

**Meeting Date:** 3/24/2015

**Report Type:** Consent

**Report ID:** 2015-00235

**Title:** City Auditor's Activity Report for 2nd Quarter of Fiscal Year 2014/15

**Location:** Citywide

**Recommendation:** Pass a Motion accepting the Auditor's Quarterly Audit Activities Report for the 2nd Quarter of Fiscal Year 2014/15.

**Contact:** Jorge Oseguera, City Auditor, (916) 808-7270, Office of the City Auditor

**Presenter:** None

**Department:** Mayor/Council

**Division:** Office of the City Auditor

**Dept ID:** 01001201

**Attachments:**

1-Description/Analysis

2-City Auditor's Quarterly Activity Report For Oct to Dec 2014

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**City Attorney Review**

Approved as to Form

Sandra Talbott

3/16/2015 4:25:47 PM

**Approvals/Acknowledgements**

Department Director or Designee: Jorge Oseguera - 3/12/2015 1:37:54 PM

## Description/Analysis

**Issue Detail:** According to the City Code Chapter 2.18, 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 2014/15.

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

**Economic Impacts:** None

**Environmental Considerations:** None

**Sustainability:** None

**Commission/Committee Action:** The Audit Committee unanimously accepted this report on March 3, 2015 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 of the City Auditor.

**Financial Considerations:** The costs of performing this audit were funded out of the FY 2014/15 Office of the City Auditor budget.

**Local Business Enterprise (LBE):** 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

February 17, 2015

Honorable Members of the Audit Committee  
915 I Street - Fifth Floor, New City Hall  
Sacramento, CA 95814-2604

Honorable Members of the Audit Committee:

Activity highlights for October through December 2014:

- Issued an *Audit of City Sidewalk Repair Process*
- Issued the *Auditor's Activity Report for July to September 2014*
- Issued the *City Auditor's Whistleblower Hotline Activity Report for May 2014 to October 2014*
- Awarded contract to Harvey Rose to perform on behalf of the Sacramento City Auditor, an *Audit of the Sacramento Housing and Redevelopment Agency*
- Initiated an *Audit of the Sacramento Housing and Redevelopment Agency*
- Initiated an *Audit of the Risk Management Division*
- Due to a potential perceived conflict of interest, the City Auditor recused himself from performing an *Audit of the City's Solid Waste Division*
- In recognition of the City Auditor's accomplishments and outstanding performance, the City Council approved a 2% salary increase to the Auditor during his performance evaluation
- The City Auditor's Office investigated a number of whistleblower allegations

## Status of the City Auditor's FY 2014/15 Audit Plan as of December 2014

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
<b>Assignments Completed</b>					
City Sidewalk Repair Process	Completed	Completed	Completed	Completed	Nov 2014
City Inventory Systems Audit (Fire)	Completed	Completed	Completed	Completed	Aug 2014
City Wireless Communications Audit	Completed	Completed	Completed	Completed	Aug 2014
<b>Assignments In Process</b>					
311 Call Center	Completed	Completed	In Progress		
SHRA	In Progress				
Audit of the Risk Management Division	In Progress				
<b>Assignments Not Yet Started</b>					
City Vendor List Audit	Not Started				
Fire Department's Use of Overtime	Not Started				
City Procurement of Small Contracts	Not Started				
Solid Waste Division	Auditor Recused Himself From Conducting The Audit				

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  
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 2015.02.25 08:28:19 -0800

Jorge Oseguera