



CITY OF OAKLAND
Office of the City Auditor



Serving Oakland With Integrity

NEW MANDATED PERFORMANCE AUDIT RELEASED

Measures Q and D: Library Services Retention and Enhancement Act and the 2018 Oakland Public Library Preservation Act

Today, my Office released a mandated audit of the Library Services Retention and Enhancement Act (Measure Q) and the Oakland Public Library Preservation Act (Measure D). Both measures impose an annual parcel tax to raise revenue in order to maintain and enhance Oakland's libraries. In addition, the measures require the City Auditor to perform regular audits affirming the City is adhering to the Measure's requirements which will ultimately maintain, protect, and improve library services.

The objectives of the audit were to determine whether 1) the Library spent tax proceeds as intended by the respective measures, 2) the City met the minimum General Fund appropriation requirement, 3) the Library met the reserve fund requirement for Measure Q, and 4) determine the reasons why the Library needed to place Measure D on the ballot. Finally, we also assessed whether the Library implemented the recommendations from the [City Auditor's 2018 report](#).

We confirmed the Library spent Measure Q and D proceeds in accordance with their respective requirements, the City met the minimum General Fund appropriation requirement and the Library met the Measure Q Reserve Fund requirement. We also concluded the City and the Library addressed both of the 2018 audit report recommendations.

Due to expressed concerns by the Library Commission and members of the community, we expanded the audit scope to analyze the various reasons for the Library's declining financial position that created the need to place Measure D on the 2018 ballot. Our analysis confirmed the combined support of the annual Measure Q parcel tax and the General Fund over time was inadequate to provide the necessary financial support for the Library, leading to the depletion of available Measure Q funds.

Public trust is the foundation upon which the legitimacy of public institutions is built. The passage of ballot measures, the entrustment of Commissions to oversee operations, and the performance of audits assuring compliance, especially when audit recommendations are embraced by the auditee, secures that very trust from the public. To that end, this audit found the Library in compliance with both Measure Q and Measure D and secured the Administration's full commitment to enhance the Library Commission's ability to provide oversight of the Library. This is what we endeavor to accomplish with every audit we undertake.

Read the full report [here](#).

EXCITING ANNOUNCEMENT - NEW ASSISTANT CITY AUDITOR

The Office of the City Auditor is happy to announce that Whistleblower Program Manager, Michael Houston, will assume the role as my Assistant City Auditor in mid-March. While we are sad to say goodbye to Mike Edmonds, a trusted advisor, expert on government, and fabulous auditor who has worked with me at various times during my 3 terms as City Auditor, we could not be more excited that Michael has accepted this key role.

In June 2019, I was overjoyed when Michael accepted our offer to manage our Whistleblower Program. He seamlessly stepped into this role as a trusted advisor and strong, ethical investigator even though his true passion has always been auditing - I like to say, "Michael has auditing in his DNA."



For over 15 years, Michael has been a public servant who has pursued more effective, efficient, and accountable services. Before coming to Oakland, Michael worked at Cal State University East Bay, where he oversaw the campus' internal audit function and Whistleblower Program. Previously, Michael served in the City of San Jose Auditor's Office for nearly 10 years, where he conducted and led performance audits of a wide range of city services and internal operations. He has a Master of Public Policy degree from U.C. Berkeley, a Bachelor of Arts degree in History from Sonoma State University, and he is a Certified Internal Auditor.

Undoubtedly, Michael's rich experience will infuse and enhance our auditing work. I look forward to working with Michael for years to come.

Committed to serving you with the utmost integrity,



Courtney A. Ruby, CPA, CFE
City Auditor

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