

Office of the City Auditor Activity Report For FY 2022/23

The Office of the City Auditor’s mission is to provide a catalyst for improvements of municipal operations, promote credible, efficient, effective, fair, focused, transparent, and a fully accountable City Government.

In order to keep the City Council informed of the City Auditor’s work, the City Auditor reports on a regular basis to the City Council regarding its Activity Reports, Recommendation Follow-up reports, and Whistleblower Hotline Activity reports. For example, the following table details the status of audit projects as of June 2023.

Status of the City Auditor’s FY 2022/23 Audit Plan

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
Assignments Completed					
Risk Assessment of the City’s Revenue Sources	Completed	Completed	Completed	N/A	N/A
Language Accessibility Gap Analysis, Survey Results, and Policy Recommendations	Completed	Completed	Completed	Completed	22-Dec
Audit of the Cannabis Code Enforcement Unit	Completed	Completed	Completed	Completed	22-Oct
Audit of the City’s Financial Condition	Completed	Completed	Completed	Completed	22-Sep
Executing A Contract with the Wrong Entity and Awarding Funding Without Written Agreements Compromised the City’s Ability to Audit Wide Open Walls and David Sobon Events	Completed	Completed	Completed	Completed	22-Jul
Assignments Pending Presentation To the Council					
2022 Diversity Assessment of Boards, Committees, and Commissions	Completed	Completed	Completed	Completed	23-Jul
Audit of the Police Department’s Property and Evidence Division – Part 1	Completed	Completed	Completed	Completed	23-Aug
Assessments of Revenues and Expenses Associated with the City’s COVID-19 Response - Report No. 5	Completed	Completed	Completed	Completed	23-Aug

Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System	Completed	Completed	Completed	Completed	23-Sep
Assignments in Progress					
Ethics Commission Assessment	Completed	Completed	Completed	In Progress	
Audit of Fire Department EMS	Completed	Completed	Completed	In Progress	
Audit of the Police Department's Property and Evidence Division – Part 2	Completed	Completed	In Progress		
Audit of the City's Complaint Investigation and Resolution Practices	Completed	Completed	In Progress		
Audit of Homeless Response	In Progress				
Audit of the Transient Occupancy Tax	In Progress				
Sacramento Children and Youth Health and Safety Act (Measure L)	NA	NA	In Progress		

City Auditor Dashboards

To promote transparency and accountability, our office maintains several dashboards that City Council, City employees, and the public can use to analyze certain information. These include dashboards on audit recommendations, whistleblower hotline activity, the City of Sacramento Community Survey, and several others on Diversity.

For example, the Office of the City Auditor created the City of Sacramento Gender and Ethnic Diversity Dashboard which provides interactive data on the gender and ethnic composition of City employees over time. The figure below is a screenshot of the dashboard. Users can analyze City employee demographic data by filtering for different variables.



Office Of the City Auditor Gender and Ethnic Diversity

As shown in the table below, the City of Sacramento is a very diverse community, and the Office of the City Auditor does well to reflect in its staff the gender and ethnic diversity of the City of Sacramento.

	White	Hispanic	Asian	Black or African American	Two or More Races	Middle Eastern or North African	Filipino	American Indian or Alaska Native	Native Hawaiian or Other Pacific Islander	Other	Total Population
2020 City Population (524,943 Total)	30%	29%	17%	13%	6%	NA	3%	0.5%	2%	0.7%	524,943
City Auditors Office 2021	30%	30%	10%	10%	10%	10%	0.0%	0%	0.0%	0%	10
City Auditors Office 2022	33%	33%	11%	11%	0%	11%	0.0%	0%	0.0%	0%	9
City Auditors Office 2023	20%	40%	20%	10%	0%	10%	0.0%	0%	0.0%	0%	10

	Male	Female	Other	Total
2020 City Population (524,943 Total)	49%	51%		
City Auditors Office 2021	40%	60%		10
City Auditors Office 2022	44%	56%		9
City Auditors Office 2023	50%	50%		10

Office of the City Auditor Performance Metrics and Goals for FY 2023/24

Office of the City Auditor City key deliverables:

- Did the Office of the City Auditor receive a certificate of compliance with Generally Accepted Government Auditing Standards (GAGAS) within the last three years?
- Did the Office of the City Auditor present the proposed work plan by April 15th?
- Did the Office of the City Auditor provide the City Council with activity reports regarding audits, recommendations, and whistleblower tips and investigations?

Office of the City Auditor Performance Goals:

- 80% of work plan completed or initiated within the Fiscal Year
- 100% of staff meet Continuing Professional Education requirements of GAGAS
- 95% of audit findings accepted by the City Council
- 95% audit recommendations accepted by the City Council
- 90% recommendations in agreement with City Management