

# QUARTERLY ACTIVITY REPORT

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

*First Quarter of Fiscal Year 2024/25*

## *Introduction*

The Quarterly Activity Report highlights the activities of the Office of the City Auditor for the first quarter of fiscal year (FY) 2024/25. This report also identifies the status of the City Auditor's *Fiscal Year 2024/25 Work Plan* projects.

## *Reports Issued*

The Office of the City Auditor issued several reports during the first quarter of fiscal year 2024/25.



**City Auditor's  
Fiscal Year 2024  
Annual Report**



**City Auditor's  
Recommendation  
Follow-Up Report  
for the Six-Month  
Period Ending  
June 30, 2024**



**City Auditor's  
Whistleblower  
Hotline Activity  
Report for the  
Period April  
2022 through  
June 2024**



**Quarterly  
Activity Report  
for the period  
of April 2024  
through June  
2024**

## Other Highlights

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



### Staff Vacancies

Recruited for and hired a Senior Fiscal Policy Analyst, **Joseph Fleming**, to work under the Performance Audits Division as the Cannabis Compliance Auditor.

The Office also initiated the recruitment process for the vacant Fiscal Policy Analyst position.



### DEI Efforts

The Office's Racial and Gender Equity Action Plan (RGEAP) Team developed a racial equity statement and completed RGEAP year-end updates. Some staff also participated in the City's 21-Day Racial Equity Habit Building Challenge.



### Whistleblower Hotline

The Office received a number of whistleblower allegations.

The Office also worked with the vendor to update the Whistleblower Hotline's case intake form, which has resulted in many complainants providing additional details related to the allegations.



### Audit Initiated

The Office initiated the **Sacramento Children's Fund Fiscal Year 2023/2024 Baseline Funding Verification**.



### Peer Support

The Office provided insight and support to the Bay Area Rapid Transit's Office of the Inspector General and the City of Oakland's Office of the City Auditor and Department of Race and Equity.

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



### Diversity Dashboards

The Office developed and published three new diversity dashboards to present Citywide Applicants, Hires, and Separations data. This data can be used to monitor, measure, and analyze trends over time and help users make informed decisions.

The Office added FY 2024 data to the City of Sacramento Employee Gender and Ethnic Diversity dashboard.



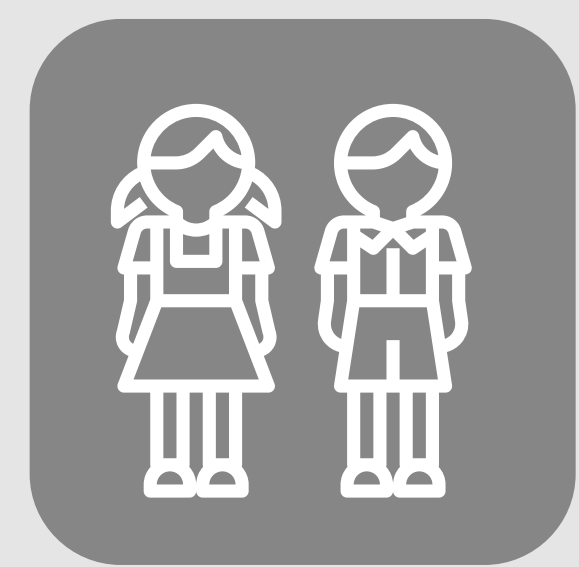
## FY 2024/25 Work Plan Assignments In-Progress

The following highlights the status of the *Fiscal Year 2024/25 Work Plan* assignments in-progress.



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

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. During the last quarter, the consultant submitted the second draft of the analysis and report to the City. The City reviewed the draft and held multiple meetings with the consultant to discuss the City's feedback.



### Sacramento Children's Fund Fiscal Year 2023/24 Baseline Funding Verification

We initiated this project in September 2024 and held a Citywide Entrance Conference to provide departments with information about the baseline funding verification process and identify key milestones in the timeline. This project is in the Preliminary Survey phase and audit staff have reached out to all City departments to begin identifying the City's youth programs and services offered in FY 2023/24.



### Fiscal Year 2023/24 Audited Cannabis Business Operations Tax Amount for the Sacramento Children's Fund

As we determined that contracting with the City's external auditors would be the most efficient use of resources to complete this audit, during the last quarter, the City completed the procurement process, and a contract is in place. To complete the procurement process, we met with the external auditors to discuss the scope of the project, answered initial questions, and developed contract language.



### 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.



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

The audit is currently in the final stages of the Reporting Writing phase of the project. During the last quarter, considerable work has been conducted on understanding Police Department compliance activities and processes for tracking and reporting of military equipment inventories. Additionally, substantial work has been completed on benchmarking the department's compliance activities with similarly-sized local law enforcement agencies in California.



### 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.



# FY 2024/25 Work Plan Assignments In-Progress (Continued)



## **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 Fieldwork phase of the project and has started report drafting. The consultant has been engaging in interviews, conducting benchmarking research, and analyzing data.



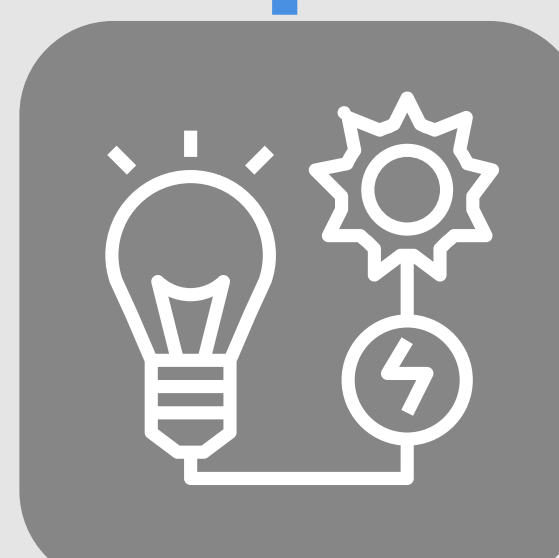
## **Audit of the City's Homeless Response - Part 1**

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.



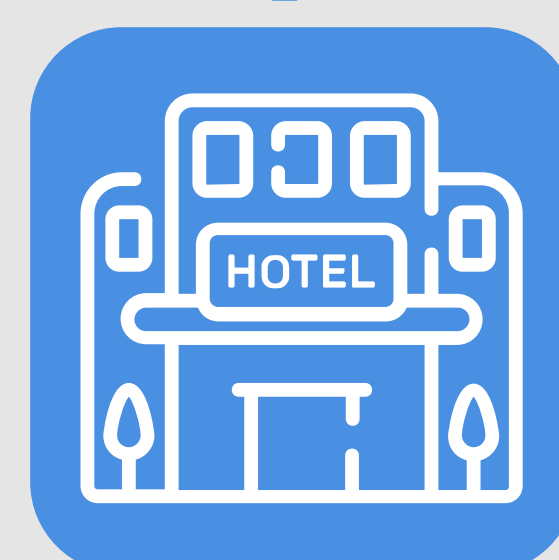
## **Audit of the City's Homeless Response - Motel Shelter Program**

This audit is a subset of our first homeless response audit project on Citywide and systemwide strategy and coordination. During this reporting period, we have completed the Preliminary Survey, Risk Assessment, and developed the fieldwork audit plan. The audit is currently in the Fieldwork phase of the project.



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

During the last quarter, we held the Entrance Conference with the Department of Utilities to kick off this audit. Shortly thereafter, it became apparent that the Public Works Department plays a critical role in the City's energy programs; therefore, we conducted a second Entrance Conference with the Public Works Department to collaborate. This project is currently in the Preliminary Survey phase and substantial work has been done researching and learning about the various programs.



## **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 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.