

Meeting Date: 4/19/2016

Report Type: Consent

Report ID: 2016-00371

Title: City Auditor's Activity Report for 2nd Quarter of Fiscal Year 2015/16

Location: Citywide

Recommendation: Pass a Motion accepting the City Auditors Activity Report for the 2nd Quarter of Fiscal Year 2015/16.

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

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

Department: Mayor/Council

Division: Office of the City Auditor

Dept ID: 01001201

Attachments:

1-Description/Analysis

2-City Auditor's Quarterly Activity Report for 2nd Quarter 2016

City Attorney Review

Approved as to Form

Sandra Talbott

4/11/2016 10:51:49 AM

Approvals/Acknowledgements

Department Director or Designee: Jorge Oseguera - 4/6/2016 5:16:51 PM

Description/Analysis

Issue Detail: According to the City Council Rules of Procedures, the Budget and Audit Committee shall receive, review, and forward to the Council as appropriate, reports, recommendations, and updates from the City Auditor. This report documents the Auditor's Office activity for the 2nd quarter of Fiscal Year (FY) 2015/16.

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 March 1, 2016, the Budget and Audit Committee voted unanimously to forward the Auditor's Activity Report to the full City Council for 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 FY2015/16 Office of the City Auditor Budget.

Local Business Enterprise (LBE): Not applicable



CITY OF SACRAMENTO
CALIFORNIA

Office of the City Auditor
Jorge Oseguera, City Auditor

February 25, 2016

Honorable Members of the Budget and 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 2015:

- *Issued an audit of the City's Master Vendor File.*
- *Issued the Whistleblower Hotline Activity Report for June 2015 To October 2015.*
- *Issued the City Auditor's Recommendation Follow-up Report for the Six Month Period Ending June 30, 2015.*
- *Issued the City Auditor's Activity Report for the 1st quarter of 2015/16.*
- Recruited for and hired a Utilities Auditor.
- The City Auditor's Office investigated a number of whistleblower allegations.

Status of the City Auditor's FY 2015/16 Audit Plan as of December 2015

	Preliminary Survey	Risk Assessment	Audit Fieldwork	Report Writing	Audit Issuance Date
Assignments Completed					
City Vendor List Audit	Completed	Completed	Completed	Completed	Dec 2015
SHRA	Completed	Completed	Completed	Completed	Oct 2015
Assessment of the City's Sexual Harassment Policy	Completed	Completed	Completed	Completed	Sep 2015
Assignments In Process					
Entertainment and Sports Center Local Hiring and Business Involvement	Completed	Completed	Completed	Completed	Feb 2016
Audit of the Risk Management Division	Completed	Completed	Postponed		
Utilities Department Risk Assessment	NA	Completed	NA	NA	NA
Assignments Not Yet Started					
Fire Department's Use of Overtime	Not Started				
Utilities Department Audit	Not Started				
City Procurement of Small Contracts	Not Started				
Police Department	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