



CITY OF OAKLAND

# AGENDA REPORT

**TO:** Elizabeth Lake  
Acting City Administrator

**FROM:** Monica Elise Davis  
Deputy City Administrator

**SUBJECT:** Professional Services Agreement  
With Weaver And Tidwell, LLP For  
Forensic Audit Services

**DATE:** June 15, 2026

City Administrator Approval

  
Betsy Lake (Jul 2, 2026 07:11:16 PDT)

Date: Jul 2, 2026

## **RECOMMENDATION**

**Staff Recommends That The City Council Adopt A Resolution Authorizing The City Administrator To Enter Into A Professional Services Agreement With Weaver And Tidwell, LLP For Forensic Audit Services For A One-Year Term With The Option To Extend For An Additional One Year Without Returning To Council, For A Total Contract Amount Not To Exceed \$490,000.**

## **EXECUTIVE SUMMARY**

The City Administrator's Office is seeking forensic audit services associated with all phases of capital improvement projects and human services, executed between July 1, 2022, through June 30, 2025. The scope of the forensic audit services will include performing a comprehensive analysis, identifying anomalies, evaluating internal controls, presenting findings and offering best practices to the City. City staff issued a formal Request for Proposals (RFP) (No. 386529,2) on November 14, 2025 and received two proposals. An internal, cross-departmental working group evaluated the proposals received and conducted interviews with each firm. Upon evaluation, staff recommends that the City Council authorize the City Administrator to award a professional services contract to Weaver and Tidwell for a one-year term, with the option to extend for an additional one year without returning to City Council, for a total contract amount not to exceed \$490,000.

## **BACKGROUND / LEGISLATIVE HISTORY**

The proposed professional services agreement (PSA) aligns with the Office of the Mayor and City Administration's ongoing efforts to evaluate and strengthen the City's contracting procedures and implement best practices to improve accountability and ensure that each stage of the process is conducted in a consistent, fair, and equitable manner across different departments, programs and project types. The forensic audit services to be performed by an external vendor will help the City identify specific opportunities for process improvement in the development of contracts, disbursement of funds, and any other relevant contract and fiscal

Finance & Management Committee  
July 14, 2026

activities. While the scope of the proposed PSA is focused on capital improvement projects and contracts administered by the Human Services Department, the City may identify and seek to implement changes to the contracting process more broadly, based on the findings of the forensic audit.

The City issued a formal Request for Proposals (RFP) ([No. 386529,2](#)) on November 14, 2025, followed by a Q&A document with responses to questions from potential vendors on December 26, 2025. Responses were due to the City on January 2, 2026 and the City received a total of four proposals. The Department of Workplace and Employment Standards (DWES) conducted a Bid and Proposal Review to evaluate each proposal's responsiveness to the City's Local/Small Local Business Enterprise (L/SLBE) requirements, and issued a determination on January 30, 2026 finding that two of the vendors – Protiviti Government Services, Inc. and Weaver and Tidwell, L.L.P. – qualified by meeting the 20 percent L/SLBE requirement for this contract. An internal, cross-department staff working group conducted interviews with Protiviti Government Services, Inc. and Weaver and Tidwell, LLP on April 13, 2026 and scored each vendor's proposal. Based upon this evaluation process, the staff working group recommended Weaver and Tidwell, LLP to be awarded the PSA for forensic audit services.

### **ANALYSIS AND POLICY ALTERNATIVES**

Under the proposed PSA with Weaver and Tidwell, LLP, the vendor will perform an independent assessment of financial statements as well as performance, recovery, and contract audits in conformity with generally accepted accounting principles, financial information, adherence to financial compliance requirements and internal controls, or organization or program performance to identify areas for improvement. The scope of the audit shall include forensic audit services associated with all phases of capital projects and human services, executed July 1, 2022 through June 30, 2025. This will include identifying areas of process improvement opportunities and transaction mapping from original project inception through transaction completion cycle. The audit shall include, but not be limited to development of contracts, disbursement of funds, and any other relevant contract and fiscal activities. Upon completion of review and assessment, a report of findings will be delivered to City leadership.

Additional details for each phase of the proposed PSA are included in **Table 1** below, however, this information is subject to change as staff continue to finalize the scope of work with Weaver and Tidwell, LLP.

**Table 1:** Proposed Forensic Audit Plan

Project Phase	Tasks
Phase 1: Plan & Scope	<ul style="list-style-type: none"><li>• Conduct initial meetings with the City to gain a better understanding of the issues and areas of concern</li><li>• Perform data analysis of expenditure data for capital projects and human services contracts executed between July 2022 – June 2025</li></ul>

	<ul style="list-style-type: none"> <li>• Identify sample of capital projects and human services contracts for further review in Phase 2</li> <li>• Prepare detailed work plan and fee estimate for Phase 2, to be approved by the City before the start of Phase 2</li> </ul>
Phase 2: Investigate & Analyze	<ul style="list-style-type: none"> <li>• Investigate and analyze capital projects and human services contracts identified for further review during Phase 1</li> <li>• Perform analysis of procurement and contract documents, including invoices and payment records (contract inception through completion)</li> <li>• Conduct interviews with City staff and third-party vendors/contracts (as needed)</li> <li>• Analyze electronic data (e.g., email correspondence)</li> <li>• Review processes and procedures and evaluate internal controls</li> </ul>
Phase 3: Document & Report	<ul style="list-style-type: none"> <li>• Provide a comprehensive report summarizing observations, findings and recommendations</li> <li>• Report will identify and quantify any fraud, waste and abuse</li> <li>• Ensure findings will support any appropriate administrative or legal proceedings</li> <li>• Provide process improvements and best practices</li> <li>• Present findings to City leadership</li> </ul>

The City engaged Weaver and Tidwell, LLP in negotiations of the total contract amount. The best and final offer proposed by the vendor, based on the scope of work outlined in the RFP and discussed with City staff, as well as the vendor’s experience conducting forensic audits for other cities, is \$490,000. Per Oakland Municipal Code Chapter 2.04.030, City Council authority is required for contract awards for professional services in excess of \$250,000. Therefore, staff is requesting that the City Council authorize the City Administrator to award a professional services contract to Weaver and Tidwell, LLP for a one-year term, with the option to extend for an additional one year without returning to City Council, for a total contract amount not to exceed \$490,000.

The proposed action advances the Citywide priority of **responsive, trustworthy government** by supporting the City’s efforts to improve accountability, transparency, and consistency in the City’s contracting processes, from contract inception through completion.

**RELATED PLANNING EFFORTS**

The proposed action to authorize the City Administrator to enter into a PSA with Weaver and Tidwell, LLP relates to the following Oakland strategic planning effort:

- [2025 Oakland Roadmap to Fiscal Health](#): aligns with action item #11, Improving structures needed to hold the City and its contractors accountable for delivery of City services.

**FISCAL IMPACT**

Sufficient funds are available in Purchasing Fund (4550), Finance and Management: Administration Organization (08111), and DP080 Administrative Project (1000007). A breakdown of the appropriate project funding source is included in **Table 2** below.

**Table 2: Project Funding Sources**

<b>Fund Source</b>	<b>Organization</b>	<b>Account</b>	<b>Project</b>	<b>Program</b>	<b>Amount</b>
4550: Purchasing	08111: Finance & Management: Administration	54930: Professional Services	1000007: DP080 Administrative Project	IP59: Financial Management	\$490,000
<b>Total Project:</b>					\$490,000

**PUBLIC OUTREACH / INTEREST**

No outreach was deemed necessary for the proposed policy action beyond the standard City Council agenda noticing procedures because the scope of work is an internally focused, independent assessment to include forensic audit services associated with all phases of capital projects and human services.

**COORDINATION**

This report and legislation have been reviewed by the Office of the City Attorney and the Budget Bureau.

**RACE AND EQUITY**

Staff did not complete a Racial Equity Impact Analysis on the recommended action to approve a PSA with Weaver and Tidwell, LLP for forensic audit services. Upon completion of this contract, any procedural or other changes the City chooses to implement in a specific department or program, or Citywide, will be tracked in order to measure the short- and long-term impacts of

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those changes on the City's contracting process and outcomes. The specific targets and associated metrics would be determined at a later date, following receipt of the final report from the vendor.

**ACTION REQUESTED OF THE CITY COUNCIL**

Staff Recommends That The City Council Adopt A Resolution Authorizing The City Administrator To Enter Into A Professional Services Agreement With Weaver And Tidwell, LLP For Forensic Audit Services For A One-Year Term, With The Option To Extend For An Additional One Year Without Returning To Council, For A Total Contract Amount Not To Exceed \$490,000.

For questions regarding this report, please contact Rose Rubel, Assistant to the City Administrator, at (510) 238-6587.

Respectfully submitted,



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MONICA ELISE DAVIS

Deputy City Administrator, City Administrator's Office

Prepared by:

Rose Rubel, Assistant to the City Administrator