

**2018 Report  
on Mandated  
Audits &  
Activities to  
Finance  
Committee**

**Oakland City Auditor,  
Brenda Roberts**

**September 11, 2018**



**CITY OF OAKLAND**

# Mandated Audits

## **Measure D Audit: Kids First! Oakland Fund for Children and Youth Act**

- The audit found the 'set aside' revenue adjustments of approximately \$2 million from the general purpose fund to the Kids First! Fund were not made for 2 years (FY 2013-14 and FY 2014-15) and are in arrears.

**Issued: August 16, 2018**

## **Measure M Audit: Emergency Medical Services Retention Act**

- The audit identified that the Measure M spending plan was incomplete and did not include sufficient detail to support forecasted expenditures.

**Issued: May 23, 2018**

# Mandated Audits

## Measure N Audit: Paramedic Services Act

- The audit identified opportunities for OFD to enhance its existing spending plan and strengthen internal controls for better management of its controlled substances.

**Issued: May 23, 2018**

## Measure Q Audit: Library Services Retention and Enhancement Act

- The audit found certain expenditures may not have conformed with Measure Q requirements in FY 2013-14 and FY 2014-15; and the City has not adequately documented the financial controls in place that ensure the minimum Library Fund appropriation is met each year.

**Issued: May 24, 2018**

# Mandated Audits

## Limited Public Financing Act (LPFA) Audit:

- The audit found disproportionately fewer candidates from Districts 3, 6 and 7 have participated in the Program.
- LPFA does not analyze demographic data to promote the equitable application of the Program.
- The audit found the complexity and lack of public awareness are obstacles to participation in the Program.

**Issued: December 14, 2017**

# Mandated Audits

## Business Tax Refunds Audit:

- The audit found it takes 3-6 months to process refunds and identified ways to improve Finance's taxpayer-facing communications; procedures are outdated.
- Our recommendations include creating concise instructions and FAQ's that taxpayers can use to file tax refund requests, updating the department procedures for business tax refunds, and disabling the ability for staff to use generic usernames in the tax database.

**Issued: August 23, 2018**

# Impartial Financial Analysis of Ballot Measures

- **Protect Oakland Libraries, Measure D** - June 2018
- **Hotel Protection & Employer Standards Enforcement** - November 2018
- **Oakland Children's Initiative** - November 2018
- **Cannabis Business Tax Measure** - November 2018
- **Just Cause Amendments Measure** - November 2018
- **Real Estate Transfer Tax Tiered Rates Measure** - November 2018
- **Vacant Property Tax Act Measure** - November 2018

# Whistleblower Hotline Update

## January 2015 to date

**OPENED**

**200**

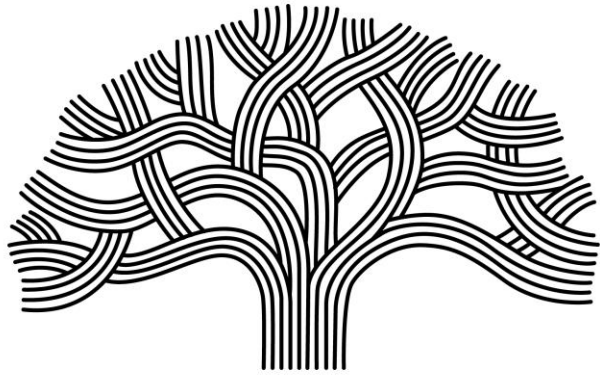
**CLOSED**

**178**

**ACTIVE**

**22**

- Employee operated personal business using City computer
- Employees misuse of city property
- Employee disclosed confidential information
- Employee received a gift of property
- Theft of controlled substances
- Payroll overtime abuse
- Employee used influence, position to approve vendor's bid



CITY OF OAKLAND  
Office of the City Auditor

# WHISTLEBLOWER HOTLINE

## To File a Complaint

Call the WHISTLEBLOWER HOTLINE  
1-888-329-6390 (interpreter available)

SUBMIT A REPORT ONLINE  
[www.OaklandAuditor.com/Whistleblower](http://www.OaklandAuditor.com/Whistleblower)



# Contact Us

P: 510-238-3378

Comments and questions  
[cityauditor@oaklandca.gov](mailto:cityauditor@oaklandca.gov)

View Reports at:  
[www.oaklandauditor.com/Reports](http://www.oaklandauditor.com/Reports)