



Council Staff Linkage: City Auditor

Scope: Council Directed

Policy Contact

Lawrence Carr, Chair of Governance Ad Hoc Committee

City Council Member, District 8

(916) 808-5071

lcarr@cityofsacramento.org

Policy Number: 003

Date of Adoption: 06-26-2018

Resolution No.: 2018-0259

Monitoring Method: City Auditor Report

Frequency: Annually, based on appointment date

- A. The City Auditor provides independent, objective, and reliable information regarding the City's ability to meet its goals and objectives. The City Auditor promotes honest, efficient, effective, transparent, and accountable City government.
- B. The City Auditor reports directly to the City Council. The City Council is responsible for hiring, evaluating, and terminating the City Auditor.
- C. The City Auditor shall not cause or allow any practice, activity, decision, or organizational circumstance that is illegal, unethical, imprudent, or in violation of commonly accepted business and professional ethics.
- D. The City Auditor shall provide applicable monitoring reports to the City Manager for consolidation into a comprehensive citywide report.
- E. The City Auditor shall treat the council as a whole and be responsive to individual council members except where substantial resources are required to fulfill a request.
- F. The City Auditor shall submit an annual audit plan to the City Council for approval. The annual audit plan may be amended during the year with the approval of the City Council. The City Auditor is responsible for managing the City's Whistleblower Hotline. The City Auditor will also perform special projects and investigations as directed by the City Council.

- G. The City Auditor shall conduct audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) promulgated by the Comptroller General of the United States of America. The City Auditor shall be subjected to a peer review at least once every 3 years and maintain a Certificate of Compliance with GAGAS.
- H. The work of the auditor shall provide reasonable assurance regarding the achievement of objectives in the following areas:
 - 1. Adherence to plans, policies, and procedures.
 - 2. Compliance with applicable laws and regulations.
 - 3. Effectiveness and application of administrative and financial controls.
 - 4. Effectiveness and efficiency of operations.
 - 5. Reliability of data.
 - 6. Safeguarding assets.
 - 7. Accuracy of monitoring reports.
- I. The City Auditor, in the performance of his or her duties, shall have unlimited access to all activities, records, property, and personnel, unless restricted or prohibited by law. The City Auditor shall not directly audit or investigate the office of any elected official unless the City Council or the elected official requested the review.
- J. The City Council shall review the results of all audits and reports from the City Auditor. Audit reports shall be agendaized for City Council discussion and approval. In addition, the City Auditor shall inform the City Council of the results of any substantiated whistleblower investigations. The City Auditor shall inform the City Council when he or she reasonably determines that an audit indicates a significant financial, operational, or reputational risk to the City Council. In all cases, reports shall be sent to the City Council and those in management, who are in positions to see that action is taken on audit findings and recommendations.