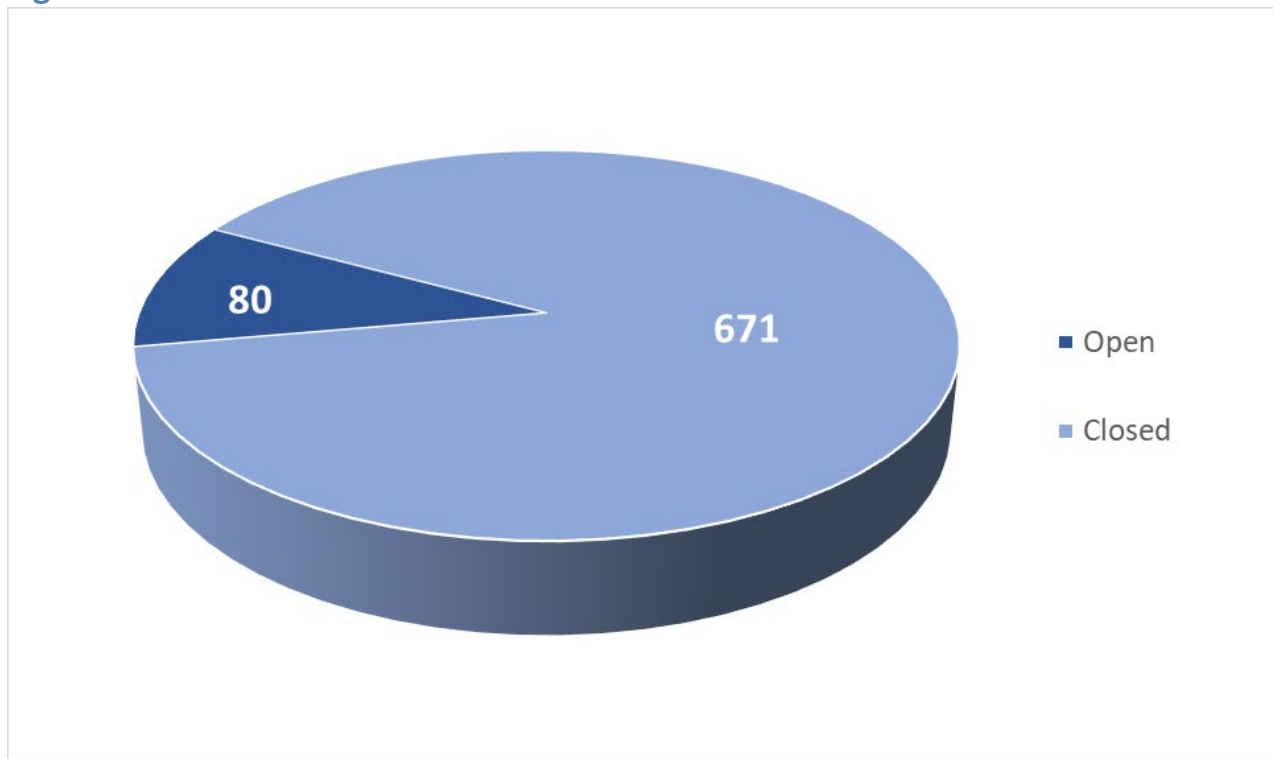
Source: Auditor generated.

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[1] Several reports were issued near the end of this reporting period. Since follow-up on their recommendations did not occur during this period, they are not reflected in the figures presented. These reports will be included in the subsequent reporting period.

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4 Recommendations Were Closed During the Reporting Period

During this reporting period, 4 recommendations were closed as implemented.

Status of Open Recommendations

Open recommendations are classified based on the responsible party's progress towards implementation. Figure 3 illustrates the progress of all open recommendations. During the reporting period, the City made notable new progress towards implementing 31 of these recommendations.

Figure 3: Status of Open Recommendations

Source: Auditor generated.

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The Number of Recommendations Issued and Closed Per Year

Figure 4 illustrates the number of recommendations issued and closed in the last nine fiscal years[2]. The average number of recommendations closed per year is 50.

Figure 4: Recommendations Issued Compared to Recommendations Closed by Fiscal Year
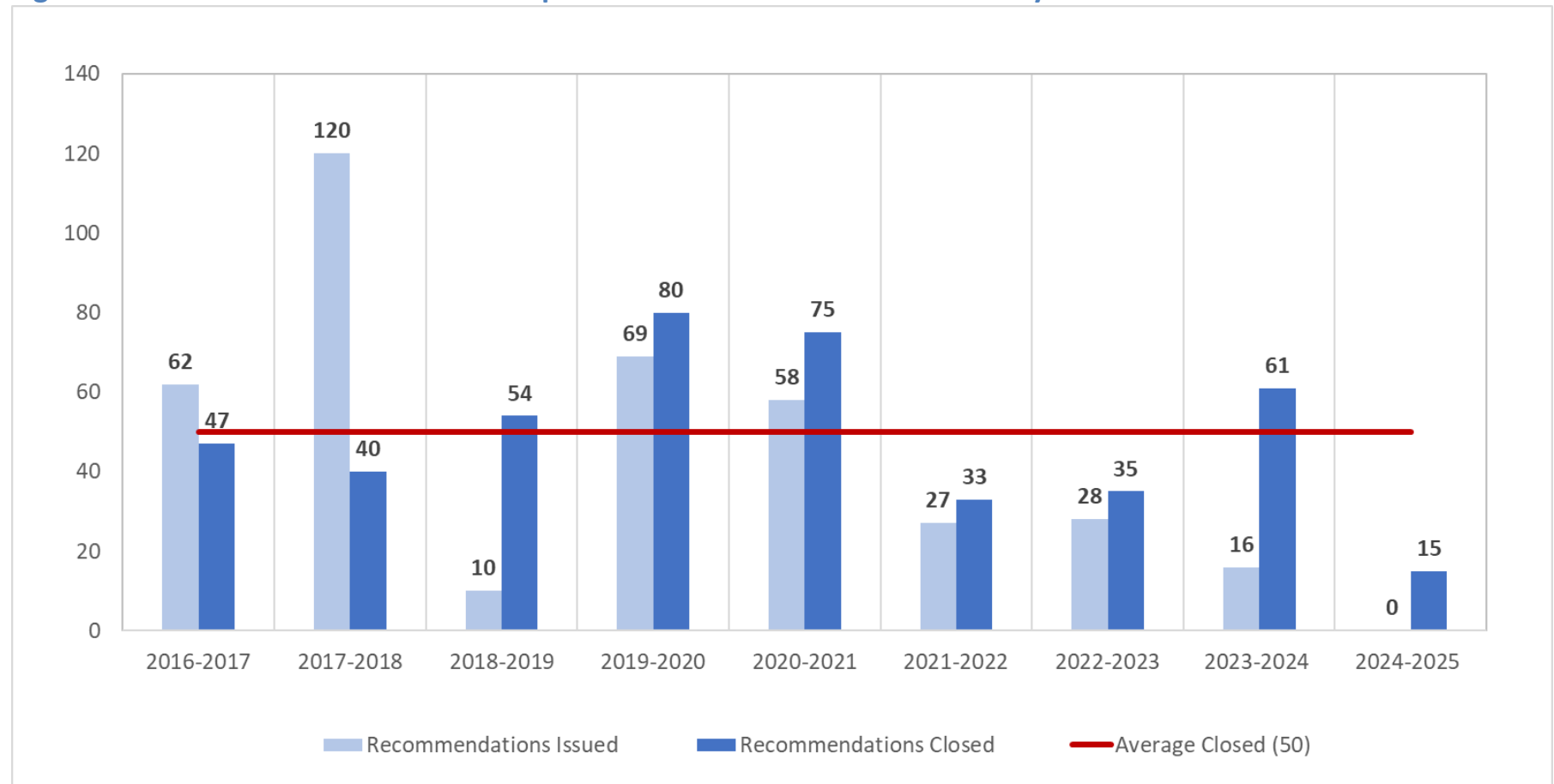
Source: Auditor generated.

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[2] Several reports, and their corresponding recommendations, were issued near the end of this reporting period. Since follow-up on their recommendations did not occur during this period, they are not reflected in the figures presented. These reports will be included in the subsequent reporting period.
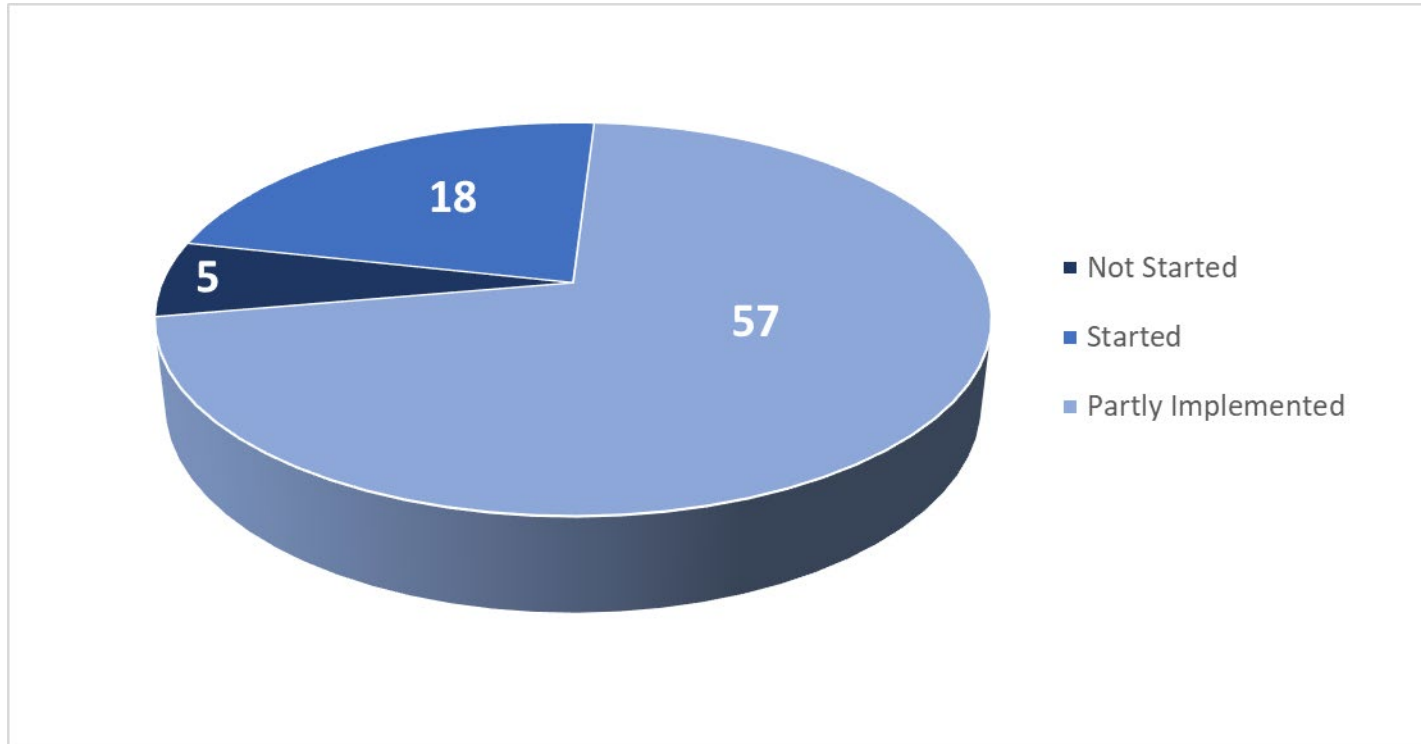
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Open Recommendations by Department

Recommendations made by the Office of the City Auditor are directed towards specific departments or entities. In some cases, implementation requires extensive coordination between multiple parties. Recommendations directed towards multiple parties are listed under the lead department. Figure 5 illustrates the outstanding recommendations by department. For context, the number of closed and total recommendations issued to each department is also listed.

Figure 5: Recommendations by Department

Department	Open	Closed	Total	% Closed
City Attorney	0	1	1	100%
City Clerk	0	1	1	100%
City Council	12	10	22	45%
City Manager	17	35	52	67%
Community Development	0	51	51	100%
Finance	5	96	101	95%
Fire	0	58	58	100%
Human Resources	0	110	110	100%
Information Technology	1	47	48	98%
Non-City Organization	0	33	33	100%
Office of Cannabis Management	2	26	28	93%
Police	3	18	21	86%
Public Works	13	69	82	84%
Sacramento Housing and Redevelopment Agency	0	12	12	100%
Utilities	20	92	112	82%
Youth, Parks, and Community Enrichment	7	12	19	63%
Grand Total	**80**	**671**	**751**	**89%**

Source: Auditor generated.

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Post Audit Recommendation Follow Up Status by Audit

The following tables provide the status of audit recommendations, by audit report, generally in the order the audits were issued. Please note that recommendations closed in a prior period are not listed.

Audit of City Light-Duty Vehicle Use

Finding	#	Recommendation	Status	Update
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	10	Revise the City's transportation policy to consolidate City direction and enhance criteria for allocating take-home vehicles.	Started	No progress was made during the reporting period. The policy is still with Labor Relations for review.
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	13	Work towards incorporating into all City labor agreements language that clearly states the City's rights and authority over vehicle assignments and removals.	Started	Labor Relations is in the process of revising the City Employee Transportation Policy. New language has been added to the draft policy. While this issue is on the list of issues to address during MOU negotiations, it is not anticipated to be completed this negotiations cycle. This item will remain on the list of issues to address for future MOU negotiations. This approach may be reconsidered if additional financial resources are provided for this bargaining cycle.

Audit of Citywide Purchase-Card Use

Report #2012-06

Finding	#	Recommendation	Status	Update
The purchase card program lacked complete policy guidance and oversight	8	Provide mandatory annual purchasing card-use training for cardholders and require them to sign a form agreeing to program terms and acknowledging their responsibilities.	Partly Implemented	All P-Card training has been moved to Acumen but some technical issues arose in trying to assign this training annually. The Procurement Division is continuing to work with the Human Resources Department to find a solution.
The purchase card program lacked complete policy guidance and oversight	9	Provide mandatory annual purchasing card-approval training for approving officials and require them to sign a form agreeing to program terms and acknowledging their responsibilities	Partly Implemented	All P-Card training has been moved to Acumen but some technical issues arose in trying to assign this training annually. The Procurement Division is continuing to work with the Human Resources Department to find a solution.

Audit of the Department of Utilities Labor Reporting

Report #2016-04

Finding	#	Recommendation	Status	Update
Policies Can Be Improved and Opportunities for Cost Savings Through Renegotiation Exist	8	Review the existing employee user access to pay types and restrict access to only those pay types for which an employee is eligible.	Started	The department is in the process of identifying Time Reporting Codes by each Bargaining Unit/Rep Unit. They will aim to have eCAPS codes updated by the end of this calendar year.
Policies Can Be Improved and Opportunities for Cost Savings Through Renegotiation Exist	14	Review and update all Department of Utilities internal policies related to labor reporting.	Partly Implemented	DOU submitted extensive edits to the Policy and Procedures manuals to Labor Relations in late 2020. During the current reporting period, the department met with Labor Relations and was advised to make only minimal changes to the Policy and Procedures manuals, then resubmit them for review and guidance on next steps. DOU staff are working on this update through the next period.

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Audit of the City's Risk Management Division

Report #2016-05

Finding	#	Recommendation	Status	Update
The City May Reduce Risk and Liability by Making Improvements to Some Programs and Policies	16	Continue to work towards implementing the updated draft of the Transportation Policy to increase the insurance requirement of employees driving their personal vehicles for City business.	Partly Implemented	No progress was made during the period. According to the Risk Management Division, the Transportation Policy is still being reviewed in preparation for negotiations with the unions.

Audit of the Department of Utilities Inventory

Report #2017-04

Finding	#	Recommendation	Status	Update
Strengthening the Physical Security of Department of Utilities Inventory Could Reduce the Risk of Fraud, Waste, and Abuse	3	Review the number and appropriateness of employees with access to the inventory warehouse and formalize which positions can be granted access to each warehouse in the inventory policies.	Partly Implemented	Phase 1 sitework (which includes fence removal, asphalt removal, electrical infrastructure, grading, and repaving) is scheduled to be completed by the end of August 2025. Phase 2 (which includes fencing, concrete pad, container, and rack installation) is scheduled to start in September 2025.
Strengthening the Physical Security of Department of Utilities Inventory Could Reduce the Risk of Fraud, Waste, and Abuse	5	Establish a policy that prohibits employees from borrowing City-owned tools and equipment for personal use and document employee acknowledgement.	Partly Implemented	Multiple inventory-related policies were updated and condensed into one Inventory policy that was sent to Labor Relations in May 2025. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	7	Develop a process to ensure all warehouses are included in the inventory counts.	Partly Implemented	Multiple inventory-related policies were updated and condensed into one Inventory policy that was sent to Labor Relations in May 2025. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	9	Formalize specific count methodologies in a written policy.	Partly Implemented	Multiple inventory-related policies were updated and condensed into one Inventory policy that was sent to Labor Relations in May 2025. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	11	Formalize a procedure for accurately recording inventory count adjustments in a written policy.	Partly Implemented	Multiple inventory-related policies were updated and condensed into one Inventory policy that was sent to Labor Relations in May 2025. The draft Inventory Policy remains with Labor Relations for review.

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While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	13	Add an additional step to the water meter serial number count that reconciles the Water Meter Receipt and Issue Log with Cityworks.	Partly Implemented	Multiple inventory-related policies were updated and condensed into one Inventory policy that was sent to Labor Relations in May 2025. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	14	Review, update, and enforce inventory policies related to the tracking of water meters.	Partly Implemented	Multiple inventory-related policies were updated and condensed into one Inventory policy that was sent to Labor Relations in May 2025. The draft Inventory Policy remains with Labor Relations for review.
The Department of Utilities Lacks Formal User Access Policies and Procedures Regarding Their Inventory Systems	22	Formalize logical access to the inventory systems in a written policy.	Partly Implemented	Multiple inventory-related policies were updated and condensed into one Inventory policy that was sent to Labor Relations in May 2025. The draft Inventory Policy remains with Labor Relations for review.

Audit of Procurement for Services of $25,000 or Less

Report #2017-05

Finding	#	Recommendation	Status	Update
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	3	Develop processes to ensure EBO analysis and reports are completed as required by City policy.	Started	Procurement is determining what reports and audits can be run to gain compliance with the monitoring requirements of the EBO policy.

Audit of the Department of Parks and Recreation's Strategic Planning and Part-time Employee Benefits Management

Report #2017-08

Finding	#	Recommendation	Status	Update
The Department of Parks and Recreation Has Not Updated Key Strategic Planning Guidance	6	Define when it is appropriate to use the "General Info" or "Other" call categories.	Partly Implemented	Staff transitioned to a new system (Salesforce) and received training to properly categorize 311 calls. The Auditor's Office reviewed the call data available on the City of Sacramento Open Data Portal to determine whether the new system reduced the percentage of calls labeled as 'other' or 'general.' The data did not indicate that the issue was resolved, and YPCE staff confirmed these findings. YPCE staff noted that the issue may stem from 311 dispatch training.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align	9	Develop department-specific policies and procedures.	Started	The department has developed staff and mandated reporter policies that are currently being reviewed by the City Attorney's office for finalization.

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Its Pricing Practices with Its Mission and Core Values				
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	10	Define the department's cost recovery goals and objectives.	Started	The department is participating in a Citywide fee study in October 2025 that will help inform fee adjustments, and cost recovery goals and objectives.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	11	Evaluate the department's fees and charges to determine if they are in alignment with the department's mission, vision, and cost recovery goals.	Started	The department is participating in a Citywide fee study beginning October 2025, that will help inform fee adjustments, and cost recovery goals and objectives.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	12	Comply with the Citywide Fees and Charges Policy by establishing cost recovery goals and identifying cost recovery levels.	Started	The department is participating in a Citywide fee study beginning in October 2025 that will help inform fee adjustments, and cost recovery goals and objectives.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	14	Consider updating the fee structure for some programs and services to include a non-resident fee.	Started	No reported progress has been made this period.
Nearly Half of the Supervisors Responsible for Administering and Monitoring Part-Time Employee Hours and Benefits Have Not Received Labor Relations Training	18	Develop policies and procedures on part-time employee reporting, responsibility, and training.	Partly Implemented	The department is working on policy surrounding youth work permits. Current language is being reviewed by City Attorney's Office. Further changes are taking place in the youth-related hiring process, particularly pertaining to work permits.

Audit of the Department of Utilities Workplace Safety

Report #2018-02

Finding	#	Recommendation	Status	Update
The Department of Utilities Lacks Sufficient Controls Over the Administration and Use of Safety and Personal Protective Equipment	1	Review and update existing policies and procedures concerning safety and personal protective equipment to fill in gaps and clarify its appropriate use.	Partly Implemented	DOU submitted extensive edits to the Policy and Procedures manuals to Labor Relations in late 2020. During the current reporting period, the department met with Labor Relations and was advised to make only minimal changes to the Policy and Procedures manuals, then resubmit them for review and guidance on next steps. DOU staff are working on this update through the next period.
The Department of Utilities Should Implement Health and Safety Best Practices to Reduce Risks and Improve Accountability	21	Develop a formal management of change process.	Partly Implemented	Labor Relations has sent the draft Management of Change procedure back to DOU with substantial suggested edits. The edits reflect changes to the City's template. DOU staff are currently reviewing the edits for implementation.
The Department of Utilities Should Implement Health and Safety Best Practices to Reduce Risks and Improve Accountability	22	Review and update departmental safety policies and procedures.	Partly Implemented	DOU submitted extensive edits to the Policy and Procedures manuals to Labor Relations in late 2020. During the current reporting period, the department met with Labor Relations and was advised to make only minimal changes to the Policy and Procedures manuals, then resubmit them for review and guidance on next steps. DOU staff are working on this update through the next period.

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Audit of Retiree Health Benefits

Report #2019/20-04

Finding	#	Recommendation	Status	Update
Recordkeeping of Retiree Benefit Eligibility and Elections Could be Strengthened	3	Work with the IT department to identify and resolve eCAPS health benefit report errors for retirees.	Implemented	The Human Resources Department (HR) partnered with the Information Technology Department (IT) to investigate the reporting errors. IT determined that manually changing employee or benefit record numbers in eCAPS was not feasible. Instead, they developed a new retiree enrollment query using alternate data tables. This query captures retirees who were previously excluded and now supports HR's reconciliation process. In addition to this query, HR also relies on enrollment records from carriers and their discrepancy reports as part of its broader system of checks and balances.

Audit of the 911 Emergency Communications Center

Report #2019/20-05

Finding	#	Recommendation	Status	Update
Finding 1: Call Answer Times Have Improved and Are Exceeding State Standards	2	Consider improving the supervisor-to-dispatcher ratio to provide better supervisory coverage.	Partly Implemented	Promotion into this vacant position is pending attaining adequate staffing at the Dispatcher I/II positions to manage line level duties. Once that objective is obtained we plan to promote to fill this position and reduce span of control for floor Dispatcher III's.
Finding 2: Quality Assurance and Disaster Preparedness Could Be Improved by Adopting Industry Best Practices	7	Develop and document a continuous quality assurance program based on industry standards that includes reviewing a percentage of all calls and incorporates an evaluator calibration process.	Partly Implemented	The Communications Center has tested for, and is currently in the unfreezing/selection of, a new Dispatcher 3 to create the QA supervisor position. This new promotion will accompany the development of a QA program over the coming months.

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Audit of the Department of Utilities Vehicle Fleet

Report #2018/19-11

Finding	#	Recommendation	Status	Update
The Department of Utilities Can Realize Cost Savings Through Improved Management of Their Vehicle Fleet	8	Formalize the Fleet Engine Idling Limit Policy and post the policy on the City's Policies and Procedures webpage.	Partly Implemented	No progress was made during the period. The policy remains with the Labor Relations Division for review.
System Access and Data Quality Could Be Improved to Better Enable Management to Perform Analyses and Identify Trends	19	Review the data captured by the M5 system, determine key data fields, and implement controls to ensure these fields contain accurate and complete information.	Partly Implemented	The Fleet Management Division has identified key fields and implemented processes to input the data into the M5 system. We spot-checked these fields to determine amount of data that has been inputted into the system to verify decrease in empty cells. The division will submit information about controls used to verify the accuracy of data and to increase the rate of key fields filled by next recommendation follow-up period.
The City Can Mitigate Risk by Better Documenting and Tracking Employee Licensure, Certifications, and Insurance Information	24	Revise the City Employee's Transportation Policy and Procedures to require employees to provide proof of licensure when using pool vehicles.	Partly Implemented	No progress was made during the reporting period. The policy is still with Labor Relations for review.

Audit of City-Owned and Leased Real Property

Report #2019/20-02

Finding	#	Recommendation	Status	Update
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	2	Develop policies and procedures to provide guidance on how asset-managing departments should ensure all City-owned properties are appropriately secured and maintained.	Not Started	No progress was made during the reporting period.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	8	Work with the City Attorney's Office to create lease contract templates that include key contract provisions to ensure consistency in City lease contracts.	Partly Implemented	No progress was made during the reporting period.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	11	Work with the Finance Department to establish a uniform policy that provides the process and steps required for acquisition and disposition of City-owned properties. Procedures should include details regarding compliance with Sacramento City Code and California State Law, financial reporting standards between the Real Estate Service Section and the Department of Finance, and the method of storing documents and financial records.	Started	No progress was made during the reporting period.

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Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	16	Work with other City departments to identify real property tracking needs and utilize a Citywide software program or develop another platform to centralize the management of the City's real property	Partly Implemented	The IT department has redesigned the INFOR i7 system to include new fields for Risk, Facilities, and Real Estate, enabling improved tracking of parcels and the storage of easement records. Enhancements have also been implemented to support the scanning and storage of related documents within the City's document management system (CARA).
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	17	Centralize City lease inventory and document clear processes for all City departments to follow to standardize maintenance of City lease inventory, including utilizing the Asset Database or new platform used for real property inventory to ensure consistent tracking and consolidation of Citywide lease inventory.	Started	No progress has been made during this reporting period.
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	18	Work with the City's Finance Department to develop policies and procedures on lease revenue billing and collection processes	Started	No progress has been made during this reporting period.

Audit of the City's Green Efforts

Report #2020/21-04

Finding	#	Recommendation	Status	Update
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	6	Develop and track performance measures as they relate to published sustainability goals.	Implemented	The Climate Action & Adaptation Plan (CAAP), as approved in Resolution #2024-0067, includes proposed performance measures, and a strategy for monitoring and tracking progress. On May 8, 2025, staff presented the General Plan and CAAP Annual Progress Reports (APRs) to the Planning and Design Commission. A presentation on these APRs to the full City Council occurred on July 29, 2025. The General Plan and CAAP APRs include updates on performance measures identified in the General Plan and CAAP. As stated in the CAAP, the City will provide a report with information on the implementation status and monitoring results to City Council in 2027.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	7	Ensure sustainability reports consistently track and report progress over time.	Implemented	The Climate Action & Adaptation Plan (CAAP), as approved in Resolution #2024-0067, includes proposed performance measures, and a strategy for monitoring and tracking progress. On May 8, 2025, staff presented the General Plan and CAAP Annual Progress Reports (APRs) to the Planning and Design Commission. A presentation on these APRs to the full City Council occurred on July 29, 2025. The General Plan and CAAP APRs include updates on performance measures identified in the General Plan and CAAP. As stated in the CAAP, the City will provide a report with information on the implementation status and monitoring results to City Council in 2027.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an	12	Develop guidance on prioritizing Citywide sustainability goals.	Partly Implemented	Staff is revising the Staff Sustainability Training on Acumen in preparation for a Citywide launch in 2025.

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Organizational Priority and Core Value				
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	13	Establish a Citywide internal communication strategy and accountability mechanism for sustainability goals and priorities.	Partly Implemented	The Climate Action & Adaptation Plan (CAAP) includes sustainability goals, proposed performance measures, and a strategy for monitoring and tracking progress. City staff are working with a consultant team to develop a monitoring tool in conjunction with finalization of the CAAP. The monitoring tool ('CapDash') will launch in 2025 and will be available to internal staff as an accountability mechanism for sustainability goals and priorities. Regular reporting will be conducted on the CAAP sustainability goals (as part of the broader annual General Plan reporting) by the Community Development Department, with a recent report to the Planning and Design Commission on May 8, 2025 and to the full City Council on July 29, 2025.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	18	Assist other City departments and offices with incorporating sustainability into their department-level operations through the creation, implementation, and tracking of specific performance goals.	Partly Implemented	The Climate Action & Adaptation Plan (CAAP) includes proposed performance measures, and a strategy for monitoring and tracking progress. Staff will revisit these department sustainability performance goals through the Climate Action Task Force to identify department specific goals.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	24	Review and update the Sustainable Purchasing Policy.	Partly Implemented	The Sustainable Purchasing Policy has been updated and is undergoing final approval.

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Audit of the Cannabis Storefront Dispensary Permitting Process

Report #2020/21-09

Finding	#	Recommendation	Status	Update
Ownership of Cannabis Dispensary Operating Permits were Transferred Between Individuals and Corporate Entities as a result of Ambiguity in the City Code and an Evolving Regulatory Environment	1	Seek direction from City Council to determine whether dispensary transfers should be allowed. The Office of Cannabis Management in conjunction with the City Attorney's Office should then propose a City Code update that clearly articulates the policy and legal goals of the City Council, that are in conformance with State law.	Partly Implemented	OCM continues to evaluate transfer code modifications and plans to present to both L&L and the Council in 2026, as an integral part of a comprehensive code refinement initiative. OCM is looking to review all of Title 5 in a comprehensive assessment later this year to address the audit recommendation.
The City Needs to Better Define Ownership if it Expects to Enforce City Code Restrictions on Ownership and Manage who is Truly Behind its Permitted Cannabis Related Businesses	3	Seek direction from City Council to determine standards and definitions of ownership of cannabis dispensaries in the City. At minimum, these discussions should include a definition of clear ownership and limits on ownership for all cannabis dispensary owners. The Office of Cannabis Management in conjunction with the City Attorney's Office should then propose a City Code update that articulates the ownership policy and goals of the City Council, that are in conformance with State law.	Partly Implemented	OCM continues to evaluate transfer code modifications and plans to present to both L&L and the Council in 2026, as an integral part of a comprehensive code refinement initiative. OCM is looking to review all of Title 5 in a comprehensive assessment later this year to address the audit recommendation.

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Audit of the Sacramento Community Police Review Commission

Report #2021/22-06

Finding	#	Recommendation	Status	Update
The Lack of Clearly Defined Roles and Responsibilities has Led to Confusion and Frustration	1	The City Council should clarify the purpose, powers, and duties of the Sacramento Community Police Review Commission and how it interacts with other City departments to achieve its objectives. The City Council should memorialize the specific purpose, powers, and duties, through resolution, ordinance, or codifying the changes in the City Code.	Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	2	The City Council should determine the staffing needs and responsibilities, and funding for the Sacramento Community Police Review Commission. The City Council should memorialize the specific role of staff provided, the funding source, and what City office or department will house the position, through resolution or codifying the changes in the City Code.	Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	3	The City Council should determine the training curriculum that SCPRC Commissioners should be required to complete and potential remedies if training is not completed.	Started	No progress has been made during this reporting period.

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The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	4	The City Council should codify the training requirements for the Sacramento Community Police Review Commission in, at minimum, City Council ordinance. The Sacramento Community Police Review Commission also should include the training requirements in its policies and procedures.	Not Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	5	Identify resources to provide the Sacramento Community Police Review Commission with an increased internet presence.	Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	6	Work with the Sacramento Community Police Review Commission, the City Manager's Office and City Council to develop policies and procedures for communicating with the public.	Not Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	9	Provide secure email accounts for Sacramento Community Police Review Commission Commissioners and require the use of these email addresses to conduct Commission-related business.	Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	10	Develop and implement policies for email use and provide training to the Sacramento Community Police Review Commissioners.	Started	No progress has been made during this reporting period.

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The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	11	Determine the level of access to information across City government needed by the Sacramento Community Police Review Commission to fulfill its City Code mandated duties. The City Council should memorialize the Sacramento Community Police Review Commission's access to information in either resolution, ordinance, or in the City Code.	Not Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.	14	Determine whether the City Council should vote on SCPRC recommendations. This dialogue should identify a process for the presentation of the recommendations and vote. Finally, the process should be presented to City Council to be memorialized in City Council resolution or ordinance.	Not Started	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.	15	Determine whether the City should track and report on the implementation status of Sacramento Community Police Review Commission recommendations. The City Council should consider adopting a process to track and report on the implementation status of SCPRC recommendations that includes the department responsible. Finally, the City Council should consider whether to memorialize the requirement and process in resolution or ordinance.	Partly Implemented	No progress has been made during this reporting period.

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	16	Determine whether to provide resources for making SCPRC recommendation responses and implementation status publicly available in a transparent and timely manner. The City Council should identify additional funding for the tracking process. Finally, the City Council should consider whether to memorialize the funding provision in resolution or ordinance.	Partly Implemented	No progress has been made during this reporting period.
The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.				

Vendor Audit of Wide Open Walls

Report #2022/23-01

Finding	#	Recommendation	Status	Update
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	1	Update the Grant Distribution Policy to clarify that sponsorships should also have written agreements documenting the intended use of City funds, the requirement for recipients to document the appropriate use of funds, and expectations that such records will be made available to assess compliance in a timely manner.	Implemented	The City's Manager's Office finalized the Sponsorship Request Form to document the public benefit and use of funds. This form clarifies that sponsorships should also have written agreements documenting the intended use of City funds, the requirement for recipients to document the appropriate use of funds, and expectations that such records will be made available to assess compliance in a timely manner. These requirements became effective on May 8, 2025, and implementation resources are available on the City Manager's Nexus page.

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Language Access Gap Analysis, Survey Results, and Policy Recommendations

Report #2022/23-05

Finding	#	Recommendation	Status	Update
Policy recommendations from gap analysis	1	Establish and maintain robust language access capabilities for Spanish speaking LEP residents.	Partly Implemented	The Language Access Policy has been finalized and is available on the City of Sacramento's Policies and Procedures website in both English and Spanish. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	2	Evaluate whether any department programs serve a significantly higher LEP population than that of the overall City-wide population and apply more robust language services towards those programs.	Partly Implemented	The Language Access Policy has been finalized and addresses programs and services that will serve a significantly higher LEP population. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	3	The City should refer to the U.S. Census and Language Link usage data from the City's 311 and 911 departments to regularly evaluate the number and proportion of LEP individuals and use this information in assessing the sufficiency of the City's language access services.	Partly Implemented	The Language Access Policy has been finalized and addresses the Language Access Coordinator's duty to track data concerning the City's LEP population and the frequency of City staff's encounters with LEP individuals. This information will be collectively used to assess the sufficiency of the City's language access services. The City will refer to the data provided by LEP.gov, U.S. Census Bureau, LSCs, and the City's 311 and 911 programs. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	4	Provide guidance on whether programs should perform additional outreach to LEP persons to increase the frequency of contact with LEP language groups.	Partly Implemented	The Language Access Policy has been finalized, and addresses developing guidance for City departments to identify their documents and determine areas where language access expansion can occur, within reason, and when funding allows. The Language Access Coordinator and staff are in the process of implementing the recommendations.

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Policy recommendations from gap analysis	5	Provide guidance on whether programs that interact frequently with LEP individuals should provide meaningful language access services at a broader scale than departments who have infrequent encounters.	Partly Implemented	The Language Access Policy has been finalized and addresses developing guidance on whether programs that interact frequently with LEP individuals should provide meaningful language access services at a broader scale than departments who have infrequent encounters. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	6	Evaluate whether funding for language services is sufficient based on the volume of LEP individuals that interact with City departments or programs and the relative importance of the services they provide.	Partly Implemented	The Language Access Policy has been finalized and addresses tracking the City's overall budget and funding for language services and determining whether a request should be made for increased funding. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	7	Train City staff on language access procedures. This training may include the process for arranging interpreters where appropriate, the list of providers the City currently contracts with and what services they provide, and the differences between translation and interpretation services.	Partly Implemented	The Language Access Policy has been finalized and addresses training City staff on language access procedures and successful interactions with LEP individuals. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	8	Provide guidance and train staff on how to respond in situations where a minor or family member is asked to serve as an interpreter.	Partly Implemented	The Language Access Policy has been finalized and addresses providing guidance and training staff on how to respond in situations where a minor or family member is asked to serve as an interpreter. The Language Access Coordinator and staff are in the process of implementing the recommendations.

Policy recommendations from gap analysis	9	Provide direction on how and when bilingual staff are used for translation services and when professional translators should be used for vital documents, website content, and for lengthy documents.	Partly Implemented	The Language Access Policy has been finalized and addresses providing direction on how and when bilingual staff are used for translation services and when professional translators should be used for vital documents, website content, and for lengthy documents. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	10	We recommend the City leverage the resources and best practices on the LEP.gov website in developing the Citywide language access policy, to ensure the City's websites are accessible and that the use of machine translation is accurate.	Partly Implemented	The Language Access Policy has been finalized and states that the Language Access Coordinator will regularly check with the federal LEP.gov website to leverage available resources and stay informed about developing technologies that will improve translation accuracy. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	11	Develop guidance for City departments to identify their vital documents and determine how to provide robust language services for those documents.	Partly Implemented	The Language Access Policy has been finalized and will provide guidance for City departments to identify their vital documents and determine how to provide robust language services for those documents. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	12	Train City employees on how to determine if an individual is LEP and how and when to offer language assistance.	Partly Implemented	The Language Access Policy has been finalized and addresses training City employees on how to determine if an individual is LEP and how and when to offer language assistance. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	13	Employ additional means to proactively notify LEP individuals of the availability of language services.	Partly Implemented	The Language Access Policy has been finalized and addresses employing additional means to proactively notify LEP individuals of the availability of language services. The Language Access Coordinator and staff are in the process of implementing the recommendations.

Policy recommendations from gap analysis	14	Develop a mechanism that allows LEP individuals to file a complaint to provide feedback about the City's language access services.	Partly Implemented	The Language Access Policy has been finalized and addresses developing a mechanism that allows LEP individuals to file a complaint to provide feedback about the City's language access services. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	15	Consider providing on-going funding for citywide language access marketing, so that more community members are aware of the language access services provided by the City.	Partly Implemented	The Language Access Policy has been finalized and addresses providing on-going funding for citywide language access marketing, so that more community members are aware of the language access services provided by the City. The Language Access Coordinator and staff are in the process of implementing the recommendations.
Policy recommendations from gap analysis	16	Consider appointing a citywide LEP coordinator or a working group of individuals from different departments to regularly monitor/update the agency's response to LEP needs.	Partly Implemented	The Language Access Policy has been finalized and states the City will appoint a citywide LEP coordinator to ensure the effective implementation of the policy and program. The coordinator's duties include reviewing and updating the policy and citywide program as needed and providing updates and ideas for ongoing improvement. The Language Access Coordinator and staff are in the process of implementing the recommendations.

Audit of the Sacramento Police Department's Evidence and Property Division – Sexual Assault Evidence Kits

Report #2023/24-04

Finding	#	Recommendation	Status	Update
Opportunities Exist for the Sacramento Police Department to Update Evidence Procedures Related to Sexual Assault Evidence as Recommended by Best Practices	5	Consider requiring regularly scheduled audits and identify metrics to collect and report to SPD management.	Partly Implemented	During this period, the Sacramento Police Department continued to work on an automated audit process that will produce quarterly reports to determine the status of sexual assault evidence kits as well as any anomalies. According to the department, the current output needs to be refined so that can be utilized more efficiently and easier to read, without multiple layers of filtering and refinement.

Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System

Report #2023/24-08

Finding	#	Recommendation	Status	Update
Audit standards allow for the exclusion of information from a publicly available or widely distributed report in circumstances associated with public safety, privacy, or security concerns. Due to the critical and sensitive nature of SCADA, this report omits details that could put SCADA at risk.	1-8	Audit standards allow for the exclusion of information from a publicly available or widely distributed report in circumstances associated with public safety, privacy, or security concerns. Due to the critical and sensitive nature of SCADA, this report omits details that could put SCADA at risk.	Partly Implemented	Audit standards allow for the exclusion of information from a publicly available or widely distributed report in circumstances associated with public safety, privacy, or security concerns. Due to the critical and sensitive nature of SCADA, this report omits details that could put SCADA at risk.

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