City Auditor's Semi-Annual Recommendation Follow-Up Report: January – June 2024

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Interim City Auditor

City of
SACRAMENTO
Office of the City Auditor

September 2024

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Our Mission
To provide a catalyst for improvements of municipal operations and promote a credible, efficient, effective, equitable, fair, focused, transparent, and fully accountable City government.

Our Vision
To improve City services by providing independent, objective, and reliable information regarding the City's ability to meet its goals and objectives and establish an adequate system of internal controls, root out improper governmental activities (i.e., fraud, waste, or abuse), and address racial, gender, and ethnic inequities.

Suggest an Audit
The Office of the City Auditor conducts performance audits of the City of Sacramento's operations to determine whether these operations and programs are operating efficiently and effectively. If you would like to offer ideas for audits to save the City money, increase revenues, or improve the efficiency and effectiveness of City operations and programs, please fill out our online form:

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In the interest of public accountability and being responsible stewards of public funds, the City has established a whistleblower hotline. The hotline protects the anonymity of those leaving tips to the extent permitted by law. The service is available 24 hours a day, 7 days week, 365 days per year. Through this service, all phone calls and emails will be received anonymously by third party staff.

Report online at http://www.cityofsacramento.ethicspoint.com or call
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The City of Sacramento's Office of the City Auditor can be contacted by phone at 916-808-1166 or at the address below:

915 I Street
MC09100
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Sacramento, CA 95814

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Recommendation Follow-Up Process

The Office of the City Auditor (Office) makes recommendations to strengthen accountability and improve the efficiency and effectiveness of City programs. In many cases, this involves verifying compliance with laws and regulations, identifying internal control weaknesses and failures, and assessing whether the City has acquired and used its resources efficiently. Sacramento City Code section 2.18.040 states "[t]he city auditor shall periodically review audit recommendations and investigations as practical to determine if responsive action has been taken. The city auditor may request status reports from audit subjects regarding actions taken to address audit findings and recommendations." The Office monitors the implementation of all recommendations and reports on the status of open recommendations every six months with this semiannual report.

In accordance with the City Auditor's approved Fiscal Year (FY) 2024/25 Work Plan, we have prepared a report on the status of open recommendations for the six-month period ending June 2024. To prepare this report, we met with department staff, reviewed documentation provided by departments, and performed testing to evaluate implementation progress. We would like to express our appreciation to City staff for their cooperation and assistance during our reviews.

Recommendation Progress

We classified recommendations based on the responsible party's progress:

- ➢ Not started – The responsible party temporarily postponed implementing the audit recommendation or did not demonstrate sufficient progress toward implementing the recommendation.
- ➢ Started – The responsible party began implementing the recommendation, but considerable work remains.
- ➢ Partly Implemented – The responsible party satisfied some elements of the audit recommendation, but additional work and testing remains.
- ➢ Implemented – The responsible party provided documentation and the Auditor verified the satisfactory implementation of the audit recommendation.
- ➢ Dropped – The auditor recommends eliminating the recommendation since a change in circumstances rendered it unnecessary.

Benefits of Implementing Recommendations

One of the goals in performing our work is to identify areas in which the City could reduce expenses or increase revenues. However, in some cases it can be difficult to calculate the financial benefit that a recommendation could produce. For example, it would be difficult to determine avoided costs of potential workers' compensation claims in the future.

While much of our work aims to identify financial benefits, recommendations are not solely focused on identifying savings. Sometimes they focus on areas that identify key benefits that are not easily quantifiable. For example, it could be difficult to quantify the value of increased

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residents' satisfaction with City services due to implementation of recommendations, or the benefits of having policies in place that reduce the City's overall risk.

We expect that most of our work will yield both financial and non-financial benefits. Some examples of benefits captured include identifying revenue the City should have collected, errors that led the City to overpay expenses, and potential savings by modifying practices or agreements. Figure 1 illustrates the potential financial benefits identified in our reports as well as the estimated realized financial benefits resulting from the implementation of all recommendations made by the Office of the City Auditor.

Figure 1: Potential Financial Benefit Identified and Estimated Financial Benefit Realized Since Establishment of the Office of the City Auditor

Potential Benefit $98 Million	Realized Benefit $41.9 Million
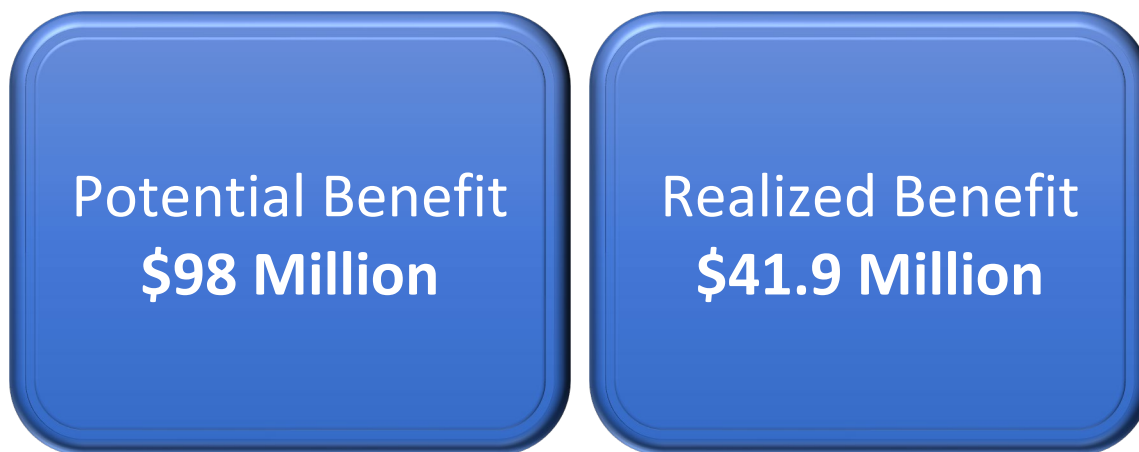
Source: Auditor generated.

As the figure above covers various types of potential benefits and relies on decisions and agreements that may or may not be made, it does not represent an expectation that the City will necessarily save or recover the full amount identified. For example, although the *Audit of the Community Development Department* identified $2.3 million in fees that the City did not collect, recovering those fees may prove difficult due to barriers to collection.

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Implementation Progress of Recommendations

87% of All Recommendations Have Been Closed

Since the establishment of the Office of the City Auditor in 2010, the Office has issued over 80 reports and made 751 recommendations. At the end of this recommendation follow-up period, 656 (87%) of total recommendations had been closed. Figure 2 illustrates the number of recommendations open compared to the number of recommendations closed as of June 30, 2024.

Figure 2: Recommendation Status
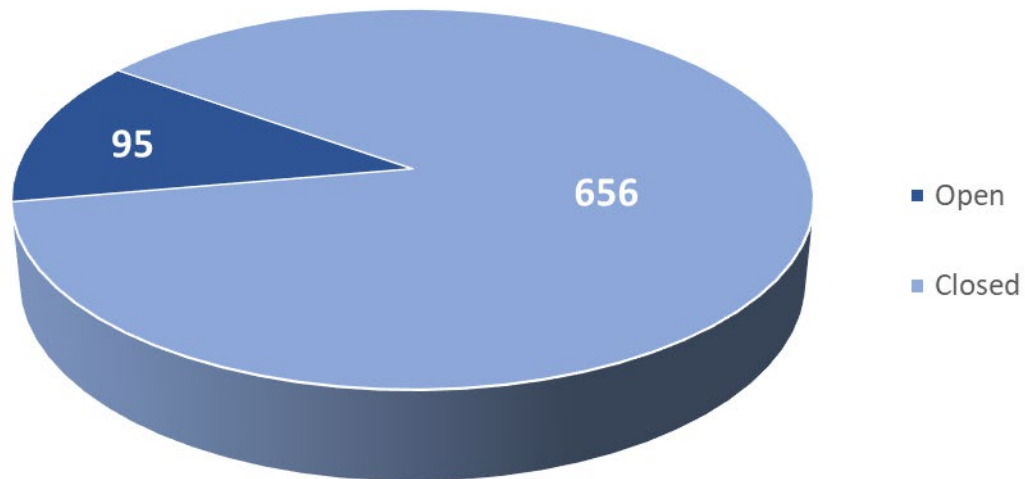
Source: Auditor generated.

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38 Recommendations Were Closed During the Reporting Period

During this reporting period, 38 recommendations were closed. Of these, 33 recommendations were implemented, and 5 recommendations were dropped. Figure 3 illustrates the number of recommendations implemented and dropped during the reporting period.

Figure 3: Recommendations Closed During the Reporting Period

Source: Auditor generated.

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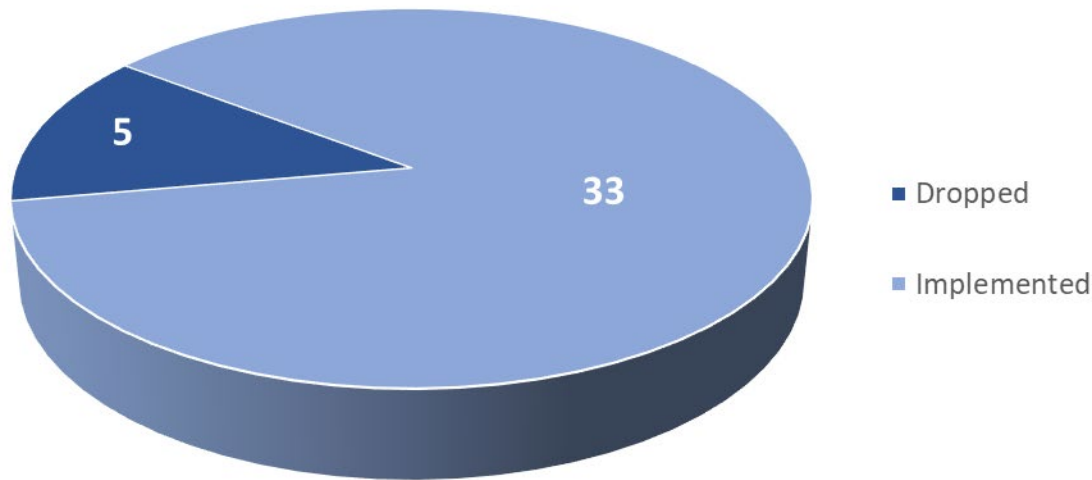
Status of Open Recommendations

Open recommendations are classified based on the responsible party's progress towards implementation. Figure 4 illustrates the progress of all open recommendations. During the reporting period, the City made notable new progress towards implementing 50 of these recommendations.

Figure 4: Status of Open Recommendations

Source: Auditor generated.

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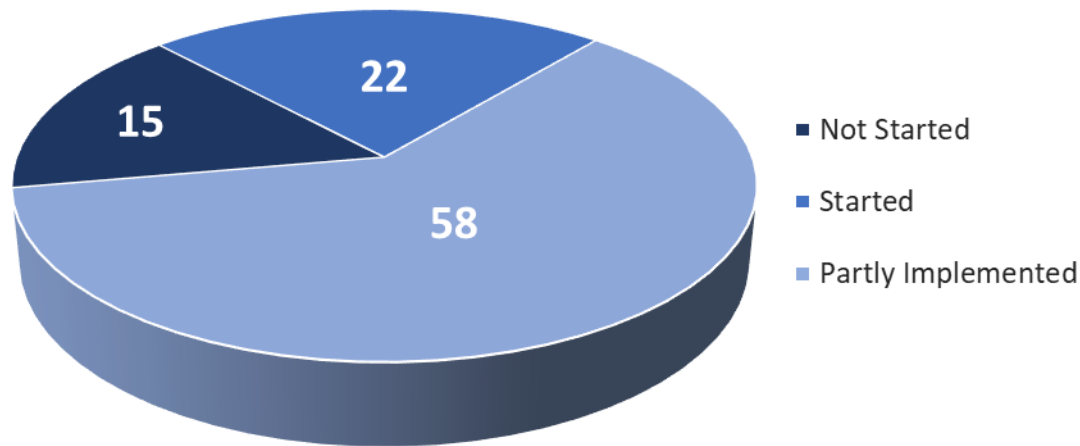
The Number of Recommendations Issued and Closed Per Year

Figure 5 illustrates the number of recommendations issued and closed in the last nine fiscal years. The average number of recommendations closed per year is 54.

Figure 5: Recommendations Issued Compared to Recommendations Closed by Fiscal Year
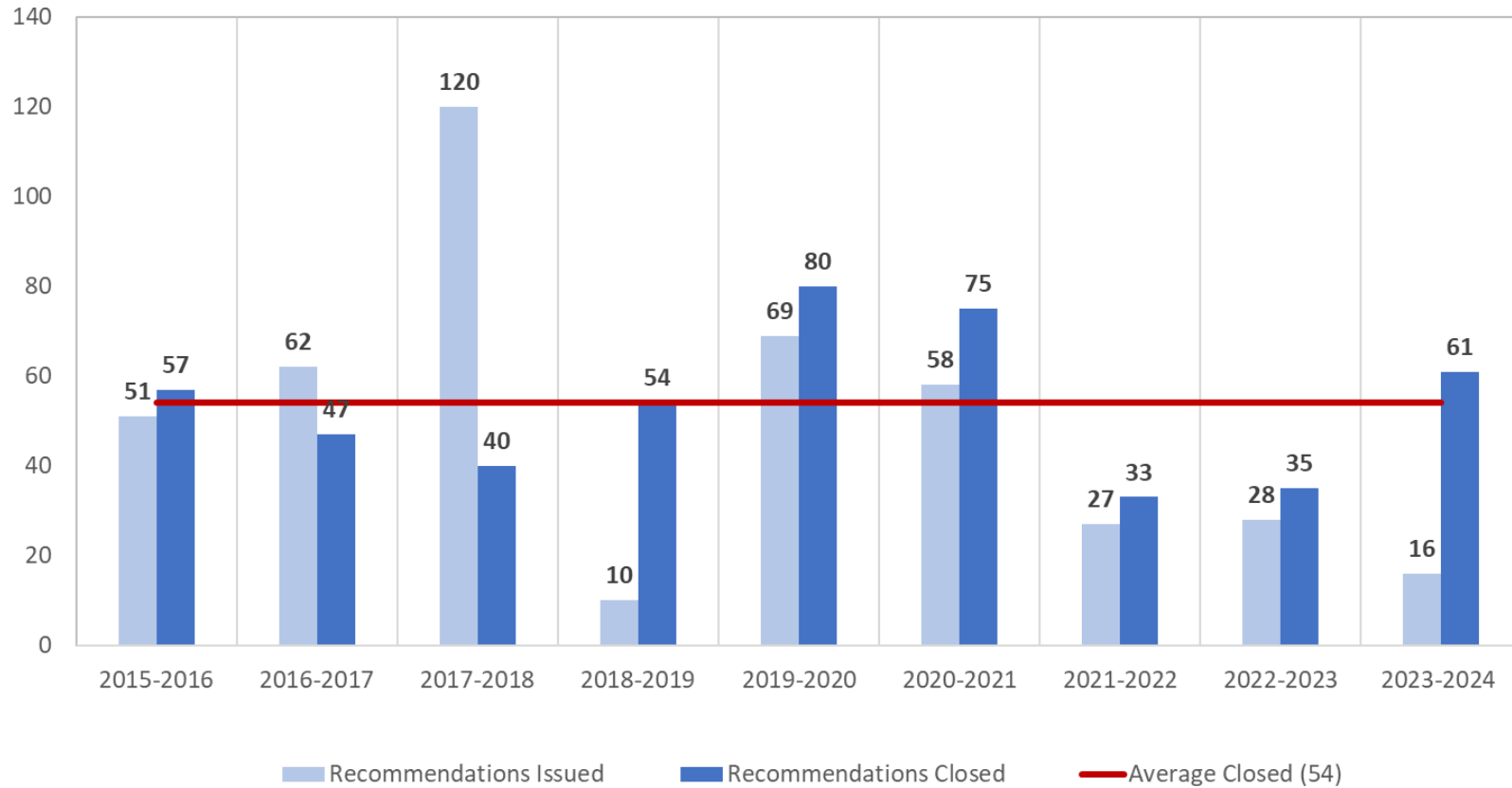
Source: Auditor generated.

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Open Recommendations by Department

Recommendations made by the Office of the City Auditor are directed towards specific departments or entities. In some cases, implementation requires extensive coordination between multiple parties. Recommendations directed towards multiple parties are listed under the lead department. Figure 6 illustrates the outstanding recommendations by department. For context, the number of closed and total recommendations issued to each department is also listed.

Figure 6: Recommendations by Department

Department	Open	Closed	Total	% Closed
City Attorney	0	1	1	100%
City Clerk	0	1	1	100%
City Council	12	10	22	45%
City Manager	18	34	52	65%
Community Development	0	51	51	100%
Finance	9	92	101	91%
Fire	0	58	58	100%
Human Resources	5	105	110	95%
Information Technology	1	47	48	98%
Non-City Organization	0	33	33	100%
Office of Cannabis Management	2	26	28	93%
Police	3	18	21	86%
Public Works	17	65	82	79%
Sacramento Housing and Redevelopment Agency	0	12	12	100%
Utilities	20	92	112	82%
Youth, Parks, and Community Enrichment	8	11	19	58%
Grand Total	**95**	**656**	**751**	**87%**

Source: Auditor generated.

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Post Audit Recommendation Follow Up Status by Audit

The following tables provide the status of audit recommendations, by audit report, generally in the order the audits were issued. Please note that recommendations closed in a prior period are not listed.

Audit of City Policies and Procedures

Report #2011-04

Finding	#	Recommendation	Status	Update
The Inventory of Citywide Policies Could be More Complete and Organized	14	Update PR-1001-01 to include a clear description of how Administrative Policies and Procedures are integrated and accessed in CCM.	Partly Implemented	The Human Resources Department is working with the Information Technology Department to update the "City Policies" section of CARA (formerly CCM) to allow for better retention of current and historical policies and procedures.
The Inventory of Citywide Policies Could be More Complete and Organized	17	Design a control to ensure outdated policies and procedures are removed from CityNet and the City's public website.	Implemented	The Policy Process Workflow is published on the City's Nexus (formerly CityNet) website that is accessible to all City employees. Departments and divisions are responsible for updating policies. The Labor Relations Division has confirmed that all policies on the Policies and Procedures page of the City's public website are current.

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Audit of City Light-Duty Vehicle Use

Report #2011-05

Finding	#	Recommendation	Status	Update
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	10	Revise the City's transportation policy to consolidate City direction and enhance criteria for allocating take-home vehicles.	Started	No progress was made during the reporting period. The policy is still with Labor Relations for review.
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	11	Require employees who receive a take-home vehicle to maintain a log of call back events.	Dropped	The City has implemented processes to monitor the number of hours behind the wheel to maintain compliance with this regulation. However, not all employees who drive City vehicles fall under this regulation and therefore do not complete this process. Given the City's current operating environment, we will no longer continue to follow up on this recommendation; we may revisit this recommendation as part of future work if the underlying risk becomes elevated.
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	13	Work towards incorporating into all City labor agreements language that clearly states the City's rights and authority over vehicle assignments and removals.	Started	The Labor Relations Division has added this item to the proposal list for potential negotiation with SPOA and SCXEA when those contracts open. SPOA's contract is set to open in January 2025 and SCXEA's contract is set to open in September 2025.
The lack of a detailed City take-home vehicle policy has allowed the City to approve almost 250 take-home vehicles, resulting in a substantial cost	14	Enforce the current take-home vehicle distance limitation that restricts take-home vehicle assignments to employees that live within thirty-five (35) air miles from the freeway interchange at W-X, 29th-30th Streets.	Dropped	The City has implemented various tools and processes to comply with the take-home vehicle distance limitation. However, the Civil Service Board Rules could better align with City operations and incorporate bargained items since the last update in 2012.

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Audit of Citywide Purchase-Card Use

Report #2012-06

Finding	#	Recommendation	Status	Update
While transactions reviewed did not reveal extensive personal purchases, some charges violated policy and lacked complete support	3	Establish a consistent form and guidance to departments for processing lost receipt justifications.	Implemented	The P-Card Missing Receipt form has been updated to include additional direction and has been uploaded to Nexus.
The purchase card program lacked complete policy guidance and oversight	5	Update the Purchasing Card Policy to make it consistent with other City policies.	Implemented	The Purchasing Card Program policy has been updated, approved, and posted on the City's public website.
The purchase card program lacked complete policy guidance and oversight	6	Create an authoritative document that clearly states what types of purchasing card transactions are allowable and prohibited, and distribute it to all cardholders and approving officials.	Implemented	The Purchasing Card Program policy has been updated, approved, and posted on the City's public website.
The purchase card program lacked complete policy guidance and oversight	7	Ensure that the document is updated annually to reflect policy changes.	Implemented	The Purchasing Card Program Policy has been updated, approved, and posted on the City's public website. The Procurement Division will review the policy annually in May each year to determine if the policy requires any updates.
The purchase card program lacked complete policy guidance and oversight	8	Provide mandatory annual purchasing card-use training for cardholders and require them to sign a form agreeing to program terms and acknowledging their responsibilities.	Partly Implemented	The Purchasing Card Program policy has been updated and new training slides are being uploaded to Acumen. Once complete, the Procurement Division will work with the Human Resources Department to require a list of cardholders to complete annual training.
The purchase card program lacked complete policy guidance and oversight	9	Provide mandatory annual purchasing card-approval training for approving officials and require them to sign a form agreeing to program terms and acknowledging their responsibilities	Partly Implemented	The Purchasing Card Program policy has been updated and new training slides are being uploaded to Acumen. Once complete, the Procurement Division will work with the Human Resources Department to require a list of approvers to complete annual training.

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Audit of City Employee Supplemental Pay

Report #2013-03

Finding	#	Recommendation	Status	Update
Controls Over Employee Time Reporting Must be Improved	9	Create a policy and procedure for recording supervisor approval of individual employee time.	Dropped	The Fire Department has transitioned its administrative staff to eCAPS for time entry. Furthermore, Telestaff automates the scheduling of suppression staff, while enabling Fire Department personnel to input last-minute shifts to cover for absences. Additionally, staff can log off-shift overtime in Telestaff post-approval from supervisors or chiefs. Should someone fail to report for their scheduled shift, the shift captain promptly notifies scheduling staff, who then update Telestaff and arrange for alternative coverage. Fire Department staff run reports in Telestaff to identify anomalies and ensure that the times entered into Telestaff are complete and accurate prior to them being transferred to eCAPS in a bulk transfer. With these processes in place, we propose dropping this recommendation.

Audit of the Fire Department Inventory Systems & Narcotics - Part 2 of 2

Report #2014-02

Finding	#	Recommendation	Status	Update
The Fire Department should implement inventory management best practices to improve accountability and accuracy	1	Assign responsibility for managing inventory and develop policies to provide clear and consistent direction.	Implemented	The EMS Division has drafted policies and standard operating procedures regarding inventory management.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	6	Develop a process to track actual usage of supplies.	Implemented	Narcotics are tracked to actual usage and assets valued at more than $300 are tracked by EMS captains. While the EMS Division's updated process does not track supplies or 'soft goods' to the actual usage of each item, procedures have been updated to track supplies to the fire station level. According to EMS staff, tracking inventory on a more granular level is not feasible. However, improved inventory ordering and receiving processes address many of the risks identified in this recommendation.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	7	Work with the IT Department to implement system access best practices, including the concept of "least privileges."	Implemented	Policies and standard operating procedures have been drafted to ensure inventory access privileges for all employees with access to Operative IQ are reviewed monthly to remove separated employees, add new employees, and adjust employee roles as necessary.
The Fire Department should implement inventory management best practices to improve accountability and accuracy	8	Develop a formal process for approving new user access and changes to access levels.	Implemented	Policies and standard operating procedures have been drafted to ensure inventory access privileges for all employees with access to Operative IQ are reviewed monthly to remove separated employees, add new employees, and adjust employee roles as necessary.

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Finding	#	Recommendation	Status	Update
The Fire Department should implement inventory management best practices to improve accountability and accuracy	9	Perform ongoing reviews of system access.	Implemented	Policies and standard operating procedures have been drafted to ensure inventory access privileges for all employees with access to Operative IQ are reviewed monthly to remove separated employees, add new employees, and adjust employee roles as necessary.

Audit of Citywide Wireless Communications

Report #2014-03

Finding	#	Recommendation	Status	Update
Wireless Device Policies are Insufficient	15	Submit a new wireless communication device request form for all existing employees with City-issued devices.	Dropped	The Information Technology Department has implemented a new Mobile Device Request form that includes the justification for the device, anticipated use, and plan type that will be retained for the life of the service. Additionally, the Information Technology Department has established other internal controls and processes to monitor assignment and use of wireless devices. Given the updated internal control environment, we believe the risk of unauthorized devices is low.

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Audit of the Department of Utilities Labor Reporting

Report #2016-04

Finding	#	Recommendation	Status	Update
Policies Can Be Improved and Opportunities for Cost Savings Through Renegotiation Exist	8	Review the existing employee user access to pay types and restrict access to only those pay types for which an employee is eligible.	Started	No progress was made during the reporting period due to implementation of various labor contracts.
Policies Can Be Improved and Opportunities for Cost Savings Through Renegotiation Exist	14	Review and update all Department of Utilities internal policies related to labor reporting.	Partly Implemented	There were some additional changes made to the Water, Wastewater and Drainage Policy and Procedures Manuals. They are with Labor Relations for review.
The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	24	Review the labor agreements and update the calculation methodology for the appropriate supplemental pay types so that they are compounded correctly, if necessary.	Implemented	The Payroll Division verified that supplemental pay types are compounding correctly. However, language for out-of-class pay is not consistent across the various labor agreements. Labor Relations will consider this during future negotiations with the unions.
The Finance Department Uses an Excessive Number of Time Reporting Codes and Earn Codes as well as Complex Calculation Methodologies and Distribution Methods for Supplemental Pay that May Not Align with Labor Agreements or Tax Laws	25	Review and update which pay types should have compounding pay components.	Implemented	The Payroll Division determined that one pay type was incorrectly compounding instead of being additive as stated in the labor agreement. The pay type has been updated in the system and is now calculated correctly in compliance with the labor agreement. We estimate this change will save the City approximately $5,625 annually.

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Audit of the City's Risk Management Division

Report #2016-05

Finding	#	Recommendation	Status	Update
The City May Reduce Risk and Liability by Making Improvements to Some Programs and Policies	13	Consider monitoring the drivers' licenses of all employees that drive City vehicles or receive City vehicle allowances.	Implemented	In July 2024, two Acumen assignments were sent to City employees who receive an automobile allowance requiring them to review the Transportation Policy and confirm they have and will maintain adequate vehicle insurance and a valid driver's license if they operate a vehicle for City purposes. This assignment will go annually every July. The Risk Management Division will implement pull notice monitoring for non-commercial drivers upon adoption of the Transportation Policy (should this requirement be agreed upon during negotiations), which still has not been implemented and is in the review process.
The City May Reduce Risk and Liability by Making Improvements to Some Programs and Policies	16	Continue to work towards implementing the updated draft of the Transportation Policy to increase the insurance requirement of employees driving their personal vehicles for City business.	Partly Implemented	No progress was made during the reporting period. According to the Risk Management Division, the Transportation Policy is still being reviewed in preparation for negotiations with the unions.

Audit of Fire Department Overtime Use

Report #2017-01

Finding	#	Recommendation	Status	Update
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	7	Establish policies on the administration and use of overtime.	Implemented	The Department has drafted procedures for the administration and use of overtime in Telestaff. Although not an official policy, due to the City's complex process for implementing policies, this procedure appears sufficient for us to implement the recommendation.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	8	Document the purpose for overtime use in a consistent and retrievable format.	Implemented	The purpose of off-shift overtime is now consistently documented in Telestaff.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	9	Document supervisory approval of overtime use in a consistent and retrievable format.	Implemented	Supervisory approval of off-shift overtime is now consistently documented in Telestaff. In addition, supporting documentation of the approval is saved and available for reference.
The Fire Department Lacks Sufficient Controls Over the Administration and Use of Overtime	12	Strengthen controls to monitor the use of timecodes to prevent and detect errors, fraud, and abuse.	Implemented	Staff are no longer allowed to enter their own overtime in Telestaff. In addition, schedules and overtime are reviewed by Fire Department operations staff and Telestaff reports are analyzed for anomalies prior to submitting to eCAPS.

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Audit of the Department of Utilities Inventory

Report #2017-04

Finding	#	Recommendation	Status	Update
Strengthening the Physical Security of Department of Utilities Inventory Could Reduce the Risk of Fraud, Waste, and Abuse	3	Review the number and appropriateness of employees with access to the inventory warehouse and formalize which positions can be granted access to each warehouse in the inventory policies.	Partly Implemented	Phase 1 design completion is waiting on site grading survey to be performed by the Public Works Department to ensure proper drainage of site. Site repair and electrical infrastructure work is estimated to start in August 2024. Estimated completion is September 2024. The draft policy remains with Labor Relations for review.
Strengthening the Physical Security of Department of Utilities Inventory Could Reduce the Risk of Fraud, Waste, and Abuse	5	Establish a policy that prohibits employees from borrowing City-owned tools and equipment for personal use and document employee acknowledgement.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	7	Develop a process to ensure all warehouses are included in the inventory counts.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	9	Formalize specific count methodologies in a written policy.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	11	Formalize a procedure for accurately recording inventory count adjustments in a written policy.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	13	Add an additional step to the water meter serial number count that reconciles the Water Meter Receipt and Issue Log with Cityworks.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.

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Finding	#	Recommendation	Status	Update
While the Department of Utilities' Inventory Count Procedures Appear Robust, the Execution Breaks Down	14	Review, update, and enforce inventory policies related to the tracking of water meters.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.
The Department of Utilities Lacks Formal User Access Policies and Procedures Regarding Their Inventory Systems	22	Formalize logical access to the inventory systems in a written policy.	Partly Implemented	No progress was made during the reporting period. The draft Inventory Policy remains with Labor Relations for review.

Audit of Procurement for Services of $25,000 or Less

Report #2017-05

Finding	#	Recommendation	Status	Update
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	2	Update EBO policies, templates, and other guidance for accuracy and consistency.	Partly Implemented	The City Code reflects a threshold of $250,000 for compliance with the Equal Benefits Ordinance (EBO). Proposed updates to the EBO policy, which is undergoing review, remove the monetary amount and only refer to the City Code to reduce discrepancies. Procurement policies have also been updated to remove dollar amounts and reference the City Code. Policies are undergoing labor review and are anticipated to be fully approved in several months.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	3	Develop processes to ensure EBO analysis and reports are completed as required by City policy.	Started	The EBO policy is undergoing review but reporting requirements remain. The Procurement Division is determining how to satisfy these reporting requirements.

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Finding	#	Recommendation	Status	Update
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	5	Define and publish specific roles and responsibilities of procurement stakeholders.	Partly Implemented	Procurement policies have been recently re-examined and have consequently undergone several edits. Roles and definitions have been updated to be more streamlined. These policies are currently pending labor review and are anticipated to be fully approved in the next several months.
Procurement Guidance and Training were Insufficient to Ensure Employees Properly Procured Services on Behalf of the City	12	Determine the intent and purpose of purchase orders, and clarify their requirements and use in City guidance and templates.	Partly Implemented	As part of an effort to modernize procurement practices, the Procurement Division took an initiative to the City Council to make ordinance changes and to update all procurement policies. The initiative was approved in May and ordinance changes went into effect on June 13, 2024. The policies have been updated to augment the definition of purchase orders and their intent and purpose. The policies are currently undergoing review and are anticipated to be approved within the next several months.

Audit of the Department of Parks and Recreation's Strategic Planning and Part-time Employee Benefits Management

Report #2017-08

Finding	#	Recommendation	Status	Update
The Department of Parks and Recreation Has Not Updated Key Strategic Planning Guidance	1	Update the Parks and Recreation Master Plan.	Started	The Parks Plan 2040 is in the final phase of development. The document is scheduled to be heard at City Council on August 20, 2024, for approval.

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The Department of Parks and Recreation Has Not Updated Key Strategic Planning Guidance	6	Define when it is appropriate to use the "General Info" or "Other" call categories.	Partly Implemented	No recommendation updates were received during this follow-up period.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	9	Develop department-specific policies and procedures.	Started	No recommendation updates were received during this follow-up period.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	10	Define the department's cost recovery goals and objectives.	Started	No recommendation updates were received during this follow-up period.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	11	Evaluate the department's fees and charges to determine if they are in alignment with the department's mission, vision, and cost recovery goals.	Started	No recommendation updates were received during this follow-up period.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	12	Comply with the Citywide Fees and Charges Policy by establishing cost recovery goals and identifying cost recovery levels.	Started	No recommendation updates were received during this follow-up period.
Developing a Formal Cost Recovery Philosophy May Help the Department of Parks and Recreation Better Align Its Pricing Practices with Its Mission and Core Values	14	Consider updating the fee structure for some programs and services to include a non-resident fee.	Started	No recommendation updates were received during this follow-up period.

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Finding	#	Recommendation	Status	Update
Nearly Half of the Supervisors Responsible for Administering and Monitoring Part-Time Employee Hours and Benefits Have Not Received Labor Relations Training	18	Develop policies and procedures on part-time employee reporting, responsibility, and training.	Partly Implemented	No recommendation updates were received during this follow-up period.

Audit of the Department of Utilities Workplace Safety

Report #2018-02

Finding	#	Recommendation	Status	Update
The Department of Utilities Lacks Sufficient Controls Over the Administration and Use of Safety and Personal Protective Equipment	1	Review and update existing policies and procedures concerning safety and personal protective equipment to fill in gaps and clarify its appropriate use.	Partly Implemented	The Department has developed a continuous process to review and update Standard Operating Procedures including a review of safety. Additionally, the Water, Wastewater, and Drainage draft Policies and Procedures manuals have been updated and are with Labor Relations for review.
The Department of Utilities Lacks Sufficient Controls Over the Administration and Use of Safety and Personal Protective Equipment	8	Perform periodic audits of gas monitoring data to ensure employees use gas monitors in accordance with departmental policies.	Implemented	The standard operating procedure is completed and outlines the process for ensuring employees use gas monitors in accordance with departmental policies. Usage reports are automatically sent to supervisors so they can determine if their staff is using the gas monitors appropriately.
The Department of Utilities Should Implement Health and Safety Best Practices to Reduce Risks and Improve Accountability	21	Develop a formal management of change process.	Partly Implemented	No progress was made during the reporting period. The draft Management of Change procedure remains with Labor Relations for review.

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Finding	#	Recommendation	Status	Update
The Department of Utilities Should Implement Health and Safety Best Practices to Reduce Risks and Improve Accountability	22	Review and update departmental safety policies and procedures.	Partly Implemented	The Department has developed a continuous process to review and update Standard Operating Procedures including a review of safety. Additionally, the Water, Wastewater, and Drainage draft Policies and Procedures manuals have been updated and are with Labor Relations for review.

Audit of On-Street Parking Meters
Report #2018/19-07

Finding	#	Recommendation	Status	Update
Improving Vehicle-Detection Sensor Accuracy Rates and Meter Battery Life Could Reduce the Potential for Erroneous Citations and Slow the Rate of Incoming Citation Disputes	1	Continue to work with the vendor to achieve contracted vehicle-detection sensor accuracy rates or consider switching to a vendor that will meet the desired standard.	Implemented	The Parking Division finalized their battery replacement plan to perform continuous replacement, ahead of dome sensor batteries being depleted. They have begun implementation of the plan but these efforts are contingent on sufficient staffing. The Parking Division has been collaborating with the Human Resources Department to overcome staffing obstacles and was able to fill 2 of the 3 vacant positions.
Improving Vehicle-Detection Sensor Accuracy Rates and Meter Battery Life Could Reduce the Potential for Erroneous Citations and Slow the Rate of Incoming Citation Disputes	3	Address deficiencies identified with parking meter sensor-accuracy and battery life to improve the customer service experience and reduce the number of incoming citation disputes.	Implemented	The Parking Division finalized their battery replacement plan to perform continuous replacement, ahead of dome sensor batteries being depleted. They have begun implementation of the plan but these efforts are contingent on sufficient staffing. The Parking Division has been collaborating with the Human Resources Department to overcome staffing obstacles and was able to fill 2 of the 3 vacant positions.

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Audit of Retiree Health Benefits

Report #2019/20-04

Finding	#	Recommendation	Status	Update
Recordkeeping of Retiree Benefit Eligibility and Elections Could be Strengthened	3	Work with the IT department to identify and resolve eCAPS health benefit report errors for retirees.	Started	The Human Resources and Information Technology departments were unable to resolve this issue during the reporting period.
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to $600,000 Annually	6	Establish a process to perform regular dependent eligibility verification reviews that includes procedures on how to address instances of non-compliance with verification requests.	Not Started	No progress was made during the reporting period.
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to $600,000 Annually	7	Review and address HMS' active employee dependent eligibility verification results.	Not Started	No progress was made during the reporting period.
Performing Dependent Verifications Ensures Qualified Dependents are Enrolled in City-Sponsored Health Plans and Could Save the City up to $600,000 Annually	8	Perform a retiree dependent verification review for participants of City-sponsored plans.	Started	No progress was made during the reporting period.

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Audit of the 911 Emergency Communications Center

Report #2019/20-05

Finding	#	Recommendation	Status	Update
Finding 1: Call Answer Times Have Improved and Are Exceeding State Standards	2	Consider improving the supervisor-to-dispatcher ratio to provide better supervisory coverage.	Partly Implemented	The Sacramento Police Department (SPD) was able to add Supervising Dispatcher and Dispatcher III FTE's during the FY23-24 budget cycle. In early 2024 one employee was promoted to fill the Supervising Dispatcher position. The additional Dispatcher III FTE positions remain vacant due to SPD being critically short staffed at the Dispatcher II rank. SPD needs to delay filling this position and is looking to fully improve the supervisor-to-dispatcher ratio until their line-level dispatcher staffing improves. SPD hopes to accomplish these goals in late 2024 or early 2025.
Finding 2: Quality Assurance and Disaster Preparedness Could Be Improved by Adopting Industry Best Practices	7	Develop and document a continuous quality assurance program based on industry standards that includes reviewing a percentage of all calls and incorporates an evaluator calibration process.	Partly Implemented	The Sacramento Police Department was able to add a Dispatcher III FTE to supervise this program during the FY23-24 budget cycle. The position remains vacant due to SPD being critically short staffed at the Dispatcher II rank. SPD needs to delay filling this position and the full implementation of the Quality Assurance program will be delayed until line-level dispatcher staffing improves. SPD hopes to accomplish these goals in late 2024 or early 2025.

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Audit of the Department of Utilities Vehicle Fleet

Report #2018/19-11

Finding	#	Recommendation	Status	Update
The Department of Utilities Can Realize Cost Savings Through Improved Management of Their Vehicle Fleet	8	Formalize the Fleet Engine Idling Limit Policy and post the policy on the City's Policies and Procedures webpage.	Partly Implemented	No progress was made during the reporting period. The policy remains with the Labor Relations Division for review.
System Access and Data Quality Could Be Improved to Better Enable Management to Perform Analyses and Identify Trends	19	Review the data captured by the M5 system, determine key data fields, and implement controls to ensure these fields contain accurate and complete information.	Partly Implemented	The Fleet Management Division identified the key fields and implemented processes to input the data into the system. We will spot check these fields for accuracy during the next recommendation follow-up period.
System Access and Data Quality Could Be Improved to Better Enable Management to Perform Analyses and Identify Trends	20	Establish a process to verify the accuracy of vehicle and GPS unit device ID assignments in the GPS tracking systems.	Implemented	The Fleet Management Division receives a report each month for Samsara device health. Each month there are work requests placed in the Fleet Management system to alert shop staff that the Samsara device must be tested and replaced if needed when the vehicle goes to the shop for maintenance or repair.
The City Can Mitigate Risk by Better Documenting and Tracking Employee Licensure, Certifications, and Insurance Information	24	Revise the City Employee's Transportation Policy and Procedures to require employees to provide proof of licensure when using pool vehicles.	Partly Implemented	No progress was made during the reporting period. The policy is still with Labor Relations for review.

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Audit of City-Owned and Leased Real Property

Finding	#	Recommendation	Status	Update
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	2	Develop policies and procedures to provide guidance on how asset-managing departments should ensure all City-owned properties are appropriately secured and maintained.	Not Started	No progress was made during the reporting period.
The City Has Potential Surplus and Remnant Parcels That Could Be Leveraged to Achieve A Variety of City Goals	6	Conduct a staffing analysis to determine whether resources need to be added to the Real Estate Services Section to implement the recommendations made in this report.	Dropped	The City Manager's Office has determined that staffing resources will not be added to the Real Estate Services Section.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	7	Review the Lease Centralization Plan and determine whether the Real Estate Services Section should manage all real property lease management as outlined in the Lease Centralization Plan.	Implemented	The City Manager's Office reviewed the Lease Centralization Plan and determined that the Real Estate Services Section will not manage all real property leases.
The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	8	Work with the City Attorney's Office to create lease contract templates that include key contract provisions to ensure consistency in City lease contracts.	Partly Implemented	According to the Real Estate Services Section, portions of current lease documents have been created to be in template form (i.e. insurance requirements, liability language, indemnity language) so that they can be utilized in all leases. However, other portions of each lease are individual to the tenant, lease space, improvements, term, etc. and must be negotiated. During the next recommendation follow-up period, we will evaluate templates for inclusion of key contract provisions.

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The City's Real Property Management Is Decentralized and Would Benefit from Detailed Policy Development	11	Work with the Finance Department to establish a uniform policy that provides the process and steps required for acquisition and disposition of City-owned properties. Procedures should include details regarding compliance with Sacramento City Code and California State Law, financial reporting standards between the Real Estate Service Section and the Department of Finance, and the method of storing documents and financial records.	Started	No progress was made during the reporting period.
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	15	Work with other City departments to identify data elements that may be helpful or necessary in decision making or reporting purposes and develop a process to collect and document the new data elements in the Asset Database.	Partly Implemented	The Real Estate Services Section and Information Technology (IT) Department have determined data elements specific to the Real Estate Services Section to include in the InforEAM 7i database. IT staff will continue to work with other divisions/departments to include additional data elements as the database expands.
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	16	Work with other City departments to identify real property tracking needs and utilize a Citywide software program or develop another platform to centralize the management of the City's real property	Started	The Information Technology Department is collaborating with departments to audit information in the work order systems and compare parcel data with the GIS database. Additionally, the department is scanning real estate-related paper documents to import them into the citywide document management system (CARA).
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	17	Centralize City lease inventory and document clear processes for all City departments to follow to standardize maintenance of City lease inventory, including utilizing the Asset Database or new platform used for real property inventory to ensure consistent tracking and consolidation of Citywide lease inventory.	Started	The Real Estate Services Section (RESS) is currently working with the Information Technology (IT) Department to establish the asset database in InforEAM, which will set the foundation for the upcoming leasing database. RESS anticipates to start on the leasing database with IT in Q1 of 2025.

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Finding	#	Recommendation	Status	Update
Appropriate Management of City-Owned and Leased Real Property Is Required to Ensure Financial Statements Comply with the Government Accounting Standards Board	18	Work with the City's Finance Department to develop policies and procedures on lease revenue billing and collection processes	Started	Real Estate Services Section has continued to work with the Finance Department to inform tenants when collection notices are issued and set up payment plans for tenants which are behind in past due rent.

Audit of the City's Green Efforts

Report #2020/21-04

Finding	#	Recommendation	Status	Update
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	6	Develop and track performance measures as they relate to published sustainability goals.	Partly Implemented	The team continues to maintain the Sustainability Dashboard online. The Climate Action & Adaptation Plan (CAAP) was adopted by the Sacramento City Council on February 27, 2024 (Resolution #2024-0067) and went into effect on March 28, 2024. The CAAP includes proposed performance measures, and a strategy for monitoring and tracking progress. City staff are working with a consultant team to develop a monitoring tool in conjunction with finalization of the CAAP. The monitoring tool ('CapDash') will launch in late 2024 and will be available to both internal staff and the general public. Staff from the Community Development Department will regularly update the tool to facilitate ongoing tracking.
Improved Monitoring and Reporting of Sustainability Data, Progress, and Outcomes Is Essential for Tracking Impacts and Realizing the Intended Benefits	7	Ensure sustainability reports consistently track and report progress over time.	Partly Implemented	Staff plan to evaluate approaches using the Climate Action & Adaptation Plan (CAAP) tracking and monitoring tool and the Sustainability Dashboard, through guidance and forthcoming work with the Green Team and the Task Force.
Centralized Management and Oversight of the City's	12	Develop guidance on prioritizing Citywide sustainability goals.	Partly Implemented	The Climate Action Task Force (CATF) will support in performance measurement and implementation. In April

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				2024, Staff launched the pilot of an optional sustainability training on Acumen for City staff to provide context and details around City sustainability goals and to connect sustainability to staff roles in the City. Staff will revise the training based on feedback from the Green Team before rolling out a Citywide launch in 2025.
Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value				
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	13	Establish a Citywide internal communication strategy and accountability mechanism for sustainability goals and priorities.	Partly Implemented	The Climate Action & Adaptation Plan (CAAP) includes sustainability goals, proposed performance measures, and a strategy for monitoring and tracking progress. City staff are working with a consultant team to develop a monitoring tool in conjunction with finalization of the CAAP. The monitoring tool ('CapDash') will launch in late 2024 and will be available to internal staff as an accountability mechanism for sustainability goals and priorities. Regular reporting will be conducted on the CAAP sustainability goals (as part of the broader annual General Plan reporting) by the Community Development Department.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	17	Implement outreach efforts and programs to City employees to improve the City's sustainability culture.	Implemented	In April 2024, staff launched the pilot of an optional sustainability training on Acumen for City staff to provide context and details around City sustainability goals and to connect sustainability to staff roles in the City. Staff will revise the training based on feedback from the Green Team before promoting a Citywide launch in 2025.
Centralized Management and Oversight of the City's Sustainability Efforts May Better Position the City to Establish Sustainability as an Organizational Priority and Core Value	18	Assist other City departments and offices with incorporating sustainability into their department-level operations through the creation, implementation, and tracking of specific performance goals.	Partly Implemented	The Climate Action & Adaptation Plan (CAAP) includes proposed performance measures, and a strategy for monitoring and tracking progress. Staff will revisit these department sustainability performance goals through the Climate Action Task Force to identify department specific goals.

Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	20	Develop a process for notifying City employees of changes to Citywide sustainability policies, procedures, and plans and document their acknowledgement of these changes.	Partly Implemented	Work is ongoing. Staff will collaborate with the Green Team, Climate Action Task Force, and department staff to determine additional tools and resources for training and documentation. Elements may be incorporated into the optional staff sustainability training.
Awareness of and Compliance with Sustainable Policies, Procedures, and Plans Could Be Strengthened	24	Review and update the Sustainable Purchasing Policy.	Partly Implemented	The Sustainable Purchasing Policy has been updated and is undergoing final approval.

Audit of the Cannabis Storefront Dispensary Permitting Process

Report #2020/21-09

Finding	#	Recommendation	Status	Update
Ownership of Cannabis Dispensary Operating Permits were Transferred Between Individuals and Corporate Entities as a result of Ambiguity in the City Code and an Evolving Regulatory Environment	1	Seek direction from City Council to determine whether dispensary transfers should be allowed. The Office of Cannabis Management in conjunction with the City Attorney's Office should then propose a City Code update that clearly articulates the policy and legal goals of the City Council, that are in conformance with State law.	Partly Implemented	The Office of Cannabis Management (OCM) continues to evaluate transfer code modifications and plans to present to both the Law and Legislation Committee (L&L) and the City Council in 2025, as an integral part of a comprehensive code refinement initiative.
The City Needs to Better Define Ownership if it Expects to Enforce City Code Restrictions on Ownership and Manage who is Truly Behind its Permitted Cannabis Related Businesses	3	Seek direction from City Council to determine standards and definitions of ownership of cannabis dispensaries in the City. At minimum, these discussions should include a definition of clear ownership and limits on ownership for all cannabis dispensary owners. The Office of Cannabis Management in conjunction with the City Attorney's Office should then propose a City Code update that articulates the ownership policy and goals of the City Council, that are in conformance with State law.	Partly Implemented	The Office of Cannabis Management (OCM) continues to evaluate transfer code modifications and plans to present to both Law and Legislation Committee (L&L) and the City Council in 2025, as an integral part of a comprehensive code refinement initiative.

Continuous Review of Cannabis Policymaking, Education & Community Outreach

Report #2020/21-16

Finding	#	Recommendation	Status	Update
The Revenue Division Should Expand BOT Compliance Audits to Consider All Cannabis Businesses in the City to Reduce the Risk of Noncompliance.	12	Develop and implement a risk-based approach to selecting cannabis businesses for BOT compliance audits.	Partly Implemented	No progress was made during the reporting period.

Audit of the Sacramento Community Police Review Commission

Report #2021/22-06

Finding	#	Recommendation	Status	Update
The Lack of Clearly Defined Roles and Responsibilities has Led to Confusion and Frustration	1	The City Council should clarify the purpose, powers, and duties of the Sacramento Community Police Review Commission and how it interacts with other City departments to achieve its objectives. The City Council should memorialize the specific purpose, powers, and duties, through resolution, ordinance, or codifying the changes in the City Code.	Started	The audit presented to the Law and Legislation Committee on October 3, 2023. Councilmember Jennings suggested a joint workshop with the Commission, a letter from the Mayor and Law and Legislation Committee members was added to the Commission's agenda for consideration. At the October 9, 2023, meeting the Commission approved participating in such a workshop. Representatives of City Council and the Commission continue discussions about the content, date, and format of a joint meeting.

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The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	2	The City Council should determine the staffing needs and responsibilities, and funding for the Sacramento Community Police Review Commission. The City Council should memorialize the specific role of staff provided, the funding source, and what City office or department will house the position, through resolution or codifying the changes in the City Code.	Started	The audit presented to the Law and Legislation Committee on October 3, 2023. Councilmember Jennings suggested a joint workshop with the Commission, a letter from the Mayor and Law and Legislation Committee members was added to the Commission's agenda for consideration. At the October 9, 2023, meeting the Commission approved participating in such a workshop. Representatives of City Council and the Commission continue discussions about the content, date, and format of a joint meeting.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	3	The City Council should determine the training curriculum that SCPRC Commissioners should be required to complete and potential remedies if training is not completed.	Started	No progress was made during the reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	4	The City Council should codify the training requirements for the Sacramento Community Police Review Commission in, at minimum, City Council ordinance. The Sacramento Community Police Review Commission also should include the training requirements in its policies and procedures.	Not Started	No progress was made during the reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	5	Identify resources to provide the Sacramento Community Police Review Commission with an increased internet presence.	Started	The Sacramento Police Department has posted all of the Sacramento Community Police Review Commission recommendations on its website.

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The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	6	Work with the Sacramento Community Police Review Commission, the City Manager's Office and City Council to develop policies and procedures for communicating with the public.	Not Started	No progress was made during the reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	7	Clarify whether the Sacramento Community Police Review Commission is responsible for issuing its own annual report. The clarification should specify the agency required to complete the report, the frequency of the report production and provide direction on the information that should be included in the report, such as recommendations, plans for the upcoming year, and information about public outreach.	Implemented	The City Council adopted new Council Rules of Procedures on November 29, 2022, that made changes for all City boards and commissions. Chapter 17, section C of Council Rules of Procedure outlines Advisory Body Reports. In regards to the frequency of reports, Chapter 17 section C(2)(b) state "Each advisory body shall provide an annual report for review by the Personnel and Public Employees (P&PE) Committee." Additionally, in regard to direction on the information that should be included in the report, section C(2)(c) states: "The annual report shall be provided in a format established by the city clerk and should include highlights and accomplishments from the prior year's work; proposed projects, priorities, and recommendations for the upcoming year; and any other information required of the advisory body according to the Sacramento City Code." The Sacramento Community Police Review Commission presented its Annual Report to the City Council's Personnel and Public Employees Committee in March 2023 and April 2024.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	8	Identify key performance indicators to gauge the effectiveness of the Sacramento Community Police Review Commission in meeting its purpose and objectives.	Implemented	The Sacramento Community Police Review Commission completed and presented its Annual Report to the City Council's Personnel and Public Employees Committee in March 2023 and April 2024. The annual reports include 'Goals' and 'Key Deliverables' that can serve as measures for evaluating effectiveness.

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The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	9	Provide secure email accounts for Sacramento Community Police Review Commission Commissioners and require the use of these email addresses to conduct Commission-related business.	Started	No progress was made during the reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	10	Develop and implement policies for email use and provide training to the Sacramento Community Police Review Commissioners.	Started	No progress was made during the reporting period.
The Sacramento Community Police Review Commission Requires Resources and Investment from the City to Effectively Achieve its Objectives.	11	Determine the level of access to information across City government needed by the Sacramento Community Police Review Commission to fulfill its City Code mandated duties. The City Council should memorialize the Sacramento Community Police Review Commission's access to information in either resolution, ordinance, or in the City Code.	Not Started	No progress was made during the reporting period.
The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.	14	Determine whether the City Council should vote on SCPRC recommendations. This dialogue should identify a process for the presentation of the recommendations and vote. Finally, the process should be presented to City Council to be memorialized in City Council resolution or ordinance.	Not Started	No progress was made during the reporting period.

The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.	15	Determine whether the City should track and report on the implementation status of Sacramento Community Police Review Commission recommendations. The City Council should consider adopting a process to track and report on the implementation status of SCPRC recommendations that includes the department responsible. Finally, the City Council should consider whether to memorialize the requirement and process in resolution or ordinance.	Partly Implemented	No progress was made during the reporting period.
The Sacramento Community Police Review Commission is in Need of a Recommendation and Follow-Up Process to Ensure the Recommendations are Documented, Presented to the City Council, and Recommendations that are Approved are Implemented by the Relevant Department.	16	Determine whether to provide resources for making SCPRC recommendation responses and implementation status publicly available in a transparent and timely manner. The City Council should identify additional funding for the tracking process. Finally, the City Council should consider whether to memorialize the funding provision in resolution or ordinance.	Partly Implemented	No progress was made during the reporting period.

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Vendor Audit of Wide Open Walls

Report #2022/23-01

Finding	#	Recommendation	Status	Update
Executing A Contract with the Wrong Entity and Awarding Funding Without Written Agreements Compromised the City's Ability to Audit Wide Open Walls and David Sobon Events	1	Update the Grant Distribution Policy to clarify that sponsorships should also have written agreements documenting the intended use of City funds, the requirement for recipients to document the appropriate use of funds, and expectations that such records will be made available to assess compliance in a timely manner.	Partly Implemented	Due to substantial changes to the entire lifecycle of grants management, the adoption of the updated Grant Distribution Policy is delayed and unlikely to occur until late 2024 or early 2025.

Language Access Gap Analysis, Survey Results, and Policy Recommendations

Report #2022/23-05

Finding	#	Recommendation	Status	Update
Policy recommendations from gap analysis	1	Establish and maintain robust language access capabilities for Spanish speaking LEP residents.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	2	Evaluate whether any department programs serve a significantly higher LEP population than that of the overall City-wide population and apply more robust language services towards those programs.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.

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Policy recommendations from gap analysis	3	The City should refer to the U.S. Census and Language Link usage data from the City's 311 and 911 departments to regularly evaluate the number and proportion of LEP individuals and use this information in assessing the sufficiency of the City's language access services.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	4	Provide guidance on whether programs should perform additional outreach to LEP persons to increase the frequency of contact with LEP language groups.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	5	Provide guidance on whether programs that interact frequently with LEP individuals should provide meaningful language access services at a broader scale than departments who have infrequent encounters.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	6	Evaluate whether funding for language services is sufficient based on the volume of LEP individuals that interact with City departments or programs and the relative importance of the services they provide.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	7	Train City staff on language access procedures. This training may include the process for arranging interpreters where appropriate, the list of providers the City currently contracts with and what services they provide, and the differences between translation and interpretation services.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.

Policy recommendations from gap analysis	8	Provide guidance and train staff on how to respond in situations where a minor or family member is asked to serve as an interpreter.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	9	Provide direction on how and when bilingual staff are used for translation services and when professional translators should be used for vital documents, website content, and for lengthy documents.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	10	We recommend the City leverage the resources and best practices on the LEP.gov website in developing the Citywide language access policy, to ensure the City's websites are accessible and that the use of machine translation is accurate.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	11	Develop guidance for City departments to identify their vital documents and determine how to provide robust language services for those documents.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	12	Train City employees on how to determine if an individual is LEP and how and when to offer language assistance.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	13	Employ additional means to proactively notify LEP individuals of the availability of language services.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.

Policy recommendations from gap analysis	14	Develop a mechanism that allows LEP individuals to file a complaint to provide feedback about the City's language access services.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	15	Consider providing on-going funding for citywide language access marketing, so that more community members are aware of the language access services provided by the City.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.
Policy recommendations from gap analysis	16	Consider appointing a citywide LEP coordinator or a working group of individuals from different departments to regularly monitor/update the agency's response to LEP needs.	Partly Implemented	The Language Access Policy is currently under review by the City Attorney's Office and will be returned to Labor Relations once their review is complete. The City Manager's Office also started recruitment for the Language Access Coordinator.

Audit of the Cannabis Code Enforcement Unit

Report #2022/23-06

Finding	#	Recommendation	Status	Update
Management Could Promote Efficiency and Effectiveness Through the Use of Performance Metrics and Documented Reviews.	9	Establish performance metrics to evaluate the effectiveness of the cannabis code enforcement program.	Implemented	The Cannabis Code Enforcement Unit has created and implemented a policy and procedure regarding case review and auditing. This will provide instructions on conducting quarterly review of cannabis code cases regarding code enforcement officer timeliness, documentation, and overall completeness of their case work. The supervisor shall evaluate officers' performance based on these evaluations. These processes and performance metrics can be used to evaluate the effectiveness of the cannabis code enforcement program.

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Audit of the Sacramento Police Department's Evidence and Property Division – Sexual Assault Evidence Kits

Finding	#	Recommendation	Status	Update
Sacramento Police Department had not Previously Taken Steps to Comply with a Recent California Law Related to the Auditing and Reporting of Untested Sexual Assault Evidence Kits	1	Assign staff to undertake an audit of the sexual assault evidence kits within the department's possession to determine the total number of untested sexual assault evidence kits.	Implemented	The Police Department assigned staff to undertake an audit of the sexual assault evidence kits within the Department's possession to determine the total number of untested sexual assault evidence kits. Staff reported their finding to the Department of Justice.
Sacramento Police Department had not Previously Taken Steps to Comply with a Recent California Law Related to the Auditing and Reporting of Untested Sexual Assault Evidence Kits	2	Report the number of untested sexual assault evidence kits to the California Office of the Attorney General.	Implemented	The Police Department assigned staff to undertake an audit of the sexual assault evidence kits within the Department's possession to determine the total number of untested sexual assault evidence kits. Staff reported their finding to the Department of Justice.
Sacramento Police Department had not Previously Taken Steps to Comply with a Recent California Law Related to the Auditing and Reporting of Untested Sexual Assault Evidence Kits	3	Consider working with City management to identify and allocate resources to prioritize and test untested sexual assault evidence kits.	Implemented	The Police Department appointed a Retired Annuitant to assist in implementing Assembly Bill 3118 and prioritizing the testing of untested sexual assault evidence kits.

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Opportunities Exist for the Sacramento Police Department to Update Evidence Procedures Related to Sexual Assault Evidence as Recommended by Best Practices	4	Consider conducting an audit of all sexual assault evidence kits in its possession to establish a total inventory.	Implemented	The Police Department conducted an audit of all sexual assault evidence kits and submitted the untested sexual assault evidence kits to the Department of Justice in January 2024.
Opportunities Exist for the Sacramento Police Department to Update Evidence Procedures Related to Sexual Assault Evidence as Recommended by Best Practices	5	Consider requiring regularly scheduled audits and identify metrics to collect and report to SPD management.	Partly Implemented	During this reporting period, the Police Department initiated the development of an automated audit process that will produce quarterly reports to determine the status of sexual assault evidence kits as well as any anomalies.
Opportunities Exist for the Sacramento Police Department to Update Evidence Procedures Related to Sexual Assault Evidence as Recommended by Best Practices	6	Consider designing a disposition policy specifically addressing sexual assault evidence that include different department reviews and approval. The disposition schedule should address compliance with federal and state legal requirements for retention and communication with victims. Upon implementation of the policy, the SPD should provide training for personnel involved in the disposition process.	Implemented	The Sacramento Police Department updated General Orders 525.02 and 533.06 to address the issues.
Opportunities Exist for the Sacramento Police Department to Seek Various Grants to Assist in Processing Untested Sexual Assault Evidence Kits	7	Consult with the Sacramento County District Attorney's Office and the Sacramento County Crime Laboratory to determine the laboratory availability, potential for outsourcing testing work, and potential costs associated with processing untested sexual assault evidence kits in the SPD's possession.	Implemented	The Police Department conducted an audit of all sexual assault evidence kits and submitted the untested sexual assault evidence kits to the Sacramento County Crime Lab. Sexual assault evidence kits will be transferred to the Sacramento County Crime Lab each month in batches for processing.

| Opportunities Exist for the Sacramento Police Department to Seek Various Grants to Assist in Processing Untested Sexual Assault Evidence Kits | 8 | Search for and consider applying for grants that can assist with the reduction of untested sexual assault evidence kits in its possession. | Implemented | The Police Department assigned staff to undertake an audit of the sexual assault evidence kits within the Department's possession to determine the total number of untested sexual assault evidence kits. Staff reported their finding to the Department of Justice. Additional assistance is no longer necessary since all sexual assault evidence kits have been reported to the Department of Justice and the Sacramento County Crime Lab. |