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AUDIT RECOMMENDATION FOLLOW- UP AS OF JUNE 30, 2024

City Auditor

Michael C. Houston, MPP, CIA

October 16, 2024



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October 16, 2024

RESIDENTS OF OAKLAND
HONORABLE MAYOR
HONORABLE CITY COUNCILMEMBERS
HONORABLE CITY ATTORNEY
CITY ADMINISTRATOR

RE: Audit Recommendation Follow-Up Report

Dear Residents of Oakland, Mayor Thao, Council President Bas, Honorable Councilmembers, City Attorney Parker, and City Administrator Johnson,

Our Office has completed its second semiannual Audit Recommendation Follow-Up Report, which provides the statuses of open audit recommendations as of June 30, 2024.

This report provides updates to the first semiannual Audit Recommendation Follow-Up Report as of December 31, 2023, issued in March 2024,¹ as well as the status of recommendations from audit reports issued since December 31, 2023. In November 2022, Oakland voters passed Measure X, which revised the City Charter to include, within the City Auditor’s authority and duties, “submitting, at a public meeting of the full City Council, a semiannual report to the Council and public on the extent of implementation of recommendations for corrective actions made in the City Auditor's reports.”²

To this end, our Office reviewed all audit recommendations issued within the last 10 years, as of June 2024.³ We will continue reporting on open recommendations semiannually for periods ending June 30th and December 31st.

¹ https://www.oaklandauditor.com/wp-content/uploads/2024/03/20240321_Audit-Recommendation-Follow-Up-Report_FINAL.pdf

² Oakland City Charter Section 403(4)

³ Our Office separately follows up on recommendations issued within investigations resulting from substantiated allegations of fraud, waste, and abuse.

Prior to this comprehensive semiannual reporting process, our Office followed up on recommendations within audits individually, the most recent being the 2022 Oakland Police Department (OPD) Overtime Recommendation Follow-Up Report.⁴

With this new report format, we aim to keep the City Administration, residents, their elected officials, and other stakeholders informed about the implementation status of all audit recommendations. While our Office independently reviews the performance of the City in providing services to residents, we rely on the City Administration to make the operational changes necessary to meet our common goals toward equitable, effective, and efficient City services to Oakland residents, business owners, and visitors.

This report summarizes 275 unique audit recommendations stemming from 44 performance audits issued since 2014. We detail the status of 154 recommendations that were either open or newly issued as of the last semiannual audit recommendation cycle (as of December 31, 2023). In all, as of June 30, 2024, the City Administration has implemented 115, or 42 percent of all recommendations.⁵ Of the 147 recommendations that remain open, 66 have been partially implemented.

In this report, we have provided charts summarizing the implementation status by age, department, report, and intended benefit, and have attached a summary and the status update for all recommendations as of this cycle (see Appendix A and B).

We would like to thank the staff from each of the departments that provided us with information and supporting documentation for this report. Their valuable time and efforts are greatly appreciated. In addition, we would like to thank the City Administration for their cooperation and commitment in establishing a process to regularly follow up on, and prioritize the implementation of, the recommendations of the City Auditor's Office. We recognize that many of these recommendations will take time to accomplish, and we appreciate the City Administration's efforts towards implementation.

Respectfully,



Michael C. Houston
City Auditor

⁴ https://www.oaklandauditor.com/wp-content/uploads/2022/01/20220113_OPD-Overtime-Recommendation-Follow-up-Report-on-2019-OPD-Overtime-Audit-1.pdf

⁵ The Administration may have implemented recommendations from audits predating the period reviewed. We continue to follow up on open audit recommendations within that initial report and newly issued audit recommendations from reports issued after the initial review period. This report does not include investigation recommendations followed up on through the City Auditor's Whistleblower Program.

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REPORT HIGHLIGHTS

Audit Recommendation Follow-Up Report

As of June 30, 2024

Background

In November 2022, Oakland voters passed Measure X, which revised the City Charter to include, within the City Auditor's authority and duties, "submitting, at a public meeting of the full City Council, a semiannual report to the Council and public on the extent of implementation of recommendations for corrective actions made in the City Auditor's reports." This report covers 275 unique audit recommendations stemming from 44 performance audits. This report provides an update from the previous semiannual audit recommendation follow-up cycle for the period ending December 31, 2023.

What We Found

As of June 30, 2024, the City Administration has implemented 42 percent of the 275 unique audit recommendations issued since 2014. The City Administration has partially implemented an additional 66 audit recommendations; 81 have not yet been implemented. Of the open recommendations (that have been partially or not yet implemented), the majority (60) are addressed to multiple departments, with the second most (29) to the City Administrator's Office. Most of the open recommendations (78) seek to improve the efficiency and effectiveness of City services by improving service outcomes, saving staff time, or streamlining processes. Other recommendations aim to improve compliance with laws and contracts (22), transparency and accountability (21), the safeguarding of public resources (15), economic benefits to the City through increased revenues or reduced costs (7), and equitable service delivery (4). Since the first semiannual audit recommendation follow-up process (as of December 31, 2023), we added 6 recommendations by way of 4 newly issued audits, and 14 recommendations have changed status (from not implemented to partially implemented or implemented, or from partially implemented to implemented).

What We Recommend

This report is informational. It reports on the status of audit recommendations already issued and does not include any new recommendations. This recommendation follow-up report serves as a reminder to the City Administration that open audit recommendations represent opportunities to make specific operational and policy changes that will result in more equitable, effective, and efficient City services to Oakland residents, businesses, and visitors.

Independent City Auditor. Reporting Directly to the Residents.

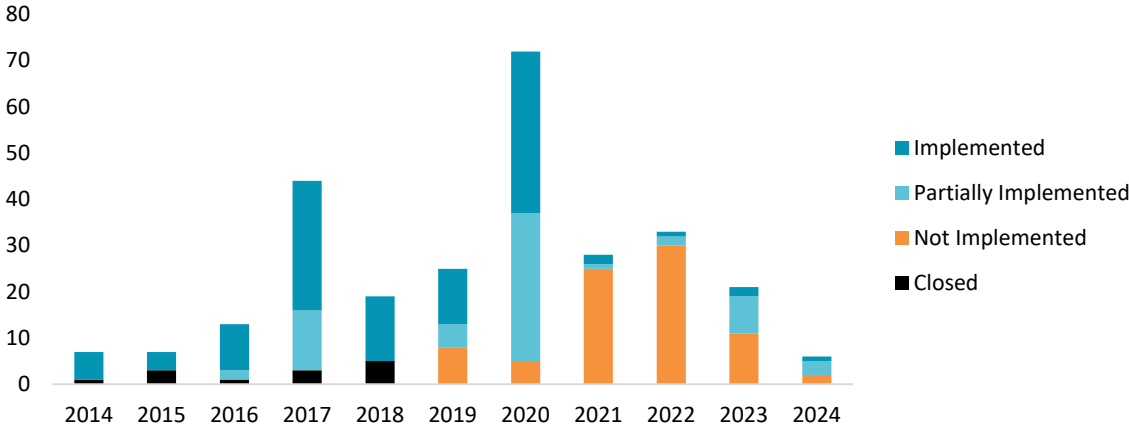
REPORT RESULTS

The City Charter assigns the City Auditor’s Office the power and duty to audit all programs of the City, including the Port, boards, and commissions, and make recommendations to the City Administrator. To this end, the City Auditor’s Office issues performance audits to independently and objectively assess the efficiency, effectiveness, and equity of City services and, based on a thorough, evidence-based review, makes recommendations to improve City processes. Our audits follow Government Auditing Standards set by the United States Comptroller General, which ensure the integrity and objectivity of our analysis and recommendations.¹

Departments Have Implemented 42 Percent of Recommendations Made in the Last 10+ Years

Since 2014, the City Auditor’s Office has issued 44 performance audits, making 275 unique audit recommendations.² Of the recommendations made over the past 10+ years, 128 (or 47 percent) have been implemented or closed.³ 147 recommendations (or 53 percent) are considered partially implemented or not implemented.

Exhibit 1: The Number of Audit Recommendations Made Varies By Year, Depending on the Number and Types of Audits Completed



Source: Auditor analysis of recommendations from audit reports issued from 2014 through June 2024.

¹ www.gao.gov/yellowbook

² This count reflects unique audit recommendations. Prior to the comprehensive, semiannual Audit Recommendation Follow-up process, the City Auditor’s Office would follow up on individual audits, which sometimes led to repeat recommendations when a department had not yet implemented an earlier recommendation. For example, three financial condition audits had the same four recommendations (for a total of 12 recommendations between the three reports). Over the last 10 years, there have been a total of 21 repeat recommendations with 16 of them partially or not implemented. Three audits (2016 Measure M, 2016 Measure N, and 2019 Business Tax Refunds) had no recommendations.

³ We consider an audit recommendation closed when the audit recommendation is no longer applicable. There have been eight recommendations closed. Five have been closed and referred for follow-up by the City Auditor’s Whistleblower Program as part of the investigation follow-up process.

Exhibit 2: 128 (or 47 Percent) Audit Recommendations Have Been Implemented or Closed



Source: Auditor analysis of recommendations from audit reports issued from 2014 through June 30, 2024.

Examples of implemented recommendations include:

- In January 2023, OakDOT-Parking Enforcement developed a new process to eliminate the ZVOIDZ when Parking Control Technicians (PCTs) need to void a citation midway due to officer error before the citation is printed. This updated process enhanced OakDOT's overall citation management to ensure greater accuracy and audit tracking for supervisors to review. (*Recommendation 3 from the audit of the Parking Citation Void Process, 2017*)
- The Police Commission established a comprehensive onboarding program to ensure new members are well-prepared and integrated. (*Recommendation 9 from the audit of the Oakland Police Commission and Community Police Review Agency, 2020*)
- The Fire Department and the Finance Department have developed written procedures for reviewing travel reimbursement requests to ensure no duplicate payments are made. (*Recommendation 1 from the audit of Measure M - Emergency Medical Services Retention Act, 2022*)

147 Audit Recommendations Are Still Open

Of the 147 recommendations that are still open, 66 (45 percent) are partially implemented and 81 (55 percent) are not implemented. The City Administrator's Office (CAO) has the most open audit recommendations addressed to a single department, with 29 pending implementation. Most recommendations are addressed to multiple departments, as shown in Exhibit 3. A few examples of open recommendations include:

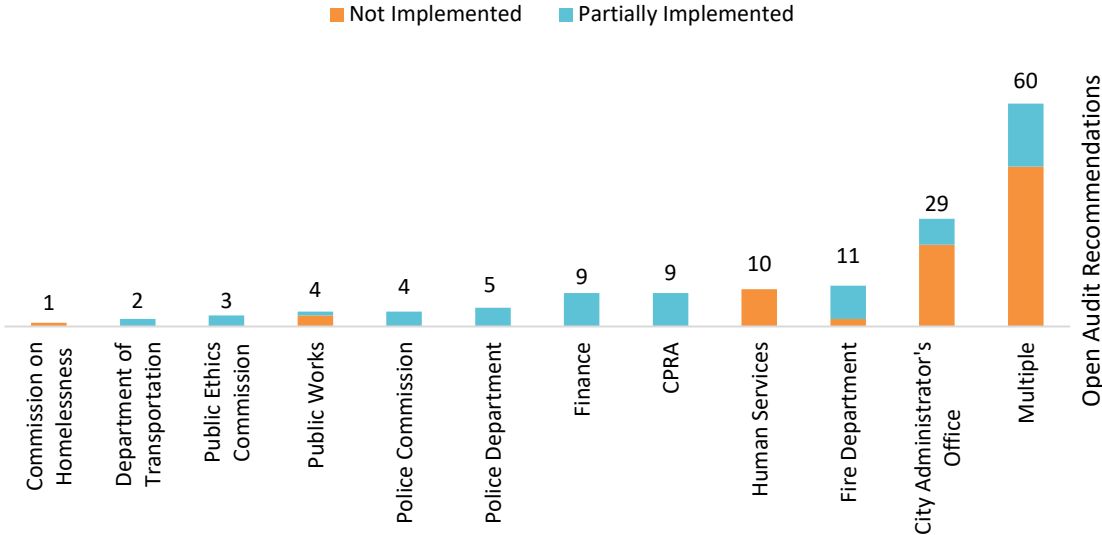
- Fifty-six (56) recommendations from the 2021 audit of The City of Oakland's Homeless Encampment Management Interventions and Activities and the 2022 audit of Homelessness Services.
- A recommendation that the Police Department set limits on the number of overtime hours an employee can earn in a fiscal year, excluding mandatory overtime. (*Recommendation 12 from the audit of the Oakland Police Oakland Police Department Overtime Audit, 2019*)
- A recommendation to ensure that requirements within service provider contracts reflect adopted performance metrics and targets and ensure such requirements are consistent across different service provider contracts within the same program type. (*Recommendation 4 from the audit of the City of Oakland's Homelessness Services, 2022*)

REPORT RESULTS

- A recommendation that the Fire Prevention Bureau adopt a set of standard operating procedures for inspections is classified as not implemented because the bureau has not yet established standard procedures for inspections. (*Recommendation 13 from the audit of the Fire Prevention Bureau, 2020*)

Appendix B details the status of each open audit recommendation and the departments responsible for their implementation.

Exhibit 3: Most Open Audit Recommendations are Addressed to Multiple Departments or the City Administrator’s Office



Source: Auditor analysis of open audit recommendations issued from 2014 through June 30, 2024. Note: CPRA stands for Community Police Review Agency.

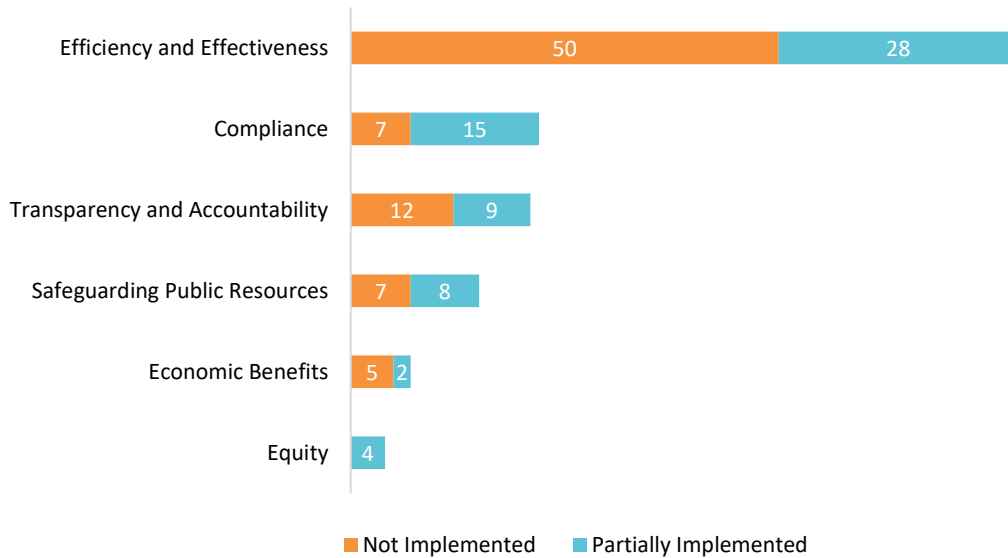
Audit Recommendations Reduce Costs, Create Efficiencies, Improve Effectiveness, Support Equity, Safeguard Public Resources, Assure Legal Compliance, and Promote Transparency and Accountability

Audit recommendations seek to improve government performance. To understand the impact of recommendations when implemented, we have categorized each by their intended benefit:

- **Economic Benefits:** The recommendation identifies opportunities to increase revenues or reduce costs.
- **Efficiency and Effectiveness:** The recommendation identifies opportunities to improve service outcomes, save staff time, or streamline processes.
- **Equity:** The recommendation promotes equitable access to, or distribution of, City resources.
- **Safeguarding Public Resources:** The recommendation protects against potential fraud, waste, or mismanagement through improvements in internal controls.

- **Compliance:** The recommendation helps to ensure that City operations meet requirements of laws, regulations, ordinances and resolutions, policies, or contractual language.
- **Transparency and Accountability:** The recommendation enables greater public oversight of City programs and resources.

Exhibit 4: Most of the Open Recommendations Seek to Improve the Efficiency and Effectiveness of City Services



Source: Auditor analysis of open audit recommendations issued from 2014 through June 30, 2024.

Conclusion

Performance audits are independent and objective analyses that make recommendations to management and those charged with governance and oversight on how to improve the effectiveness, efficiency, and equity of City service delivery. The City Auditor’s Office audits programs and funds based on mandates within the City Charter or ordinances as well as the City Auditor’s consideration of risk, emerging issues, and community concerns.

While the City Auditor’s Office independently reviews the performance of the City in providing services to residents, we rely on the City Administration to make the operational and policy changes necessary to meet our common goals toward equitable, effective, and efficient City services to Oakland residents, businesses, and visitors.

The intent of this report is to keep residents and City leaders informed about the implementation status of recommendations made by the City Auditor’s Office. To this end, we welcome any suggestions for improving this report to enhance the ability to monitor the implementation of recommendations.

REPORT RESULTS

The City Auditor's Office would like to thank the City Administrator's Office and all the departments for their efforts to implement audit recommendations and for their assistance in compiling this report.

Appendix A:





Summary of Recommendation Status by Report

January 1, 2014 - June 30, 2024

Year	Audit Title	Current Recommendation Status
2014	Limited Public Financing Act: November 6, 2012 Election	3
2014	Measure D Children and Youth Services Baseline Spending and Set-Aside Requirements for the Kids First Fund FY 2009 - 2012	4
2015	Limited Public Financing Act: November 2014 Election	2
2015	Police Overtime for Fiscal Year 2012-13	5
2016	Payroll Audit & Review of Internal Controls	3
2016	Rent Adjustment Program	10
2017	Cash Handling	6
2017	Limited Public Financing Act (LPFA) - 2016 Election Year	17
2017	OPD 911 Call Operations	4
2017	Parking Citation Void Process	9
2017	Tax Penalties and Interest Waivers	3
2017	Zero Waste Request for Proposals	5
2018	Business Tax Refunds FY 2013-14 through FY 2016-17	3
2018	Measure D Audit FY 2012-13 through 2015-16	3
2018	Measure Q Audit FY 2013-14 through FY 2016-17	2
2018	Workforce Development Audit	6
2019	Limited Public Financing Act (LPFA) - 2018 Election Year	4
2019	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	21
2020	Measure D: Kids First Oakland Fund For Children and Youth Act Fiscal Years 2016-17 and 2017-18	1
2020	Oakland Fire Department's Fire Prevention Bureau	30
2020	Oakland Police Commission and Community Police Review Agency	41
2021	Library Services Retention and Enhancement Act & the 2018 Oakland Public Library Preservation Act, Fiscal Years 2017-18 and 2018-19	1
2021	Limited Public Financing Act November 2020 Election	1
2021	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	26
2022	Measure M - Emergency Medical Services Retention Act	2
2022	Measure N - Paramedic Services Act	1
2022	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	30
2023	Business Tax Refunds Audit Fiscal Year 2018-19 through Fiscal Year 2021-22	1
2023	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	4

Appendix A: Summary of Recommendation Status by Report

Key: Implemented | Partially Implemented | Not Implemented

Year	Audit Title	Current Recommendation Status
2023	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	 16
2024	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	 2
2024	Audit of the City’s Application to the State of California’s Organized Retail Theft Prevention Grant Program	 2
2024	Performance Audit of the Development Services Fund: Centralized Fund Management Will Better Capture Citywide Costs	 2

Appendix B:
Current Status of All Audit Recommendations
January 1, 2014 - June 30, 2024

Appendix B: Current Status of All Audit Recommendations
January 1, 2014 – June 30, 2024

Appendix B excludes audit recommendations implemented in prior implementation follow-up audits.

Some departments are abbreviated for brevity in Appendix B. Below is a list of abbreviations:

Abbreviated Name	Full Name
CAO	City Administrator’s Office
CPRA	Civilian Police Review Agency
DOT	Department of Transportation
DWES	Department of Workplace and Employment Standards
EMT	Encampment Management Team
HCD	Housing and Community Development Department
HRM	Human Resources Management
HSD	Human Services Department
ITD	Information Technology Department
OCA	Office of the City Attorney
OEWD	Oakland Economic and Workforce Development Department
OFD	Oakland Fire Department
OPD	Oakland Police Department
OPL	Oakland Public Library
OPW	Oakland Public Works (Agency)
PBD	Planning and Building Department
PEC	Public Ethics Commission

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2016_02	Payroll Audit & Review of Internal Controls	2	Payroll Operations should prioritize the revision of Administrative Instruction 555 and submit in a timely manner to the City Administrator for review, approval, and implementation.	Partially Implemented	With the adoption of the FY 2024-25 budget, the centralization of all Payroll functions has been reorganized and the transition of staff and roles, and responsibilities will commence. The Finance Department reports that it has issued an informal RFP for Standard Operating Procedures and Administrative Instruction revisions to be based on this new structure.	Finance - Payroll Operations	Jun 2025
2016_02	Payroll Audit & Review of Internal Controls	3	Review and update AIs that affect payroll processes and adopt the practice of assigning ownership of AIs to those department directors whose work process are most directly impacted by an AI. Designate Payroll Operations as the central primary entity to establish the internal control framework responsible for the accuracy, validity, and completeness of payroll transactions.	Partially Implemented	The Finance Department reports that some internal Standard Operating Procedures and guidelines have been updated and communicated to Payroll staff during monthly staff meetings. Interim guidance has been provided through an annual calendar or fiscal year end memos/Citywide Announcements.	Multiple - Finance/CAO	Jun 2025
2017_01	Cash Handling	4	Treasury should conduct a daily review of monies collected, based on the reporting from the POS system and compare to deposits submitted to Treasury. Treasury staff should contact cashiers to remind them to submit their deposits. Treasury should work with the Revenue management and City Administrator to update the Administrative Instruction 1002, which was last revised in 2008. City managers should ensure that the procedures outlined in this instruction represent up-to-date cash handling practices and appropriate security measures for monies collected at City locations.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Finance - Revenue and Tax Administrator, City Treasurer	Dec 2024
2017_01	Cash Handling	6	Management should adjust staffing schedules and work assignments so that the business license reports can be reviewed thoroughly and timely throughout the year. Business License PSI reports showing exceptions, such as unpaid taxes, should be escalated for further action before submission to the vendor for printing of business license certificates.	Closed	We have dropped this recommendation because it is no longer relevant as it refers to a previous software issue.	Finance - Revenue and Tax Administrator	
2017_03	Parking Citation Void Process	3	Determine the appropriate use of ZVOIDZ, update all related written procedures, and provide training to ensure this practice is used as intended.	Implemented	In January 2023, OakDOT-Parking Enforcement developed a new process to eliminate the ZVOIDZ when Parking Control Technicians (PCTs) need to void a citation midway due to officer error before the citation is printed. This updated process enhanced OakDOT's overall citation management to ensure greater accuracy and audit tracking for supervisors to review.	DOT - Parking & Mobility Division Manager	Dec 2024
2017_03	Parking Citation Void Process	6	Develop specific criteria for those assigned the eTIMS access rights, and identify explicit permission levels, so that employees have the necessary tools to perform their duties, but access is limited based on need.	Partially Implemented	The Department has reported that they have implemented this recommendation. However, as of August 2024, it has not yet provided the necessary supporting documentation to verify its implementation. Until we receive this documentation, the recommendation will remain classified as "partially implemented."	DOT	Dec 2024

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2017_03	Parking Citation Void Process	7	Management should establish a procedure to regularly review the listing of employees with access rights to ensure they are current and appropriate, decreasing the risk of fraudulent activity.	Partially Implemented	OakDOT has reported that it has implemented this recommendation; however, as of September 2024, OakDOT has not provided the supporting documentation to verify its implementation. We will consider this recommendation closed when OakDOT provides the supporting documentation to verify its implementation.	DOT - Parking & Mobility Division Manager	Dec 2024
2017_03	Parking Citation Void Process	9	Develop a training program so that 1) a structured curriculum is designed for Parking Technicians, supervisors, and managers to include relevant regulations and practices; 2) the training manual includes specific and "real-life" examples of scenarios encountered in the field, and 3) there is a robust instructional manual for the mobile hand-held devices.	Implemented	OakDOT created a training program.	DOT - Parking & Mobility Division Manager	
2017_04	OPD 911 Call Operations	1	Management should continue to report 9-1-1 answering time statistics and carry out remediation plans so that emergency calls are answered within standard requirements. This is especially important as the department implements the transition to accepting all wireless, mobile 9-1-1 calls within the City of Oakland by the end of 2018.	Partially Implemented	OPD's answering speed for the first six months of 2024 ranged from 47 percent to 55 percent. Call answering speeds are consistently posted on the City's website. Staff report that the continual staffing challenges hinder the Communication Division's ability to meet the mandated answering speeds. This recommendation will be considered fully implemented when the Communications Division consistently meets the standard of answering 90 percent of 911 calls within 15 seconds.	OPD	Dec 2025

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2017_04	OPD 911 Call Operations	2	<p>Continue to improve recruiting, hiring, training, and retention of staff.</p> <ul style="list-style-type: none"> - Return Human Resources (HR) functions to the Oakland Police Department with high-level City HR oversight or committee oversight, such as the new Police Commission. - Add a third Hiring Analyst position within the Communication Division to facilitate all hiring and on-boarding processes. - Design and implement a technology-based continuous testing platform for Dispatchers and Operators so that once applicants pass the Ergometrics test, they can immediately move to the next phase of hiring. - History Questionnaire (also known as PHQ) should be made available using digitally fillable forms that can be completed and submitted online instead of the paper process currently in place. - Contract with a 3rd party service provider to conduct background checks of applicants and candidates. - Establish timelines for each phase of the recruiting process and provide status reporting to management so that inefficiencies can be identified and corrected and applicants can be moved through the process as quickly as possible. Training - Contract with a 3rd party vendor to create computer-based, on-line standard training sessions that supplement the live training classes. Retention - Offer hiring and retention incentives to compete in the Bay Area job market and minimize trained staff lost to neighboring municipalities. - Create flexible staffing options such as on-call and part-time positions that can take advantage of the large workforce looking for flexible schedules, that would be attractive to college students and retirees. This would help reduce overtime efforts and expenses. 	Partially Implemented	<p>The Communications Division reports that it has made progress in filling vacant positions. To ensure all vacancies are addressed, the City will keep the dispatcher recruitment open on its website until the roles are fully staffed.</p> <p>This recommendation will be considered fully implemented when the division reaches full staffing, which OPD anticipates by fall/winter 2025.</p>	OPD	Dec 2025

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2017_04	OPD 911 Call Operations	3	The training curriculum should be revised regularly, based on quality assessment outcomes, so that operators and dispatchers are performing to the expected high standards of the agency.	Partially Implemented	<p>Senior Police Communications Dispatchers, who assist with overseeing dispatchers, were initially assigned to conduct quality assurance reviews to evaluate call-taking performance. However, due to vacancies in the supervisor roles, they have been temporarily reassigned as acting supervisors until the permanent positions are filled.</p> <p>This recommendation will be considered fully implemented when the Communications Division reaches full staffing at the supervisory level. At that time, OPD anticipates the supervisory staff can perform quality assurance reviews in accordance with division policy.</p>	OPD	Dec 2025
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	2	Increase outreach and advertising efforts to Districts 3, 6 and 7 when promoting the Program.	Partially Implemented	<p>Implementation of the recommendation was postponed due to uncertain funding. Democracy Dollars funding was initially eliminated in the proposed mid-cycle budget and then restored by the City Council in July 2024.</p> <p>With the passage of Measure W (2022), the City is transitioning its public financing program from the Limited Public Financing Act (LPFA) to its replacement Democracy Dollars program. While Measure W called for the Democracy Dollars Program to be implemented in 2024, the Program's implementation was postponed to 2026 in the FY 23-25 Budget. The Program includes statutory requirements and resources for outreach to promote equity in participation and targeted outreach to harder to reach communities. The PEC reports that it has secured funding to support the development of a comprehensive, equity-focused outreach plan in collaboration with the City Administrator, Department of Race and Equity, and community-based partner organizations. This recommendation will be fully implemented when the outreach plan for the Democracy Dollars Program has been developed and implemented.</p>	PEC	Nov 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	5	Conduct targeted promotion of LPFA to civic and activist organizations as well as low-income candidates and candidates of color.	Partially Implemented	<p>Implementation of this recommendation was postponed due to funding uncertainty. The PEC reports that with the restoration of funding, they have been promoting the Program to all candidates, including when they file nomination papers and during training sessions for candidates and treasurers. They also report they have provided information to CBOs that support public financing, about the Program status and will also further publicize the 2024 Program by issuing an advisory and posting on social media.</p> <p>For the upcoming launch of the Democracy Dollars Program, which was postponed to 2026, the PEC plans to conduct extensive outreach to civic and activist organizations. This recommendation will be fully implemented once the PEC initiates its outreach activities.</p>	PEC	Nov 2026
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	6	Promote the LPFA Program through free or low-cost outlets, such as KTOP, the City-sponsored station, the City of Oakland and City Clerk's websites, libraries, and senior and community centers.	Partially Implemented	<p>The 2024 LPFA Program is promoted through the City of Oakland and City Clerk, including through low or no-cost means such as the PEC's website, social media, and email communication to its distribution. Like the other recommendations, the PEC plans to develop an outreach plan for the Democracy Dollars Program which will include strategies such as those listed in this recommendation.</p>	PEC	Nov 2026
2017_06	Zero Waste Request for Proposals	1	<p>City management must prepare a market assessment for these waste management services to form realistic expectations of the competitive environment. The intent should be to identify the best options for the City as it develops strategies for renewal or submission of the franchise agreements for a formal bidding process.</p> <p>All efforts should be made early in the planning process to involve vendors, consultants and other stakeholders to understand innovative ways of doing business in servicing Oakland (e.g. funding sources, shared services, partnerships among several companies or organizations, etc.). This process could include open forums, such as workshops and public meetings.</p> <p>City staff should start this process well in advance of pending contract expiration dates so that timelines can be met for a transition to new providers and public communications are relevant and timely.</p>	Partially Implemented	<p>The City Administration reports that City staff have established a preliminary timeline in anticipation of a competitive procurement process when the current Zero Waste contracts expire. This timeline allows for a robust system design process to promote competition. The process is anticipated to include: staff/consultant design meetings; community engagement on desired services; equity analysis; engagement with potential proposers and other jurisdictions/solid waste authorities; presentation of stakeholder findings to Committee/Council; and finalization of design based on feedback received.</p> <p>The goal is to start this process well in advance of contract expiration and to allow ample time (e.g., two years) for the winning proposer(s) to gear up for the transition.</p>	CAO	Jan 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2017_06	Zero Waste Request for Proposals	2	<p>The City Administrator should be an advocate for the process and designate a Project Manager, or Process Coordinator, for primary responsibility for the project, to be accountable for milestones and critical due dates. The City Council must guide through its oversight role and not assume the role of operational management.</p> <p>All parties, including Councilmembers and City staff, should acknowledge process agreements and protocols. The Code for Communication established by the Protocol for Process Integrity required all prospective respondents to an RFP communicate with the City only through a designated Process Coordinator who should elevate departures from the agreed-to roles and responsibilities. Regular reporting to City Council should be conducted throughout all phases of the project and should include the following:</p> <ul style="list-style-type: none"> - Budget to actual both in dollars and hours - Status of the established timeline and milestones - Project obstacles that need resolution 	Partially Implemented	<p>The City Administrator's Office reports it has designated the Director of Public Works with primary responsibility for the management of current franchise agreements, as well as for the procurement of future agreements. The Director directs a team consisting of staff, legal counsel, and contracted industry consultants.</p> <p>The future RFP process will be guided by the Department of Workplace and Employment Standards and a Process Coordinator/Project Manager will be designated</p> <p>The Director is coordinating regular updates to all members of the City Council. The Department will adhere to protocols that recognize the oversight role of the entire Council and establish clear boundaries that affirm staff's role as operational manager.</p>	CAO	Jan 2026
2017_06	Zero Waste Request for Proposals	3	<p>City management should work with the City Attorney, industry experts, and other stakeholders to identify negotiating tactics, such as referendums and lawsuits, vendors might take to favor their contracting positions so that these can be anticipated and compensating strategies developed to prevent delays and additional costs.</p>	Partially Implemented	<p>The Public Works Director directs a team consisting of staff, legal counsel, and contracted industry consultants. Additionally, OPW staff continue to actively engage with their counterparts in all the Alameda County cities, and cities, counties and solid waste authorities throughout the state and other industry experts, to monitor other procurements, strategies, industry trends, and market conditions.</p> <p>The City also plans to engage a consultant to provide in-depth procurement support services including: cost evaluation; rate review; equity analysis; proposer facility tours and interviews; and contract negotiations.</p>	CAO	Jan 2026
2017_06	Zero Waste Request for Proposals	4	<p>Elements of the contracts and agreements, including all components of rates and fees and their impact to ratepayers, should be included in the staff analysis.</p> <p>City staff should begin a community communication plan early that continues throughout the long process to negotiate fees and services. This should solicit feedback from ratepayers on services and rate impacts and should be used in developing contract negotiations, so that the focus is on residents' needs.</p>	Partially Implemented	<p>OPW plans to engage in robust stakeholder/community engagement throughout the procurement process including during system design and proposal evaluation. Topics will include desired services, customer rates, and equity.</p>	OPW	Jan 2026

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2017_06	Zero Waste Request for Proposals	5	The City Administrator should develop regular, periodic reporting of the City's diversion goals that can be communicated to the public showing how they are measured and what the outcomes mean for Oakland. It should be included on the City's website and communicated through other means as well, such as through newsletters, City Administrator announcements, and other media.	Implemented	OPW is focused on enforcing the contracted diversion requirements and promoting proper recycling and composting practices, as well as meeting new state recycling mandates under SB 1383. OPW now has a webpage on the City's website that shows the amount of waste being diverted. This chart can be accessed here: https://www.oaklandca.gov/resources/residential-waste-diversion .	OPW	
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	5	The Department needs to develop a management reporting system that provides timely, accurate, and complete information on overtime usage.	Partially Implemented	The City Administration reports that it has selected a new scheduling system to replace the current one. The project is currently in the procurement phase, with the first phase of implementation set to be completed by December 2024. Phase one will primarily address the scheduling of regular shifts, while phase two, expected to be completed by December 2025, will focus on managing overtime.	Multiple - OPD/ITD	Dec 2025
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	6	The Department should develop and implement policies and procedures to ensure that all overtime forms are accounted for and reconciled to overtime claimed, including but not limited to: - Overtime reconciliation must be consistently performed and documented by payroll coordinators. - Payroll should reconcile payroll coordinators' overtime forms to ensure all overtime forms are accounted for.	Partially Implemented	The City Administration reports that it has selected a new scheduling system to replace the current one. The project is currently in the procurement phase, with the first phase of implementation set to be completed by December 2024. Phase one will primarily address the scheduling of regular shifts, while phase two, expected to be completed by December 2025, will focus on managing overtime.	Multiple - OPD/ITD	Dec 2025
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	7	The Department should work on implementing an integrated overtime management and scheduling system.	Not Implemented	The City Administration reports that it has selected a new scheduling system to replace the current one. The project is currently in the procurement phase, with the first phase of implementation set to be completed by December 2024. Phase one will primarily address the scheduling of regular shifts, while phase two, expected to be completed by December 2025, will focus on managing overtime.	Multiple - OPD/ITD	Dec 2025
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	8	The Department should develop and implement written policies and procedures to ensure invoices and payments for special events are processed in a timely manner and in accordance with the Municipal Code.	Partially Implemented	OPD reports that it has completed its role in implementing this recommendation. Fully implementing the recommendation will require the City Administration's involvement.	OPD	Dec 2024
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	12	The Department should consider setting limits on the number of overtime hours an employee can earn in a fiscal year, excluding mandatory overtime.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM	Dec 2024

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2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	13	The Department should either adhere to its Voluntary Overtime Policy or revise it.	Partially Implemented	The City Administration reports that it has selected a new scheduling system to replace the current one. The project is currently in the procurement phase, with the first phase of implementation set to be completed by December 2024. Phase one will primarily address the scheduling of regular shifts, while phase two, expected to be completed by December 2025, will focus on managing overtime.	OPD	Dec 2025
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	14	The Department should review all situations when staff are working overtime, provide written authorization for exceptions, and implement appropriate management controls to monitor when staff may work voluntary overtime and when staff may not work voluntary overtime.	Partially Implemented	The City Administration reports that it has selected a new scheduling system to replace the current one. The project is currently in the procurement phase, with the first phase of implementation set to be completed by December 2024. Phase one will primarily address the scheduling of regular shifts, while phase two, expected to be completed by December 2025, will focus on managing overtime.	Multiple - OPD/ITD	Dec 2025
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	15	The Department should work on implementing an integrated management and scheduling system that will allow it to track MOU and Policy requirements.	Not Implemented	The City Administration reports that it has selected a new scheduling system to replace the current one. The project is currently in the procurement phase, with the first phase of implementation set to be completed by December 2024. Phase one will primarily address the scheduling of regular shifts, while phase two, expected to be completed by December 2025, will focus on managing overtime.	Multiple - OPD/ITD	Dec 2025
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	16	The City Administration should negotiate with the Oakland Police Officers' Association to reduce the comp time accrual limit.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2024
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	17	The City Administration should negotiate with the OPOA & OPMA to eliminate the provision that allows sworn staff to defer overtime payments.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2024
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	18	The City Administration should discontinue the informal practice of buying back comp time.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2024
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	19	The City Administration should review the educational pay incentives for the Department management in the next MOU Negotiations.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2024
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	20	The City Administration should update Administrative Instruction (AI) 124 to reflect current FLSA regulations.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - Finance/CAO	Dec 2024

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2020_01	Oakland Police Commission and Community Police Review Agency	2	Develop formal goals and objectives to measure whether the Commission is having a positive effect on policing in Oakland.	Partially Implemented	The Commission is preparing for a strategic planning retreat in October 2024. This retreat will focus on: a) defining long-term goals (establishing clear strategic goals to guide the Commission's future efforts); b) enhancing operational efficiency (identifying and implementing measures to improve the Commission's operational effectiveness); and c) aligning initiatives with community needs (ensuring initiatives are aligned with the community's priorities and requirements).	Police Commission	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	3	Develop a strategic plan that identifies what the Commission needs to do to achieve its goals and objectives, including implementing all City Charter and Municipal Code requirements and including a plan for outreach to the community.	Partially Implemented	The Commission is preparing for a strategic planning retreat in October 2024. This retreat will focus on several key initiatives, including the development of a strategic plan to achieve its goals and objectives, including implementing all City Charter and Municipal Code requirements.	Police Commission	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	4	Develop annual workplans to address its strategic plan goals.	Partially Implemented	The Commission is preparing for a strategic planning retreat in October 2024. This retreat will focus on several key initiatives, including the development of annual workplans to address the goals outlined in the strategic plan.	Police Commission	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	9	<p>Establish a formal orientation program which includes the following:</p> <ul style="list-style-type: none"> - Meetings with the local government manager and other Commissioners - Orientation notebook - Department presentations - Organizational/departmental videos <p>The orientation program should also cover issues relevant to Commissioners such as:</p> <ul style="list-style-type: none"> - Legal requirements and conflicts of interest - Expectations regarding ethical conduct - Provisions regarding sunshine laws or open meeting laws - City norms, policies, procedures, and by-laws - Meeting protocols (seating, use of technology on the dais, meeting etiquette, Robert's Rules of Order) - Commissioners' roles regarding its own committees and serving on other boards and committees - Media relations (including social media) - Contact and Communication with staff <p>In addition, the City should assign a liaison to the Commission and other bodies to mentor them in the matters described above.</p>	Implemented	<p>The Commission has established a comprehensive onboarding program to ensure new members are well-prepared and integrated. The formal orientation program includes:</p> <p>Meetings with City agencies like the City Administrator's Office, selection panel representative, and City Clerk's Office. Access to Commission meeting presentations/videos that demonstrate real-time work activities. Commission welcome / departmental / organizational video. An electronic and physical onboarding binder that addresses key issues relevant to Commissioners, including: legal requirements and conflicts of interest; ethical conduct expectations; and sunshine laws and open meeting laws.</p>	Multiple - CAO/Police Commission	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2020_01	Oakland Police Commission and Community Police Review Agency	11	Use a more systematic approach for addressing racial profiling in law enforcement in Oakland. This approach should include, but not be limited to acknowledging racial profiling as a reality, engaging the communities affected, adopting policy guidance to address and end racial profiling, implementing data collection of race data to measure progress in reducing racial disparities in law and monitoring progress to assess whether new policies are having a positive effect on reducing racial profiling.	Partially Implemented	<p>In response to the audit recommendation urging a systematic approach to address racial profiling in Oakland, the Racial Profiling Ad Hoc Committee has made significant strides toward this goal. Key efforts and initiatives aligning with the recommendation include:</p> <ol style="list-style-type: none"> 1. Acknowledgment and Training: the Commission has incorporated extensive training modules on racial profiling, including historical contexts and practical examples. OPD introduced lesson plans focused on cultural accountability, the history of Jim Crow laws, Dred Scott v. Sanford, and the broader history of policing. These modules aim to enhance understanding and prevent racial profiling among officers. 2. Community Engagement: The Commission has prioritized engagement with affected communities, and has ordered copies of Jennifer Eberhardt's "Biased" for commissioners to deepen their understanding and facilitate informed discussions. Town hall sessions will educate and involve the community in these initiatives. 3. Policy Guidance: The Racial Ad Hoc Committee Chair has proposed drafting a letter to POST to update its training to reflect current needs. Ad hoc discussions and observations from training sessions will inform this letter. 4. Data Collection and Monitoring: There is a focus on improving data collection related to traffic stops and other police activities. Officers are required to document the reason for each stop accurately, and this data will be used to measure progress in reducing racial disparities. Dr. Eberhardt and Dr. Flynn's statistical insights will further enhance data monitoring efforts. 5. Continuous Improvement and Oversight: Feedback loops have been established to ensure continuous improvement. Commissioners and community members provide ongoing feedback on training materials, which OPD will incorporate. Additionally, we are seeking technical assistance from the Federal Monitor to refine the Commission's racial profiling policy. 	Police Commission	Jun 2025
2020_01	Oakland Police Commission and Community Police Review Agency	16	<p>Develop the following protocols:</p> <ul style="list-style-type: none"> - Guidance reminding staff to not respond to Commissioners without authorization and for notifying department officials of when Commissioners contact staff directly - Guidance addressing situations when Commissioners contact staff directly - Guidance elevating the matter to the Commission, the City Council, or to the City Attorney 	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	Dec 2024

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2020_01	Oakland Police Commission and Community Police Review Agency	17	Work together to obtain space for the Agency that is consistent with the requirements specified in the Municipal Code.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	18	Work with Human Resources to ensure that hiring lists are kept up-to-date to have sufficient candidates available for hiring when vacancies occur.	Partially Implemented	CPRA has continued to update and then exhaust its lists for various positions. A key challenge has been the hiring process, which can take more than six months leading qualified applicants to drop out of the hiring process. According to CPRA, hiring is dependent on the Human Resources Management Department's recruitment timelines and Civil Service Board updates to job specifications.	CPRA	Jun 2025
2020_01	Oakland Police Commission and Community Police Review Agency	19	Establish written goals and objectives regarding the timeliness of their investigations. It should define the various aspects of the investigative process that need to be tracked. Finally, it should develop management reporting systems to allow management to monitor the timeliness of investigations.	Partially Implemented	According to CPRA, a draft manual with written goals and objectives regarding investigation timeliness was slated to be completed on August 2, 2024. When completed, the manual will define various aspects of the investigative process that need to be tracked. CPRA remains in the process of contracting with a workflow consultant to update the existing database application.	CPRA	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	20	Develop written policies and procedures to ensure investigations are concluded in a timely manner.	Partially Implemented	According to CPRA, a draft manual with written goals and objectives regarding investigation timeliness was slated to be completed on August 2, 2024. When completed, the manual will be structured to ensure investigations are conducted in a timely manner.	CPRA	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	22	Develop policies and procedures to ensure that investigators document the date that information is requested and received from OPD to track compliance with the 10- day requirement. Moreover, the Agency should work with OPD to receive information via direct access.	Partially Implemented	According to CPRA, a draft manual with written goals and objectives regarding investigation timeliness was slated to be completed on August 2, 2024. When completed, the manual will be structured to ensure that staff members document the date that information is requested and received from OPD to track compliance with the 10-day requirement.	CPRA	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	25	Develop and implement a formal training program for all Agency staff.	Partially Implemented	According to CPRA, a draft manual with written goals and objectives regarding investigation timeliness was slated to be completed on August 2, 2024. When completed, the manual will be structured to ensure that staff members document the date that information is requested and received from OPD to track compliance with the 10-day requirement. CPRA's Chief of Special Investigations and Training will subsequently conduct regular trainings on the contents of the manual and related information.	CPRA	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	26	Develop an outreach plan that includes written goals and objectives, outreach activities, and monitoring reports to assess its progress in reaching its outreach goals.	Partially Implemented	Upon completion of other recommendations, CPRA plans to develop an outreach plan that includes written goals and objectives, outreach activities, and monitoring reports to assess its progress in reaching its outreach goals.	CPRA	Dec 2024

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2020_01	Oakland Police Commission and Community Police Review Agency	27	Define and document the overall processes necessary to undertake investigations, including establishing policies and procedures for the intake process.	Partially Implemented	According to CPRA, a draft manual with written goals and objectives regarding investigation timeliness was slated to be completed on August 2, 2024. When completed, the manual will define and document the overall processes necessary to undertake investigations, including establishing policies and procedures for the intake process.	CPRA	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	30	Establish procedures for the planning of investigations, including creating a standard investigation plan with clear objectives and methodology for the investigation. This plan should be reviewed and approved by the Supervisor before the formal investigation commences.	Partially Implemented	CPRA currently uses a standard investigation plan with clear objectives and methodology for the investigation. This plan is reviewed and approved by executive staff. The August 2, 2024 draft manual will memorialize the case planning process.	CPRA	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	32	Establish policies and procedures that outline which phases of an investigation require quality review and how this will be documented.	Partially Implemented	According to CPRA, a draft manual with written goals and objectives regarding investigation timeliness was slated to be completed on August 2, 2024. When completed, the manual will establish policies and procedures that outline which phases of an investigation require quality review and how this will be documented.	CPRA	Dec 2024
2020_01	Oakland Police Commission and Community Police Review Agency	33	Management should acquire a case management system to assist management in performing its responsibilities of case management and reporting, measuring its accomplishments, and responding to inquiries.	Partially Implemented	CPRA has selected a contractor to upgrade its database. The upgraded database will include a workflow and data capture to greatly assist management in performing its responsibilities, measuring its accomplishments, and responding to inquiries.	Multiple - CPRA/ITD	Feb 2025
2020_02	Oakland Fire Department's Fire Prevention Bureau	4	Ensure the backlog of inspection reports are addressed.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	6	Develop a process to electronically input its inspection reports.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OFD/PBD/ITD	
2020_02	Oakland Fire Department's Fire Prevention Bureau	7	Establish a timeline for completing the Accela database system and train all staff once the Accela database is fully implemented.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OFD/PBD/ITD	
2020_02	Oakland Fire Department's Fire Prevention Bureau	9	Adopt a final version of a training plan and authorize the Fire Marshal to approve training for staff and establish a formal system for tracking staff's training and certifications. Managers should periodically review training records to ensure all staff are meeting their training requirements.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Operations, Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	10	Create a specialized training program for cannabis inspections.	Partially Implemented	PBD reports that it has received cannabis-specific training and has worked to normalize instead of specialize in cannabis facilities.	Multiple - OFD/CAO/PBD	

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2020_02	Oakland Fire Department's Fire Prevention Bureau	11	Create a specialized training program for supervisory inspectors.	Partially Implemented	Supervisors are required to take the Citywide training, which is tracked through NeoGov. This recommendation will be fully implemented when the Fire Prevention Bureau develops a comprehensive training plan for its supervisory inspectors. This training program should not only address Citywide training for supervisory staff but only training on how to mentor and supervise inspectors.	Multiple - OFD/CAO/PBD	Dec 2024
2020_02	Oakland Fire Department's Fire Prevention Bureau	12	Immediately create a formal system for conducting and documenting quality assurance reviews of inspections.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	13	Compile and adopt a set of standard operating procedures (SOPs) and establish a process to update the SOPs regularly.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	14	Develop formal procedures for cannabis facilities to operate and to provide a basis for inspecting these facilities.	Not Implemented	At the time of the audit in September 2020, the Fire Prevention Bureau reported it was meeting with the City Attorney's Office and stakeholders to establish formal procedures for inspecting cannabis facilities, including whether procedures required amendments to the municipal code. As of this report, the Bureau has not implemented formal written procedures.	Multiple - OFD/PBD	Dec 2024
2020_02	Oakland Fire Department's Fire Prevention Bureau	17	Continue to develop and update a master list of all properties that need to be inspected.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	19	Adopt a risk-based approach for scheduling state-mandated inspections as recommended by the Mayor's Task Force in 2017. Risk factors would include the type of facility, period elapsed since the facility was last inspected, the age of the facility, the compliance history of the facility, the number of occupants using the facility, and whether the facility is used 24 hours a day or only during the work-day.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	20	Immediately complete a risk assessment and schedule its inspections for the 2,400 properties not inspected in the last three years, based on the risks presented by each property.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	21	Develop a workload and staffing analysis to provide a basis for evaluating the productivity of the inspectors and the Bureau. At a minimum, this analysis should include the number of facilities that need to be inspected, the average time it takes to inspect these facilities, time needed to reinspect facilities, travel time, and the available staff to conduct inspections.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	22	Create a set of performance measures that will enable supervisors to assign inspections and hold each of its inspectors accountable by monitoring their contribution to accomplishing the Bureau's inspection workload.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	

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2020_02	Oakland Fire Department's Fire Prevention Bureau	23	Enhance its monthly report to add a component to track the total time that inspectors spend doing their inspections against a pre-established goal for each inspector.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	25	Establish expiration dates for provisionally permitted cannabis facilities.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OFD/CAO/PBD	
2020_02	Oakland Fire Department's Fire Prevention Bureau	27	Employ more aggressive administrative and judicial actions to compel property owners to correct fire safety violations.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OFD/City Attorney	
2020_02	Oakland Fire Department's Fire Prevention Bureau	28	Immediately schedule a meeting with officials from the Oakland Unified School District to adopt a plan to bring its schools into compliance with fire safety regulations.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OFD/City Attorney	
2020_02	Oakland Fire Department's Fire Prevention Bureau	29	Elevate Oakland Unified School District's lack of compliance with fire safety requirements to the City Administrator and the Superintendent of the District.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OFD/City Attorney	
2020_02	Oakland Fire Department's Fire Prevention Bureau	30	Continue using the established appeals process in the City Administrator's Office for appeals related to the Bureau's inspection programs and begin assessing homeowners for past and current inspections fees.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OFD/City Attorney	
2020_03	Measure D: Kids First Oakland Fund For Children and Youth Act Fiscal Years 2016-17 and 2017-18	1	To fully account for the City's spending on children and youth services, the Finance Department should establish a process that includes: - Guidance to the departments on expenditures that are eligible to be counted towards the baseline spending requirement, as well as expenditures that cannot be counted, - Guidance to departments on tracking eligible expenditures and annually reporting these expenditures to Finance, - Methodologies for allocating expenditures that mutually benefit children and youth and other populations such as seniors, and - Methodologies for allocating an appropriate amount of department overhead costs associated with providing services to children and youth.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	Finance - Budget Bureau	Dec 2024
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	1	Implement an organizational structure for the EMT that includes defined roles, responsibilities and authority, including a clearly defined decision-making process.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	2	Modify its encampment schedules to better document the types of interventions, the rationale for the intervention, the date of the intervention, the number of staff needed for the intervention, and the number of hours needed to complete the intervention.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	3	Work with the EMT to develop a more user-friendly system for tracking encampment activities. This system should include drop-down menus to provide uniform naming conventions, as well as stronger controls to ensure that information on encampment activities are complete and consistently documented.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	4	Establish written criteria for determining which encampments should receive garbage services, portable toilets, and other hygiene services, and document which encampments are to receive these services based on these criteria.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	5	Modify the Encampment Management Policy to address outreach strategies prior to interventions. The outreach strategies should include: <ul style="list-style-type: none"> - Establishing specific outreach goals - Defining and expanding roles and responsibilities for all stakeholders involved, including City staff and contracted service providers - Ensuring adequate funding - Implementing monitoring and reporting protocols to ensure internal and external stakeholders can track the effectiveness of outreach strategies. 	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	6	Develop policies and procedures to document the City's outreach efforts at encampments, including the outreach provided, the acceptance of services, and the alternative shelter offered.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	7	Evaluate other cities' methods for informing encampment residents of impending interventions so that encampment residents are adequately notified of scheduled interventions.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	8	Take appropriate actions to ensure City staff comply with the Standard Operating Procedure for the bag-and-tag process.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/OPW	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	9	Evaluate other cities' use of storage facilities to provide alternatives to the bag-and-tag process.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD/ OPW	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	10	Develop a clear, comprehensive policy for transportation assistance following an encampment closure or re-closure. The City contracts should align with any policy changes.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	11	The Police Department should modify its call reports to identify when staff respond to encampment calls.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - OPD/ITD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	12	Work with the records management software vendor and Fire Dispatch Center to establish a unique Incident Type that will allow the department to distinguish medical emergency calls at encampments from all other medical emergencies. Further, the Fire Department should ensure staff use the appropriate disposition code upon clearing the location.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	OFD - Fire Dispatch Center	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	13	Evaluate both the integrity of the 311 Call Center data and the resolution of calls regarding encampments.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/EMT	

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2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	14	Document the amount of time spent, and staff needed, on encampment interventions such as closures, re-closures, cleanings, and hygiene services.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	15	Develop written goals and objectives for its encampment management activities. These goals and objectives should formally communicate what the City hopes to achieve with its encampment management activities.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	16	Develop a strategic plan that includes written strategies for achieving its encampment management goals and objectives and establish formal systems for assessing the City's progress in implementing these strategies	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	17	Develop annual work plans identifying goals and deadlines for the next year and the strategies for achieving them.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	18	Develop a formal comprehensive budget for encampment management activities including all direct and indirect costs.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	19	Establish funding/project codes to track expenditures for encampment-related activities across City departments.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	20	<p>Perform a staffing analysis to assess the City's staffing requirements for encampment management activities. The staffing analysis should not only address the number of staff needed to carry out encampment management activities, but should also address the appropriate mix and composition of staff needed to effectively administer the new encampment policy. This staffing analysis, at minimum, should assess the need for:</p> <ul style="list-style-type: none"> - Police officers providing the current level of security at encampment interventions - Staff resources needed to monitor and enforce the encampment policy - Administrative staff needed to improve recordkeeping. 	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	21	<p>Clearly define and document roles, responsibilities and authority of all staff working on encampment activities, to ensure all staff have a shared understanding of their respective roles, responsibilities, authority, and the expectations they hold for one another.</p>	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	22	<p>Develop and implement written policies and procedures for carrying out all its encampment management activities. These policies and procedures should include the following:</p> <ul style="list-style-type: none"> - Establish a definition, including criteria, for the term "encampment" and thresholds for responding to and providing services to the various encampments - How the City will monitor encampments to ensure compliance with the new encampment management policy - How the City will enforce the new encampment policy when encampments are not complying with the new encampment management policy - How the City will conduct a racial equity analysis and the semi-annual review to ensure the desired outcomes are achieved. 	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	23	Develop data collection systems that include the following: - Information needed to measure the City's progress in achieving its encampment management goals and objectives - Activity reports that provide information to management such as the number of interventions conducted by types, the number of encampments provided various hygiene services, the number of trash pickups, the amount of garbage removed from homeless encampments, the number of inspections conducted of encampments, condition reports on encampments, the number of complaints received from residents and businesses, the number of fire and medical emergencies at encampments, crime statistics, emergency response times to encampments, and the number of enforcement actions conducted - Demographic information on encampments to facilitate the racial equity review and the semi-annual review to ensure the desired equity outcomes are achieved.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	24	Assign responsibility for developing and maintaining a comprehensive master list of encampments, which maps the locations of encampments, both formal and informal encampments, including but not limited to, informal tent or small cabin encampments, formal encampments, areas where residents are living in parked vehicles, and safe parking areas. This master list should include the population and demographics of the encampments. The maps should also identify the locations of these encampments in relation to storm drain inlets and existing streams, rivers, and flood control channels, as well as other surface water bodies within the City to ensure compliance with federal, state, and regional permits.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	25	Develop formal training programs for City staff working on encampment activities. This training should include training on crisis interventions and understanding, recognizing, and interacting with encampment residents suffering from trauma.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	26	Use the "U.S. Substance Abuse and Mental Health Services" Trauma-Informed Toolkit for Homeless Services to evaluate how well trauma informed practices are incorporated into the City's encampment practices to identify areas for organizational growth, and make practical changes using their self-assessment tool-kit.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	1	Work with the County HMIS Lead or otherwise identify a way to access data on "returns to homelessness", by program type and service provider, in order to identify how many participants who exited to permanent housing, return to homelessness six, 12, or 24 months later.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	2	Adopt exits to positive destinations and exits to streets or unknown destinations as metrics for Emergency Shelters, and set performance targets.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	3	Continuously review existing performance metrics and corresponding performance targets across all program types, and consider adjusting and developing new ones as needed.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	4	Ensure that requirements within service provider contracts reflect adopted performance metrics and targets and ensure such requirements are consistent across different service provider contracts within the same program type.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	5	Collect and analyze HMIS data on lengths of stay at crisis response and longer-term housing programs to identify why and when participants exit, and identify trends across different program types and service providers, and use this information to inform programmatic decisions that may help the City promote better program performance and improve participants' outcomes.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	6	Evaluate the maintaining/increasing income metric and enrollments in mainstream and health insurance benefits metrics by program type and service provider to identify successes and failures related to participant enrollment. This information should then be used to implement improvements in enrolling participants in benefits programs and to hold service providers accountable.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	7	Review participants' income data across programs to reveal the range of incomes and use this information to inform the development and adaptation of City programs to provide deeply affordable housing.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	8	Clarify what the RV Safe Parking program is intended to accomplish in terms of outcomes for its participants. Once these outcomes are determined, decide what metrics are important and set realistic targets for those metrics.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	9	Add a dedicated staff member with requisite analytical and technical skills to consistently track and monitor HMIS data, analyze data, and present results for management to review and adjust operations and strategies, as needed. Such a staff member could facilitate better use of and training on HMIS.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO/HRM	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	10	Work with the County HMIS Lead to identify and develop standard and custom reports within HMIS, including reports for real-time bed utilization and returns to homelessness at six months, 12 months, or 24 months after exiting to permanent housing.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	11	Secure training on HMIS data entry and how to produce various reports, including customized reports. If necessary, an outside contractor should be considered if the County HMIS Lead cannot provide adequate or timely training.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	12	Adopt and negotiate with service providers, a performance metric and benchmark for timely input of client data into HMIS, preferably in alignment with the CoC's three-day target. Once implemented and negotiated into contracts, the City should continuously track and monitor performance. Additionally, the City should assist service providers in remediating any data concerns quickly.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	13	Advocate for the County to improve its HMIS data and reporting capabilities, including disaggregating program outcomes by race.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	14	Implement the use of the dashboards to promote access, transparency, and public accountability. The dashboard at a minimum should include bed utilization and returns to homelessness data, as well as the metrics listed in sections 1 and 2 (i.e., exits to permanent housing, homelessness, positive destinations, streets or unknown destinations, maintaining or increasing incomes, and enrollments in mainstream benefits and health insurance).	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	15	Work with the County HMIS Lead to identify and develop standard and custom reports within HMIS that break down data by race. Reports should be reviewed on a regular basis to track progress. This information should be incorporated in regular progress reports to the City Council and the Commission on Homelessness. (The establishment of regular progress reports is included in the last section of the report).	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	16	Continuously review racial and other demographic data from HMIS, PIT Counts, and the U.S. Census to ensure the City is identifying and serving communities particularly vulnerable to, or impacted by, homelessness.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	HSD	

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	17	Design, document, and implement improved monitoring procedures that comprehensively incorporate risks, ensure enforcement of contract deliverables, and ensure corrective action plans are implemented.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	18	Consider the advantages and disadvantages of implementing multi-year contracts to minimize the administrative burdens presented by annual contract renewals.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO/OCA/City Council	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	19	Consider how to design contracts to promote accountability for reaching performance targets, including both incentives and consequences based on level of performance.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO/OCA/DWES/Finance	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	20	Develop written goals and objectives for the City's homelessness services. These goals and objectives should formally communicate what the City aspires to achieve with its homelessness services. Audit findings and recommendations should be considered in the development of these goals and objectives.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	21	In coordination with the Commission on Homelessness, develop a strategic plan that includes written strategies for achieving the City's homelessness services goals and objectives, and establish formal systems for assessing the City's progress in implementing these strategies.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO/HCD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	22	Develop annual workplans to accomplish the strategic plan by identifying goals and deadlines for the next year and the strategies for achieving them.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	23	Report annually on activities, progress, and results of the strategic plan.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	24	Consult with the City Council and the Commission on Homelessness to develop comprehensive financial reports on homelessness services funding that include funder, program type, and service provider. We recommend these financial reports be both retrospective and prospective, and cover multiple years.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO/Finance	

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	25	Periodically, at least annually, compile and present a comprehensive report on homelessness services including detailed information on the service providers, such as performance metrics and targets. Staff should consult with the City Council and the Commission on Homelessness about the information needed to provide adequate oversight and use their input to develop a standard report format that can be updated annually and modified as needed.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	26	Perform a staffing analysis to assess the City's staffing requirements for homelessness services. The staffing analysis should not only address the number of staff needed to carry out homelessness service activities, but it should also address the appropriate mix and composition of staff needed to effectively manage homelessness services and address the audit findings.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	27	Clearly define and document roles, responsibilities, and authority of all staff working on homelessness services, including the Homelessness Administrator's staff.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	28	We recommend the City Council designate the Commission on Homelessness as the entity to oversee the development of the initial strategic plan for the City's homelessness services, and its ongoing monitoring.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - City Council/CAO/HSD/HCD	

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	29	We recommend the City Council adopt the Oakland homelessness response strategic plan once completed.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - City Council/HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	30	We recommend the Commission on Homelessness determine and request the additional resources needed to develop and monitor the strategic plan for homelessness services.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/HSD/HCD	
2022_02	Measure N - Paramedic Services Act	1	Medical Services Division (MSD) and Fiscal and Administrative Services Division (FASD) management should finalize and fully develop the spending plan, enlisting the guidance of the City's Budget Office. The spending plan should include the following information and analysis: - Detailed anticipated revenue and expenditure by category, including salaries and benefits; - Actual to plan variance analysis with explanations when differences are more than 10% of the spending plan amounts; - Appropriate approval and date of approval; and - A developed and specific strategy to address anticipated funding shortfall from the County's First Responder Advanced Life Support Services	Partially Implemented	The City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP), which was scheduled to be reviewed by the City Council's Finance & Management Committee at its September 10, 2024 meeting.	Multiple - Finance/OFD	Dec 2024
2022_03	Measure M - Emergency Medical Services Retention Act	1	The Fire Department and the City should review its internal controls and establish an internal process to ensure it does not make duplicate payments.	Implemented	The Fire Department and the Finance Department have developed written procedures for reviewing travel reimbursement requests to ensure no duplicate payments are made.	Multiple - Finance/OFD	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2022_03	Measure M - Emergency Medical Services Retention Act	2	<p>Medical Services Division (MSD) and Fiscal and Administrative Services Division (FASD) management should finalize and fully develop the spending plan, enlisting the guidance of the City's Budget Office. The spending plan should include the following information and analysis:</p> <ul style="list-style-type: none"> - Detailed anticipated revenue and expenditure by category, including salaries and benefits; - Actual to plan variance analysis with explanations when differences are more than 10% of the spending plan amounts; - Appropriate approval and date of approval; and - A developed and specific strategy to address anticipated funding shortfall from the County's First Responder 	Partially Implemented	The City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP), which was scheduled to be reviewed by the City Council's Finance & Management Committee at its September 10, 2024 meeting.	Multiple - Finance/OFD	Dec 2024
2023_01	Business Tax Refunds Audit Fiscal Year 2018-19 through Fiscal Year 2021-22	1	The Bureau and City Administration should continue to pursue process improvements aimed at consistently processing refunds within six months.	Partially Implemented	The Finance Department has received funding in the FY 2024-25 Adopted Budget to fund a consultant to help develop process improvements across the Revenue Bureau, this procedure is one that would be updated.	Finance - Director of Finance and Revenue and Tax Administrator	Jun 2025
2023_02	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	2	The City's Finance Department should provide the City Council with an annual analysis of how the City's long-term and near-term financial position could be strengthened.	Partially Implemented	To the City Council's Finance and Management Committee, the Finance Department has presented and recommended a policy for the City Council to annually review the City's near- and long-term financial position. The City Council has not yet fully considered or voted on the policy.	Finance	Dec 2024
2023_02	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	3	The City should develop a reserve policy that is consistent with the GFOA recommendations to maintain unrestricted budgetary General Fund balance of no less than two months of General Fund operating expenditures.	Partially Implemented	To the City Council's Finance and Management Committee, the Finance Department has presented and recommended a policy for the City Council to annually review the City's near- and long-term financial position. The City Council has not yet fully considered or voted on the policy.	Finance	Dec 2024
2023_02	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	4	The City should have a centralized report of fixed assets to be able to monitor changes in the condition of the assets and evaluate cost associated with maintaining, repairing, and replacing them.	Partially Implemented	According to the City Administration, the Information Technology Department, in coordination with the Finance Department, have taken steps to upgrade the City's financial management system (Oracle). The City Administration reports that a fixed assets module will be available when the upgrade is complete.	Multiple - Finance/OPW/OEWD	Jun 2027

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2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	2	We recommend the City Administrator develop and propose to the City Council for its consideration, a policy for establishing future maintenance of effort thresholds that are simple, easy to interpret, and represent minimum service levels from base levels.	Partially Implemented	To the City Council's Finance & Management Committee, the Finance Department has presented and recommended a policy for establishing future maintenance of effort thresholds. The City Council has not yet considered or voted on the policy.	CAO	Nov 2024
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	3	To ensure consistency in interpretation and application, we recommend the Budget Bureau document its methodology for calculating the maintenance of efforts for Measure Q.	Partially Implemented	The Budget Bureau reports this was included in the FY 2024-25 Adopted Budget, which has not been issued at the time of publication.	Finance - Budget Bureau	Dec 2024
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	4	For future special tax programs, we recommend the Budget Bureau create a maintenance of effort methodology and guidelines prior to developing the measures' first budgets.	Partially Implemented	The Finance Department reports it has presented a policy to the City Council Finance and Management Committee as a recommendation. The City Council has yet to fully consider it and vote on it.	Finance - Budget Bureau	Nov 2024

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	5	We recommend the Budget Bureau adjust its budgeting for costs associated with administering the ballot measure to reflect the County's collection fee amount of 1.7 percent of revenue.	Partially Implemented	The Budget Bureau reports this was included in the FY 2024-25 Adopted Budget, which has not been issued at the time of publication.	Finance - Budget Bureau	Dec 2024
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	6	To track the effectiveness of Measure Q funds in reaching voter-approved objectives, we recommend the City Administrator's Office, in conjunction with the Public Works and Human Services departments, at a minimum, set a baseline for parks maintenance conditions and the number of people experiencing homelessness in or adjacent to City parks for measurement going forward.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - CAO/OPW/HSD	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	7	We recommend the City Administrator's Office identify baseline performance related to objectives of City special tax programs and establish outcome measures to periodically report to the City Council.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	8	We recommend the Public Works Department develop outcomes-based park condition standards for all City parks and use those standards to inform its routine maintenance schedule based on the condition standards and what condition levels it can achieve.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	OPW	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	9	We recommend the Public Works Department implement an annual parks condition assessment informed by park condition standards, and report on that annually to the Parks and Recreation Advisory Commission.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	OPW	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	10	We recommend the Human Services Department, in conjunction with the City Administrator's Homelessness Division, develop performance measures, with an emphasis on reducing the number of people experiencing homelessness in or adjacent to City parks, and report on those measures to the Commission on Homelessness.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	11	We recommend the Public Works Department assign staff to report on the progress of stormwater quality projects funded by Measure Q to the Parks and Recreation Advisory Commission.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	OPW	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	12	We recommend the City Administrator's Office periodically evaluate and report on special tax programs' ongoing performance and outcome measures against baseline performance.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	13	To facilitate citizen oversight of homelessness efforts, we recommend the City Administrator's Office bring regular operational and expenditure reports to the Commission on Homelessness, and that the Commission establish a regular agenda item for this purpose.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	14	We recommend the Commission on Homelessness fulfill its statutory obligation by publishing an annual report, pursuant to Oakland Municipal Code Section 4.56.060, including a section on Measure Q.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	Commission on Homelessness	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	15	We recommend the City spend its budget allocation for an annual audit of Measure Q funds collected and expended, as required by California Government Code sections 50071.1 and 50075.3.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	16	We recommend that for future special tax programs, the City Administrator's Office initiate a best practice policy requiring an annual report on revenues, expenditures, and the status of open projects, to make sure that the City satisfies California Government Code sections 50075.1 and 50075.3.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	
2024_01	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	1	The City Administrator should develop and implement a citywide grants management policy that guides the pursuit of grants. The policy should reflect best practices in grants management, and include guidance on key activities such as preapplication evaluation and delineating staff roles and responsibilities.	Partially Implemented	On May 14, 2024, the Finance Department presented a proposed amended Consolidated Fiscal Policy (CFP) to the Finance & Management Committee. The CFP includes a new section titled "Grant Management Policy" establishing comprehensive guidelines for the City's grant portfolio and management plan based upon the Government Finance Officers Association best practices. The draft policy is being reviewed internally.	Multiple - CAO/Finance	Nov 2024

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2024 Status Update	Responsible Party	Target Date
2024_01	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	2	The citywide grants management policy should require: a. City staff seeking grants to obtain the approval of the City Administrator before applying for grants involving more than one City department or outside entities; b. the City Administrator to appoint an Executive Sponsor who has the classification and authority of at least a department director level; and c. Executive Sponsors to have appropriate and sufficient knowledge, skills, and abilities.	Partially Implemented	The "Grant Management Policy" within the proposed amended CFP includes requirements for alignment with the City's overall strategic plan and assignment of a departmental lead responsible for all aspects of grant application, development, and submission. The amended CFP was scheduled to be presented to the Finance & Management Committee and City Council in September and early October 2024. A draft grants management policy is being reviewed internally.	CAO	Nov 2024
2024_02	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	1	The City Administrator should validate the General Fund appropriation shortfall with the Finance Department and consult with the City Attorney's Office to determine the appropriate course of remediation.	Not Implemented	As of September 2024, we have not received a response to the recommendations for this audit.	CAO	Dec 2024
2024_02	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	2	To ensure timely and accurate processing of new parcel taxes, the City Administrator should create an administrative instruction to notify affected departments of approved ballot measures so staff can review and update procedures to reflect additional parcel tax exemptions, changes to the general fund appropriation, and other requirements before processing the new measure.	Not Implemented	As of September 2024, we have not received a response to the recommendations for this audit.	CAO	Dec 2025
2024_03	Performance Audit of the Development Services Fund: Centralized Fund Management Will Better Capture Citywide Costs	1	The City Administrator's Office should issue a policy to have periodic development service fee studies to cover all departments that contribute to and draw from the Development Services Fund to ensure the fees meet cost recovery goals and the expenses it covers it are reasonably related.	Partially Implemented	The City Administration is currently updating Administrative Instruction No. 19: Master Fee Schedule.	CAO	Dec 2024
2024_03	Performance Audit of the Development Services Fund: Centralized Fund Management Will Better Capture Citywide Costs	2	The City Administrator should coordinate with the City Attorney to establish criteria for what types of staff may be funded by the Development Services Fund, review the appropriateness of using the Development Services Fund to pay for positions, and identify alternative funding sources for any positions that do not provide direct services for development permitting, or are disallowed under the ordinance establishing the Development Services Fund.	Implemented	The City Administration coordinated with the City Attorney's Office to establish criteria into the scope of work for a contract currently under negotiation and authorized under the Resolution approved by City Council on May 7, 2024, per Resolution No. 90213.	CAO	