



CITY OF SACRAMENTO  
CALIFORNIA

Office of the City Auditor  
Farishta Ahrary, Interim City Auditor

Report 2023/24-13

May 28, 2024

Honorable Mayor and Members of the City Council:

This report highlights the activities of the Office of the City Auditor for the third quarter of fiscal year 2023/24. Activity highlights for January 2024 through March 2024 are:

- The Office of the City Auditor issued ***Audit of Department of Utilities Supervisory Control and Data Acquisition (SCADA) System.***
- The Office of the City Auditor issued ***Preliminary Report on the City's Homeless Response.***
- The Office of the City Auditor issued ***City's Homeless Response: Audit Scope Proposal.***
- The Office of the City Auditor issued ***2023 National Community Survey.***
- The Office of the City Auditor issued the Quarterly Activity Report for the period of October 2023 through December 2023.
- The Office of the City Auditor issued the Semi-Annual Recommendation Follow-up Report for the period of July 2023 through December 2023.
- The Office of the City Auditor initiated the ***Diversity Review of City Employment Applications, Hires, and Separations: February 1, 2021 through January 31, 2024.***
- The Office of the City Auditor won the Association of Local Government Auditors 2023 ***Distinguished Knighton Award*** in Medium Audit Shops category for the Audit of the Sacramento Police Department's Evidence and Property Division – Sexual Assault Evidence Kits.
- Farishta Ahrary was promoted to Interim City Auditor.
- Nathan Lugo resigned as Senior Fiscal Policy Analyst.
- Kevin Christensen, Chevelle Jackson, and Joyce Chih volunteered at the 2024 Point-in-Time Count.
- Farishta Ahrary and Jordan Sweeney assisted the Office of Public Safety Accountability with recruitment interviews.

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- The Office of the City Auditor continues to review and update department documents as part of the City of Sacramento's Race & Gender Equity Action Plan.
- The Office of the City Auditor received a number of whistleblower allegations.
- The Office of the City Auditor continues to partner with Missionmark, Inc. to develop audit software that will streamline audit processes.

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## Status of the City Auditor’s FY 2023/24 Audit Plan as of March 2024

	Preliminary Survey	Risk Assessment	Fieldwork	Report Writing	Report Issuance Date
<b>Assignments Completed</b>					
City’s Homeless Response: Audit Scope Proposal	N/A	N/A	N/A	Completed	Mar-24
Preliminary Report on the City's Homeless Response	N/A	N/A	N/A	Completed	Feb-24
2023 National Community Survey	Completed	Completed	Completed	Completed	Feb-24
Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System	Completed	Completed	Completed	Completed	Feb-24
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 5	Completed	Completed	Completed	Completed	Dec-23
Sacramento Children and Youth Health and Safety Act (Measure L)	Completed	Completed	Completed	Completed	Dec-23
Audit of the Sacramento Police Department’s Evidence and Property Division - Sexual Assault Evidence Kits	Completed	Completed	Completed	Completed	Sep-23
<b>Assignments in Progress</b>					
Audit of Fire Department EMS	Completed	Completed	Completed	In Progress	
2022 Audit of City Board, Committee, and Commission Diversity	Completed	Completed	Completed	In Progress	
Ethics Commission Assessment	Completed	Completed	Completed	In Progress	
Audit of the City’s Complaint Investigation and Resolution Practices	Completed	Completed	Paused		
Audit of the Police Department’s Property and Evidence Division – Military Equipment	Completed	Completed	In Progress		
Audit of the Transient Occupancy Tax	Completed	Completed	In Progress		
Department of Utilities’ Water and Wastewater Funds Review	Completed	Completed	In Progress		
Audit of Homeless Response	Completed	In Progress			
Animal Care Services	In Progress				
Audit of the City’s Cannabis Business Operating Permits	Paused				
Pedestrian Safety	Not Started				
Planning Division	Not Started				
Recycling & Solid Waste	Not Started				
Operations Division –Budgeting	Not Started				
Asset Management and Preventative Maintenance	Not Started				

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

Respectfully submitted,

Farishta Ahrary

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