

# QUARTERLY ACTIVITY REPORT

City of  
**SACRAMENTO**  
Office of the City Auditor

*Fourth Quarter of Fiscal Year 2023/24*

## Introduction

The Quarterly Activity Report highlights the activities of the Office of the City Auditor for the fourth quarter of fiscal year (FY) 2023/24. This report also identifies the status of the City Auditor's *Fiscal Year 2023/24 Work Plan* projects.

## Reports Issued

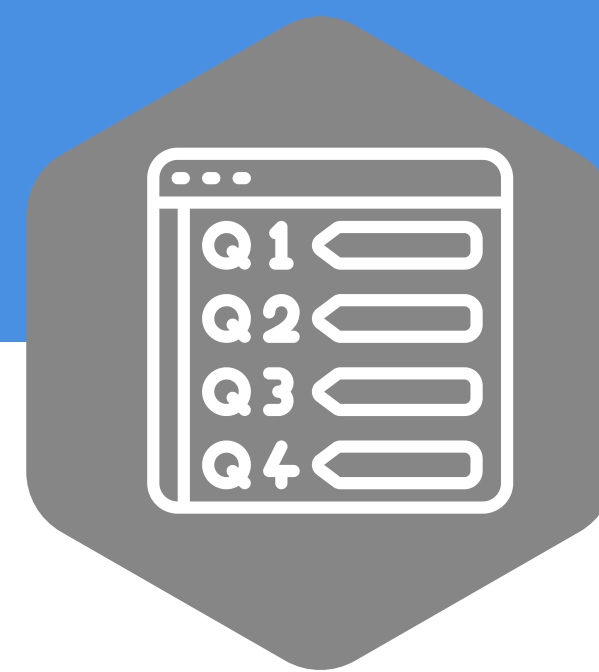
The Office of the City Auditor issued several reports during the fourth quarter of fiscal year 2023/24.



**Diversity  
Review of City  
Employment  
Applications,  
Hires, and  
Separations:  
February 1,  
2021 through  
January 31,  
2024**



**2022 Audit of  
City Board,  
Committee,  
and  
Commission  
Diversity**



**Quarterly  
Activity Report  
for the period  
of January 2024  
through March  
2024**



**City Auditor's  
Fiscal Year  
2024/25 Work  
Plan**

## Other Highlights

The following highlights other activities of the Office of the City Auditor for this reporting period.



### Staff Vacancies

After a competitive recruitment, **Chevelle Jackson** was promoted to Senior Fiscal Policy Analyst. Additional vacancies are still going through the recruitment process.



### Whistleblower Hotline

The Office received a number of whistleblower allegations.



### Staff Presentations

Audit staff presented at various conference and training events during this reporting period:

- **Kevin Christensen and Chevelle Jackson** presented the *Audit of the Sacramento Police Department's Evidence and Property Division - Sexual Assault Evidence Kits* at the California Counties Audit Managers Committee Conference.
- **Jordan Sweeney** presented at the Bay Area Local Government Auditor's Auditing with an Equity Lens training event.
- **Chevelle Jackson** presented at the City of Sacramento's Asian Pacific Islander employee resource group meeting.



### Continuous Improvement

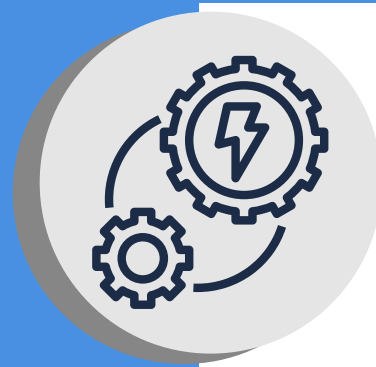
The Office continues to partner with Missionmark, Inc. to develop audit software that will streamline audit processes.



### Staff Development

Audit staff have demonstrated their competency and commitment to the profession by earning the following certifications during this period:

- **Joyce Chih** - Certified Internal Auditor
- **Parinaz Nejatie** - Certified Fraud Examiner



### Audit Initiated

The Office initiated the **Audit of Department of Utilities' Energy Use**.



### DEI Efforts

The Office's Racial and Gender Equity Action Plan (RGEAP) Team attended the City's Equity Teams Convening 2024.



### OPISA Interviews

**Farishta Ahrary and Jordan Sweeney** assisted the Office of Public Safety Accountability in its recruitment and interview efforts.

## FY 2023/24 Work Plan Assignments Completed

The following identifies completed projects during fiscal year 2023/24.

Assignments Completed	Report Issuance Date
Diversity Review of City Employment Applications, Hires, and Separations: February 1, 2021 through January 31, 2024	June 2024
2022 Audit of City Board, Committee, and Commission Diversity	May 2024
City's Homeless Response: Audit Scope Proposal	March 2024
Preliminary Report on the City's Homeless Response	February 2024
2023 National Community Survey	February 2024
Audit of the Department of Utilities Supervisory Control and Data Acquisition (SCADA) System	February 2024
Assessments of Revenues and Expenses Associated with the City's COVID-19 Response - Report No. 5	December 2023
City Auditor's Baseline Funding Calculation for the Sacramento Children's Fund	December 2023
Audit of the Sacramento Police Department's Evidence and Property Division - Sexual Assault Evidence Kits	September 2023

## FY 2023/24 Work Plan Assignments In-Progress

The following highlights the status of the *Fiscal Year 2023/34 Work Plan* assignments in-progress.



### Audit of Fire Department Emergency Medical Services

Although this audit is not on hold, progress during this reporting period has been slower than anticipated due to departmental resource constraints. The audit is currently in the Report Writing phase, and additional analysis is being conducted to incorporate data from the most recent fiscal year.



### Audit of the City's Ethics Commission

The audit is currently in the Reporting Writing phase of the project. A draft was produced and is in the process of being circulated in order to obtain and report the views of management concerning the findings, conclusions, and recommendations.



### Department of Utilities' Water and Wastewater Funds Review

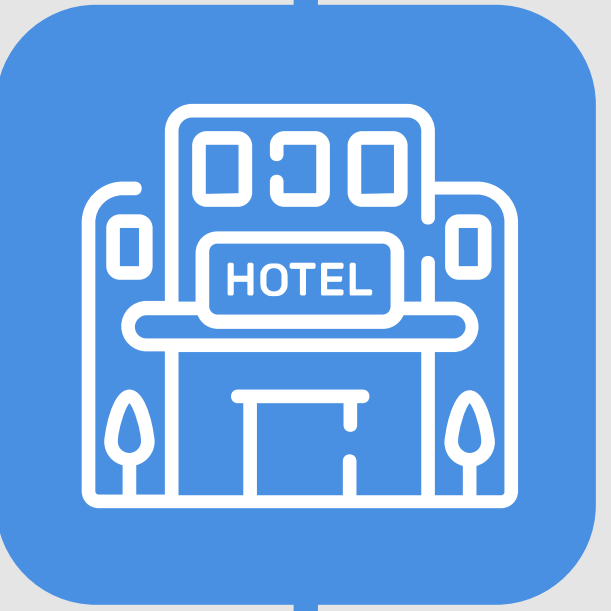
During the last quarter, substantial work was done by the consultant to complete the first draft of the analysis and report. This project is currently in the Report Writing phase with the consultant working to update the analysis and report based on feedback from the City.

## FY 2023/24 Work Plan Assignments In-Progress (Continued)



### **Audit of Sacramento Police Department Military Equipment Use Policies and Inventory Practices**

The audit is currently in the final stages of the Fieldwork phase of the audit process. During the last quarter, considerable work has been conducted on understanding Police Department processes for tracking and reporting of military equipment inventories. Additionally, due to activity in the legislative process, substantial work has been completed on tracking the police department compliance efforts, including reporting timelines, community outreach, and reporting on equipment use data.



### **Audit of the Transient Occupancy Tax**

This audit has been placed on a temporary hold due to department resource constraints. The audit is currently in the Fieldwork phase, with a small number of sub-objectives left to complete. We anticipate resuming this audit by early 2025.



### **Audit of the City's Homeless Response - Part 1**

Upon acquiring approval for our work plan on our two proposed homeless response audit projects, we initiated and completed the Risk Assessment phase for the first audit project, which addresses Citywide and systemwide strategy and coordination. We also used the results of our risk assessment to complete our fieldwork audit plan for this first audit project, which is currently in the Fieldwork phase.



### **Audit of the City's Homeless Response - Motel Shelter Program**

This audit is a subset of our first homeless response audit project on Citywide and systemwide strategy and coordination, specifically as part of the second objective on evaluating gaps in achieving outcomes-based homeless data systems and in identifying roadblocks to providing homeless services. Due to the magnitude of our audit work on the City's homeless response and the high relevance of the Motel Shelter Program, we dedicated resources to specifically reviewing this program, with the intention of releasing this audit as the first in our series of homeless response audit reports. As such, this audit is currently in the Preliminary Survey phase.



### **Audit of the City's Animal Care Services**

Our office engaged a consultant to conduct a performance audit of the Animal Care Services Division. The consultant is nearing completion of the Preliminary Survey audit phase. The consultant has been engaging in interviews and facility walk-throughs, conducting benchmarking research, and reviewing data.



### **Audited Cannabis Business Operations Tax Amount for the Sacramento Children's Fund**

During the last quarter, we assessed the scope of this audit as part of resource planning. Based on this assessment and discussions with the Finance Department, we determined that contracting this audit with the external auditors would be the most efficient use of resources to complete this audit. We then initiated the procurement process.

## FY 2023/24 Work Plan Assignments In-Progress (Continued)



### **Audit of the City's Complaint Investigation and Resolution Practices**

This audit has been placed on a temporary hold due to department resource constraints. The audit will be re-initiated when sufficient department resources are available.



### **Audit of the Department of Utilities' Energy Use**

This audit was initiated late in the quarter and is currently in the early stages of the Preliminary Survey phase. We are currently conducting background research and learning about the program. An entrance conference was scheduled with the Department of Utilities to kick off the audit.

## Projects Carried Over to the FY 2024/25 Work Plan

The City Auditor's Work Plan is designed to be flexible, adjusting to new risks and changing priorities. Annually, we review and reprioritize projects to determine their relevance for the upcoming year. During this quarter, the City Council approved the City Auditor's *Fiscal Year 2024/25 Work Plan*. During this process, some projects were deferred to the next year's work plan, while others were re-assessed and excluded. Projects carried over to the *Fiscal Year 2024/25 Work Plan* include:

Audit of  
Pedestrian  
Safety

Audit of the  
Planning  
Division

Audit of  
Illegal  
Cannabis  
Cultivation