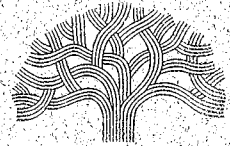


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CITY OF OAKLAND



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March 14, 2019

**COMMITTEE CHAIR MCELHANEY
HONORABLE FINANCE AND MANAGEMENT COMMITTEE
OAKLAND, CALIFORNIA**

RE: STATUS OF REQUIRED AUDITS

Dear Committee Chair McElhaney and Members of the Finance and Management Committee:

As requested, please find attached the Office of the City Auditor's update on the status of required audits. The matrix on the following page provides a list of the mandated audits and their respective status.

Respectfully submitted,

Courtney Ruby, CPA
City Auditor



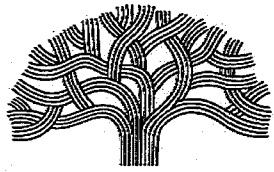
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Office of the City Auditor -- Status of Required Audits

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March 19, 2019

	Mandated Audit	Background/Audit Objectives	Department	Last Year Reviewed	Next Planned Audit
1	Measure M – Emergency Medical Services	This measure requires the City Auditor to conduct annual audits to determine whether the Oakland Fire Department used parcel tax monies in accordance with the purposes of the measure--for emergency medical services.	Fire Department	Issued May 23, 2018 (covered FY 2015-16 and FY 2016-17)	Scheduled for 2021 to cover FY 2017-18, 2018-19, and FY 2019- 2020
2	Measure N – Paramedic Services	This measure requires the City Auditor to conduct annual audits to determine whether the Oakland Fire Department used parcel tax monies in accordance with the purposes of the measure--for paramedic services.	Fire Department	Issued May 23, 2018 (covered FY 2015-16 and FY 2016-17)	Scheduled for 2021 to cover FY 2017-18, 2018-19, and FY 2019- 2020
3	Measure D – Kids First! Oakland Fund for Children and Youth Act	This measure requires the City Auditor to assess whether the City has satisfied the Children and Youth Services Baseline Spending and Set-Aside requirements. The audit is to be completed annually, 180 days from the issuance of the Comprehensive Annual Financial Report.	Human Services/ Finance	Issued August 16, 2018 (covered FY 2012-13 through FY 2015-16)	Scheduled for spring 2019 to cover FY 2016-17 and FY 2017- 2018
4	Measure Q – Library Services Retention and Enhancement Act	This measure requires the City Auditor to annually audit the Library Department to determine whether the Library has complied with the Library Services Retention and Enhancement Act that created a parcel tax to raise revenues to fund library services.	Library	Issued May 24, 2018 (covered FY 2013-14 through FY 2016-17)	Scheduled for 2021 to cover FY 2017-18, 2018-19, and FY 2019- 2020
5	Business Tax Refunds	The Municipal Code requires the City Auditor to annually audit business tax refunds on a sample basis to determine if these refunds	Finance	Issued August 23, 2018 (covered FY 2013-14 through FY 2016-17)	Scheduled for spring 2019 to cover FY 2017-18

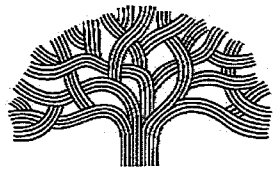


CITY OF OAKLAND

Office of the City Auditor -- Status of Required Audits

March 19, 2019

	Mandated Audit	Background/Audit Objectives	Department	Last Year Reviewed	Next Planned Audit
		were paid correctly, properly approved, and that controls over these refunds are sufficient.			
6	Limited Public Financing Act	The City Auditor is required to audit the administration of the Limited Public Financing Act (LPFA) every two years after the City Council elections to assess whether the Public Ethics Commission has adequate internal controls to ensure that the process for qualifying and awarding public funds complies with the intent of the requirements of the LPFA.	Public Ethics Commission	Currently underway	This audit is currently underway for the 2018 election. The next audit is scheduled for 2021 to cover the 2020 election.
7	Measure LL – Police Commission	This measure requires the City Auditor to conduct a performance audit and a financial audit of the Police Commission and the Community Police Review Agency, no later than two years after the City has confirmed the first set of Commissioners and alternates. Based on this requirement, the City Auditor is required to conduct an audit by October 2019.	Police Commission/ Police Department	Currently underway	This is not a regular yearly audit but the City Auditor's Office has the authority to conduct future audits. "This audit is to be scheduled within 2 years after the City Council confirmed the first set of Commissioners and alternates. "



CITY OF OAKLAND

Office of the City Auditor -- Status of Required Audits

March 19, 2019

	Mandated Audit	Background/Audit Objectives	Department	Last Year Reviewed	Next Planned Audit
8	<p>Measure D – Library Services</p>	<p>This measure requires the City Auditor to perform an annual audit to ensure accountability and proper disbursement of all revenue collected by the City from the special tax imposed by this Ordinance, in accordance with the objectives stated herein and in compliance with provisions of California state law.</p>	Library	N/A Measure passed in 2018.	Scheduled for 2021 and will be conducted in conjunction with the Measure Q audit
9	<p>Measure W – Vacant Property Tax</p>	<p>This measure requires the City Auditor to perform regular audits to ensure accountability and proper disbursement of revenue collected by the City from the tax.</p> <p>The City can use the tax revenue only for the following purposes: to support a variety of identified services and programs for homeless people; to preserve existing affordable housing and produce new affordable housing; to provide code enforcement and cleanup of blighted properties and remedy illegal dumping; and to pay the City's costs of administering the tax.</p>	Finance	N/A - Measure passed in 2018.	Scheduled for FY 2020-21, after the program is operational