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October 18, 2012

HONORABLE FINANCE AND MANAGEMENT COMMITTEE
OAKLAND, CALIFORNIA

RE: UPDATE ON MANDATED ACTIVITIES

Dear Chair De La Fuente and Members of the Finance and Management Committee:

Mandated Activities

In response to the Members' questions raised during the September 11, 2012 meeting of the Finance and Management Committee, the Office of the City Auditor has attached a list of all audits and reports conducted by the Office since 2007. Each of these audits and reports is mandated either by the City Charter or by Code of Ordinance.

The mandated activities the Office conducts includes performance audits, recommendation follow-up reports, operational reviews, high impact reports, Fraud, Waste + Abuse reports, surveys, public financing reports, ballot measures, and substantiated investigation reports.

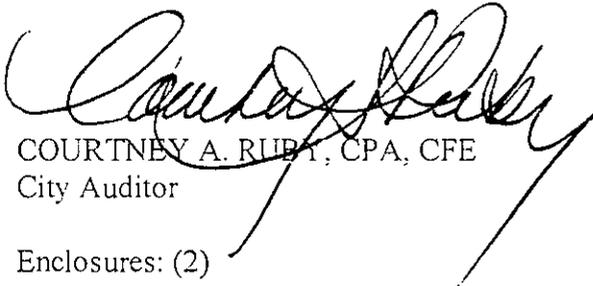
Government Auditing Standards

Every performance audit conducted by the Office is in full compliance with Government Auditing Standards. Every government auditing office that follows Government Auditing Standards must undergo an independent Peer Review every three years. As confirmed in the attached letter dated March 12, 2010 from the Association of Local Government Auditors, the Office of the City Auditor meets the highest standards in government auditing. This independent Peer Review found that our processes and all of our audits conducted during January 1, 2007 – December 31, 2009 were performed in compliance with Government Auditing Standards, including ethics, independence, professional judgment, completeness, quality control, and assurance. Additionally, in accordance with Government Auditing Standards, the audit process involves the auditee in each phase of the audit; the process allows the auditee multiple opportunities to provide input regarding the audit findings and the report, including content and tone. Since our 2010 Peer Review, the Office continues to maintain these standards. The Office will undergo our next Peer Review in March 2013.

Reports to the City Council

in compliance with the City Charter, the Office has submitted quarterly recommendation follow-up reports to the full City Council, however, as the Council has started putting these reports on the consent calendar, no presentations have occurred in the last year. Additionally, we have presented all of the audits requested by the City Council (Fox Theater Renovation Project, Residential Parking Permit, Public Works Agency, Oakland's Hiring Practices) to the City Council. All of our reports are released to the City Council, the City Administration, and the general public. If you would like a presentation of an audit report, we welcome every opportunity to present our audit findings to the City Council.

Respectfully submitted,



COURTNEY A. RIEBT, CPA, CFE
City Auditor

Enclosures: (2)

OAKLAND CITY AUDITOR REPORTS ISSUED 2007 - 2012

Date issued	Study or Audit Report	Staff or contractor produced	Mandated by?
11/29/2007	Performance Audit of the City's Payroll and Compensation Practices	Contractor	City Charter
5/13/2008	Limited Public Financing Act: Compliance Review of the Neighbors for Aimee Allison Campaign	Staff	Code of Ordinance
5/29/2008	Measure K Performance Audit: The City Exceeded Required Funding for Children and Youth Services	Staff	City Charter
6/30/2008	Measure M Performance Audit: The City Used Emergency Medical Services Funds Appropriately	Staff	City Charter
6/30/2008	Measure N Performance Audit: The City Used Paramedic Services Funds Appropriately	Staff	City Charter
7/7/2008	Interim Report Regarding Neighbors for Aimee Allison Campaign	Staff	Code of Ordinance
10/27/2008	Measure Q Performance Audit: FY2005-06 & FY 2006-07	Staff	City Charter
11/4/2008	Ballot Measure Analysis: Measure OO - Kids First! The Oakland Fund for Children & Youth Act	Staff	City Charter
11/4/2008	Ballot Measure Analysis: Measure NN - Oakland Police Services Expansion Measure	Staff	City Charter
11/4/2008	Ballot Measure Analysis: Measure J - Telephone Utility User Tax Modernization	Staff	City Charter
4/29/2009	Public Works Agency Performance Audit	Contractor	City Charter
5/28/2009	Interim Report - Residential Parking Permit Performance Audit	Staff	City Charter
7/6/2009	Limited Public Financing Act: Compliance Review of the Committee for Clifford Gilmore	Staff	Code of Ordinance
7/14/2009	Measure K 2.5% Set-Aside Performance Audit	Staff	City Charter
8/31/2009	Measure Y Violence Prevention Program Performance Audit	Staff	City Charter
9/22/2009	Fraud, Waste + Abuse letter and presentation to the Oakland City Council	Staff	City Charter
10/21/2009	Oakland's Hiring Practices Performance Audit	Contractor	City Charter
11/3/2009	Ballot Measure Analysis: Measure H - Real Property Transfer Tax Clarification	Staff	City Charter
11/3/2009	Ballot Measure Analysis: Measure F - Creation of "Cannabis" Business Classification Tax Category	Staff	City Charter
11/3/2009	Ballot Measure Analysis: Measure D - Amendment of 2008's Measure OO	Staff	City Charter
11/3/2009	Ballot Measure Analysis: Measure C - 3% Surcharge to Transient Occupancy Tax Rate	Staff	City Charter
2/16/2010	2009 Annual Report Card	Staff	City Charter
4/1/2010	Fraud, Waste + Abuse Report Volume One: January 1 - December 31, 2009	Staff	City Charter
5/6/2010	East Oakland Multipurpose Senior Center Operational Review	Staff	Code of Ordinance
6/18/2010	CARRS Request for Proposal Process Review	Staff	City Charter
6/23/2010	Policies & Analyses: RPP Program Performance Audit	Staff	City Charter
6/23/2010	Revenue and Costs: RPP Program Performance Audit	Staff	City Charter
6/23/2010	Management Systems: RPP Program Performance Audit	Staff	City Charter
6/30/2010	Limited Public Financing Act: Compliance Review of the Nancy Nadel for City Council Campaign	Staff	Code of Ordinance
7/15/2010	Recommendation Follow-Up Report: Measure K & Measure Y Performance Audits	Staff	City Charter
9/13/2010	Fraud, Waste + Abuse Report Volume Two: January 1 - June 30, 2010	Staff	City Charter
9/20/2010	Measure Q Performance Audit: FY 2007-08 & 2008-09	Staff	City Charter
10/14/2010	Limited Public Financing Act: Compliance Review of the Committee to Elect Sean Sullivan	Staff	Code of Ordinance
10/21/2010	Police and Fire Retirement System (PFRS) Pension Funding Options	Contractor	City Charter
11/02/2010	Ballot Measure Analysis: Measure X - Parcel Tax	Staff	City Charter
11/02/2010	Ballot Measure Analysis: Measure W - Telephone Access Charge	Staff	City Charter
11/02/2010	Ballot Measure Analysis: Measure V - Tax on Marijuana	Staff	City Charter
11/02/2010	Ballot Measure Analysis: Measure SB - Proposed Revision of 2004's Measure Y	Staff	City Charter
11/18/2010	CEDA Loans Receivables Performance Audit	Staff	City Charter
12/16/2010	PWA-IDAP Accounts Receivables Performance Audit	Staff	City Charter
2/1/2011	2010 Annual Report Card	Staff	City Charter
2/17/2011	2010 Ethical Climate Survey	Staff	City Charter
3/15/2011	Fraud, Waste + Abuse Report Volume Three: July 1 - December 31, 2010	Staff	City Charter
3/21/2011	Potential Violations of Oakland Campaign Reform Act	Staff	City Charter

Date issued	Study or Audit Report	Staff or contractor produced	Mandated by?
4/14/2011	Recommendation Follow-Up Report: Measure Q (September 2010 & October 2008)	Staff	City Charter
5/20/2011	Follow-Up: Oakland Police and Fire Retirement System Pension Funding Options	Contractor	City Charter
6/22/2011	American Recovery and Reinvestment Act (ARRA) Internal Controls Compliance Audit	Staff	City Charter
7/14/2011	Measure N Paramedic Services Act (FY07-09)	Staff	City Charter
7/14/2011	Measure M Emergency Medical Services (FY07-09)	Staff	City Charter
8/17/2011	Ranked Choice Voting Outreach Review	Staff	City Charter
8/17/2011	Fraud, Waste + Abuse Report Volume Four: January 1 - June 30, 2011	Staff	City Charter
10/4/2011	Fox Theater Renovation Project Performance Audit	Contractor	City Charter
11/01/2011	Ballot Measure Analysis: Measure H - Return to the Appointment of the City Attorney	Staff	City Charter
11/01/2011	Ballot Measure Analysis: Measure I - Temporary Parcel Tax	Staff	City Charter
11/01/2011	Ballot Measure Analysis: Measure J - New Deadline to Fully Fund Closed Police & Fire Retirement Plan	Staff	City Charter
11/22/2011	Recommendation Follow-Up Report: Public Works Agency "Administration" Category	Staff	City Charter
11/22/2011	Recommendation Follow-Up Report: Residential Permit Parking	Staff	City Charter
12/7/2011	Bilingual Premium and Notary Public Pay Operational Review	Staff	City Charter
2/8/2012	2011 Annual Report Card	Staff	City Charter
3/1/2012	2011 Ethical Climate Survey	Staff	City Charter
3/28/2012	Accounts Payable Duplicative Payments and Other Reportable Matters FY2008-09 and 2009-10 Performance Audit	Staff	City Charter
4/23/2012	Substantiated Investigation Report: Scotlan Youth and Family Services, Inc.	Staff	City Charter
4/26/2012	Fraud, Waste + Abuse Report Volume Five: July 1 - December 31, 2011	Staff	City Charter
8/1/2012	Police Technology Performance Audit: FY2006-07 Through 2010-11	Staff	City Charter
upcoming	Limited Public Financing Act, November 2010 Election	Staff	City Charter
upcoming	Measure D Baseline Speaking for Children and Youth Services Performance Audit	Staff	City Charter
upcoming	Parking Citation Management Performance Audit	Staff	City Charter
upcoming	Wildfire Assessment District Compliance Audit	Staff	City Charter
upcoming	Non-Interference Performance Audit	Staff	City Charter
upcoming	Workers Compensation Contract Performance Audit	Staff	City Charter