

**Meeting Date:** 9/15/2015

**Report Type:** Consent

**Report ID:** 2015-00776

**Title:** City Auditor's Activity Report for 3rd Quarter of Fiscal Year 2014/15

**Location:** Citywide

**Recommendation:** Pass a Motion accepting the City Auditor's Activity Report for the 3rd 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 Jan to March 2015

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**City Attorney Review**

Approved as to Form

Sandra Talbott

9/10/2015 11:59:54 AM

**Approvals/Acknowledgements**

Department Director or Designee: Jorge Oseguera - 9/9/2015 12:33:06 PM

## **Description/Analysis**

**Issue Detail:** This report documents the Auditor's Office activity for the 3rd quarter of Fiscal Year 2014/15.

**Policy Considerations:** The City Auditor's presentation of the Activity Report is consistent with the Mayor and 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:** On August 6, 2015, the City's Budget and Audit committee passed a motion unanimously to accept and forward the City Auditor's Activity report to the City Council for final approval.

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

**Financial Considerations:** The costs of the audits listed in the Activity Report were funded out of the 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

August 6, 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 January through March 2015:

- Issued the *Auditor's Activity Report for October to December 2014*
- *Presented the City Auditor's Recommendation Follow-up Report For The Six Month Period Ending December 31, 2014*
- *Presented the City Auditor's Whistleblower hotline activity Report for the period ending October 2014.*
- *Presented to the Budget and Audit Committee the City Auditor's Proposed 2015/16 Audit Plan.*
- Initiated an *Audit of the Sacramento Housing and Redevelopment Agency* to be conducted by Harvey Rose on behalf of the Sacramento City Auditor.
- We were awarded the Distinguished Knighton award in the small shop category for the best audit of 2014 by the Association of Local Government Auditors.
- The City Auditor's Office investigated a number of whistleblower allegations.

## Status of the City Auditor's FY 2014/15 Audit Plan as of March 2015

	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 Progress</b>					
311 Call Center	Completed	Completed	Completed	In Progress	
SHRA	Completed	Completed	Completed	In Progress	
Audit of the Risk Management Division	Completed	Completed	In Progress		
City Vendor List Audit	Completed	Completed	In Progress		
<b>Assignments Not Yet Started</b>					
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


Jorge Oseguera  
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 City Auditor, email=joseguera@cityofsacramento.org, c=US  
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