



# City of Sacramento City Council

915 I Street, Sacramento, CA, 95814  
[www.CityofSacramento.org](http://www.CityofSacramento.org)

**Meeting Date:** 3/6/2012

**Report Type:** Consent

**Title:** City Auditor Quarterly Audit Activities Report

**Report ID:** 2012-00245

**Location:** Citywide

**Recommendation:** Pass a motion accepting the Auditor's Quarterly Audit Activities Report.

**Contact:** Jorge Oseguera (916) 808-7270, Mayor/Council

**Presenter:** None

**Department:** Mayor/Council

**Division:** Office of the City Auditor

**Dept ID:** 01001201

## **Attachments:**

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- 1- Description/Analysis
  - 2 - Quarterly Audit Activities Report
  - 3- Status of the City Auditor's FY2011-12 Audit Plan
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## **Approvals/Acknowledgements**

Department Director or Designee: Jorge Oseguera - 2/28/2012 8:12:13 AM

Approved As to Form

Matthew Ruyak 2-29-12@3:55 pm (via email)



## Description/Analysis

**Issue:** According to Resolution No. 2009-407, the City Council should be kept apprised of the City Auditor's work. This report documents the Auditor's Office activity for the second quarter of Fiscal Year 2011-12.

**Policy Considerations:** The City Auditor's Quarterly Audit Activities Report is consistent with the Mayor and the City Council's intent to have an independent audit function for the City of Sacramento.

**Environmental Considerations:** None

**Sustainability:** None

**Commission/Committee Action:** The Audit Committee unanimously accepted this report on February 14, 2012 and forwarded it to the full City Council for approval.

**Rationale for Recommendation:** This staff report provides the City Council with information that may be used to meet its responsibility to provide oversight and supervision to the City Auditor.

**Financial Considerations:** The costs of the audits listed in the Quarterly Audit Activities Report are funded out of the 2011-12 Office of the City Auditor Budget.

**Emerging Small Business Development (ESBD):** No goods or services are being purchased as a result of this report.



CITY OF SACRAMENTO  
CALIFORNIA

Office of the City Auditor  
Jorge Oseguera, City Auditor

March 6, 2012

Honorable Mayor and Members of the City Council  
915 I Street - Fifth Floor, New City Hall  
Sacramento, CA 95814-2604

Honorable Mayor and Members of the City Council:

Activity highlights for October through December 2011:

- Issued Auditor's Quarterly Audit Activities Report for the July 2011 to September 2011 period.
- Issued an RFP for an audit of the Utility Billing System October 2011.
- Evaluated and selected a consultant to perform the Utility Billing Audit
- Presented to the Institute of Internal Auditors at the Chief Audit Executive Panel Summit in October 2011
- Presented to the Association of Government Accountants on the subject of Collaborative Auditing in November 2011
- Initiated an audit to establish a City Whistleblower/Audit Hotline December 2011.
- Issued an Audit of City Light-Duty Vehicle Use December 2011



The following table summarizes the status of the audits adopted on February 22, 2011 for the 2011-2012 Audit Plan.

## Status of the City Auditor's FY 2011-12 Audit Plan as of December, 2011

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
<b>Assignments Completed</b>					
Citywide Policy and Procedures Assessment	Completed	Completed	Completed	Completed	Jul 2011
Revenue Collections	Completed	Completed	Completed	Completed	Jul 2011
Municipal Golf Revenue and Expenditure Analysis	N/A	N/A	Completed	Completed	Sep 2011
Fleet Management	Completed	Completed	Completed	Completed	Dec 2011
<b>Assignments In Process</b>					
Fire Inspection Fees	Completed	Completed	In Process		
Utilities Billing	Consultant Selected Jan 2012				
City Whistleblower/Audit Hotline	N/A	N/A	Complete	In Process	Feb 2012
<b>Assignments Not Yet Started</b>					
Citywide Employee Supplemental Pay	Not Started				
Purchase Cards	Not Started				
City Sidewalk Repair Process	Not Started				
311 Call Center	Not Started				

On behalf of the Auditor's Office, I would like to express my appreciation to the City staff for their cooperation and assistance during our reviews.

Respectfully submitted,

  
Jorge Oseguera