



CITY OF OAKLAND  
Office of the City Auditor



**INDEPENDENT CITY AUDITOR. REPORTING DIRECTLY TO THE RESIDENTS.**

October 21, 2022

## Measures M and N Audits Released

Today, my Office released the [Performance Audits of Measure M - The Emergency Medical Services Retention Act](#), and [Measure N - The Paramedic Services Act](#).

In 1997, Oakland voters passed Measures M and N, imposing parcel taxes to raise revenue to support paramedic and emergency medical services.

In accordance with the requirements of Measures M and N, my Office audited the Oakland Fire Department (Fire Department or OFD) to determine whether the proceeds from Measures M and N were properly disbursed in accordance with the objectives established in the ballot measures and to assess whether the Fire Department implemented the recommendations from the City Auditor's 2018 audits.

Overall, the audits found the Fire Department's expenditures for Measures M and N were consistent with the broad directives of the measures.

However, the audit of Measure M found two instances in fiscal year 2018-19, where an employee was reimbursed twice for the same travel expenditures. The report includes a recommendation to address this matter and the City Administration and Finance Department are in agreement with the recommendation.

Additionally, the spending plans OFD management provided for both Measures M and N did not have enough detail to show how expenditures for future periods were estimated. This finding was also noted in the previous Measures M and N audit reports issued in 2011 and 2018. In these audits my Office again, recommends OFD finalize and fully develop annual spending plans. The Administration agreed to quickly implement this recommendation.

[Read Measures M & N Audit Reports & More](#)

## Update Peer Review Results Are In -- You Can Count On Us!

Even the Office of the City Auditor is audited through a process known as [Peer Review](#). In September, a team of independent and seasoned auditors from other governmental jurisdictions reviewed our quality control systems, covering

**External  
Quality  
Control Review**

of the  
City of Oakland  
Office of the City Auditor

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period January 2019 to December 2021

January 2019 through December 2021, to ensure my Office has established adequate policies and procedures, and is following [Generally Accepted Government Auditing Standards](#).

Great news--our Office passed the [Peer Review](#) with flying colors--informing you, the residents of Oakland, that when we issue a report, you can rely on our Office to have followed strict government auditing standards. The review also noted the City Auditor's Office (1) values and is committed to being independent, (2) audit staff are experienced and knowledgeable about the Government Auditing Standards, and (3) is well regarded nationally for its outstanding audits.

[Read 2022 Peer Review Report & More](#)

Committed to serving you with the utmost integrity,

**COURTNEY RUBY, CPA, CFE  
CITY AUDITOR**



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