



CITY OF OAKLAND  
Office of the City Auditor



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

**August 31, 2023**

---

## Annual Audit Work Plan Released

Today, I am pleased to release my Office's first published [Audit Work Plan](#).

Every year my Office determines what we are going to audit next. This year we are publishing the detailed process and results so you may see into the workings of my Team's audit planning—including how we consider mandated responsibilities, community concerns, limited resources, and urgent issues.

It was through my deep commitment to transparency that the new requirement to publish our Audit Work Plan was added to the City Charter following the passage of Measure X by Oakland voters in November 2022. This was one of several reforms I included in Measure X to update the City Auditor's responsibilities to reflect best practices, increase independence, establish minimum staffing levels, and more. Click [here](#) to read Measure X which passed with 80 percent of the vote.

This Audit Work Plan reflects my Office's ongoing efforts to audit areas that matter most to Oaklanders, while holding government accountable for improving operations, and delivering critical city services more effectively, efficiently, and equitably.

I want to thank Oakland residents, Councilmembers, City leaders, community leaders, and City employees for sharing your concerns and ideas by participating in interviews and meetings, completing surveys, and continuing to reach out directly to my Office. As your City Auditor, it was important to me that your concerns and ideas were represented in this Audit Work Plan.

[Read Our Audit Work Plan](#)

---

## Update Audits in Progress

The following audits are in progress:

**City of Oakland's Financial Condition for Fiscal Years 2012-13 through 2021-22:** This biennial performance audit seeks to provide the public and City leaders with an easily digestible account of the City's financial health and assist decision makers in visualizing the City's course, consider options, and make adjustments to improve the City's long-term financial condition. Read our previous Financial Condition Audit [here](#).

**ESO Ventures:** In June 2023, the Oakland City Council approved Resolution No. 89757 C.M.S. "requesting the assistance of the City Auditor to provide clarity on the grant funding awarded to ESO Ventures." The audit focuses on two separate grants totaling over \$8 million. Per the City Council's request, the Office is determining how much of the grant funds were spent and for what uses, how much remains, and identifying the status reports provided by or about ESO Ventures' funding.

**Recommendation Follow-Up Report:** This report will identify all the relevant open audit recommendations made by the Office since 2010 and determine the status of the recommendations (implemented vs. partially implemented vs. not implemented).

**The 2020 Oakland Parks and Recreation Preservation, Litter Reduction, & Homelessness Support Act (Measure Q):** This mandated audit has the following objectives: 1) determine whether the City's spending of Measure Q monies is in accordance with the Ordinance, 2) determine whether the City is appropriating Measure Q monies in accordance with the Ordinance, 3) determine whether Measure Q has improved park conditions, and 4) assess the oversight of Measure Q activities and expenditures.

**Development Services Fund:** The Development Services Fund is a restricted fund that holds revenues from licenses and permit fees, service charges, and fines and penalties collected from housing and commercial planning and construction-related activities in the City. This audit has a narrow objective to identify reasons for the high year-end balances of the City's Development Services Fund.

**Building Permitting:** The audit will evaluate the internal controls covering the various aspects of development services.

In addition to these audits in progress, the Office is working on various other projects, including the Annual Whistleblower Report, multiple whistleblower investigations, and administrative projects.

[Read All Our Reports & More Here](#)

Committed to serving you with the utmost integrity,

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



**SUBMIT A COMPLAINT TO OUR WHISTLEBLOWER PROGRAM**

This confidential hotline is for employees and residents to report **fraud**, **waste**, and **abuse** in the City of Oakland. Available 24/7.

**(888) 329-6390**

[Submit Online](#)



**PHONE**  
(510) 238-3378

**EMAIL**  
cityauditor@oaklandca.gov

**HOURS**

MONDAY THROUGH FRIDAY  
8:30 AM TO 5:00 PM

**FAX**  
(510) 238-7640

**WEBSITE**  
oaklandauditor.com

FOR PRESS INQUIRIES CONTACT:



Office of the City Auditor | 1 Frank H. Ogawa Plaza, 4th Floor, Oakland, CA 94612

[Unsubscribe {recipient's email}](#).

[Update Profile](#) | [Constant Contact Data Notice](#)

Sent by cityauditor@oaklandca.gov powered by



Try email marketing for free today!