

FILED
OFFICE OF THE CITY CLERK
OAKLAND
16 APR 18 AM 11:46

CITY OF OAKLAND



CITY HALL • ONE FRANK H. OGAWA PLAZA, 4TH FLOOR • OAKLAND, CALIFORNIA 94612

Office of the City Auditor
Brenda D. Roberts, CPA, CFE, CIA
City Auditor

(510) 238-3378
FAX (510) 238-7640
TDD (510) 238-3254
www.oaklandauditor.com

April 18, 2016

Reporting on Mandated Audits & Activities – City Auditor’s Office

Dear Committee Chair, Dan Kalb, and members of the Finance and Management Committee,

Enclosed is a report on the mandated audits and similar activities that are required to be performed by my Office on a regular or scheduled timeframe.

The mandates are required audits as set forth in specific ballot measures successfully passed by Oakland voters. The ballot measures stipulated the City Auditor must conduct an audit to affirm that taxpayer monies are spent as stated in the ballot measure.

Other required City Auditor activities are stated in the City Charter, and these activities include the analysis of the fiscal impact to the City and its citizens of proposed ballot measures that are advanced by the City Council or members of the public.

My Office also manages the City's "whistleblower" or hotline program. This program provides a confidential venue for employees and members of the public to report suspect wrongdoing. This program is a cornerstone of the governance and oversight provided by the City Auditor, and highlights City activities in need of change or improvement.

Please contact me if you have additional questions about these matters.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Brenda Roberts", with a long horizontal flourish extending to the right.

Brenda D. Roberts, CPA, CIA, CFE
Oakland City Auditor

City Ordinance and Ballot Measure Enacted Mandated Audits

Citation	Description	Status
Measure D	Requires the City Auditor to determine if the City met the Measure D baseline spending requirement for children and youth services and the set-aside requirement for the Kids First Fund.	Last reporting in 2014 was for FY 2009-12 Currently - in planning
Measure M	Requires the City Auditor to conduct an annual audit to assure accountability and the proper disbursement of the proceeds of a special tax to fund emergency medical services.	FY 2009-14 completed September 2015 FY 2014-15 – in progress
Measure N	Requires the City Auditor to conduct an annual audit to assure accountability and the proper disbursement of the proceeds of a special tax to fund emergency medical services.	FY 2009-14 completed September 2015 FY 2014-15 – in progress
Limited Public Financing	Requires the City Auditor to conduct mandatory audits or compliance reviews of all candidates accepting public matching funds.	Election cycle 2014 – completed May 2015
Measure Q	Requires the City Auditor to conduct an annual audit to assure accountability and the proper disbursement of the proceeds of the library parcel tax.	Last reporting in 2013 was for FY 2009-13 In planning
Revenue Department Tax Refunds	Requires the City Auditor to audit annually on a test basis refunds previously approved by the Director of Finance.	Last reporting in 2013 was for FY 2009-13 In planning
Ballot Measures	Requires the City Auditor to prepare an impartial financial analysis of all ballot measures, pursuant to the provisions of the Municipal Code.	In planning for Election cycle year 2016 – anticipating 6 ballot measures
Whistleblower	Requires the City Auditor to manage the Whistleblower program; to provide means for City employees and others to reports suspected incidents of fraud, waste and abuse of City resources in a confidential manner; to investigate such reports and if substantiated, make recommendations for corrections and practices to prevent repetitive incidents – that will further strong controls and good government.	Ongoing