

# City Auditor's Semi-Annual Recommendation Follow-Up Report: July – December 2022

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*City of*  
**SACRAMENTO**  
Office of the City Auditor  
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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) 2022/23 Audit Plan, we have prepared a report on the status of open recommendations for the six-month period ending December 2022. 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

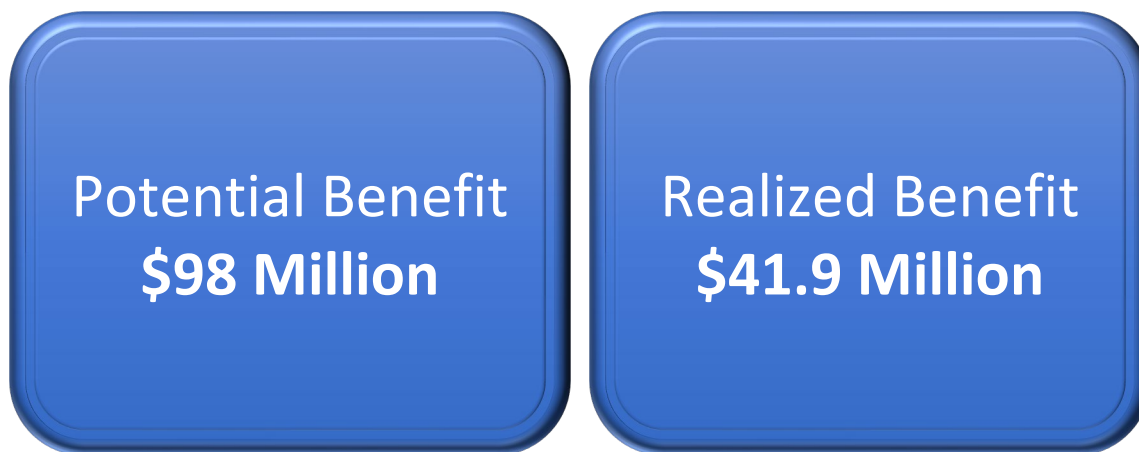
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residents' satisfaction with City services due to implementation of recommendations, or the benefits of having policies in place that reduce the City's overall risk.

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**



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.

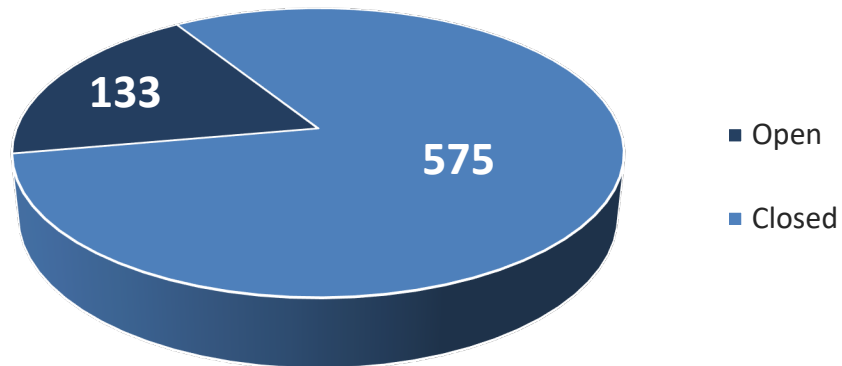
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# Implementation Progress of Recommendations

## 81% of All Recommendations Have Been Closed

Since the establishment of the Office of the City Auditor in 2010, the Office has issued over 70 reports and made 708 recommendations. At the end of this recommendation follow-up period, 575 (81%) of the recommendations had been closed. Figure 2 illustrates the number of recommendations open compared to the number of recommendations closed as of December 31, 2022.

Figure 2: Recommendation Status

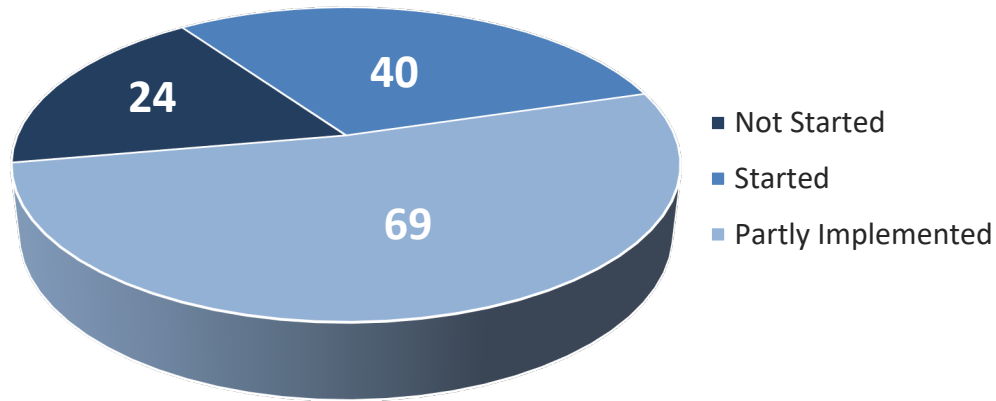


Source: Auditor generated.

## 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.

**Figure 3: Status of Open Recommendations**



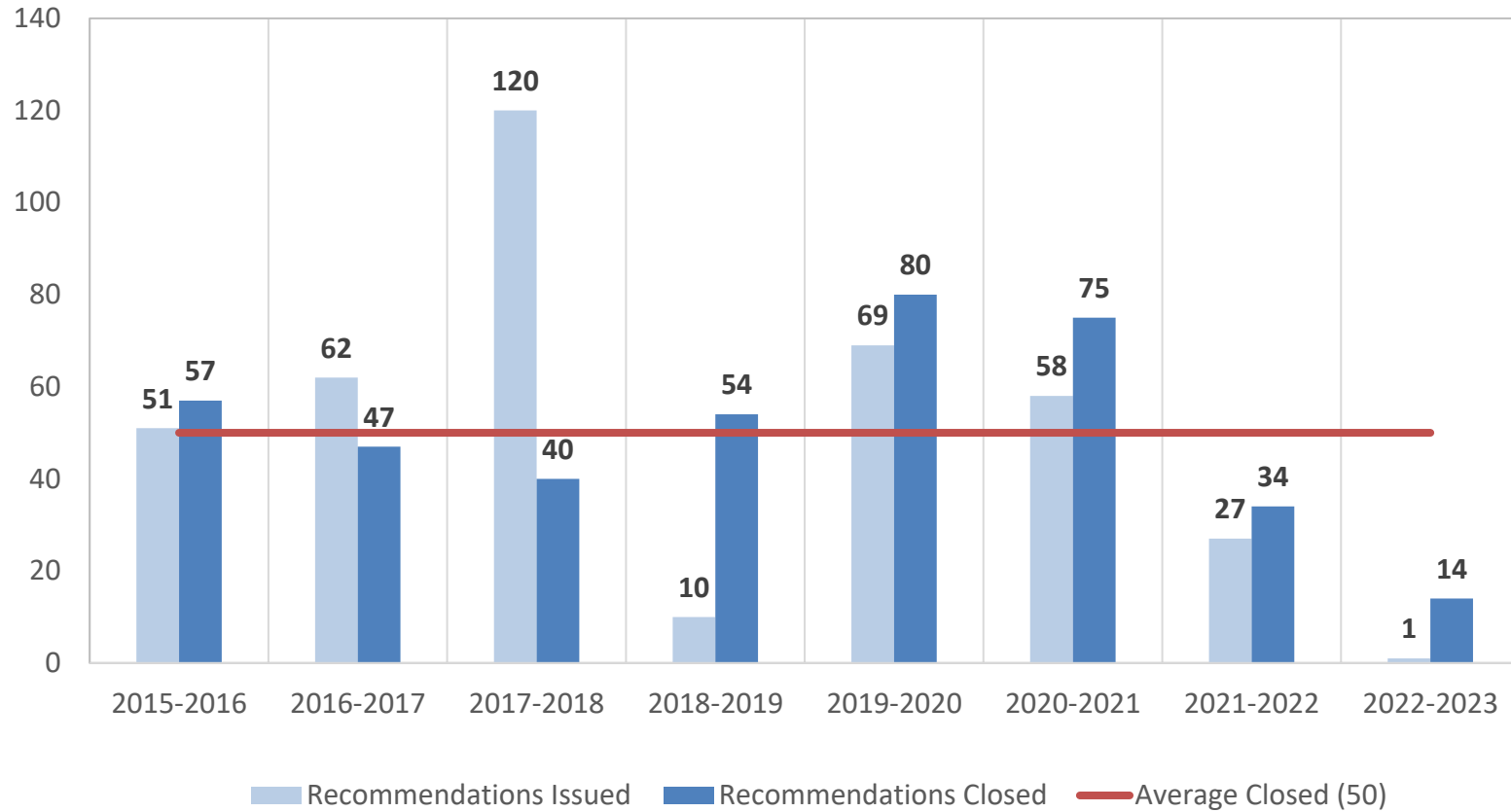
Source: Auditor generated.

In addition to reporting on the current progress of open recommendations, our Office tracks whether notable new progress has been made towards implementing recommendations during the review period.

## The Number of Recommendations Issued and Closed Per Year

Figure 4 illustrates the number of recommendations issued and closed in the last eight fiscal years. Note, fiscal year 2022-23 is a partial fiscal year. 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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## 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	-	1	1	100%
City Clerk	-	1	1	100%
City Council	16	6	22	27%
City Manager	19	33	52	63%
Community Development	-	40	40	100%
Finance	18	83	101	82%
Fire	17	41	58	71%
Human Resources	11	99	110	90%
Information Technology	3	45	48	94%
Non-City Organization	-	33	33	100%
Office of Cannabis Management	4	24	28	86%
Police	2	11	13	85%
Public Works	22	44	66	67%
Sacramento Housing and Redevelopment Agency	-	12	12	100%
Utilities	13	91	104	88%
Youth, Parks, and Community Enrichment	8	11	19	58%
<b>Grand Total</b>	<b>133</b>	<b>575</b>	<b>708</b>	<b>81%</b>

Source: Auditor generated.

# 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 Policies and Procedures

### Report #2011-04

Finding	#	Recommendation	Status	Update
While the City has a System for Establishing Policies & Procedures, it is Generally Circumvented	5	Update AP-1001 to clearly describe the mechanism for updating Administrative Policies	Partly Implemented	AP-1001 has been retired. The Human Resources Department developed a Policy Process Workflow which outlines the process to establish and update City policies. This document is available to City staff on the Human Resources Department's intranet page.
While the City has a System for Establishing Policies & Procedures, it is Generally Circumvented	7	Formally document the roles, responsibilities and processes of area experts.	Implemented	The roles and responsibilities of employees, including area experts, are documented in City employment classification descriptions. While processes were not formally documented for all area experts, we believe the City's body of knowledge related to key areas has increased and the initial risk identified in the audit has been reduced.
While the City has a System for Establishing Policies & Procedures, it is Generally Circumvented	8	Analyze roles and access privileges of area experts to determine whether any are incompatible with others, to ensure segregation of duties and prevent conflicts of interest.	Implemented	The Human Resources Department developed a Policy Process Workflow which outlines roles of key staff involved in the policy process. The roles and responsibilities of employees, including area experts, are documented in City employment classification descriptions. Various processes exist to ensure access privileges are appropriately segregated and conflicts of interest are prevented.

The Inventory of Citywide Policies Could be More Complete and Organized	10	Strengthen the language in AP-1001 to require department directors and division managers who manage citywide processes to establish Administrative Policies over key operational areas.	Partly Implemented	While many key operational areas have established policies and procedures, it is unclear what policy requirements, if any, department directors and division managers must abide by.
The Inventory of Citywide Policies Could be More Complete and Organized	14	Update PR-1001-01 to include a clear description of how Administrative Policies and Procedures are integrated and accessed in CCM.	Partly Implemented	City employees can access Citywide policies at: <a href="https://www.cityofsacramento.org/City-Hall/Policies-and-Procedures">https://www.cityofsacramento.org/City-Hall/Policies-and-Procedures</a> . Additionally, many departmental policies can be found on the department's intranet page. However, it is unclear how these policies are integrated and accessed in CCM, which is the City's official document retention center, not the City's website.
The Inventory of Citywide Policies Could be More Complete and Organized	17	Design a control to ensure outdated policies and procedures are removed from CityNet and the City's public website.	Partly Implemented	The City's public website containing Citywide policies ( <a href="https://www.cityofsacramento.org/City-Hall/Policies-and-Procedures">https://www.cityofsacramento.org/City-Hall/Policies-and-Procedures</a> ) is managed by the City Clerk's Office and the Human Resources Department Director. When a policy is updated, the outdated version is removed from the website. However, controls governing Citywide and departmental policies located on the City's intranet could be strengthened to ensure outdated policies and procedures are removed.

## Audit of City Light-Duty Vehicle Use

### Report #2011-05

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	The draft Transportation Policy is currently with the Labor Relations Division for review. We anticipate further edits to the policy to consolidate City direction and enhance criteria for allocating take-home vehicles.
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	11	Require employees who receive a take-home vehicle to maintain a log of call back events.	Partly Implemented	A method of tracking call back events has been developed and is expected to be implemented in 2023.
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	We met with the Labor Relations Division to discuss this recommendation. While a draft update of the City's Transportation Policy is currently with Labor Relations for review, no progress has been made to incorporate into all City labor agreements language that clearly states the City's rights and authority over vehicle assignments and removals.
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	14	Enforce the current take-home vehicle distance limitation that restricts take-home vehicle assignments to employees that live within thirty-five (35) air miles from the freeway interchange at W-X, 29th-30th Streets.	Started	We met with the Human Resources Department to discuss this recommendation. This recommendation will remain open until the Human Resources Department provides documentation that the current distance limitation is being enforced effectively.

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## Audit of Citywide Purchase-Card Use

### Report #2012-06

Finding	#	Recommendation	Status	Update
While transactions reviewed did not reveal extensive personal purchases, some charges violated policy and lacked complete support	3	Establish a consistent form and guidance to departments for processing lost receipt justifications.	Partly Implemented	The department is developing a Purchasing Card Procedure Manual to serve as a guidance for processing lost receipt justifications.
The purchase card program lacked complete policy guidance and oversight	5	Update the Purchasing Card Policy to make it consistent with other City policies.	Partly Implemented	The Purchasing Card Policy update is under development and will be consistent with other City policies.
The purchase card program lacked complete policy guidance and oversight	6	Create an authoritative document that clearly states what types of purchasing card transactions are allowable and prohibited, and distribute it to all cardholders and approving officials.	Partly Implemented	The department is updating the Purchasing Card Procedure Manual to reflect the types of transactions that are allowable and prohibited. Once the handbook is formally adopted, it will be distributed to all cardholders and approving officials.
The purchase card program lacked complete policy guidance and oversight	7	Ensure that the document is updated annually to reflect policy changes.	Partly Implemented	The Purchasing Card Policy, once formally adopted, will be reviewed annually to reflect applicable policy change.
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	Training has been updated and is being provided to new cardholders. Once the new Purchasing Card Manual is complete and published, the training will be pushed to the City's training system and cardholders will be required to complete it annually.

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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	Training has been updated and is being provided to new cardholders. Once the new Purchasing Card Manual is complete and published, the training will be pushed to the City's training system and cardholders will be required to complete it annually.
The purchase card program lacked complete policy guidance and oversight	12	Strengthen controls that are already in place and consider adding controls that are in line with best practices.	Implemented	The Procurement Division describes that approving officials are designated and delegated at the department level. A list is then maintained in the City's financial system. Similarly, a list of current cardholders is available from the purchase card system. Finally, cardholders are responsible for ensuring the receipt of items purchased, which is clarified in the draft policy and handbook.

## Audit of City Employee Supplemental Pay

### Report #2013-03

Finding	#	Recommendation	Status	Update
Controls Over Employee Time Reporting Must be Improved	9	Create a policy and procedure for recording supervisor approval of individual employee time.	Partly Implemented	No progress made during this recommendation follow up period.
Controls Over Employee Time Reporting Must be Improved	10	Discontinue allowing any employee to have administrative access to both Telestaff software and server, and create a policy to prevent it in the future.	Partly Implemented	According to the Fire Department, changes have been made to limit the access to Telestaff for all employees. Administrative access is limited to those that implement staffing and pay related items. A review and confirmation by the City Auditor's Office is pending and if confirmed, this recommendation will be implemented in the next reporting period.
Controls Over Employee Time Reporting Must be Improved	11	Develop controls to monitor the activity of those provided with administrative rights to Telestaff.	Started	No progress made during this recommendation follow up period.

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## Audit of the Fire Department Inventory Systems & Narcotics - Part 2 of 2

Report #2014-02

Finding	#	Recommendation	Status	Update
The Fire Department should implement inventory management best practices to improve accountability and accuracy	1	Assign responsibility for managing inventory and develop policies to provide clear and consistent direction.	Partly Implemented	According to the Fire Department, the procedure is complete with the implementation of the OPIQ program and tablets. A review and confirmation by the City Auditor's Office is pending and will be done in the next recommendation follow-up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	2	Establish performance goals to determine if the system is functioning properly.	Started	No progress made during this recommendation follow up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	3	Determine a schedule for regular and random inventory counts to ensure accuracy and identify outages.	Partly Implemented	No progress made during this recommendation follow up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	4	Require supervisory approval of inventory count adjustments and document the cause of the variance.	Started	No progress made during this recommendation follow up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	5	Develop a mechanism to track discarded or expired medication.	Partly Implemented	According to the Fire Department, inventory and expiration dates are tracked and recorded through the OPIQ program and manual checks by the EMS Division. A review and confirmation by the City Auditor's Office is pending and will be done in the next recommendation follow-up period.

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The Fire Department should implement inventory management best practices to improve accountability and accuracy	6	Develop a process to track actual usage of supplies.	Partly Implemented	No progress made during this recommendation follow up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	7	Work with the IT Department to implement system access best practices, including the concept of “least privileges.”	Partly Implemented	No progress made during this recommendation follow up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	8	Develop a formal process for approving new user access and changes to access levels.	Started	No progress made during this recommendation follow up period.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	9	Perform ongoing reviews of system access.	Partly Implemented	No progress made during this recommendation follow up period.

## Audit of Citywide Wireless Communications

### Report #2014-03

Finding	#	Recommendation	Status	Update
Wireless Device Policies are Insufficient	15	Submit a new wireless communication device request form for all existing employees with City-issued devices.	Partly Implemented	According to the Information Technology Department, this will be implemented once the integration between the Telecom Expense Management System (TEMS) and ServiceNow is completed. The TEMS and ServiceNow integration project was originally planned to be completed in September 2022. The project completion has slipped to early 2023.

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Inventory Records are Incomplete and Inconsistent	18	Update inventory records and ensure complete and up-to-date inventory is maintained.	Partly Implemented	According to the Information Technology Department, this will be implemented once the integration between the Telecom Expense Management System (TEMS) and ServiceNow is completed. The TEMS and ServiceNow integration project was originally planned to be completed in September 2022. The project completion has slipped to early 2023.
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## 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	No progress was made during the period due to labor contract implementation.
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	The Water Division's Policies and Procedures Manual remains with Labor Relations for review. The Wastewater and Drainage Division's Policies and Procedures Manuals are being updated and will be sent to Labor Relations for review.
The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	24	Review the labor agreements and update the calculation methodology for the appropriate supplemental pay types so that they are compounded correctly, if necessary.	Partly Implemented	No progress was made during the period. The Payroll Division is awaiting renegotiation of some union contracts to implement potential changes.

The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	25	Review and update which pay types should have compounding pay components.	Partly Implemented	No progress was made during the period. The Payroll Division is awaiting renegotiation of some union contracts to implement potential changes.
The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	26	Establish written policies and procedures for periodically reviewing and updating the earn codes and time reporting codes, checking for duplicates and active earn codes that should be deactivated.	Partly Implemented	No progress was made during the period due to labor contract implementation.

## 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	13	Consider monitoring the drivers' licenses of all employees that drive City vehicles or receive City vehicle allowances.	Partly Implemented	An assignment was recently assigned through Acumen to employees that receive a vehicle allowance requiring them to confirm they have and will maintain adequate vehicle insurance and a valid driver's license if they operate a vehicle for City purposes. This assignment will be assigned annually. The Risk Management Division will implement pull notice monitoring for non-commercial drivers upon adoption of the Transportation Policy which still has not been implemented.

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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	According to the Risk Management Division, the draft Transportation Policy is still going through the review process and has still not been implemented.
The City May Reduce Risk and Liability by Making Improvements to Some Programs and Policies	17	Work together to develop a monitoring mechanism to ensure employees maintain the required minimum insurance coverage when receiving a vehicle allowance.	Partly Implemented	According to the Risk Management Division, an assignment was recently assigned through Acumen to employees that receive a vehicle allowance requiring them to confirm they have and will maintain adequate vehicle insurance and a valid driver's license if they operate a vehicle for City purposes. This assignment will be sent to employees annually. However, the draft Transportation Policy outlining this process and requirement is still going through the review process and has still not been implemented.

## Audit of Fire Department Overtime Use

### Report #2017-01

Finding	#	Recommendation	Status	Update
Negotiated Overtime and Incentive Provisions May Have Unintentionally Increased Payroll Costs	6	Evaluate the necessity of Primary Paramedic Pay.	Not Started	No progress made during this recommendation follow up period.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	7	Establish policies on the administration and use of overtime.	Started	No progress made during this recommendation follow up period.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	8	Document the purpose for overtime use in a consistent and retrievable format.	Started	No progress made during this recommendation follow up period.

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The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	9	Document supervisory approval of overtime use in a consistent and retrievable format.	Started	No progress made during this recommendation follow up period.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	11	Develop, document, and enforce system access controls for Telestaff users.	Started	No progress made during this recommendation follow up period.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	12	Strengthen controls to monitor the use of timecodes to prevent and detect errors, fraud, and abuse.	Started	No progress made during this recommendation follow up period.

## 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	The project report was approved and the project manager from the Engineering and Water Resources Division has been working through design and procurement project phases. The Department estimates the project will be completed by July 2023.
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	No progress was made during the period. 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	No progress was made during the period. 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	9	Formalize specific count methodologies in a written policy.	Partly Implemented	No progress was made during the period. 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	No progress was made during the period. The draft Inventory Policy remains with Labor Relations for review.
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	No progress was made during the period. 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	No progress was made during the period. 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	No progress was made during the period. 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	2	Update EBO policies, templates, and other guidance for accuracy and consistency.	Started	The Procurement Division is corresponding with the City Attorney's Office. Current consensus is that our policies and City code will need to be updated to either reference state and federal law or to remove EBO altogether because all City contractors are already required to follow all state and federal laws. The division will continue to follow up with the City Attorney's Office to determine a solution.
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	There is no current analysis of EBO or reporting as the policy suggests. With the anticipated revision to the policy and City code, these requirements will be dropped. The Procurement Division is working with the City Attorney's Office on policy and City code updates.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	4	Determine the City's intent regarding bid protests and update policies, templates, and other guidance for consistency.	Partly Implemented	Bid protests have been clarified and published in the Procurement Best Practice Manual, which is currently undergoing legal review.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	5	Define and publish specific roles and responsibilities of procurement stakeholders.	Partly Implemented	The role of the Department Contract Administrator, a procurement stakeholder within the City, has been clarified and published in the Procurement Best Practice Manual, which is currently undergoing legal review.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	12	Determine the intent and purpose of purchase orders, and clarify their requirements and use in City guidance and templates.	Partly Implemented	Purchase orders have been clarified and published in the Procurement Best Practice Manual, which is currently undergoing legal review.

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# 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	1	Update the Parks and Recreation Master Plan.	Started	The “Parks Plan 2040” is on scheduled to be completed by Spring of 2023. The Parks Plan 2040 team is currently in the Needs Assessment phase of the process. Chapters in this section of the document will cover park equity and access, facilities and programs, and updated level of service goals for park facilities and recreation programming.
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	YPCE continues to work with 311 on the appropriate use of the 'General' and 'Other' categories.
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	9	Develop department-specific policies and procedures.	Started	YPCE continues to work on drafting department specific policies and procedures, to be reviewed and approved by respective labor bargaining units and the Department of Human Resources.
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	YPCE is continuing to develop a comprehensive scope of work for a fees and charges study. One of the objectives in the scope of work is to formulate cost recovery 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	YPCE still working on the finalized draft of a comprehensive fees and charges study. The Fees and Charges study will allow YPCE to align updated fee schedules to mission, vision, and set cost recovery goals.
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	YPCE still working on the finalized draft of a comprehensive fees and charges study. The Fees and Charges study will allow YPCE to align updated fee schedules to mission, vision, and set cost recovery goals.
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	YPCE is working on drafting a comprehensive fees and charges study. The Fees and Charges study will allow YPCE to align updated fee schedules to mission, vision, and set cost recovery goals.
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	YPCE continues to work with Human Resources to strategize and develop procedures surrounding part time employees. YPCE is working with Human Resources to ensure the onboarding of seasonal part time employees is comprehensive. YPCE is using the City's Acumen software system to coordinate onboarding training.



## 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	A consultant has been selected and staff is working to finalize the contract. The next step is to develop the schedule with the consultant.
The Department of Utilities Lacks Sufficient Controls Over the Administration and Use of Safety and Personal Protective Equipment	8	Perform periodic audits of gas monitoring data to ensure employees use gas monitors in accordance with departmental policies.	Partly Implemented	The department has identified needed corrections and is working with the vendor to implement them. Additionally, the vendor has provided some training to the department. A draft SOP is currently being finalized.
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	No progress was made during the period. The draft Management of Change procedure remains with Labor Relations for review.
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	The department is working through the procurement process to hire a consultant to assist with the implementation of this recommendation. A consultant has been selected and staff is working to finalize the contract. The next step is to develop the schedule with the consultant.

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## Audit of On-Street Parking Meters

Report #2018/19-07

Finding	#	Recommendation	Status	Update
Improving Vehicle-Detection Sensor Accuracy Rates and Meter Battery Life Could Reduce the Potential for Erroneous Citations and Slow the Rate of Incoming Citation Disputes	1	Continue to work with the vendor to achieve contracted vehicle-detection sensor accuracy rates or consider switching to a vendor that will meet the desired standard.	Started	Parking staff have replaced dome batteries on parking meters. In the coming months, 650 parking meter sensors not communicating to the DMS (the backend platform) will be tested and sensors determined to be defective will be replaced.
Improving Vehicle-Detection Sensor Accuracy Rates and Meter Battery Life Could Reduce the Potential for Erroneous Citations and Slow the Rate of Incoming Citation Disputes	3	Address deficiencies identified with parking meter sensor-accuracy and battery life to improve the customer service experience and reduce the number of incoming citation disputes.	Partly Implemented	Parking staff have replaced dome batteries on parking meters. In the coming months, 650 parking meter sensors not communicating to the DMS (the backend platform) will be tested and sensors determined to be defective will be replaced.

## 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.	Started	Human Resources and IT were unable to resolve this issue during the reporting period.
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to \$600,000 Annually	6	Establish a process to perform regular dependent eligibility verification reviews that includes procedures on how to address instances of non-compliance with verification requests.	Not Started	No progress on this item during the reporting period.

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Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to \$600,000 Annually	7	Review and address HMS' active employee dependent eligibility verification results.	Not Started	Audit staff is working with department and will reach out to Office of the City Attorney to discuss precedent set by PERB ruling.
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to \$600,000 Annually	8	Perform a retiree dependent verification review for participants of City-sponsored plans.	Started	No progress on this item during the reporting period.

## 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.	Started	Improving the supervisor-to-dispatcher ratio remains a priority of the 911 Communication Center. The 911 Communications Center will continue to request additional Dispatcher III (Supervisor) positions in the future.
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.	Started	Progress remains slow in this area due to the 911 Communication Center's ability to commit the two supervisors working on this program full time. The 911 Communication Center will continue to seek additional supervisor positions.

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Finding 2: Quality Assurance and Disaster Preparedness Could Be Improved by Adopting Industry Best Practices	10	Establish the 911 Center as a Critical Facility on Sacramento County's Local Hazard Mitigation Plan.	Implemented	The Director of Emergency Management confirmed that the Communications Center was designated as Critical Infrastructure per the City's Ordinance and the City Manager's Critical Infrastructure list. In the Spring of 2022 the Communications Center was listed as a critical infrastructure location on the Countywide Local Hazard Mitigation Plan. This was completed in the early part of 2022.
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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	The Fleet Engine Idling Limit Policy was incorporated into the draft City Employee's Transportation Policy and Procedures. The draft Policy has been forwarded to Labor Relations Division for review.
Excessive Access to the City's Fueling Islands Created Data Integrity Issues and May Have Allowed for Fraud	15	Limit the number of active badges each employee can use to access the fueling islands.	Implemented	The Fleet Management Division has reviewed active employee badges and has limited access for the majority of employees. Additionally, they have strengthened procedures to limit employee access to fueling islands.
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	We met with the Fleet Management Division to discuss their process. A process has been developed to review and validate vehicle information in key data fields. We will review the implementation of the process in the next follow-up period.

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System Access and Data Quality Could Be Improved to Better Enable Management to Perform Analyses and Identify Trends	20	Establish a process to verify the accuracy of vehicle and GPS unit device ID assignments in the GPS tracking systems.	Partly Implemented	We met with the Fleet Management Division to discuss this recommendation. Fleet is working on developing a process to enhance supervisory review capacity for management. The goal is to ensure management has appropriate information to manage their vehicle fleets.
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	We met with the Fleet Management Division to discuss this recommendation. The draft Transportation Policy is currently with Labor Relations for review. We anticipate further edits may be necessary before the draft policy can be finalized and implemented.
The City Can Mitigate Risk by Better Documenting and Tracking Employee Licensure, Certifications, and Insurance Information	26	Develop a detailed insurance verification process for employees receiving a vehicle allowance.	Partly Implemented	An assignment was sent through the City's learning management system to employees receiving a vehicle allowance requiring them to confirm they have and will maintain adequate vehicle insurance coverage. The Risk Management Division will assign this activity annually. Additionally, the Risk Management Division is working with stakeholders to develop a process to verify compliance.

## 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	1	Review all City-owned property and work with the City's asset-managing departments and divisions to identify and track the City's surplus property.	Not Started	According to the Real Estate Services Section, progress on this recommendation has not yet started due to staffing and project load. However, a new employee was hired in January and progress may start soon.

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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	According to the Real Estate Services Section, progress on this recommendation has not yet started due to staffing and project load. However, a new employee was hired in January and progress may start soon.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	3	Identify City-owned surplus and remnant parcels and consider selling, disposing, or re-purposing the parcels to reduce liability and utility and weed abatement costs.	Started	The Real Estate Services Section brought eight properties to the City Council to be declared 'Exempt Surplus.' Resolution 2022-0293 was approved by City Council on September 6 2022. RESS also brought forward four properties to be declared 'Surplus Land' by the City Council. Resolution 2022-0352 was approved by Council on November 15, 2022. RESS is currently working with the Survey Section to complete necessary surveys of properties. They anticipate noticing for sale in Q2 and Q3 of 2023. RESS completed the sale of two properties and are currently negotiating with buyers on two others. The two properties were declared exempt surplus and sold to the adjacent property owners for \$73,875 each.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	4	Work with the City's asset-managing departments to identify alternative uses for the City's undesirable or unsellable surplus property.	Not Started	According to the Real Estate Services Section, progress on this recommendation has not yet started due to staffing and project load. However, a new employee was hired in January and progress may start soon.

The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	5	Consider selling some of the City's surplus property to generate onetime revenue to achieve other City goals	Started	The Real Estate Services Section brought eight properties to the City Council to be declared 'Exempt Surplus.' Resolution 2022-0293 was approved by City Council on September 6 2022. RESS also brought forward four properties to be declared 'Surplus Land' by the City Council. Resolution 2022-0352 was approved by Council on November 15, 2022. RESS is currently working with the Survey Section to complete necessary surveys of properties. They anticipate noticing for sale in Q2 and Q3 of 2023. RESS completed the sale of two properties and are currently negotiating with buyers on two others. The two properties were declared exempt surplus and sold to the adjacent property owners for \$73,875 each.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	6	Conduct a staffing analysis to determine whether resources need to be added to the Real Estate Services Section to implement the recommendations made in this report.	Not Started	According to the Real Estate Services Section, no progress has been made during this reporting period.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	7	Review the Lease Centralization Plan and determine whether the Real Estate Services Section should manage all real property lease management as outlined in the Lease Centralization Plan.	Started	According to the Real Estate Services Section, no progress was made during this 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.	Not Started	According to the Real Estate Services Section, no progress has been made on this recommendation.

The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	9	Work with departments leasing non-City property to identify whether the departments can leverage City-owned property instead of leasing.	Implemented	Real Estate Services Section meets regularly with other departments leasing non-City property to discuss upcoming lease renewals, other options, etc.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	10	Develop a process to regularly review City-leased property to determine whether it is an ongoing need and City-owned property is available to use instead.	Started	According to the Real Estate Services Section, they are regularly reviewing the status of leases and whether or not City owned property is available instead. The Section will have to document the process in which this occurs.
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	According to the Real Estate Services Section, there has been no progress on this recommendation during the reporting period.
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	15	Work with other City departments to identify data elements that may be helpful or necessary in decision making or reporting purposes and develop a process to collect and document the new data elements in the Asset Database.	Not Started	According to the Real Estate Services Section, there has been no progress on this recommendation during the reporting period.



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	Started	There has not been any change since the last reporting period, according to the Information Technology Department.
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	According to the Real Estate Services Section, there has been no progress on this recommendation during the 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	Not Started	According to the Real Estate Services Section, there has been no progress on this recommendation during the 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	4	Require post-completion monitoring for all applicable sustainability projects, programs, and initiatives.	Partly Implemented	The first draft of the Sustainability Dashboard has been released, which summarizes overall energy use and other measures at a high level. The City's sustainability staff is unlikely to require post-completion monitoring of projects due to limited staff resources and funding. Instead, staff anticipates using alternate top-down methods to track performance.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	5	Develop a procedure that ensures internal stakeholders are involved in or made aware of relevant goals and performance measures.	Partly Implemented	The Office of Climate Action & Sustainability (OCAS) continues to convene the Green Team to build a broader understanding and awareness of sustainability goals and initiatives. In the third quarter, OCAS also created a new Nexus webpage available to all City staff, with links to key resources. In late 2022, OCAS convened with leadership representatives of key departments to provide an overview of sustainability work, share resources and tools, and discuss priorities and opportunities. In early 2023, OCAS will launch a new internal Climate Action Task Force with key department leaders from each City department. The Task Force will be responsible for supporting the institutionalization of climate work within their departments, and supporting implementation of the City's Climate Action and Adaptation Plan (CAAP), including accountability and department representation.

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.	Partly Implemented	The team launched the Sustainability Dashboard built with the IT Department and has shared the tool with leadership of key departments. This version of the tool will function as the first phase. Later phases of the plan will include additional indicators, including community indicators. Development of performance measures is ongoing and will be completed in conjunction with the Climate Action & Adaptation Plan, which will be finalized in 2023.
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.	Partly Implemented	The sustainability team developed the first version of department scorecards in late 2022, using the Sustainability Dashboard. Initial scorecards have been shared and presented to all key operational departments. Revised versions of the scorecards will be developed with input from the Climate Action Task Force that the Office of Climate Action and Sustainability will launch in early 2023, with department and Green Team involvement. Scorecards will be used as a way to track progress of key metrics for departments over time.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	9	Review the data captured by the GIS streetlights system, determine key data fields, implement controls to ensure these fields contain accurate and complete information, and reconcile the various internal sources of streetlight counts.	Partly Implemented	Staff will continue to update streetlight data as streetlights are retrofitted or installed, but staff currently lacks the resources to comprehensively review data in the database for all streetlights that are not yet retrofitted.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	10	Develop and implement a process to reconcile our internal streetlights dataset with SMUD to ensure that the City is correctly billed.	Partly Implemented	On-call maintenance staff will complete the second and final phase of Post Top retrofits early in 2023. No new funding resources have been identified to continue streetlight retrofits and the verification process that accompanies the delivery of that work.

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<p>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</p>	<p>12</p>	<p>Develop guidance on prioritizing Citywide sustainability goals.</p>	<p>Started</p>	<p>The Office of Climate Action and Sustainability (OCAS) works with staff across City departments to communicate sustainability goals and priorities, providing support to departments on key items, or where assistance is needed. With the convening of the Climate Action Task Force in early 2023, OCAS will work with department leadership and the Green Team to develop a new, updated climate work plan that will prioritize near-term actions for City staff implementation.</p>
<p>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</p>	<p>13</p>	<p>Establish a Citywide internal communication strategy and accountability mechanism for sustainability goals and priorities.</p>	<p>Partly Implemented</p>	<p>In fall of 2022, the Office of Climate Action and Sustainability (OCAS) launched a new Nexus webpage with key resources for climate action and sustainability. In 2023, staff will develop additional resources and tools with City staff. Through the Climate Action Task Force, department leads will assist with disseminating information to departments. The role of OCAS and expectations for departments is described in the OCAS Strategic Plan.</p>

<p>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</p>	<p>16</p>	<p>Review City projects that may have immediate environmental savings and cost avoidance that currently lack funding, such as retrofitting the remaining streetlights to LED, and assist with identifying funding sources.</p>	<p>Partly Implemented</p>	<p>Efforts to evaluate cost-avoidance opportunities are ongoing. City staff are implementing water-saving projects with available resources, and streetlight retrofits have similarly been advanced to the extent feasible with available resources. Staff have reviewed other priority projects that are cost-saving and helped identify new funding sources, including funding options for EV fleet expansion, with operational and maintenance savings for the City fleet. Staff collaborated to secure a \$4 million earmark with Senator Padilla's Office. Staff is also working with SMUD to participate in the Custom Energy Solutions Program for cost-saving energy retrofits with SMUD incentives at City facilities. The program estimates demonstrate the potential for cost savings, using cost-efficient measures like lighting upgrades with quick payback potential. Participation in this program was authorized by the City Council in October 2022. The Office of Climate Action and Sustainability will continue to coordinate with staff to identify new funding and grant opportunities.</p>
<p>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</p>	<p>17</p>	<p>Implement outreach efforts and programs to City employees to improve the City's sustainability culture.</p>	<p>Started</p>	<p>The Office of Climate Action &amp; Sustainability staff continues to facilitate coordination across departments, including with the Green Team. Additional work creating trainings is on hold, pending the filling of a new staff vacancy on the team.</p>

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 Office of Climate Action and Sustainability (OCAS) has launched the first version of the Sustainability Dashboard, which was created by IT in partnership with OCAS. OCAS has shared the tool with leadership of key departments as a step towards broader sustainability engagement tracking progress over time. Initial conversations occurred with key departments in late 2022 to discuss sustainability opportunities and metrics for tracking.
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	19	Evaluate whether more formalized Citywide green teams may be beneficial for supporting the City's sustainability culture, programs, and goals.	Partly Implemented	In late 2022, the Office of Climate Action and Sustainability (OCAS) finalized the approach to launch a new internal Climate Action Task Force, with the expectations of more formalized roles and accountability. Participants will be comprised of leadership across City departments. The role of the task force is outlined in the OCAS Strategic Plan.

<p>Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened</p>	<p>20</p>	<p>Develop a process for notifying City employees of changes to Citywide sustainability policies, procedures, and plans and document their acknowledgement of these changes.</p>	<p>Partly Implemented</p>	<p>In late 2022, staff initiated citywide communication on policies and procedures related to composting and recycling of green waste at City facilities. Emails were distributed to tenant representatives at New City Hall and Old City Hall and information has been added to the City's internal site. Additional citywide communication will continue in early 2023 to expand organic recycling to all City facilities. More generally, the Office of Climate Action and Sustainability (OCAS) has released an initial Nexus webpage to provide relevant sustainability information to City staff. Staff will initiate broader notifications in conjunction with the General Plan and Climate Action and Adaptation Plan Update. In addition, the Climate Action Task Force will provide greater accountability to keep departments engaged and informed, as well as an opportunity for verbal acknowledgement and feedback by department leadership. Acknowledgement/awareness will also be documented by meeting summaries and lists of attendees. Based on consultation with the Climate Action Task Force, staff may consider whether a more formalized acknowledgement is appropriate, or whether awareness can be achieved in other ways (e.g., a brief video as required training on Acumen). Staff will engage department leadership in the Task Force to ensure broader awareness of sustainability policies and procedures, and will track awareness by documenting meeting participation and feedback. However, staff is unlikely to recommend mandatory citywide training for sustainability due to the resources that may be required. With staff input, team may consider a more minimal approach to disseminating citywide sustainability resources and acknowledgement.</p>
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Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	23	Identify instances of non-compliance with the Fleet Engine Idling Limit Policy and hold employees accountable.	Partly Implemented	The Fleet Division has requested that all City departments provide contact names and emails by January 25, 2023 for the appropriate people who should be receiving the idling reports. These reports will be sent on a weekly basis to staff to monitor the idling within their department. The information will be used to correct behavior and for coaching purposes.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	25	Develop a process for improving accountability with the Sustainable Purchasing Policy.	Partly Implemented	The Sustainable Purchasing Policy (SPP) has been updated and is in the process of receiving final approval to post on City sites. The Procurement Division is using a program called Recyclist to track compliance with SB1383 and solicitation templates are being updated with SPP information and evaluation preference points to encourage sustainable purchasing.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	26	Consider working with applicable City vendors to implement website controls that encourage more sustainable purchases.	Started	The Procurement Division is researching ways to promote sustainable products through some of the Citywide accounts that use online platforms (such as Staples and Amazon).

## Vendor Audit of Downtown Streets Team, Inc.

### Report #2020/21-06

Finding	#	Recommendation	Status	Update
A Centralized Process for Receiving Grant Applications and Aggregating Funding Data Could Improve the City's Grants Management Practices	19	Develop a centralized process for receiving grant applications and aggregating funding data.	Partly Implemented	The Information Technology Department executed City Contract #2023-0063 on January 17, 2023 to implement Phase 2 of the grants management software system. The City anticipates deploying the new system in May 2023.

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## Audit of Cannabis Dispensary Permitting

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	As previously reported, OCM was directed to return to Council with ordinances for adoption. OCM is currently working with the City Attorney on development of ordinances. OCM will bring a package of code changes to Council, which will include dispensary transfer changes.
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	As previously reported, OCM was directed to return to Council with ordinances for adoption. OCM is currently working with the City Attorney on development of ordinances. OCM will bring a package of code changes to Council, which will include ownership changes.

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<p>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</p>	<p>4</p>	<p>In consultation with the Attorney’s Office, design and implement an internal control framework over the cannabis permit application and renewal process based on best practices. This should include establishing an organizational structure, segregate duties, and assign responsibilities for the Office of Cannabis Management to carry out the program objectives. The internal control system should also be documented and communicated to those responsible for performance and training should be provided.</p>	<p>Partly Implemented</p>	<p>OCM has an organizational structure, segregated duties, and responsibilities assigned to carry out the program objectives and has training to make sure employees understand their duties and responsibilities. OCM continues to work on documenting the internal control system and communicating it to those responsible for performance.</p>
<p>Measured Expansion in the Number of Dispensary Permits Would be Consistent with Municipal Best Practices</p>	<p>6</p>	<p>Perform an economic analysis following the addition of the 10 permits to determine local cannabis dispensary market demand and whether the 40 dispensaries is a sufficient number of permits.</p>	<p>Implemented</p>	<p>As of February 2023, only one of the 10 additional storefront dispensary permits for CORE have become operational. In 2022, OCM contracted with Economic &amp; Planning Systems, Inc. (EPS) to conduct a comprehensive study of the cannabis industry in Sacramento that included an analysis of economic and fiscal impacts. The EPS study found that dispensary sales indicate that Sacramento is a net exporter of cannabis to the region and other parts of California. Additionally, the study found that, “an increase in the number of dispensaries will further strengthen Sacramento’s export position in the short term...” (See page 19 of 237).</p>

## Continuous Cannabis Monitoring – Policymaking

### Report #2020/21-16

Finding	#	Recommendation	Status	Update
The Office of Cannabis Management Could Enhance Their Policymaking Process to Ensure New Policies are Effective at Addressing Identified Issues.	1	Enhance the current policymaking process by standardizing and documenting the approach to policy formulation and policy implementation.	Implemented	OCM continues to expand its current written policies regarding policy formulation and implementation. The most recent version as of 11.15.2022 includes guidance for policy formulation and implementation.

<p>The Office of Cannabis Management Could Enhance Their Policymaking Process to Ensure New Policies are Effective at Addressing Identified Issues.</p>	<p>2</p>	<p>Develop a formal process for policy evaluation that considers whether the policy achieved its intended objectives and identifies unintended consequences.</p>	<p>Not Started</p>	<p>The Office of Cannabis Management (OCM) has a stated goal to work closely with Council in developing sound policies related to the cannabis industry. In the Council approved audit report of cannabis policymaking, education, and community outreach, we identified that OCM does not have a formal method for evaluating the effectiveness of new cannabis policies. As part of the audit, we researched policy development best practices and learned that policy evaluation is a critical step and acts as a check on the effectiveness and relevance of a policy decision. Given the challenge of regulating a new and complex industry, we recommended that OCM establish a formal method for evaluating whether the City’s cannabis policies met their intended objectives, where the scope and extent of an evaluation process could be designed by management. In their response to the audit, OCM disagreed with the recommendation, stating that its informal approach is effective, other city departments are not subject to the same requirement, and that a formal approach to policy evaluation would overly burden the office. OCM has decided not to implement the recommendation. Without a process for evaluating whether a policy decision met its intended objectives, the City may not be aware of policy issues or unintended consequences that could harm the local cannabis industry, equity participants, or the City itself. Because of this, we strongly encourage management to re-evaluate its decision to accept this risk by not implementing the recommendation.</p>
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The Office of Cannabis Management Could Better Meet Their Stated Objectives by Providing More Focused Education and Increasing Community Outreach Activities	4	Increase its youth education and community outreach efforts to better meet its stated objective.	Implemented	As of January 2022, OCM has pooled its funding for youth cannabis prevention education with the City's Youth Development Policy Office to fund #SacFuturesForward which is a collaboration with Futures Forward and Cannabis Decoded. Approximately \$269,000 has been expended and \$1.2 million remains unobligated. The City Auditor will continue to review OCM's community outreach efforts as part of the continuous cannabis monitoring program.
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## Diversity of City Applicants

### Report #2020/21-20

Finding	#	Recommendation	Status	Update
Inconsistencies in How Hired Applicants are Captured in Both NeoGov and eCAPS Creates an Analytical Limitation	1	Establish controls that would require City departments to utilize NeoGov for all vacancies and recruitments so NeoGov contains complete recruitment, applicant, and hire information.	Implemented	According to the Human Resources (HR) Department, the Youth, Parks, and Community Enrichment Department (YPCE) is now fully using NeoGov for their youth aide recruitments. There is a small exception for a grant program through the Sacramento Employment and Training Agency (SETA). SETA runs the workforce program and youths apply directly through SETA. SETA screens for program eligibility and refers them to their partners (YPCE being one of them). Upon acceptance, YPCE has the youth complete a City paper application and onboards them. YPCE can accept up to 16 participants per year through this program. The program is dependent on the continuity of the grant. Given the structure of this program (it is not run by the City, and the City does not advertise the positions through its employment site), and the temporary nature of the grant, HR has permitted this small exception.

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## Continuous Cannabis Monitoring – CBOT

Report #2021/22-05

Finding	#	Recommendation	Status	Update
Strengthening Security of the BOT Cash Payment Process Could Help to Reduce Risk.	6	Review and revise policies and procedures over vault keys and vault key assignments to ensure that vault keys are safeguarded at all times.	Implemented	The Revenue Division updated their internal Vault Access Policy and Procedure document regarding vault key security to memorialize the strengthened controls over vault keys.
Strengthening Security of the BOT Cash Payment Process Could Help to Reduce Risk.	8	Implement a periodic review of vault access to ensure that inappropriate users are not added without management approval.	Implemented	The Revenue Division has implemented a periodic review process of City personnel with access to the vault. As detailed in the Revenue Division's internal Vault Access Policy and Procedure document, vault badge access is verified two times a year by the Finance Manager who requests a report from the City Hall Building Manager who maintains employee badge security access.
Four Cannabis Businesses Were Operating Without a BOT Certificate, Which Has Likely Resulted in Uncollected Tax Revenue.	11	The Revenue Division and the Office of Cannabis Management work collaboratively to strengthen controls in the BOT verification processes during BOP issuance and renewal.	Implemented	The Revenue Division and the Office of Cannabis Management are in regular communication to ensure Cannabis Business Operation Permits are not issued without Business Operations Tax account and compliance verification. The Revenue Division follows the process outlined in the division's Business Operations Tax (BOT) Account Verification Process for Business Operation Permit (BOP) Issuance and Renewal document. Additionally, the Revenue Division sends the Office of Cannabis Management regular emails, monthly at a minimum, with the status of non-compliant BOT cannabis businesses to potentially suspend/revoke their cannabis BOP.

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<p>The Revenue Division Should Expand BOT Compliance Audits to Consider All Cannabis Businesses in the City to Reduce the Risk of Noncompliance.</p>	<p>12</p>	<p>Develop and implement a risk-based approach to selecting cannabis businesses for BOT compliance audits.</p>	<p>Partly Implemented</p>	<p>The Permits and Taxes team in the City's Revenue Division identifies Cannabis Business Operations Tax audit subjects based on several factors that includes, but not limited to, the magnitude of taxes paid, potential problematic tax reporting history, statute of limitations status, and (sometimes) random selection. The selection of Cannabis Business Operations Tax audit subjects is also done in conjunction with the City's contracted Cannabis Business Operations Tax auditor, Avenu Insights and Analytics, who also recommends audit subjects. The selection of Cannabis Business Operations Tax audit subjects incorporates a risk-based component as problematic businesses and businesses with unexplained consistent tax reporting variances have a higher probability of being selected for audit.</p>
<p>The Revenue Division Should Expand BOT Compliance Audits to Consider All Cannabis Businesses in the City to Reduce the Risk of Noncompliance.</p>	<p>13</p>	<p>Expand BOT compliance audits to include all cannabis business types operating in the City of Sacramento.</p>	<p>Implemented</p>	<p>The selection of CBOT audit subjects for 2022 has been expanded beyond cannabis storefront dispensaries and the current practice is to select audit subjects no matter the area the business operates in the cannabis industry. The Permits and Taxes team in the City's Revenue Division identifies Cannabis Business Operations Tax (CBOT) audit subjects based on several factors that include, but are not limited to, the magnitude of taxes paid, potential problematic tax reporting history, statute of limitations status, and (sometimes) random selection. The selection of CBOT audit subjects is also done in conjunction with the City's contracted CBOT auditor, Avenu Insights and Analytics, who also provides recommendations for audits.</p>

## 2021 Police 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.	Not Started	No progress has been made.
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	City Management, Mayor's Office, OPISA, and City Clerk in discussion about appropriate roles, funding, and what department is most appropriate for housing staff for the Commission.



<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>3</p>	<p>The City Council should determine the training curriculum that SCPRC Commissioners should be required to complete and potential remedies if training is not completed.</p>	<p>Started</p>	<p>The Sacramento Police Department has a current Community Advancement Academy that has been forwarded to the Commission. The current course is one night a week for five weeks and SPD would tailor a curriculum specifically for the Commission based on this course and shorten it if needed.</p>
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>4</p>	<p>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.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>5</p>	<p>Identify resources to provide the Sacramento Community Police Review Commission with an increased internet presence.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>6</p>	<p>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.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>

<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	7	<p>Clarify whether the Sacramento Community Police Review Commission is responsible for issuing its own annual report. The clarification should specify the agency required to complete the report, the frequency of the report production and provide direction on the information that should be included in the report, such as recommendations, plans for the upcoming year, and information about public outreach.</p>	Not Started	No progress on this item during the reporting period.
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	8	<p>Identify key performance indicators to gauge the effectiveness of the Sacramento Community Police Review Commission in meeting its purpose and objectives.</p>	Not Started	No progress on this item during the reporting period.
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	9	<p>Provide secure email accounts for Sacramento Community Police Review Commission Commissioners and require the use of these email addresses to conduct Commission-related business.</p>	Not Started	No progress on this item during the reporting period.
<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	10	<p>Develop and implement policies for email use and provide training to the Sacramento Community Police Review Commissioners.</p>	Not Started	No progress on this item during the reporting period.

<p>The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.</p>	<p>11</p>	<p>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.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>
<p>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.</p>	<p>12</p>	<p>Determine an agreed-upon format for Sacramento Community Police Review Commission recommendations. The format should direct the specific information to be required in each recommendation. Finally, the process should be memorialized in City Council resolution or ordinance.</p>	<p>Started</p>	<p>SPD has created a form that was approved by the City Clerk. According to the City's liaison to the Commission, the Commission also approved the form. SPD is currently converting all previous recommendations and SPD replies to this format.</p>

<p>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.</p>	<p>13</p>	<p>Determine whether the Sacramento Police Department should provide written responses to Sacramento Community Police Review Commission recommendations. This dialogue should identify the form the response will be provided in. Finally, the City Council should consider memorializing the process in resolution or ordinance.</p>	<p>Started</p>	<p>.</p> <p>SPD has created a form that was approved by the City Clerk. According to the City's liaison to the Commission, the Commission also approved the form. SPD is currently converting all previous recommendations and SPD replies to this format.</p>
<p>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.</p>	<p>14</p>	<p>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.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>

<p>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.</p>	<p>15</p>	<p>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.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>
<p>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.</p>	<p>16</p>	<p>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.</p>	<p>Not Started</p>	<p>No progress on this item during the reporting period.</p>

## 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.	Started	The City Manager's Office anticipates beginning the revision process for the City's Grant Distribution Policy following the rollout of the new City's new grant management system; rollout is anticipated to occur in April 2023.