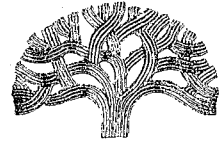


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OAKLAND

CITY OF OAKLAND



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Office of the City Auditor  
Brenda D. Roberts, CPA, CFE, CIA  
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August 31, 2018

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

Dear Committee Chair, Abel Guillén, and members of the Finance and Management Committee,

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

On September 11th, I will provide the Finance Committee further details and updates on the following activities in my Office:

**Mandated Audits:** These mandated audits are required as set forth in specific ballot measures successfully passed by Oakland voters or by ordinance and approved by City Council.

**Analysis of Ballot Measures:** As stated in Oakland’s City Charter, my Office conducts fiscal impact analysis of proposed ballot measures advanced by City Council or members of the public.

**Whistleblower/Hotline Program:** My Office oversees and manages the City’s Whistleblower Program providing a confidential venue for employees and members of the public to report suspect wrongdoing. This program is a cornerstone of the governance and oversight provided by the City Auditor, and highlights City activities in need of change or improvement.

All reports from my Office, including our Annual Reports, can be found at [www.OaklandAuditor.com](http://www.OaklandAuditor.com).

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

Respectfully submitted,

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

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

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 OAKLAND  
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## City Ordinance and Ballot Measure-Enacted Mandated Audits

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| Citation                               | Description  | Status   |
|--|--|--|
| <b>Section 1: Mandated Audits</b>      |  |  |
| <b>Measure D</b>                       | Kids First! Oakland Fund for Children and Youth Act. An allocation of a portion of the annual City budget for programs that benefit children and youth.  | Issued August 16, 2018   |
| <b>Measure M</b>                       | Emergency Medical Services Retention Act. A special tax to fund emergency medical services.  | Issued May 23, 2018  |
| <b>Measure N</b>                       | Paramedic Services Act. A special tax to fund paramedic emergency services.  | Issued May 23, 2018  |
| <b>Measure Q</b>                       | Library Services Retention and Enhancement Act. A library parcel tax to maintain, protect, and improve library services.   | Issued May 24, 2018  |
| <b>Limited Public Financing (LPFA)</b> | A program to provide funding to campaigns for City elected offices to ensure equal opportunity to participate. This audit is performed after completion of the election cycle and prior to the subsequent cycle. | Completed through election cycle 2016.<br>Issued December 14, 2017 |
| <b>Business Tax Refunds</b>            | An audit to ensure that business tax overpayments are refunded accurately and timely to taxpayers.   | Issued August 23, 2018   |

## City Ordinance and Ballot Measure-Enacted Mandated Audits

www.OaklandAuditor.com

| Citation   | Description  | Status  |
|--|--|---|
| <b>Section 2: Ballot Measure Analyses</b>                    |  |   |
| <b>Protect Oakland Libraries</b>                             | Measure D proposed to add an ordinance creating a special parcel tax to maintain, protect and improve direct library services throughout Oakland. This measure was passed by voters on June 5, 2018.                           | <i>Completed March 8, 2018 – for the June 5, 2018 election</i>      |
| <b>Hotel Protection &amp; Employer Standards Enforcement</b> | Proposes to amend and add sections to the City of Oakland’s Municipal Code to create a higher minimum wage for hotel workers, further employment standards, and create a new Department of Workplace and Employment Standards. | <i>Completed August 7, 2018 – for the November 6, 2018 election</i> |
| <b>Oakland Children’s Initiative</b>                         | Proposes to add an amendment to the City Charter creating an annual parcel tax for a period of thirty (30) years to fund early education and ‘Oakland Promise.’  | <i>Completed August 7, 2018 – for the November 6, 2018 election</i> |
| <b>Cannabis Business Tax</b>                                 | Proposes to amend the City of Oakland’s Business Tax Municipal Code, related to medical cannabis (Section 5.04.480) and non-medical cannabis (Section 5.04.481) businesses.  | <i>Completed August 7, 2018 – for the November 6, 2018 election</i> |
| <b>Just Cause Amendments</b>                                 | Proposes to amend The Just Cause for Eviction Ordinance (Oakland Municipal Code “O.M.C.” 8.22.300) to extend Just Cause eviction requirements to tenants in owner occupied duplexes and triplexes.                             | <i>Completed August 7, 2018 – for the November 6, 2018 election</i> |
| <b>Real Estate Transfer Tax Tiered Rates</b>                 | Proposes to amend Oakland Municipal Code Chapter 4.20 and establish tiered transfer tax rates on real estate property transfers and sales, based on value of consideration.  | <i>Completed August 7, 2018 – for the November 6, 2018 election</i> |
| <b>Vacant Property Tax Act</b>                               | Proposes to add a new Chapter to the Oakland Municipal Code, creating a special annual tax on vacant parcels for a period of twenty (20) years.  | <i>Completed August 7, 2018 – for November 6, 2018 election</i>     |

## City Ordinance and Ballot Measure-Enacted Mandated Audits

[www.OaklandAuditor.com](http://www.OaklandAuditor.com)

| Citation  | Description   | Status   |
|---|---|--|
| <b>Section 3: Whistleblower “Hotline” Program</b> |   |  |
| <b>Whistleblower Program</b>                      | The City Auditor manages the Whistleblower program pursuant to the Whistleblower Protection Act, CA Government Code 53087.6, Whistleblower Protection Ordinance (OMC 2.38); to provide a means for City employees and others to report suspected incidents of fraud, waste and abuse of City resources in a confidential manner, to effect stronger controls over City resources, and to promote better work practices.<br><br><a href="http://www.OaklandAuditor.com">www.OaklandAuditor.com</a> | <i>Since January 1, 2015, a total of 200 cases have been opened. All cases have been investigated; 178 have been closed.</i> |

Copies of audit reports are available at: [www.OaklandAuditor.com](http://www.OaklandAuditor.com)  
 Alternate formats available upon request.

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 Copias de nuestros informes de auditoría están disponibles en: [www.OaklandAuditor.com](http://www.OaklandAuditor.com)  
 Formatos alternativos de los informes se harán disponibles a pedido.

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 審查報告可以在此網頁下載：[www.oaklandauditor.com](http://www.oaklandauditor.com)  
 可根據要求提供其它格式版本。

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