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June 3, 2011

**PRESIDENT PRO TEMPORE DE LA FUENTE
HONORABLE FINANCE AND MANAGEMENT COMMITTEE
OAKLAND, CALIFORNIA**

**RE: INFORMATIONAL REPORT ON CITY ORDINANCE AND ENACTED BALLOT
MEASURE MANDATED AUDITS AND OTHER MANDATED DUTIES**

Dear President Pro Tempore De La Fuente and Members of the Finance and Management Committee:

I welcome your interest in the Office of the City Auditor's operations and hope that information provided here will help inform the City Council of funding requirements for my Office's Charter mandated duties.

On May 27, 2010, the Office of the City Attorney issued a legal opinion, which concluded that, "Any cuts in existing auditor positions would be in violation of the City Charter because further cuts would certainly prevent the City Auditor from carrying out her Charter mandated duties." As part of this legal opinion, the City Attorney contracted MOT of America to conduct an independent analysis of my Office and its mandated duties.

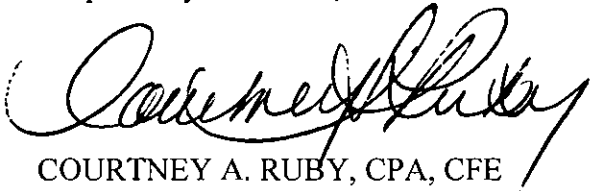
At the Finance and Management Committee on April 26, 2011, Committee members expressed interest in learning more about the Office of the City Auditor's mandated duties, their frequency and their costs. In response to this request, my Office asked the City Attorney to provide the Committee with MGT's independent analysis that addresses the Committee's questions. As part of this item, MOT will also be presenting their analysis at the Committee's June 14th meeting.

MGT's independent analysis found previous and current budget appropriations for the City Auditor's Office were inadequate to fund the positions necessary to meet my Office's Charter mandated duties. My Office concurs with this assessment, though we have professional differences pertaining to calculations of hours to meet some of our Charter mandated duties.

Until the appropriate funding is allocated, the City Auditor's Office will continue to be precluded from fully meeting Charter mandated duties. I hope the Committee finds the information provided by the City Attorney and MGT answers your questions and clarifies that any cuts to the City Auditor's Office would be in violation of the Charter.

Please feel free to contact me if you have any additional questions.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Courtney A. Ruby', written in a cursive style.

COURTNEY A. RUBY, CPA, CFE
City Auditor