

The background of the entire page is a photograph of the ornate, classical architecture of a city hall building. The focus is on a large clock tower with intricate carvings and a prominent clock face. The sky is a clear, bright blue.

# Audit Recommendation Follow-Up **REPORT**

**As of December 31, 2025**

**OAKLAND  
CITY AUDITOR**

**Michael C. Houston, MPP, CIA**

March 19, 2026

Independent Auditor. Reporting Directly to the Residents.





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March 19, 2025

RESIDENTS OF OAKLAND  
HONORABLE MAYOR  
HONORABLE CITY COUNCILMEMBERS  
HONORABLE CITY ATTORNEY  
CITY ADMINISTRATOR

**RE: Audit Recommendation Follow-Up Report as of December 31, 2025**

Dear Residents of Oakland, Mayor Lee, Honorable Councilmembers, City Attorney Richardson, and City Administrator Johnson,

Our Office has completed its fifth semiannual Audit Recommendation Follow-Up Report, which provides the statuses of open audit recommendations as of December 31, 2025.

This report provides updates to the previous semiannual Audit Recommendation Follow-Up Report as of June 30, 2025, issued in September 2025.<sup>1</sup>

In November 2022, Oakland voters passed Measure X, which revised the City Charter to include, within the City Auditor’s authority and duties, “submitting, at a public meeting of the full City Council, a semiannual report to the Council and public on the extent of implementation of recommendations for corrective actions made in the City Auditor’s reports.”<sup>2</sup> To meet this requirement, we continually report on the status of open recommendations semiannually for periods ending June 30<sup>th</sup> and December 31<sup>st</sup> of each year.<sup>3</sup> This process has been formalized by City policy, as documented within Administrative Instruction 701, *Implementing Audit Recommendations*.

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<sup>1</sup> [https://www.oaklandauditor.com/wp-content/uploads/2025/10/20250930\\_ARFU-Report-as-of-June-30-2025.pdf](https://www.oaklandauditor.com/wp-content/uploads/2025/10/20250930_ARFU-Report-as-of-June-30-2025.pdf)

<sup>2</sup> Oakland City Charter Section 403(4). To this end, our Office reviewed all audit recommendations issued since 2014, as of December 2023, and issued our first semiannual Audit Recommendation Follow-Up Report in March 2024. Prior to this comprehensive semiannual reporting process, our Office followed up on recommendations within audits individually, as with the [2022 Police Overtime Recommendation Follow-Up Report](#).

<sup>3</sup> Our Office separately follows up on recommendations issued within investigations resulting from substantiated allegations of fraud, waste, and abuse.

With this semiannual report format, we aim to keep the City Administration, residents, their elected officials, and other interested parties informed about the statuses of all audit recommendations. While our Office independently reviews the performance of the City in providing services to residents, we rely on the City Administration to make the operational changes necessary to meet our common goals toward equitable, effective, and efficient City services to Oakland residents, business operators, and visitors.

This report summarizes 300 unique audit recommendations from 47 performance audits issued since 2014. We detail the statuses of 104 recommendations that were either open or newly issued as of the last semiannual audit recommendation cycle. In all, as of December 31, 2025, the City Administration has implemented 192, or 64 percent, of the audit recommendations.<sup>4</sup> The Administration implemented 17 recommendations this cycle, as detailed in the report. Of the 87 recommendations that remain open, 68 have been partially implemented.

In this report, we have provided charts summarizing the implementation status by age, department, report, and intended benefit, and have attached a summary and the status update for every recommendation as of this cycle (see Appendix A and Appendix B).

We would like to thank the staff from each of the departments that provided us with information and supporting documentation for this report. Their valuable time and efforts are greatly appreciated. In addition, we would like to thank the City Administration for their cooperation and commitment in establishing a process to regularly follow up on, and prioritize the implementation of, the recommendations of the City Auditor's Office.

We recognize that many of these recommendations will take time to accomplish, and we appreciate the City Administration's efforts towards implementation.

Respectfully,



Michael C. Houston  
City Auditor

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<sup>4</sup> The Administration may have implemented recommendations from audits predating the period reviewed. We continue to follow up on open audit recommendations within our initial audit recommendation follow-up report and all newly issued audit recommendations from reports issued after the initial 10-year review period in the first semiannual report. This report does not include investigation recommendations followed up on through the City Auditor's Whistleblower Program.

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## REPORT HIGHLIGHTS

### **Audit Recommendation Follow-Up Report**

**As of December 31, 2025**

#### **Background**

In November 2022, Oakland voters passed Measure X, which revised the City Charter to include, within the City Auditor’s authority and duties, “submitting, at a public meeting of the full City Council, a semiannual report to the Council and public on the extent of implementation of recommendations for corrective actions made in the City Auditor’s reports.” This report covers 300 unique audit recommendations from 47 performance audits and provides an update from the previous semiannual audit recommendation follow-up cycle for the period ending June 30, 2025.

#### **What We Found**

As of December 31, 2025, the City Administration has implemented 192 (64 percent) of the 300 unique audit recommendations issued since 2014. An additional 21 recommendations (7 percent) have been closed due to changed circumstances. The City Administration has partially implemented 68 audit recommendations; 19 have not yet been implemented. Of the open recommendations (that have been partially or not yet implemented), the majority (34) are addressed to multiple departments, with the second most (18) to the City Administrator’s Office. Most of the open recommendations (33) seek to improve the efficiency and effectiveness of City services by improving service outcomes, saving staff time, or streamlining processes. Other recommendations aim to improve transparency and accountability (14), compliance with laws and contracts (14), equitable service delivery (9), the safeguarding of public resources (9), and economic benefits to the City through increased revenues or reduced costs (8). Since the previous semiannual audit recommendation follow-up process (as of June 30, 2025), we have added 12 new recommendations through two newly issued audits. Twenty-five recommendations have changed status (from not implemented to partially implemented or implemented, or from partially implemented to implemented).

#### **What We Recommend**

This report is informational. It reports on the status of audit recommendations already issued and does not include any new recommendations. This recommendation follow-up report serves as a reminder to the City Administration that open audit recommendations represent opportunities to make specific operational and policy changes that will result in more equitable, effective, and efficient City services to Oakland residents, businesses, and visitors.

**Independent City Auditor. Reporting Directly to the Residents.**

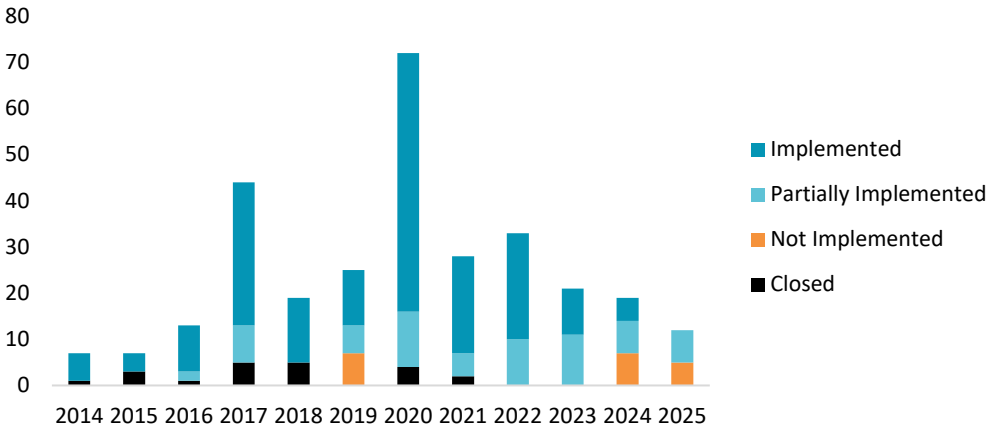
# REPORT RESULTS

The City Charter assigns the City Auditor’s Office the power and duty to audit all programs of the City, including the Port, boards, and commissions, and make recommendations to the City Administrator. To this end, the City Auditor’s Office issues performance audits to independently and objectively assess the efficiency, effectiveness, and equity of City services and, based on a thorough, evidence-based review, makes recommendations to improve City processes. Our audits follow Government Auditing Standards set by the United States Comptroller General, which ensure the integrity and objectivity of our analysis and recommendations.<sup>1</sup>

## Departments Have Implemented 64 Percent of Recommendations Made Since 2014

Since 2014, the City Auditor’s Office has issued 47 performance audits making 300 unique audit recommendations.<sup>2</sup> Of the recommendations made over the past 12 years, 213 (or 71 percent) have been implemented or closed.<sup>3</sup> Eighty-seven recommendations (or 29 percent) are considered partially implemented or not implemented.

**Exhibit 1: The Number of Audit Recommendations Made Varies By Year, Depending on the Number and Types of Audits Completed**



Source: Auditor analysis of recommendations from audit reports issued from 2014 through 2025.

<sup>1</sup> [www.gao.gov/yellowbook](http://www.gao.gov/yellowbook)

<sup>2</sup> This count reflects unique audit recommendations. Prior to the comprehensive, semiannual audit recommendation follow-up process, the City Auditor’s Office would follow up on individual audits, which sometimes led to repeat recommendations when a department had not yet implemented an earlier recommendation. For example, three financial condition audits had the same four recommendations (for a total of 12 recommendations between the three reports). Since 2014, there have been a total of 21 repeat recommendations with 16 of them partially or not implemented. Three audits (2016 Measure M, 2016 Measure N, and 2019 Business Tax Refunds) had no recommendations.

<sup>3</sup> We consider an audit recommendation closed when the audit recommendation is no longer applicable. There have been 21 recommendations closed. Five have been closed and referred for follow up by the City Auditor’s Whistleblower Program as part of the investigation follow-up process.

## Exhibit 2: 213 (or 71 Percent) Audit Recommendations Have Been Implemented or Closed



Source: Auditor analysis of recommendations from audit reports issued from 2014 through December 31, 2025.

Examples of implemented recommendations include:

- The Police Commission voted unanimously in December 2025 to accept its draft strategic plan with minor edits. The comprehensive strategic plan has formal goals and objectives, has deliverables and outcomes that identify what the Commission needs to do to achieve its goals and objectives, including annual workplans and a plan for outreach to the community (*Recommendations 2, 3, and 4 from the audit of the Oakland Police Commission and Community Police Review Agency, 2020*). The Commission has also worked with the Police Department (OPD) to revise the Department’s racial profiling policy (Police Department General Order M-19). OPD staff report they are working to address the draft changes, to return to the Commission in the spring (*Recommendation 11 from the audit of the Oakland Police Commission and Community Police Review Agency, 2020*).
- The Fire Department’s (OFD) Fire Prevention Bureau, along with the City Attorney’s Office, has moved to employ more aggressive administrative and judicial actions to compel property owners to correct fire safety violations and to assess payment for past and current inspection fees. OFD refers noncompliant property owners to Planning and Building Code Enforcement staff upon approval of the City Attorney’s Office. In addition, the Fire Prevention Bureau has modified its language in Notices of Violation to property owners to emphasize the definite (as opposed to potential) consequences of noncompliance. The appeals process OFD has developed has been used successfully. On August 20, 2025, in the case of *City of Oakland v. Ivy Hill, LLC and China Hill, LLC*, an appeal hearing was held with regards to a Fire Prevention Bureau inspection report in which a Notice of Violation was being contested. On September 15, 2025, the Appeal Officer ruled in favor of the City of Oakland (*Recommendations 27 and 30 from the audit of Oakland Fire Department’s Fire Prevention Bureau, 2020*).
- The Finance Department implemented several recommendations pertaining to special taxes. Finance made an adjustment to the Fiscal Year (FY) 2025-26 Adopted Budget to true up a General Fund appropriations shortfall identified in our audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23 (*Recommendation 1*). Additionally, the Finance Department has included its calculations for the maintenance of effort for Measure Q, the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act, in the Adopted Budget, as well as prepared internal guidance (*Recommendations 3 and 5 from the audit of Measure Q: Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit*).

# REPORT RESULTS

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*from the 2020 Parks and Recreation, Preservation, Litter Reduction, and Homelessness Support Act, 2023).*

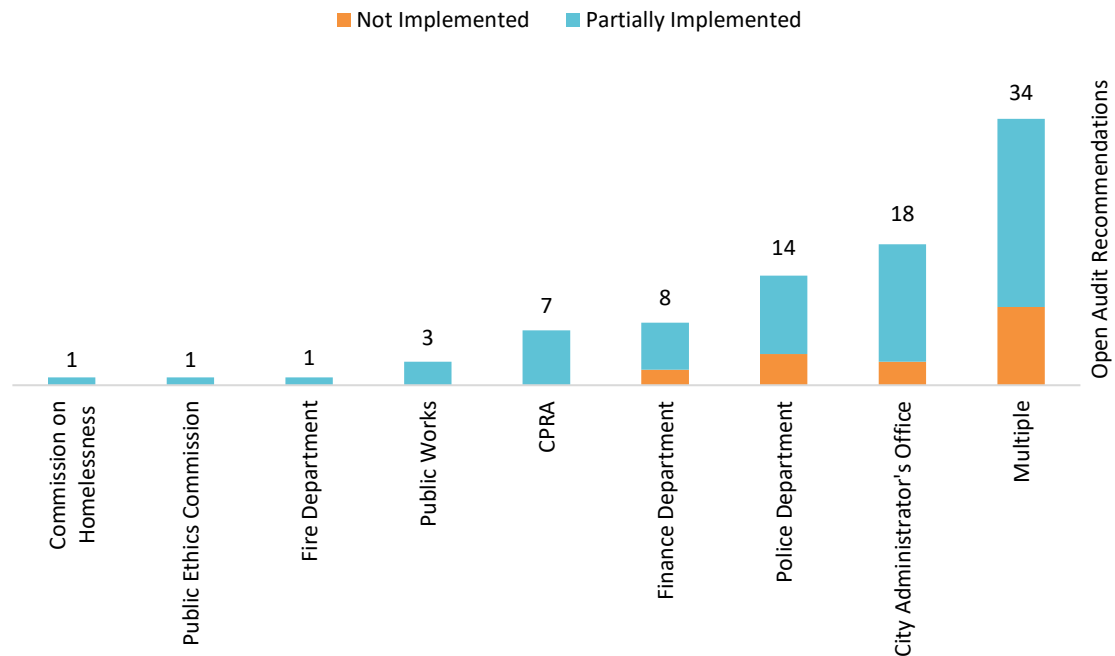
## 87 Audit Recommendations Are Still Open

Of the 87 recommendations that are still open, 68 (78 percent) are partially implemented and 19 (22 percent) are not implemented. The City Administrator’s Office (CAO) has the most open audit recommendations addressed to a single department, with 18 pending implementation. Thirty-four open recommendations are addressed to multiple departments, as shown in Exhibit 3. Examples of open recommendations include:

- Thirteen (13) recommendations from the 2019 audit of the Oakland Police Department’s overtime intend to improve overtime planning, management, and tracking, with several recommendations contingent upon the implementation of a management reporting system that provides timely, accurate, and complete information on overtime use. Full implementation will require active oversight from City leadership, cross-departmental coordination, and appropriate budget allocation.
- At least ten (10) open recommendations rely on the adoption of the draft Consolidated Fiscal Policy (CFP). The Finance Department anticipates implementation in Fall 2026, when it returns to the Finance and Management Committee for adoption of the policy. These include updates pertaining to Citywide policy on grants management, maintenance of efforts thresholds, and reserve policies (*Recommendation 1 from the audit of Measure N – Paramedic Services Act, Recommendation 2 from the audit of Measure M – the Emergency Medical Services Retention Act, Recommendations 2 and 4 from the audit of Measure Q, Recommendation 3 from the audit of the City of Oakland’s financial condition between FY 2012-13 and FY 2021-22, Recommendations 1, 4, and 5 from the performance audit of grants from the City of Oakland to Saba Grocers Initiative and its fiscal sponsor, and Recommendations 1 and 2 from the audit of the City’s application to the State of California’s Organized Retail Theft Prevention Grant Program*).
- The Finance Department continues to work toward updated Citywide Administrative Instructions on payroll and cash handling (*Recommendations 2 and 4 from the audits of payroll and cash handling, respectively, 2016 and 2017*).

Appendix B details the status of each open audit recommendation and the departments responsible for their implementation.

## Exhibit 3: Most Open Audit Recommendations are Addressed to Multiple Departments or the City Administrator’s Office



Source: Auditor analysis of open audit recommendations issued from 2014 through December 31, 2025. Note: CPRA stands for Community Police Review Agency.

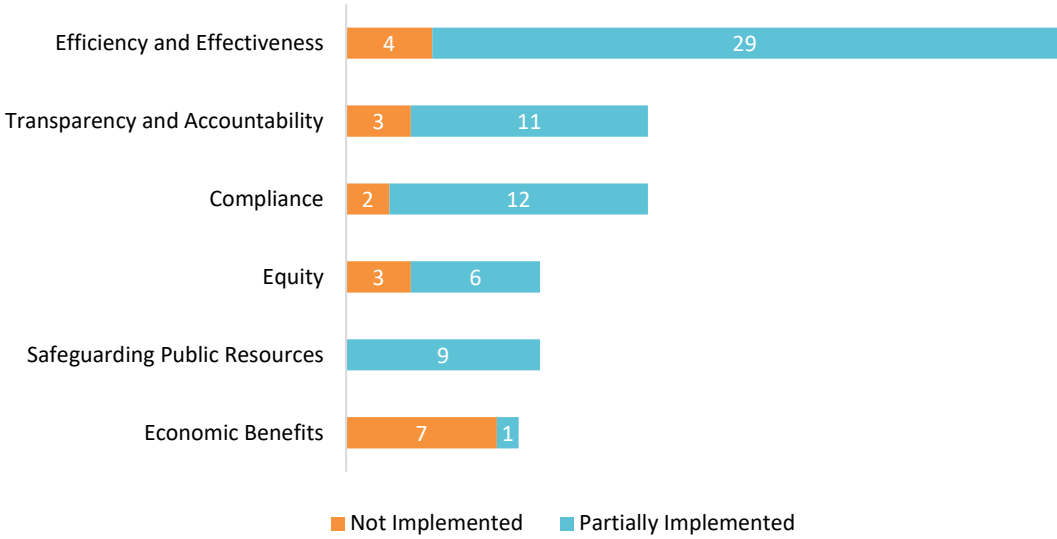
## Audit Recommendations Reduce Costs, Create Efficiencies, Improve Effectiveness, Support Equity, Safeguard Public Resources, Assure Compliance, and Promote Transparency and Accountability

Audit recommendations seek to improve government performance. To understand the impact of recommendations when implemented, we have categorized each by their intended benefit:

- **Economic Benefits:** The recommendation identifies opportunities to increase revenues or reduce costs.
- **Efficiency and Effectiveness:** The recommendation identifies opportunities to improve service outcomes, save staff time, or streamline processes.
- **Equity:** The recommendation promotes equitable access to, or distribution of, City resources.
- **Safeguarding Public Resources:** The recommendation protects against potential fraud, waste, or mismanagement through improvements in internal controls.
- **Compliance:** The recommendation helps City operations meet requirements of laws, regulations, ordinances and resolutions, policies, or contractual language.
- **Transparency and Accountability:** The recommendation enables greater public oversight of City programs and resources.

# REPORT RESULTS

## Exhibit 4: Most of the Open Recommendations Seek to Improve the Efficiency and Effectiveness of City Services



Source: Auditor analysis of open audit recommendations issued from 2014 through December 31, 2025.

### Conclusion

Performance audits are independent and objective analyses that make recommendations to management and those charged with governance and oversight on how to improve the effectiveness, efficiency, and equity of City service delivery. The City Auditor’s Office audits programs and funds based on mandates within the City Charter or ordinances as well as the City Auditor’s consideration of risk, emerging issues, and community concerns.

While the City Auditor’s Office independently reviews the performance of the City in providing services to residents, we rely on the City Administration to make the operational and policy changes necessary to meet our common goals toward equitable, effective, and efficient City services to Oakland residents, businesses, and visitors.

The intent of this report is to keep residents and City leaders informed about the implementation status of recommendations made by the City Auditor’s Office. To this end, we welcome any suggestions for improving this report to enhance the ability to monitor the implementation of recommendations.

The City Auditor’s Office would like to thank the City Administrator’s Office and all the departments for their efforts to implement audit recommendations and for their assistance in compiling this report. We would also like to thank members of the public for engaging in this and all of our other reports.

# **Appendix A:**

**Summary of Recommendation Status by Report**

**January 1, 2014 - December 31, 2025**

Year	Audit Title	Current Recommendation Status
2014	Limited Public Financing Act: November 6, 2012 Election	3
2014	Measure D Children and Youth Services Baseline Spending and Set-Aside Requirements for the Kids First Fund FY 2009 - 2012	4
2015	Limited Public Financing Act: November 2014 Election	2
2015	Police Overtime for Fiscal Year 2012-13	5
2016	Rent Adjustment Program	10
2016	Payroll Audit & Review of Internal Controls	3
2017	Cash Handling	6
2017	Tax Penalties and Interest Waivers	3
2017	Parking Citation Void Process	9
2017	OPD 911 Call Operations	4
2017	Limited Public Financing Act (LPFA) - 2016 Election Year	17
2017	Zero Waste Request for Proposals	5
2018	Measure N Audit FY 2015-2016 & FY 2016-2017	5
2018	Measure Q Audit FY 2013-14 through FY 2016-17	2
2018	Measure D Audit FY 2012-13 through 2015-16	3
2018	Business Tax Refunds FY 2013-14 through FY 2016-17	3
2018	Workforce Development Audit	6
2019	Limited Public Financing Act (LPFA) - 2018 Election Year	4
2019	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	21
2020	Oakland Police Commission and Community Police Review Agency	41
2020	Oakland Fire Department's Fire Prevention Bureau	30
2020	Measure D: Kids First Oakland Fund For Children and Youth Act Fiscal Years 2016-17 and 2017-18	1
2021	Library Services Retention and Enhancement Act & the 2018 Oakland Public Library Preservation Act, Fiscal Years 2017-18 and 2018-19	1
2021	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	26
2021	Limited Public Financing Act November 2020 Election	1
2022	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	30
2022	Measure N - Paramedic Services Act	1
2022	Measure M - Emergency Medical Services Retention Act	2

**Appendix A:** Summary of Recommendation Status by Report

**Key:** Implemented | Partially implemented | Not implemented

2023	Business Tax Refunds Audit Fiscal Year 2018-19 through Fiscal Year 2021-22	1
2023	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	4
2023	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	16
2024	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	2
2024	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	2
2024	Performance Audit of the Development Services Fund: Centralized Fund Management Will Better Capture Citywide Costs	2
2024	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	6
2024	Performance Audit of Citywide Pay Equity	7
2025	Audit of the Kids First! Oakland Children's Fund for Fiscal Year (FY) 2018-19 through FY 2023-24	2
2025	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	10

**Appendix B:**  
**Current Status of All Audit Recommendations**  
**January 1, 2014 - December 31, 2025**

**Appendix B:** Current Status of All Audit Recommendations  
January 1, 2014 – December 31, 2025

Appendix B excludes audit recommendations implemented in prior implementation follow-up audits.

Some departments are abbreviated in Appendix B:

<b>Abbreviated Name</b>	<b>Full Name</b>
CAO	City Administrator's Office
CPRA	Community Police Review Agency
DOT	Department of Transportation
DWES	Department of Workplace and Employment Standards
EMT	Encampment Management Team
HCD	Housing and Community Development Department
HRM	Human Resources Management
HSD	Human Services Department
ITD	Information Technology Department
OCA	Office of the City Attorney
OEWD	Oakland Economic and Workforce Development Department
OFD	Oakland Fire Department
OPD	Oakland Police Department
OPL	Oakland Public Library
OPW	Oakland Public Works
PBD	Planning and Building Department
PEC	Public Ethics Commission

**Appendix B:** Current Status of Audit Recommendations  
January 1, 2014 - December 31, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2016_02	Payroll Audit & Review of Internal Controls	2	Payroll Operations should prioritize the revision of Administrative Instruction 555 and submit in a timely manner to the City Administrator for review, approval, and implementation.	Partially Implemented	The Finance Department is working with a consultant to update relevant policies, however, this work has been delayed temporarily due to staffing shortages.	Finance - Payroll Operations	Apr 2026
2016_02	Payroll Audit & Review of Internal Controls	3	Review and update AIs that affect payroll processes and adopt the practice of assigning ownership of AIs to those department directors whose work process are most directly impacted by an AI. Designate Payroll Operations as the central primary entity to establish the internal control framework responsible for the accuracy, validity, and completeness of payroll transactions.	Partially Implemented	The Finance Department is working with a consultant to update relevant policies, however, this work has been delayed temporarily due to staffing shortages.	Multiple - Finance/CAO	Apr 2026
2017_01	Cash Handling	4	Treasury should conduct a daily review of monies collected, based on the reporting from the POS system and compare to deposits submitted to Treasury. Treasury staff should contact cashiers to remind them to submit their deposits. Treasury should work with the Revenue Management and City Administrator to update the Administrative Instruction 1002, which was last revised in 2008. City managers should ensure that the procedures outlined in this instruction represent up-to-date cash handling practices and appropriate security measures for monies collected at City locations.	Partially Implemented	According to the Finance Department's Treasury Bureau, the new POS (cashiering system) was implemented for the Treasury Bureau and went live on December 9, 2025. Other departments are anticipated to transition to the new OPS in a phased manner throughout 2026. Once the POS is completely implemented, Administrative Instruction 1002 will be updated to reflect new process and services.	Finance - Revenue and Tax Administrator, City Treasurer	Jul 2026
2017_04	OPD 911 Call Operations	1	Management should continue to report 9-1-1 answering time statistics and carry out remediation plans so that emergency calls are answered within standard requirements. This is especially important as the department implements the transition to accepting all wireless, mobile 9-1-1 calls within the City of Oakland by the end of 2018.	Partially Implemented	OPD states that staffing challenges continue to hinder the Communication Division's ability to meet the mandated answering speed of answering 90 percent of 9-1-1 calls within 15 seconds. OPD reports that its performance ranged from 69 to 76 percent for the first six months of 2025. Call answering speeds are consistently posted on the City's website.  This recommendation will be considered fully implemented when the Communications Division consistently meets this standard.	OPD	Dec 2026
2017_04	OPD 911 Call Operations	2	<ul style="list-style-type: none"> <li>Continue to improve recruiting, hiring, training, and retention of staff.</li> <li>- Return Human Resources (HR) functions to the Oakland Police Department with high-level City HR oversight or committee oversight, such as the new Police Commission.</li> <li>- Add a third Hiring Analyst position within the Communication Division to facilitate all hiring and on-boarding processes.</li> <li>- Design and implement a technology-based continuous testing platform for Dispatchers and Operators so that once applicants pass the Ergometrics test, they can immediately move to the next phase of hiring.</li> <li>- History Questionnaire (also known as PHQ) should be made available using digitally fillable forms that can be completed and submitted online instead of the paper process currently in place.</li> <li>- Contract with a 3rd party service provider to conduct background checks of applicants and candidates.</li> <li>- Establish timelines for each phase of the recruiting process and provide status reporting to management so that inefficiencies can be identified and corrected and applicants can be moved through the process as quickly as possible.</li> <li>- Contract with a 3rd party vendor to create computer-based, on-line standard training sessions that supplement the live training classes.</li> <li>- Offer hiring and retention incentives to compete in the Bay Area job market and minimize trained staff lost to neighboring municipalities.</li> <li>- Create flexible staffing options such as on-call and part-time positions that can take advantage of the large workforce looking for flexible schedules, that would be attractive to college students and retirees. This would help reduce overtime efforts and expenses.</li> </ul>	Partially Implemented	<p>OPD reports that the Communications Division continues to work with the Department's Human Resources Section and the Recruiting and Background Unit to fill dispatcher vacancies. The Department reports facing challenges stemming from competing priorities, including a shortage of background investigators and the simultaneous need to staff upcoming Police Communications Dispatcher and Police Officer Trainee academies.</p> <p>The dispatcher recruitment is continuous and will remain open on the City's website until all positions are filled.</p> <p>This recommendation will be considered fully implemented when the Communications Division reaches full staffing, which OPD now anticipates by fall/winter 2026.</p>	OPD	Dec 2026

**Appendix B:** Current Status of Audit Recommendations  
January 1, 2014 - December 31, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2017_04	OPD 911 Call Operations	3	The training curriculum should be revised regularly, based on quality assessment outcomes, so that operators and dispatchers are performing to the expected high standards of the agency.	Partially Implemented	Senior Police Communications Dispatchers, who typically oversee dispatchers and conduct quality assurance reviews to assess call-taking performance, have been temporarily reassigned as acting supervisors due to vacancies in supervisory roles. Until these positions are permanently filled, supervisors will continue live-monitoring incoming calls and addressing issues in real-time rather than conducting quality assurance reviews days after calls are processed.  According to OPD, the Communications Division faces a 50 percent vacancy rate in the supervisor classification. Once all supervisory positions are filled and Senior Police Communications Dispatchers return to their designated roles, the division will be able to consistently conduct quality assurance reviews per department policies.	OPD	Dec 2026
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	6	Promote the LPFA Program through free or low-cost outlets, such as KTOP, the City-sponsored station, the City of Oakland and City Clerk's websites, libraries, and senior and community centers.	Partially Implemented	PEC staff report that LPF Program activities will start in May or June 2026 for the November 2026 election cycle.	PEC	Jun 2026
2017_06	Zero Waste Request for Proposals	1	City management must prepare a market assessment for these waste management services to form realistic expectations of the competitive environment. The intent should be to identify the best options for the City as it develops strategies for renewal or submission of the franchise agreements for a formal bidding process.  All efforts should be made early in the planning process to involve vendors, consultants and other stakeholders to understand innovative ways of doing business in servicing Oakland (e.g. funding sources, shared services, partnerships among several companies or organizations, etc.). This process could include open forums, such as workshops and public meetings.  City staff should start this process well in advance of pending contract expiration dates so that timelines can be met for a transition to new providers and public communications are relevant and timely.	Partially Implemented	The City Administration reports that City staff have worked with a consultant to complete a preliminary market assessment of waste management services to form a realistic expectation of the competitive environment. The City will hire a consultant in 2026 to support staff in executing a competitive procurement process. This will follow the previously drafted preliminary timeline for a competitive procurement process for when the current Zero Waste contracts expire.  The City Attorney's Office with support from the Public Works Department, outside subject matter experts, and outside legal council is negotiating with the current exclusive Maintenance, Management, and Operations (MM&O) service provider, Waste Management of Alameda County (WMAC), to possibly amend and extend their contract. By May 1, 2027 this item will be closed because a decision to extend the MM&O agreement to June 30, 2035 will be implemented or staff will have initiated a procurement process that incorporates the elements identified by the audit.	CAO	May 2027
2017_06	Zero Waste Request for Proposals	2	The City Administrator should be an advocate for the process and designate a Project Manager, or Process Coordinator, for primary responsibility for the project, to be accountable for milestones and critical due dates. The City Council must guide through its oversight role and not assume the role of operational management.  All parties, including Councilmembers and City staff, should acknowledge process agreements and protocols. The Code for Communication established by the Protocol for Process Integrity required all prospective respondents to an RFP communicate with the City only through a designated Process Coordinator who should elevate departures from the agreed-to roles and responsibilities. Regular reporting to City Council should be conducted throughout all phases of the project and should include the following: - Budget to actual both in dollars and hours - Status of the established timeline and milestones - Project obstacles that need resolution	Implemented	The City Administrator's Office reports that the City Administrator has designated the Director of Public Works with the primary responsibility for the management of current franchise agreements, as well as for the procurement of future agreements. The Director directs a team of staff, legal counsel, and contracted industry consultants.  The Director in partnership with the City Attorney's Office is coordinating regular updates to all members of the City Council. The Department has been and will continue to adhere to protocols that recognize the oversight role of the entire Council and establish clear boundaries that affirm staff's role as operational manager.  This task is ongoing and the Code for Communication established by the Protocol for Process Integrity will be followed.	CAO	

**Appendix B:** Current Status of Audit Recommendations  
January 1, 2014 - December 31, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2017_06	Zero Waste Request for Proposals	3	City management should work with the City Attorney, industry experts, and other stakeholders to identify negotiating tactics, such as referendums and lawsuits, vendors might take to favor their contracting positions so that these can be anticipated and compensating strategies developed to prevent delays and additional costs.	Partially Implemented	<p>The Public Works Director continues to coordinate with a team of staff, legal counsel and contracted industry consultants. OPW staff continue their engagement with peers locally, regionally, and statewide.</p> <p>The Director will work with an industry expert to provide in-depth procurement support services including: cost evaluation; rate review; equity analysis; facility tours and interviews; and contract negotiations.</p> <p>By May 1, 2027, with input from industry experts, the City Attorney's Office, and City Council, this item will be complete because the City will either sign an extension to the MM&amp;O agreement to 2035 or staff will have initiated a procurement process that incorporates the elements identified by the audit.</p>	CAO	May 2027
2017_06	Zero Waste Request for Proposals	4	<p>Elements of the contracts and agreements, including all components of rates and fees and their impact to ratepayers, should be included in the staff analysis.</p> <p>City staff should begin a community communication plan early that continues throughout the long process to negotiate fees and services. This should solicit feedback from ratepayers on services and rate impacts and should be used in developing contract negotiations, so that the focus is on residents' needs.</p>	Partially Implemented	<p>OPW conducted a communitywide survey in Fall 2022 to solicit feedback on current and possible future MM&amp;O service offerings. While additional engagement is needed, it will be completed by June 30, 2027 when staff will have either proposed to extend the MM&amp;O agreement through 2035 or implement a procurement process that incorporates the elements identified by this audit and robust community engagement.</p> <p>Topics will include desired services, customer rates, and equity.</p>	OPW	Jun 2027
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	5	The Department needs to develop a management reporting system that provides timely, accurate, and complete information on overtime usage.	Partially Implemented	The Police Department reports that its IT staff and City ITD are in the process of finalizing the contract for the updated Telestaff system, with completion anticipated by June 30, 2026.	Multiple - OPD/ITD	Dec 2027
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	6	<p>The Department should develop and implement policies and procedures to ensure that all overtime forms are accounted for and reconciled to overtime claimed, including but not limited to:</p> <ul style="list-style-type: none"> <li>- Overtime reconciliation must be consistently performed and documented by payroll coordinators.</li> <li>- Payroll should reconcile payroll coordinators' overtime forms to ensure all overtime forms are accounted for.</li> </ul>	Partially Implemented	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Dec 2027
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	7	The Department should work on implementing an integrated overtime management and scheduling system.	Not Implemented	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Dec 2027
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	8	The Department should develop and implement written policies and procedures to ensure invoices and payments for special events are processed in a timely manner and in accordance with the Municipal Code.	Partially Implemented	OPD reports that it has completed its role in implementing this recommendation. Fully implementing the recommendation will require the City Administration's involvement.	Multiple - CAO/OPD	Dec 2026
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	12	The Department should consider setting limits on the number of overtime hours an employee can earn in a fiscal year, excluding mandatory overtime.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM	Dec 2026
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	13	The Department should either adhere to its Voluntary Overtime Policy or revise it.	Partially Implemented	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	OPD	Dec 2027
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	14	The Department should review all situations when staff are working overtime, provide written authorization for exceptions, and implement appropriate management controls to monitor when staff may work voluntary overtime and when staff may not work voluntary overtime.	Partially Implemented	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Dec 2027
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	15	The Department should work on implementing an integrated management and scheduling system that will allow it to track MOU and Policy requirements.	Not Implemented	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Dec 2027

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	16	The City Administration should negotiate with the Oakland Police Officers' Association to reduce the comp time accrual limit.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2026
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	17	The City Administration should negotiate with the OPOA & OPMA to eliminate the provision that allows sworn staff to defer overtime payments.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2026
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	18	The City Administration should discontinue the informal practice of buying back comp time.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2026
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	19	The City Administration should review the educational pay incentives for the Department management in the next MOU Negotiations.	Not Implemented	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2026
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	20	The City Administration should update Administrative Instruction (AI) 124 to reflect current FLSA regulations.	Partially Implemented	The Finance Department has hired a consultant who is prioritizing the revision of the payroll Administrative Instructions.	Multiple - Finance/CAO	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	2	Develop formal goals and objectives to measure whether the Commission is having a positive effect on policing in Oakland.	Implemented	In December 2025, the Police Commission unanimously voted to accept its draft strategic plan with minor edits. The comprehensive strategic plan has formal goals and objectives, has deliverables and outcomes that identify what the Commission needs to do to achieve its goals and objectives, including annual workplans and a plan for outreach to the community. The Chief of Staff has been working to ensure the Commission meets City Charter and Municipal Code requirements as well.	Police Commission	
2020_01	Oakland Police Commission and Community Police Review Agency	3	Develop a strategic plan that identifies what the Commission needs to do to achieve its goals and objectives, including implementing all City Charter and Municipal Code requirements and including a plan for outreach to the community.	Implemented	In December 2025, the Police Commission unanimously voted to accept its draft strategic plan with minor edits. The comprehensive strategic plan has formal goals and objectives, has deliverables and outcomes that identify what the Commission needs to do to achieve its goals and objectives, including annual workplans and a plan for outreach to the community. The Chief of Staff has been working to ensure the Commission meets City Charter and Municipal Code requirements as well.	Police Commission	
2020_01	Oakland Police Commission and Community Police Review Agency	4	Develop annual workplans to address its strategic plan goals.	Implemented	In December 2025, the Police Commission unanimously voted to accept its draft strategic plan with minor edits. The comprehensive strategic plan has formal goals and objectives, has deliverables and outcomes that identify what the Commission needs to do to achieve its goals and objectives, including annual workplans and a plan for outreach to the community. The Chief of Staff has been working to ensure the Commission meets City Charter and Municipal Code requirements as well.	Police Commission	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2020_01	Oakland Police Commission and Community Police Review Agency	11	Use a more systematic approach for addressing racial profiling in law enforcement in Oakland. This approach should include, but not be limited to acknowledging racial profiling as a reality, engaging the communities affected, adopting policy guidance to address and end racial profiling, implementing data collection of race data to measure progress in reducing racial disparities in law and monitoring progress to assess whether new policies are having a positive effect on reducing racial profiling.	Implemented	<p>The Police Commission has formally acknowledged that racial profiling is a reality and has revised the racial profiling policy (Police Department General Order M-19). OPD staff report they are working to address the draft changes to return to the Commission in the spring. Police Commission staff report this recommendation has been addressed through a systemic framework that includes adoption of the revised policy, community engagement with frequently policed and impacted communities, implementation of race-based data collection and reporting tools developed in collaboration with OPD, and ongoing monitoring of policy impacts.</p> <p>As part of this framework, OPD's standardized template for reports to the Commission has been revised to include racial profiling-specific data metrics, which OPD also posts online. In addition, the Police Commission anticipates a 2026 community meeting focused on racial profiling and impacted communities in Oakland to be held by the end of spring. The full action plan has been implemented, with continued monitoring and community engagement planned to ensure positive community impact.</p>	Police Commission	
2020_01	Oakland Police Commission and Community Police Review Agency	17	Work together to obtain space for the Agency that is consistent with the requirements specified in the Municipal Code.	Partially Implemented	CPRA does not currently have access to a community space consistent with the requirements specified in the Municipal Code. Previously, staff anticipated CPRA would be housed in the old ProArts space on the ground floor of 150 Frank Ogawa Plaza, which has "storefront" ground access. Although the space had been leased, there had not been resources for building out the space as a fully functional office space. This recommendation is pending budgetary resources.	CAO	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	18	Work with Human Resources to ensure that hiring lists are kept up-to-date to have sufficient candidates available for hiring when vacancies occur.	Implemented	CPRA retained job specifications for Complaint Investigator II and Complaint Investigator III positions. While CPRA is still working to fill its vacant investigator positions, it successfully hired within those classifications in late 2025.	CPRA	
2020_01	Oakland Police Commission and Community Police Review Agency	19	Establish written goals and objectives regarding the timeliness of their investigations. It should define the various aspects of the investigative process that need to be tracked. Finally, it should develop management reporting systems to allow management to monitor the timeliness of investigations.	Partially Implemented	CPRA is still working to complete a manual. Goals and objectives for investigative timeliness are reflected in the Municipal Code and in monthly reports to the Oakland Police Commission. CPRA management reports they maintain a master list of all investigations with all cases and deadlines listed. Implementation of this recommendation has been delayed with turnover in the Executive Director role, however staff report they are in the process of finalizing retention of outside counsel to draft policies and procedures and conduct training.	CPRA	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	20	Develop written policies and procedures to ensure investigations are concluded in a timely manner.	Partially Implemented	Staff report they are in the process of finalizing retention of outside counsel to draft policies and procedures and conduct training.	CPRA	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	22	Develop policies and procedures to ensure that investigators document the date that information is requested and received from OPD to track compliance with the 10- day requirement. Moreover, the Agency should work with OPD to receive information via direct access.	Partially Implemented	Staff report they are in the process of finalizing retention of outside counsel to draft policies and procedures.	CPRA	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	25	Develop and implement a formal training program for all Agency staff.	Partially Implemented	Staff report they are in the process of finalizing retention of outside counsel to draft policies and procedures and conduct training. On training, CPRA has identified training components with many of the training programs ready to deliver. With inspectors newly hired and the contract for training finalized, CPRA will fully implement its training program.	CPRA	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	26	Develop an outreach plan that includes written goals and objectives, outreach activities, and monitoring reports to assess its progress in reaching its outreach goals.	Partially Implemented	CPRA staff reports that the Agency lost capacity for outreach in the past year, but Community Outreach is one of the tasks designated to a newly hired Program Manager and they plan to begin outreach by March.	CPRA	Mar 2026

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2020_01	Oakland Police Commission and Community Police Review Agency	27	Define and document the overall processes necessary to undertake investigations, including establishing policies and procedures for the intake process.	Partially Implemented	Staff report they are in the process of finalizing retention of outside counsel to draft policies and procedures.	CPRA	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	32	Establish policies and procedures that outline which phases of an investigation require quality review and how this will be documented.	Partially Implemented	Staff report they are in the process of finalizing retention of outside counsel to draft policies and procedures.	CPRA	Dec 2026
2020_01	Oakland Police Commission and Community Police Review Agency	33	Management should acquire a case management system to assist management in performing its responsibilities of case management and reporting, measuring its accomplishments, and responding to inquiries.	Partially Implemented	CPRA has done a review of its current database system and is working with IT to allow the system to better meet its needs. CPRA staff report they have also hired a Project Manager experienced in case management and database systems that will help implement system changes.	Multiple - CPRA/ITD	Jun 2026
2020_02	Oakland Fire Department's Fire Prevention Bureau	10	Create a specialized training program for cannabis inspections.	Partially Implemented	<p>OFD states that there is no existing training curriculum from regulatory agencies, such as the Office of the State Fire Marshal, the National Fire Protection Association, or other stakeholders at the local, state, and federal levels. To address this gap, the Fire Prevention Bureau has developed a basic cannabis facility inspection procedure form/checklist for the Fire Prevention Bureau Inspection program that can be used in-house to ensure that staff has a fundamental understanding of the cannabis facility inspection process and safety considerations.</p> <p>OFD also notes that the National Fire Protection Association (NFPA) has announced the development of a pending standard (NFPA 420, Fire Protection of Cannabis Growing and Processing Facilities). Once the standard is published, OFD plans to incorporate it into the Fire Prevention Bureau's Cannabis training curriculum.</p> <p>The Fire Prevention Bureau continues to explore avenues for Cannabis centered training and information.</p> <p>The Planning and Building Department report that it has since provided specific training for its inspectors involving the building code.</p>	Multiple - OFD/CAO/PBD	Jun 2026
2020_02	Oakland Fire Department's Fire Prevention Bureau	13	Compile and adopt a set of standard operating procedures (SOPs) and establish a process to update the SOPs regularly.	Partially Implemented	<p>The Fire Department reports that since the last update it has identified additional new policies and procedures that require implementation for the civilian staff at the Fire Prevention Bureau. These policies include fire inspection procedures for Fire Inspection Personnel and fire plan reviews for Fire Protection Engineers.</p> <p>The Fire Department has not secured a third-party vendor to assist with this work, as previously anticipated, and is now exploring the use of summer interns to assist with this task.</p>	OFD - Fire Prevention Bureau	Sep 2026
2020_02	Oakland Fire Department's Fire Prevention Bureau	27	Employ more aggressive administrative and judicial actions to compel property owners to correct fire safety violations.	Implemented	<p>The Fire Department reports that it refers noncompliant property owners to Planning and Building Code Enforcement staff (upon approval from the City Attorney's Office). In addition, the Fire Prevention Bureau has modified its language in Notices of Violation to property owners to emphasize the definite, versus potential, consequences of noncompliance. These notices also describe required appearances in court, additional and escalating fees, and civil penalties.</p> <p>According to the City Attorney's Office, for a property owner who is still noncompliant, the City can pursue a nuisance abatement lien in which after five years the property can be sold to receive compensation.</p>	Multiple - OFD/City Attorney	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2020_02	Oakland Fire Department's Fire Prevention Bureau	30	Continue using the established appeals process in the City Administrator's Office for appeals related to the Bureau's inspection programs and begin assessing homeowners for past and current inspections fees.	Implemented	<p>The appeals process the Fire Department has developed has been used successfully. On August 20, 2025, in the case City of Oakland v. Ivy Hill, LLC and China Hill, LLC, an appeal hearing was held with regards to a Fire Prevention Bureau Inspection Report in which a Notice of Violation was being contested. On September 15, 2025, the Appeal Officer ruled in favor of the City of Oakland.</p> <p>In early October 2025, the City billed the appellant for the costs of the hearing and hearing officer. Although the City has not yet collected the amount due to the appellant appealing the decision in the courts, the Department anticipates the bill will be collected pending the court's decision.</p>	Multiple - OFD/City Attorney	
2020_03	Measure D: Kids First Oakland Fund For Children and Youth Act Fiscal Years 2016-17 and 2017-18	1	To fully account for the City's spending on children and youth services, the Finance Department should establish a process that includes: - Guidance to the departments on expenditures that are eligible to be counted towards the baseline spending requirement, as well as expenditures that cannot be counted, - Guidance to departments on tracking eligible expenditures and annually reporting these expenditures to Finance, - Methodologies for allocating expenditures that mutually benefit children and youth and other populations such as seniors, and - Methodologies for allocating an appropriate amount of department overhead costs associated with providing services to children and youth.	Partially Implemented	The Finance Department has developed draft guidance defining eligible and ineligible expenditures, clarifying departmental roles in the budget process, and creating a form to ensure departments identify and report children and youth services consistently in the budget. This new process will be piloted in the upcoming budget cycle to validate and refine the approach.	Finance - Budget Bureau	Oct 2026
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	4	Establish written criteria for determining which encampments should receive garbage services, portable toilets, and other hygiene services, and document which encampments are to receive these services based on these criteria.	Partially Implemented	The City Administrator's Office reports that the Office of Homelessness Solutions (OHS) and the Human Services (HSD) and Public Works (PW) departments will create a standard operating procedure to match the criteria for which encampments receive portable toilets and hygiene services. HSD tracks which encampments receive these services and Public Works emails a document daily to the Encampment Management Team indicating which encampments have received garbage services.	Multiple - CAO/HSD	Dec 2026
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	16	Develop a strategic plan that includes written strategies for achieving its encampment management goals and objectives and establish formal systems for assessing the City's progress in implementing these strategies	Partially Implemented	A draft of the Strategic Action Plan is complete and undergoing review.	CAO	Jun 2026
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	17	Develop annual work plans identifying goals and deadlines for the next year and the strategies for achieving them.	Partially Implemented	The annual work plan is included in the Strategic Action Plan which is complete in draft form and undergoing review.	CAO	Jun 2026
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	18	Develop a formal comprehensive budget for encampment management activities including all direct and indirect costs.	Implemented	A budget for encampment management activities has been included in the 2025-2027 biennial budget report and program codes have been set up to track and monitor encampment management costs.	CAO	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	19	Establish funding/project codes to track expenditures for encampment-related activities across City departments.	Implemented	Program codes have been set up in the financial system to track and monitor encampment management costs.	CAO	

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2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	20	<p>Perform a staffing analysis to assess the City's staffing requirements for encampment management activities. The staffing analysis should not only address the number of staff needed to carry out encampment management activities, but should also address the appropriate mix and composition of staff needed to effectively administer the new encampment policy. This staffing analysis, at minimum, should assess the need for:</p> <ul style="list-style-type: none"> <li>- Police officers providing the current level of security at encampment interventions</li> <li>- Staff resources needed to monitor and enforce the encampment policy</li> <li>- Administrative staff needed to improve recordkeeping.</li> </ul>	Partially Implemented	A staffing analysis is included in the Strategic Action Plan which is complete in draft form and undergoing review.	CAO	Jun 2026
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	22	<p>Develop and implement written policies and procedures for carrying out all its encampment management activities. These policies and procedures should include the following:</p> <ul style="list-style-type: none"> <li>- Establish a definition, including criteria, for the term "encampment" and thresholds for responding to and providing services to the various encampments</li> <li>- How the City will monitor encampments to ensure compliance with the new encampment management policy</li> <li>- How the City will enforce the new encampment policy when encampments are not complying with the new encampment management policy</li> <li>- How the City will conduct a racial equity analysis and the semi-annual review to ensure the desired outcomes are achieved.</li> </ul>	Partially Implemented	<p>The Encampment Management Policy is being revised/updated and will be brought before City Council for a vote in the coming months. If passed, this new policy, the Miralle Settlement Agreement, the Performance Measures, and the newly established Office of Homeless Services will help in the development and implementation of a comprehensive framework which will include updated written policies and procedures to carry out all encampment management activities.</p> <p>The Race and Equity Analysis is complete.</p>	CAO	Dec 2026
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	23	<p>Develop data collection systems that include the following:</p> <ul style="list-style-type: none"> <li>- Information needed to measure the City's progress in achieving its encampment management goals and objectives</li> <li>- Activity reports that provide information to management such as the number of interventions conducted by types, the number of encampments provided various hygiene services, the number of trash pickups, the amount of garbage removed from homeless encampments, the number of inspections conducted of encampments, condition reports on encampments, the number of complaints received from residents and businesses, the number of fire and medical emergencies at encampments, crime statistics, emergency response times to encampments, and the number of enforcement actions conducted</li> <li>- Demographic information on encampments to facilitate the racial equity review and the semi-annual review to ensure the desired equity outcomes are achieved.</li> </ul>	Implemented	The departments that make up the Encampment Management Team (EMT) collect data based upon the platforms and/or documenting systems they use within their respective departments to measure the City's progress in achieving its encampment management goals and objectives. Departments share and disperse the data among the departments of the EMT. The City's EMT and outreach team are beta testing ESRI, a GIS mapping software, and an additional cloud-based platform. The City was in conversation with the Race and Equity Team around the roll-out of the ESRI platform to ensure their needs for demographic data will be met for the racial equity analysis and the semi-annual reviews moving forward as well. Additionally, racial demographic data can be used for the analysis and semi-annual review and can be found in the Point-in-Time Count reports as well.	CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	21	In coordination with the Commission on Homelessness, develop a strategic plan that includes written strategies for achieving the City's homelessness services goals and objectives, and establish formal systems for assessing the City's progress in implementing these strategies.	Partially Implemented	A draft Homelessness Strategic Plan is complete and undergoing review. The targeted completion time is Spring 2026.	Multiple - HSD/CAO/HCD	Jun 2026
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	22	Develop annual workplans to accomplish the strategic plan by identifying goals and deadlines for the next year and the strategies for achieving them.	Partially Implemented	Staff report that the annual workplan requirement will be included in the Strategic Action Plan, which is currently in a draft phase.	Multiple - HSD/CAO	Jun 2026

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	23	Report annually on activities, progress, and results of the strategic plan.	Partially Implemented	Staff report that an annual reporting requirement and process will be built into the Strategic Action Plan, which is currently in a draft phase.	Multiple - HSD/CAO	Jun 2026
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	24	Consult with the City Council and the Commission on Homelessness to develop comprehensive financial reports on homelessness services funding that include funder, program type, and service provider. We recommend these financial reports be both retrospective and prospective, and cover multiple years.	Partially Implemented	Staff report that an initial financial report is included in the Strategic Action Plan, which is currently in a draft phase.	Multiple - HSD/CAO/Finance	Jun 2026
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	26	Perform a staffing analysis to assess the City's staffing requirements for homelessness services. The staffing analysis should not only address the number of staff needed to carry out homelessness service activities, but it should also address the appropriate mix and composition of staff needed to effectively manage homelessness services and address the audit findings.	Partially Implemented	Staff report that the Strategic Action Plan will include requirements for staffing assessments.	Multiple - CAO/HSD	Jun 2026
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	27	Clearly define and document roles, responsibilities, and authority of all staff working on homelessness services, including the Homelessness Administrator's staff.	Partially Implemented	Staff report that the Strategic Action Plan defines roles and responsibilities of staff and roles will also be included in the annual reporting process.	Multiple - CAO/HSD	Jun 2026
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	29	We recommend the City Council adopt the Oakland homelessness response strategic plan once completed.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.  For the last follow-up cycle, HSD reported a goal to present the Draft Homelessness Strategic Action Plan to the City Council in October 2025.	Multiple - City Council/HSD/CAO	Jun 2026
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	30	We recommend the Commission on Homelessness determine and request the additional resources needed to develop and monitor the strategic plan for homelessness services.	Partially Implemented	Staff has a goal of presenting the Strategic Action Plan once completed to the Commission on Homelessness.	Multiple - CAO/HSD/HCD	Jun 2026

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2022_02	Measure N - Paramedic Services Act	1	<p>Medical Services Division (MSD) and Fiscal and Administrative Services Division (FASD) management should finalize and fully develop the spending plan, enlisting the guidance of the City's Budget Office. The spending plan should include the following information and analysis:</p> <ul style="list-style-type: none"> <li>- Detailed anticipated revenue and expenditure by category, including salaries and benefits;</li> <li>- Actual to plan variance analysis with explanations when differences are more than 10% of the spending plan amounts;</li> <li>- Appropriate approval and date of approval; and</li> <li>- A developed and specific strategy to address anticipated funding shortfall from the County's First Responder Advanced Life Support Services</li> </ul>	Partially Implemented	<p>The City Administration reports that the Fire Dispatch Center team has drafted an initial spending plan for Measure M pursuant to Recommendation #2.</p> <p>The next step is review by OFD Fiscal, with the goal of implementing the plan in the Mid-Cycle Budget Update and the FY 2027–2029 Biennial Budget.</p>	Multiple - Finance/OFD	Oct 2026
2022_03	Measure M - Emergency Medical Services Retention Act	2	<p>Medical Services Division (MSD) and Fiscal and Administrative Services Division (FASD) management should finalize and fully develop the spending plan, enlisting the guidance of the City's Budget Office. The spending plan should include the following information and analysis:</p> <ul style="list-style-type: none"> <li>- Detailed anticipated revenue and expenditure by category, including salaries and benefits;</li> <li>- Actual to plan variance analysis with explanations when differences are more than 10% of the spending plan amounts;</li> <li>- Appropriate approval and date of approval; and</li> <li>- A developed and specific strategy to address anticipated funding shortfall from the County's First Responder</li> </ul>	Partially Implemented	<p>The City Administration reports that the Fire Dispatch Center team has drafted an initial spending plan for Measure M pursuant to Recommendation #2.</p> <p>The next step is under review by OFD Fiscal, with the goal of implementing the plan in the Mid-Cycle Budget Update and the FY 2027–2029 Biennial Budget.</p>	Multiple - Finance/OFD	Oct 2026
2023_02	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	3	The City should develop a reserve policy that is consistent with the GFOA recommendations to maintain unrestricted budgetary General Fund balance of no less than two months of General Fund operating expenditures.	Partially Implemented	The City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP).	Finance	Dec 2026
2023_02	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	4	The City should have a centralized report of fixed assets to be able to monitor changes in the condition of the assets and evaluate cost associated with maintaining, repairing, and replacing them.	Partially Implemented	<p>According to the City Administration, the tracking of capital assets for accounting and financial reporting purposes remains robust and has been strengthened since initial publication of this report by the addition of a dedicated capital assets accountant position in the Controller's Bureau. This position is responsible for maintaining the City's fixed asset records, improving consistency in asset reporting, and monitoring changes in asset condition based on information provided by departments. However, the development of a monitoring system for capital assets and replacement needs has not yet been completed and may require additional City resources.</p>	Multiple - Finance/OPW/OEWD	Jun 2027
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	2	We recommend the City Administrator develop and propose to the City Council for its consideration, a policy for establishing future maintenance of effort thresholds that are simple, easy to interpret, and represent minimum service levels from base levels.	Partially Implemented	<p>On February 10, 2026, the Finance and Management Committee will receive a report outlining strategies to meet maintenance of effort thresholds. The item is expected to appear on the City Council consent calendar on February 17, 2026.</p> <p>Finance began preliminary work to include general guidance related to the establishment of MOE thresholds as part of the Consolidated Fiscal Policy (CFP) updates that were brought to Council on Sep 2024. This is an area that can be revisited and further evaluated for inclusion in the next CFP update, which is anticipated toward the end of this year.</p>	CAO	Mar 2026

**Appendix B:** Current Status of Audit Recommendations  
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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	3	To ensure consistency in interpretation and application, we recommend the Budget Bureau document its methodology for calculating the maintenance of efforts for Measure Q.	Implemented	The Finance Department has continued to include Measure Q MOE calculations in the published Adopted Budget book beginning with the FY 2024-25 Midcycle Budget. Since then, the department has prepared an internal guidance document that formally documents the methodology for calculating Measure Q's MOE requirements.	Finance - Budget Bureau	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	4	For future special tax programs, we recommend the Budget Bureau create a maintenance of effort methodology and guidelines prior to developing the measures' first budgets.	Partially Implemented	Management agrees to incorporate language in the next CFP update to require internal guidance documents that memorialize the methodology for MOE provisions before the first budget for a measure are developed.	Finance - Budget Bureau	Dec 2026
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	5	We recommend the Budget Bureau adjust its budgeting for costs associated with administering the ballot measure to reflect the County's collection fee amount of 1.7 percent of revenue.	Implemented	The Finance Department has continued to include Measure Q MOE calculations in the published Adopted Budget book beginning with the FY 2024-25 Midcycle Budget. Since then, Finance has prepared an internal guidance document that formally documents the methodology for calculating Measure Q's MOE requirements.	Finance - Budget Bureau	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	6	To track the effectiveness of Measure Q funds in reaching voter-approved objectives, we recommend the City Administrator's Office, in conjunction with the Public Works and Human Services departments, at a minimum, set a baseline for parks maintenance conditions and the number of people experiencing homelessness in or adjacent to City parks for measurement going forward.	Partially Implemented	OPW developed park assessments that address setting a baseline for parks maintenance conditions and shared with the Parks and Recreation Advisory Commission at its May 24, 2025 meeting. OPW states it will finalize it no later than September 2026. Future condition assessment reporting is likely to occur on a less frequent basis than annually, given existing resources.	Multiple - CAO/OPW/HSD	Sep 2026
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	7	We recommend the City Administrator's Office identify baseline performance related to objectives of City special tax programs and establish outcome measures to periodically report to the City Council.	Partially Implemented	The recently approved Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	CAO	May 2027

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	8	We recommend the Public Works Department develop outcomes-based park condition standards for all City parks and use those standards to inform its routine maintenance schedule based on the condition standards and what condition levels it can achieve.	Partially Implemented	OPW developed park assessments that address setting a baseline for parks maintenance conditions and shared with the Parks and Recreation Advisory Commission at its May 24, 2025 meeting. OPW states it will finalize it no later than September 2026. Future condition assessment reporting is likely to occur on a less frequent basis than annually, given existing resources.	OPW	Sep 2026
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	9	We recommend the Public Works Department implement an annual parks condition assessment informed by park condition standards, and report on that annually to the Parks and Recreation Advisory Commission.	Partially Implemented	OPW developed park assessments that address setting a baseline for parks maintenance conditions and shared with the Parks and Recreation Advisory Commission at its May 24, 2025 meeting. OPW states it will finalize it no later than September 2026. Future condition assessment reporting is likely to occur on a less frequent basis than annually, given existing resources.	OPW	Sep 2026
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	10	We recommend the Human Services Department, in conjunction with the City Administrator's Homelessness Division, develop performance measures, with an emphasis on reducing the number of people experiencing homelessness in or adjacent to City parks, and report on those measures to the Commission on Homelessness.	Implemented	Performance measures are now included in all CHS contracts. See recommendation #19. In addition, annual reports will be provided to the Commission on Homelessness. See recommendation #23.	Multiple - HSD/CAO	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	12	We recommend the City Administrator's Office periodically evaluate and report on special tax programs' ongoing performance and outcome measures against baseline performance.	Partially Implemented	The recently approved Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll-out by May 2027	CAO	May 2027
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	13	To facilitate citizen oversight of homelessness efforts, we recommend the City Administrator's Office bring regular operational and expenditure reports to the Commission on Homelessness, and that the Commission establish a regular agenda item for this purpose.	Implemented	The Finance Department now provides quarterly budget status, and Revenue and Expenditure reports to the Commission on Homelessness. It is a standing item on the agenda.	CAO	

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2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	14	We recommend the Commission on Homelessness fulfill its statutory obligation by publishing an annual report, pursuant to Oakland Municipal Code Section 4.56.060, including a section on Measure Q.	Partially Implemented	Staff is setting a date with the Commission for the annual report.	Commission on Homelessness	Jun 2027
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	15	We recommend the City spend its budget allocation for an annual audit of Measure Q funds collected and expended, as required by California Government Code sections 50071.1 and 50075.3.	Implemented	The audit of Measure Q has been incorporated into the scope of the independent auditor's contract as part of the City's annual audit, and funds are budgeted in the Controller's bureau for this purpose.	CAO	
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	16	We recommend that for future special tax programs, the City Administrator's Office initiate a best practice policy requiring an annual report on revenues, expenditures, and the status of open projects, to make sure that the City satisfies California Government Code sections 50075.1 and 50075.3.	Partially Implemented	The recently approved Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	CAO	May 2027
2024_01	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	1	The City Administrator should develop and implement a citywide grants management policy that guides the pursuit of grants. The policy should reflect best practices in grants management, and include guidance on key activities such as preapplication evaluation and delineating staff roles and responsibilities.	Partially Implemented	According to City Administration, the City expects to complete the Consolidated Fiscal Policy by October 2026. In the interim, the City is developing a standalone Grant Management Policy, with completion anticipated by April 2026.	Multiple - CAO/Finance	Apr 2026
2024_01	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	2	The citywide grants management policy should require: a. City staff seeking grants to obtain the approval of the City Administrator before applying for grants involving more than one City department or outside entities; b. the City Administrator to appoint an Executive Sponsor who has the classification and authority of at least a department director level; and c. Executive Sponsors to have appropriate and sufficient knowledge, skills, and abilities.	Partially Implemented	According to City Administration, the City expects to complete the Consolidated Fiscal Policy by October 2026. In the interim, the City is developing a standalone Grant Management Policy, with completion anticipated by April 2026.	CAO	Apr 2026
2024_02	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	1	The City Administrator should validate the General Fund appropriation shortfall with the Finance Department and consult with the City Attorney's Office to determine the appropriate course of remediation.	Implemented	Finance made an adjustment in the FY 2025-26 Adopted Budget to true up the General Fund appropriations shortfall.	CAO	
2024_02	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	2	To ensure timely and accurate processing of new parcel taxes, the City Administrator should create an administrative instruction to notify affected departments of approved ballot measures so staff can review and update procedures to reflect additional parcel tax exemptions, changes to the general fund appropriation, and other requirements before processing the new measure.	Not Implemented	In November 2024, the City Council passed Resolution 90501 directing the City Administrator to develop a formal process in line with this recommendation, as well as schedule an informational report confirming the noticing process to City Council no later than two months following the declaration of election results.  The City Administration will implement this recommendation in the update to the Consolidated Fiscal Policy.	CAO	Dec 2026

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2025 Status Update	Responsible Party	Target Date
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	1	To strengthen oversight and accountability around City grants, the City Administrator’s Office should develop and implement a policy for overseeing grants for which it is a grantor. The policy should outline guidance for activities throughout the entire grant lifecycle – pre-award, active-award, and post-award phases – including, but not limited to: a. considering and approving grant proposals, b. setting guidelines for assessing, negotiating, and controlling indirect costs, c. implementing and monitoring grant requirements, d. reporting grant outcomes and results, and e. setting clear expectations and responsibilities for staff involved in grant management and oversight.	Partially Implemented	According to City Administration, the City expects to complete the Consolidated Fiscal Policy by October 2026. In the interim, the City is developing a standalone Grant Management Policy, with completion anticipated by April 2026.	CAO	Apr 2026
2024_05	Performance Audit of Citywide Pay Equity	1	The City Administrator’s Office should coordinate with the departments of Human Resources Management, Race and Equity, and Information Technology as needed to set up a system for ongoing access to data from the City’s hiring platform, to enable the Department of Race and Equity to evaluate trends in hiring, retention, and promotion.	Partially Implemented	The Administration reports that the City’s current applicant tracking system has existing delivered reports that provide separate summary data by ethnicity and by gender. Subject to Human Resources Management’s (HRM) recruitment workload, HRM would provide these available reports, on a semiannual basis, per Department of Race and Equity (DRE) request. DRE supported an ODOT hiring and retention analysis which provides a technical model for broader Citywide replication.	Multiple - CAO/HRM/DRE/ITD	Jun 2027
2024_05	Performance Audit of Citywide Pay Equity	2	Based on pay and demographic data, the Department of Race and Equity should identify classifications with pay disparities based on gender and race for further investigation of root causes, and make appropriate recommendations to the relevant department directors and the Department of Human Resources Management to address barriers to achieving pay equity.	Partially Implemented	The Department of Race and Equity (DRE) completed a workforce equity dashboard in 2025 to identify disparities in Citywide demographic data. The dashboard provides insight into salaries for different types of employees (management, temporary, etc.), by department, race, and gender. Further analysis, in the form of a comprehensive salary study, with emphasis on jobs disproportionately populated by women and people of color, requires staff or consultants with human resources expertise, according to the Department. This information, along with exploration of root cause factors, would set the stage for further problem solving to reduce pay gaps by race and gender.	Multiple - HRM/DRE	Dec 2027
2024_05	Performance Audit of Citywide Pay Equity	5	The Department of Race and Equity should work with the Fire Department and Police Department to enhance outreach, recruitment, and retention strategies to increase the number of successful female recruits.	Not Implemented	The Police Department along with the Administration has recently started communications with HRM about this initiative. DRE will be invited to these meetings once the appropriate stakeholders have been identified. This has been slightly delayed due to leadership transitions.	Multiple - CAO/DRE/OPD/Fire	Mar 2028
2024_05	Performance Audit of Citywide Pay Equity	6	The Department of Race and Equity, in coordination with the Fire and Police departments, should track and periodically review the effectiveness of outreach, hiring, retention, and promotion strategies to increase the gender diversity of sworn staff.	Not Implemented	This has been delayed due to leadership transition and limited resources in HRM and Recruitment. The City Administrator’s Office reports it is working to address this in the coming year.	Multiple - CAO/DRE/OPD/Fire	Mar 2028
2024_05	Performance Audit of Citywide Pay Equity	7	The Department of Race and Equity and Police and Fire departments should analyze the equity impacts of the Police and Fire departments’ overtime policies and make recommendations to improve them.	Not Implemented	The Administration has detailed a plan to: identify ideal service and equity outcomes for overtime staffing; compile breakdown of overtime spending, services it funded and the demographics of workers with overtime hours for FY 2023-25; summarize existing understanding of factors driving overtime and who is performing it and its impacts on staff and services; investigate barriers and burdens on staff and impacts on service quality presented by current approach; identify policies, practices and/or procedures that might contribute to barriers and burdens; and recommend changes to approach that would close disparate impacts, improve service and be more cost effective; and draft an implementation plan for improvements, including an approach for measuring impacts of changes to overtime policies over time. This plan, as with those above, requires budgetary resources for DRE, as well as coordination and leadership among the CAO, DRE, OPD, and Fire.	Multiple - CAO/DRE/OPD/Fire	Mar 2028

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2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	2	To strengthen oversight and accountability around City grants, the Finance Department should develop procedures for reviewing grantees' requests for payments, and ensuring the City's payments to grantees are appropriate and in alignment with grant terms. The procedures should guide staff on: a. ensuring grantees' requests for payments are reasonable, and b. assessing the sufficiency of invoices, receipts, and other supporting documentation submitted by grantees.	Not Implemented	The City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP).	Finance	Oct 2026
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	3	To strengthen oversight and accountability around City grants involving City-funded debit cards, the City Administrator's Office should develop procedures that: a. require eligibility requirements for cardholders, b. adopt procedures for reviewing and scrutinizing the distribution and accounting of cards, and c. consider requiring controls for ensuring cards are used only by intended recipients and for intended purposes.	Partially Implemented	The City Administration has indicated that the City will not fund debit cards in the future.	CAO	Jun 2026
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	4	The City Administrator's Office should review existing Administrative Instructions related to grant management procedures, and update them as needed.	Partially Implemented	According to the City Administration, the City expects to complete the Consolidated Fiscal Policy by October 2026. In the interim, the City is developing a standalone Grant Management Policy, with completion anticipated by April 2026.	CAO	Apr 2026
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	5	The City Administrator's Office should provide training and awareness sessions to familiarize staff with the new policies, procedures, and Administrative Instructions.	Not Implemented	The City Administration reported that training associated with this recommendation cannot proceed until the Grant Management Policy is finalized. A draft is underway, additional strategies have been implemented to strengthened coordination, improved consistency in grant workflows, and increased support to departments, all of which will directly inform the final training content to be conducted by June 2026.	CAO	Jun 2026
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	6	The City Administrator, in consultation with the City Attorney's Office, should determine how to address instances of Saba's misspending and non-compliance with City grant terms, identify whether Saba owes the City, and if so, pursue amounts owed.	Not Implemented	The City Administration responded that this recommendation remains open.	CAO	Jun 2026
2025_01	Audit of the Kids First! Oakland Children's Fund for Fiscal Year (FY) 2018-19 through FY 2023-24	1	To ensure consistency of interpretation and to promote compliance with Article XIII of the Oakland City Charter, the Finance Department should consult with the City Attorney's Office to finalize and adopt formal guidance and document the methodology of its process for: (a) adjusting set-asides based on actual revenues rather than appropriations, (b) calculating baseline spending on eligible expenses, for example, within defined org codes and program codes, (c) defining the timing of true-ups and adjustments for the two-year adjustment cycle, and (d) validating interpretations of 'restricted' General Purpose Fund revenues.	Partially Implemented	The Finance Department developed draft guidance that defines eligible and ineligible expenditures, clarifies departmental roles in the budget process, and creates a form to ensure departments identify and report children and youth services consistently in the budget. This new process will be piloted in the upcoming June budget cycle.	Finance	Oct 2026
2025_01	Audit of the Kids First! Oakland Children's Fund for Fiscal Year (FY) 2018-19 through FY 2023-24	2	In accordance with Kids First! The Oakland Fund for Children and Youth Act, the Finance Department should, in consultation with the City Attorney's Office, correct for the over-and under-payments between FY 2018-19 and FY 2023-24, and document this one-time correction for future reference.	Not Implemented	Finance staff states it will make a one-time adjustment to correct the discrepancies for the true-up adjustment payments from prior fiscal years (2018-19 to 2023-24). It will be documented in the City's financial system and the published in next adopted budget book.	Finance	Jun 2026
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	1	The Police Communications Division should adjust minimum staffing to reflect call volume, using the staffing recommendations from the state's Emergency Call Tracking System (ECaTS) as guidance. As part of this, the Division needs to revisit the current shift structure and adjust as needed to ensure that schedules reflect call volume and staffing needs to achieve state 9-1-1 call answering targets.	Not Implemented	The Police Department reports that the Dispatcher classification remains in continuous hiring status until all vacancies are filled.	OPD - Communications Division	Dec 2027

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2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	2	The Police Communications Division should establish a practice of letting callers know when their incident has been referred to dispatch.	Partially Implemented	The Communications Division is in the process of updating policies and procedures to include the practice of notifying callers when their incident has been referred to dispatch.	OPD - Communications Division	Dec 2026
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	3	The Police Communications Division should develop a plan to maximize hourly coverage of bilingual dispatchers.	Partially Implemented	<p>The Police Department plans to engage with Employee Relations and SEIU Local 1021 to explore the feasibility of allocating a designated number of bilingual positions per shift during the annual shift draw, while ensuring compliance with the SEIU MOU. During contract negotiations, the Police Department will also raise the possibility of increasing existing bilingual pay incentives.</p> <p>In addition, the Department's Communications Division plans to collaborate with the Department's Human Resources Section and the City's Human Resources Management to expand targeted recruitment efforts aimed at increasing the pool of qualified bilingual candidates. The Department also plans to assess technological solutions, including real-time translation tools, to reduce disparities when bilingual dispatchers are unavailable.</p>	OPD - Communications Division	Dec 2027
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	4	The Police Communications Division should adjust its target for bilingual dispatchers (based on regular assessments required by the City's Administrative Instruction 145) towards an equivalent level of service for emergency calls in languages spoken by limited English speakers with more than 10,000 residents.	Partially Implemented	<p>The most recent EAO Compliance Report for FY 2024-25 increased targets in the Communications Division to 6 FTE for Spanish-speaking staff and 3 FTE for Chinese-speaking staff.</p> <p>The Police Department reports that it remains committed to increasing bilingual capacity and is working with the OPD Human Resources Section to expand targeted recruitment efforts for bilingual candidates.</p>	OPD - Communications Division	Dec 2027
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	5	The Police Department should update its policies to reflect existing and/or best practices in language accessibility, such as its current practice of prioritizing use of bilingual dispatchers over third-party interpreters, as well as streamlining the transfer of interpreted calls to the Fire Department so that interpreters are not dropped, and informing officers or police service technicians when they are responding to calls involving limited English speakers.	Partially Implemented	The Police Department's Communications Division plans to work with the Policy & Publications Unit to update its policy to reflect the current language accessibility practices. According to the Department, the Division is also exploring options with the language line vendor to allow interpreters to remain on the line after transfer, thereby streamlining interpretation service.	OPD	Dec 2026
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	7	The Police Communications Division should translate the initial greeting of the Department's non-emergency phone tree into threshold languages as defined by the Equal Access to Services Ordinance.	Partially Implemented	The Police Department reports that the Communications Division is currently working with the phone tree vendor to update the initial greeting.	OPD - Communications Division	Jun 2026

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2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	6	The Police Department should analyze and report its progress towards the City's policy goal of providing the same level of service for limited English speaking populations to an appropriate oversight body, such as the City Council's Public Safety Committee. These reports should include the number of 9-1-1 calls from limited English speakers by language and call response times compared to other calls.	Not Implemented	<p>The Police Department reports that the current CAD system does not include functionality to track or report calls for service involving limited English-speaking populations. Similarly, based on the existing databases available to the Communications Division, there is no reliable mechanism to correlate incoming calls with calls for service attributable to limited English-speaking callers.</p> <p>As a result, the Department states that is not currently able to generate the type of reporting outlined in the recommendation and implementation may need to be deferred until a future CAD upgrade that includes functionality to track 9-1-1 calls from limited English-speaking individuals.</p>	OPD	Dec 2028
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	8	The Police Department should adopt targets for each stage of its response times, set a process to revisit these targets as needed, and regularly report on its performance.	Not Implemented	The Police Department's Communications Division reports on its performance through its monthly 9-1-1 answering speed report but did not provide information on targets for the other stages of response times.	OPD	Dec 2027
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	9	The Police Department should update beat boundaries, considering factors such as call volume, call types (e.g., calls involving violence) and priorities, and officer and supervisory capacity.	Partially Implemented	The Police Department reports that it has engaged with the UC Berkeley Public Interest Technology Clinic to conduct an analysis to improve staff deployment across shifts and by forecasting call volume and call types to maximize the Department's resources. The Department plans to use the findings from the analysis to update beat boundaries and notes that implementation is also pending the execution of a MOU.	OPD	Dec 2027
2025_02	Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times	10	The Police Department should activate GPS in its patrol cars to enable dispatchers to dispatch the nearest officer to an incident to minimize travel times. This recommendation may be subject to meet and confer.	Not Implemented	The Police Department reports that the Department's policy governing the use of the Automatic Resource Locator (ARL) must be finalized regarding the activation of GPS functionality within the Department's CAD system, which would enable location detection in patrol vehicles. Once this policy is finalized, the Department plans to coordinate with Employee Relations to initiate meet-and-confer discussions.	OPD	Dec 2027



**CITY OF  
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## **CITY AUDITOR**

**Michael C. Houston, MPP, CIA**

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