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OAKLAND

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# AGENDA REPORT

**TO: DEANNA J. SANTANA**  
CITY ADMINISTRATOR

**FROM: Scott P. Johnson**

**SUBJECT: Supplemental Report on City**  
Auditor's Mandated Audits

**DATE: February 1, 2013**

City Administrator  
Approval

Date

2/13/13

**COUNCIL DISTRICT: City-Wide**

## RECOMMENDATION

Staff recommends that the City Council accept this supplemental report on all audits performed by the City Auditor including those required by ordinance, ballot measure, City Charter, and other required audits and programs conducted and/or initiated by the City Auditor's Office (in house and contracted out) associated with the audits and programs.

## REASON FOR SUPPLEMENTAL REPORT

At the Finance and Management Committee on October 23, 2012, the Committee requested the City Auditor to deliver report on the status of all audits performed by the City Auditor, which are required by the Charter/Ordinance/Ballot Measure/Other, and the costs involved. The City Auditor submitted a report but was not present at the meeting to deliver the report. The Finance Committee requested the City Administrator's Office to prepare a report combining the City Auditor's report with the City Administrator's report on all the reports and audits that have been performed by the City Auditor since 2007.

The information presented in this report was gathered from the City Auditor's report to Honorable Finance and Management Committee, information gathered from the City Auditor's website, and the MGT report.

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Finance & Management Committee  
February 26, 2013

## OUTCOME

This is an information report only.

## ANALYSIS

In response to the Finance Committee's request raised during the October 23, 2012 Finance and Management Committee, the City Administrator's Office has attached a list of all audits and reports conducted by the Office of the Auditor since 2007. Each of these audits and reports is mandated either by the City Charter or by the Code of Ordinance. As stated by the City Auditor in her letter to the Honorable Finance and Management Committee dated October 18, 2012, the mandated activities the Office conducts includes performance audits, recommendation follow-up reports, operational reviews, high impact reports, Fraud, Waste + Abuse reports, survey, public financing reports, ballot measures, and substantiated investigation reports.

Please refer to Attachment A for a list of report of Audits, Ballot Measures, Compliance Review, Ethical Climate, Follow-up Report, Fraud Report, High Impact Report, and Report Cards that have been issued by City Auditor's Office from 2007 to present.

The Office of the City Auditor completed a peer review of the Office of the City Auditor for the City of Oakland for the period January 1, 2007 through December 31, 2009. The Office will undergo their next Peer Review in March 2013.

## COORDINATION

Staff provided the City Auditor's Office an opportunity to review this report and provide input.

In a letter dated July 9, 2012 from the City Auditor to Council President Reid and Finance and Management Committee Chair, DeLa Fuente, City Auditor states, "If the Finance and Management Committee has questions that would be appropriate given our respective roles, please forward a formal request to my office. After I review the request, I will get back to you on what we can provide and by what date..."

## COST SUMMARY/IMPLICATIONS

This is an informational report only. There is no cost summary associated with this report.

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**COST SUMMARY/IMPLICATIONS**

This is an informational report only. There is no cost summary associated with this report.

**SUSTAINABLE OPPORTUNITIES**

*Economic*: No direct economic opportunities have been identified

*Environmental*: No environment opportunities have been identified

*Social Equity*: No social equity opportunities have been identified

For questions regarding this report, please contact Annie To, Administrative Services Manager II, at 510-238-7494.

Respectfully submitted,

  
SCOTT P. JOHNSON  
Assistant City Administrator

Prepared by:  
Annie To, Administrative Services Manager II  
City Administrator's Office

Attachment (1)

1. *List of report of Audits, Ballot Measures, Compliance Review, Ethical Climate, Follow-up Report, Fraud Report, High Impact Report, and Report Cards that have been issued by City Auditor's Office from 2007 to present.*

Item: \_\_\_\_\_  
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**Report of Audits, Ballot Measures, Compliance Review, Ethical Climate, Follow-up Report, Fraud Report, High Impact Report, and Report Cards that have been issued by City Auditor's Office from 2007 to present (2/5/13)**

Type of Report	Date Issued	Study or Audit Report	Staff or Contractor Produced	Included in City Auditor's Report?	Mandated By?
Audit	11/29/2007	Performance Audit of the City's Payroll and Compensation Practices	Contractor	Yes	City Charter
Audit	5/29/2008	Measure K Performance Audit: The City Exceeded Required Funding for Children and Youth Services	Staff	Yes	City Charter
Audit	6/30/2008	Measure M Performance Audit: The City Used Emergency Medical Services Funds Appropriately	Staff	Yes	City Charter
Audit	6/30/2008	Measure N Performance Audit: The City Used Paramedic Services funds Appropriately	Staff	Yes	City Charter
Audit	10/27/2008	Measure Q Performance Audit: FY2005-06 & FY 2006-07	Staff	Yes	City Charter
Audit	4/29/2009	Public Works Agency Performance Audit	Contractor	Yes	City Charter
Audit	5/28/2009	Interim Report - Residential Parking Permit Performance Audit	Staff	Yes	City Charter
Audit	7/14/2009	Measure K 2.5% Set-Aside Performance Audit	Staff	Yes	City Charter
Audit	8/31/2009	Measure Y Violence Prevention Program Performance Audit	Staff	Yes	City Charter
Audit	10/21/2009	Oakland's Hiring Practices Performance Audit	Contractor	Yes	City Charter
Audit	6/23/2010	Management Systems: RPP Program Performance Audit	Staff	Yes	City Charter
Audit	6/23/2010	Revenue and Costs: RPP Program Performance Audit	Staff	Yes	City Charter
Audit	6/23/2010	Policies & Analyses: RPP Program Performance Audit	Staff	Yes	City Charter
Audit	9/20/2010	Measure Q Performance Audit: FY 2007-08 & 2008-09	Staff	Yes	City Charter
Audit	11/18/2010	CEDA Loans Receivables Performance Audit	Staff	Yes	City Charter
Audit	12/16/2010	PWA-Illegal Dumping Abatement Program Accounts Receivables Performance Audit	Staff	Yes	City Charter
Audit	6/22/2011	American Recovery and Reinvestment Act (ARRA) Internal Controls Compliance Audit	Staff	Yes	City Charter

ATTACHMENT A

Type of Report	Date Issued	Study or Audit Report	Staff or Contractor Produced	Included in City Auditor's Report?	Mandated By?
Audit	7/14/2011	Measure N Paramedic Services Act (FY07-09)	Staff	Yes	City Charter
Audit	7/14/2011	Measure M Emergency Medical Services (FY07-09)	Staff	Yes	City Charter
Audit	10/4/2011	Fox Theater Renovation Project Performance Audit	Contractor	Yes	City Charter
Audit	3/28/2012	Accounts Payable Duplicative Payments and Other Reportable Matters FY2008-09 and 2009-10 Performance Audit.	Staff	Yes	City Charter
Audit	8/1/2012	Police Technology Performance Audit: FY2006-07 Through 2010-11	Staff	Yes	City Charter
Audit	12/20/2012	Parking Citation Management Performance Audit	Staff	Yes	City Charter
Audit	1/30/2013	Limited Public Financing Act, November 2010 Election	Staff	Yes	City Charter
Audit	upcoming	Measure D Baseline Speaking for Children and Youth Services Performance Audit	Staff	Yes	City Charter
Audit	upcoming	Wildlife Assessment District Compliance Audit	Staff	Yes	City Charter
Audit	upcoming	Non-interference Performance Audit	Staff	Yes	City Charter
Audit	upcoming	Workers Compensation Contract Performance Audit	Staff	Yes	City Charter
Ballot Measure	11/4/2008	Ballot Measure Analysis: Measure J - Telephone Utility User Tax Modernization	Staff	Yes	City Charter
Ballot Measure	11/4/2008	Ballot Measure Analysis: Measure NN - Oakland Police Services Expansion Measure	Staff	Yes	City Charter
Ballot Measure	11/4/2008	Ballot Measure Analysis: Measure OO -Kids First! The Oakland Fund for Children & Youth Act	Staff	Yes	City Charter
Ballot Measure	11/3/2009	Ballot Measure Analysis: Measure C - 3% Surcharge to Transient Occupancy Tax Rate	Staff	Yes	City Charter
Ballot Measure	11/3/2009	Ballot Measure Analysis: Measure D - Amendment of 2008's Measure OO	Staff	Yes	City Charter
Ballot Measure	11/3/2009	Ballot Measure Analysis: Measure F - Creation of "Cannabis" Business Classification Tax Category	Staff	Yes	City Charter
Ballot Measure	11/3/2009	Ballot Measure Analysis: Measure H - Real Property Transfer Tax Clarification	Staff	Yes	City Charter
Ballot Measure	11/2/2010	Ballot Measure Analysis: Measure BB - Proposed Revision of 2004's Measure Y	Staff	Yes	City Charter

ATTACHMENT A

Type of Report	Date Issued	Study or Audit Report	Staff or Contractor Produced	Included in City Auditor's Report?	Mandated By?
Ballot Measure	11/2/2010	Ballot Measure Analysis: Measure V - Tax on Marijuana	Staff	Yes	City Charter
Ballot Measure	11/2/2010	Ballot Measure Analysis: Measure W - Telephone Access Charge	Staff	Yes	City Charter
Ballot Measure	11/2/2010	Ballot Measure Analysis: Measure X - Parcel Tax	Staff	Yes	City Charter
Ballot Measure	11/1/2011	Ballot Measure Analysis: Measure H - Return to the Appointment of the City Attorney	Staff	Yes	City Charter
Ballot Measure	11/1/2011	Ballot Measure Analysis: Measure 1 - Temporary Parcel Tax	Staff	Yes	City Charter
Ballot Measure	11/1/2011	Ballot Measure Analysis: Measure J - New Deadline to Fully Fund Closed Police & Fire Retirement Plan	Staff	Yes	City Charter
Compliance Review	5/13/2008	Limited Public Financing Act: Compliance Review of the Neighbors for Aimee Allison Campaign	Staff	Yes	Code of Ordinance
Compliance Review	7/7/2008	Interim Report Regarding Neighbors for Aimee Allison Campaign	Staff	Yes	Code of Ordinance
Compliance Review	7/6/2009	Limited Public Financing Act: Compliance Review of the Committee for Clifford Gilmore	Staff	Yes	Code of Ordinance
Compliance Review	6/30/2010	Limited Public Financing Act: Compliance Review of the Nancy Nadel for City Council Campaign	Staff	Yes	Code of Ordinance
Compliance Review	10/14/2010	Limited Public Financing Act: Compliance Review of the Committee to Elect Sean Sullivan	Staff	Yes	Code of Ordinance
Ethical Climate	2/17/2011	2010 Ethical Climate Survey	Staff	Yes	City Charter
Ethical Climate	3/1/2012	2011 Ethical Climate Survey	Staff	Yes	City Charter
Follow-up Report	7/15/2010	Recommendation Follow-Up Report: Measure K & Measure Y Performance Audits	Staff	Yes	City Charter
Follow-up Report	4/14/2011	Recommendation Follow-Up Report: Measure Q (September 2010 & October 2008)	Staff	Yes	City Charter
Follow-up Report	11/22/2011	Recommendation Follow-Up Report: Public Works Agency "Administration" Category	Staff	Yes	City Charter
Follow-up Report	11/22/2011	Recommendation Follow-Up Report: Residential Permit Parking	Staff	Yes	City Charter
Follow-up Report	12/20/2012	Follow-Up: Report for the Measure M Performance Audit	Staff	New	City Charter
Follow-up Report	12/20/2012	Follow-Up: Report for the Measure N Performance Audit	Staff	New	City Charter

ATTACHMENT A

Type of Report	Date Issued	Study or Audit Report	Staff or Contractor Produced	Included In City Auditor's Report?	Mandated By?
Fraud Report	9/22/2009	Fraud, Waste + Abuse letter and presentation to the Oakland City Council	Staff	Yes	City Charter
Fraud Report	4/1/2010	Fraud Waste + Abuse Report Volume One: January 1 - December 31, 2009	Staff	Yes	City Charter
Fraud Report	9/13/2010	Fraud Waste + Abuse Report Volume Two: January 1 - June 30, 2010	Staff	Yes	City Charter
Fraud Report	3/15/2011	Fraud Waste + Abuse Report Volume Three: July 1 - December 31, 2010	Staff	Yes	City Charter
Fraud Report	8/17/2011	Fraud Waste + Abuse Report Volume Four: January 1 - June 30, 2011	Staff	Yes	City Charter
Fraud Report	4/26/2012	Fraud, Waste + Abuse Report Volume Five: July 1 - December 31, 2011	Staff	Yes	City Charter
High Impact Report	6/18/2010	CARRS Request for Proposal Process Review	Staff	Yes	City Charter
High Impact Report	10/21/2010	Police and Fire Retirement System (PFRS) Pension Funding Options	Contractor	Yes	City Charter
High Impact Report	5/20/2011	Follow-Up: Oakland Police and Fire Retirement System Pension Funding Options	Contractor	Yes	City Charter
High Impact Report	8/17/2011	Ranked Choice Voting Outreach Review	Staff	Yes	City Charter
Operational Review	5/6/2010	East Oakland Multipurpose Senior Center Operational Review	Staff	Yes	Code of Ordinance
Operational Review	12/7/2011	Bilingual Premium and Notary Public Pay Operational Review	Staff	Yes	City Charter
Report	3/21/2011	Potential Violations of Oakland Campaign Reform Act	Staff	Yes	City Charter
Report	4/23/2012	Substantiated Investigation Report: Scotlan Youth and Family Services, Inc	Staff	Yes	City Charter
Report Card	2/16/2010	2009 Annual Report Card	Staff	Yes	City Charter
Report Card	2/1/2011	2010 Annual Report Card	Staff	Yes	City Charter
Report Card	2/8/2012	2011 Annual Report Card	Staff	Yes	City Charter