

# FISCAL YEAR 2026-27 PROPOSED AUDITS

Citywide

## **Homelessness Response Protocol and Coordination Effectiveness**

To determine whether the City's current homelessness response protocols are efficiently and effectively guiding interdepartmental coordination, appropriately evaluating response times and resource deployment, and operating in alignment with the Federal Emergency Management Agency's National Incident Management System (NIMS) framework. The audit will focus on the City's current established homelessness response protocols and coordination structure. The review will assess whether roles and responsibilities among key departments are clearly defined and consistently applied; whether the City has mechanisms to monitor, evaluate, and adjust response times and deployment decisions based on risk and service priorities; and whether incident coordination practices reflect core NIMS principles, including defined command structure, resource management, and documentation. The audit will examine system-level processes, performance tracking practices, and oversight mechanisms to determine whether protocols are functioning as intended.

Police Department

## **Overtime Practices**

This audit will assess whether the Police Department's overtime policies and practices are aligned with applicable laws, labor agreements, City policies, and recognized best practices, and whether those policies are consistently followed. The audit will also evaluate the primary factors contributing to overtime costs and identify opportunities to reduce expenditures, including assessing the extent to which staffing vacancies and other operational factors have impacted overtime usage. The audit will include a review of overtime-related policies, procedures, and collective bargaining provisions; an evaluation of authorization, approval, and monitoring controls; and an analysis of overtime expenditures and trends over the past three fiscal years. The review may also include data analytics to identify concentrations or patterns in overtime usage that warrant management attention and benchmarking against selected comparable jurisdictions, where appropriate.



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Community Development Department

## **Code Enforcement Operations**

This audit will determine whether the City investigates code enforcement complaints in a timely manner and effectively resolves identified violations in accordance with applicable laws, City policies, and established service standards. The audit will review Code Enforcement activities over the most recent three years. We may analyze levels and assignments, complaint intake, case prioritization, inspection timeliness, documentation practices, enforcement actions, escalation procedures, and case resolution outcomes. The review could include an assessment of average response times, case duration, backlog trends, and compliance rates. We may also evaluate whether performance metrics are established and monitored, whether staffing and workload distribution support timely investigations, and whether internal controls and data systems provide reliable information for managing operations.

Department of Public Works

## **Walkability Assessment of Downtown Sacramento**

This assessment will determine whether the City of Sacramento has designed, implemented, and prioritized policies, street designs, land-use strategies, and capital investments that make Downtown Sacramento safe and walkable. Specifically, the audit will determine whether Downtown provides a meaningful reason to walk through sufficient residential density and mixed-use activity; whether pedestrian travel is physically safe based on crash data, vehicle speeds, and intersection design; whether the walking environment is comfortable and scaled to human activity; and whether the urban setting supports an engaging and active pedestrian experience. The audit could include analysis on pedestrian safety outcomes, including collision trends, speed management, crossing distances, and network design characteristics associated with reduced fatality risk; land-use mix and residential presence necessary to support daily walking trips; street design features such as lane widths, traffic calming, shade, sidewalk conditions, and ground-floor activation; and the City's adopted prioritization schedules, cost, and feasibility of potential improvements. In evaluating cost and feasibility, the audit may examine whether lower-cost operational or striping changes could improve safety before major capital reconstruction is pursued, whether street capacity exceeds actual demand, and whether public investments are prioritized based on measurable safety impact, implementation complexity, and long-term economic benefit. The project could be conducted by an external firm with expertise in street design. If contracted out, funding would need to be identified and approved prior to initiating the engagement.

# FISCAL YEAR 2026-27 PROPOSED AUDITS

Department of  
Public Works

**Urban Forestry  
Operations and  
Maintenance**

The objective of this audit is to assess whether the City's tree inspection and trimming program is effectively and efficiently designed and operating to protect public safety and meet service-level expectations. The audit will evaluate whether service requests are prioritized and completed timely based on risk, whether the tree registry is complete and reliable, whether inspections and trimming occur within established cycles, whether work is scheduled for geographic efficiency, and whether staffing levels and skill mix are aligned with workload demand and backlog prevention. The audit will review the governance framework, policies, and performance metrics guiding the tree program and analyze work order and registry data to evaluate call response times, inspection and trimming cycle compliance, backlog aging, and geographic distribution of work. The review will assess the accuracy and completeness of the tree inventory, the effectiveness of work scheduling practices in minimizing travel time and maximizing crew output, and the alignment of staffing levels with workload demand, including vacancy rates, compensation competitiveness, overtime usage, equipment availability, fund constraints, and reliance on contractors. The audit may include benchmarking against comparable jurisdictions and limited field observation to evaluate operational practices.

Finance  
Department

**External Review of  
Financial  
Management and  
Budgeting Practices**

The objectives of this audit are to obtain an independent assessment of the City's financial management framework, budgeting practices, financial reporting processes, and internal controls. The review will evaluate fiscal governance, transparency, and accountability in accordance with generally accepted accounting principles and in compliance with applicable laws, regulations, and City policies. The audit will also identify opportunities to strengthen internal controls, improve financial processes, and enhance overall operational effectiveness. This engagement would be conducted by an external firm with governmental financial and forensic expertise in accordance with generally accepted government auditing standards. The review is expected to assess the City's financial governance structure, internal control environment, budget development practices, financial monitoring and reporting processes, and selected high-risk areas, with the goal of identifying areas for improvement, strengthening controls, enhancing transparency, and promoting efficient and effective financial management. A detailed scope of work, methodology, and deliverables will be defined through a Request for Proposals (RFP) process. Funding would need to be identified and approved prior to initiating the engagement.