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AUDIT RECOMMENDATION FOLLOW-UP AS OF DECEMBER 31, 2023

Acting City Auditor
Michael C. Houston, MPP, CIA

March 21, 2024

Oakland's City Auditor is an elected official that works for, and reports to, the residents of Oakland. The Auditor's job is to provide oversight to the City's activities. The Auditor has the authority to access and audit City financial and administrative records, plus the policies and procedures of all City agencies and departments.

To make sure this work is done objectively and without bias, the City Auditor is not connected to any other City department and has no day-to-day financial management or accounting duties for the City of Oakland. This autonomy allows for independent analyses, ensuring tax dollars and other resources serve the public interest.

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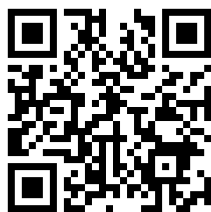
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March 21, 2024

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

RE: Audit Recommendation Follow-Up Report

Dear Residents of Oakland, Mayor Thao, Council President Bas, Honorable Councilmembers, City Attorney Parker, and City Administrator Johnson,

Our Office has completed the first semiannual Audit Recommendation Follow-Up Report, which provides the statuses of open audit recommendations as of December 31, 2023.

This report represents a new process for the City. 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.”¹

To this end, our Office reviewed all audit recommendations issued within the last 10 years, as of December 2023. We will continue reporting on open recommendations semiannually for periods ending June 30th and December 31st.

Prior to this comprehensive semiannual reporting process, our Office followed up on recommendations within audits individually, the most recent being the 2022 Oakland Police Department (OPD) Overtime Recommendation Follow-Up Report.²

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

¹ Oakland City Charter Section 403(4)


² https://www.oaklandauditor.com/wp-content/uploads/2022/01/20220113_OPD-Overtime-Recommendation-Follow-up-Report-on-2019-OPD-Overtime-Audit-1.pdf

This report covers 265 unique audit recommendations stemming from 40 performance audits. As of December 31, 2023, the Administration has implemented 117, or 44 percent of those recommendations.³ Of the 265 unique audit recommendations, 148 recommendations remain pending, 62 of which 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 all recommendations as of this cycle (see Appendix A and 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.

Respectfully,



Michael C. Houston
Acting City Auditor

³ As a note, the Administration may have implemented recommendations from audits predating the ten-year period reviewed. With this first comprehensive audit recommendation follow-up report, we aimed to establish a baseline for future review cycles. To this end, we reviewed recommendations from audit reports issued between 2014 and the end of 2023. Future cycles will continue to follow up on open audit recommendations within this report and include newly issued audit recommendations from reports issued after this initial review period.

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REPORT HIGHLIGHTS

Audit Recommendation Follow-Up Report

As of December 31, 2023

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.” Prior to this comprehensive semiannual report, our Office followed up on recommendations within audits individually. This report covers 265 unique audit recommendations stemming from 40 performance audits issued in the ten-year period ending December 31, 2023. This report aims to establish a baseline for future audit recommendation follow-up cycles for periods ending June 30 and December 31.

What We Found

As of December 31, 2023, the City Administration has implemented 117, or 44 percent, of the 265 unique audit recommendations issued in the past 10 years. An additional 62 audit recommendations have been partially implemented and 86 have not yet been implemented. Of the open recommendations (that have been partially or not yet implemented), the majority (59) are addressed to multiple departments, with the second most (25) to the City Administrator’s Office. Most of the open recommendations (78) 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 (22), compliance with laws and contracts (21), the safeguarding of public resource (17), economic benefits to the City through increased revenues or reduced costs (6), and equitable service delivery (4). Last, we noted that recommendations stemming from recurring mandated audits have a higher rate of implementation, but some of those audits also yielded repeat recommendations or no recommendations, and fewer recommendations overall.

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.

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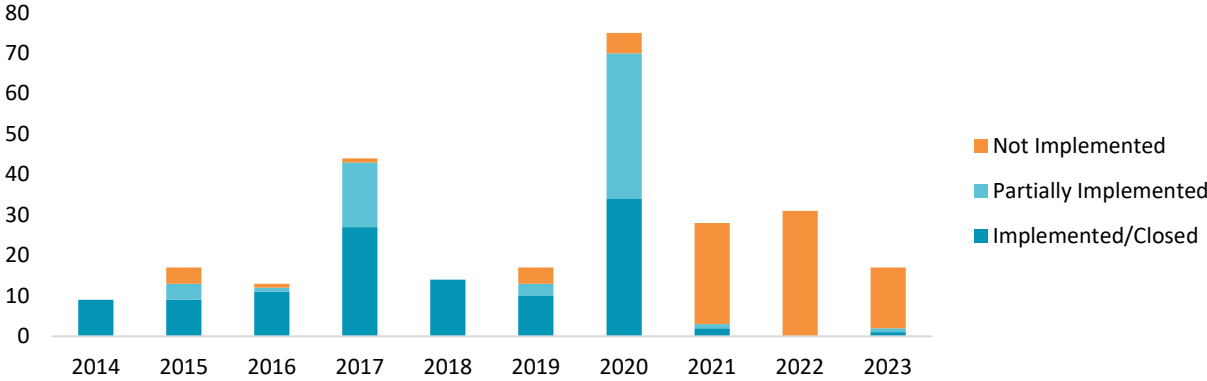
REPORT RESULTS

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.¹

Departments Have Implemented 44 Percent of Recommendations Made in the Last 10 Years

Over the last ten years, the City Auditor’s Office has issued 40 performance audits, making 265 unique audit recommendations.² Of the recommendations made over the past 10 years, 117 (or 44 percent) have been implemented or closed.³ 148 recommendations (or 56 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 2023.

¹ www.gao.gov/yellowbook

² This count reflects unique audit recommendations. Prior to this comprehensive, semiannual audit recommendation follow up report, 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 twelve recommendations between the three reports). Over the last 10 years, 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.

³ We consider an audit recommendation closed when the audit recommendation is no longer applicable. In the past 10 years, there have been seven recommendations closed.

Exhibit 2: 117 (or 44 Percent) Audit Recommendations Have Been Implemented or Closed



Source: Auditor analysis of recommendations from audit reports issued from 2014 through 2023.

Examples of implemented recommendations include:

- Management within the Rent Adjustment Program adopted a comprehensive outreach plan that included seminars and workshops, increased presence at community events, topical information sheets for both tenants and landlords, as well as other strategies to inform renters and landlords of their rights under the Rent Adjustment Program and promote successful dispute resolution. (*Recommendation 7 from the audit of the Rent Adjustment Program, 2016*)
- The Police Commission hired a Chief of Staff to help with day-to-day responsibilities as well as work on the implementation of an annual work plan and strategic plan. (*Recommendation 1 from the audit of the Oakland Police Commission and Community Police Review Agency, 2020*)
- The Fire Prevention Bureau implemented performance goals, including the goal to inspect 100 percent of State-mandated facilities and implemented systems to monitor and report on that goal. In 2022, the Bureau nearly tripled its inspections of State-mandated facilities. (*Recommendation 1 from the audit of the Fire Prevention Bureau, 2020*)

148 Audit Recommendations Are Still Open

Of the 148 recommendations that are still open, 62 (42 percent) are partially implemented and 86 (58 percent) are not implemented. The City Administrator’s Office (CAO) has the most open audit recommendations addressed to a single department, with 25 still pending implementation. Most recommendations are addressed to multiple departments, as shown in Exhibit 3 on the next page. A few examples of not yet or partially implemented recommendations include:

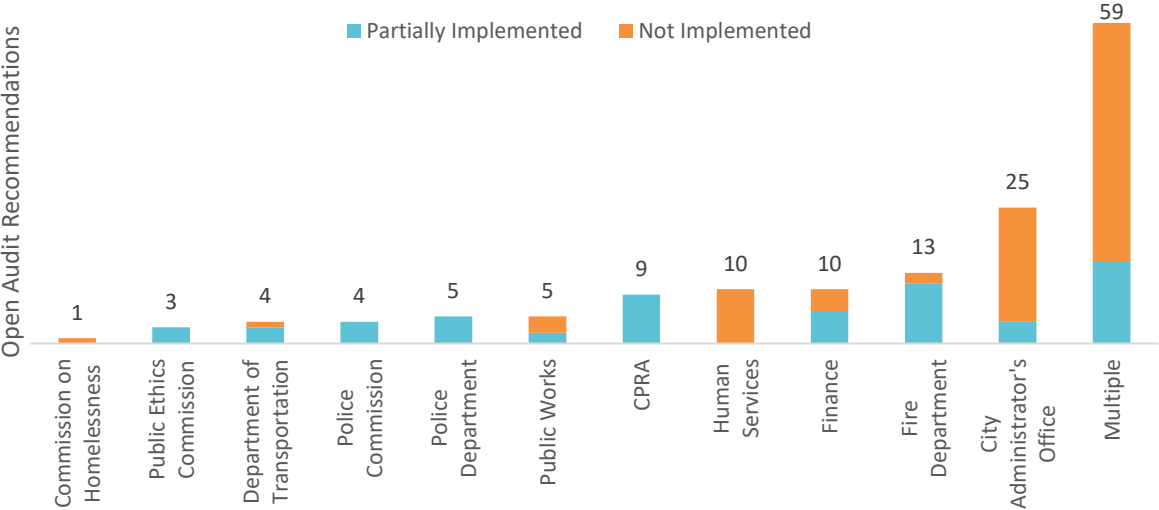
- A recommendation that the Community Police Review Agency develop policies and procedures for investigations is classified as partially implemented because the department has demonstrated it is working on standard operating procedures and an investigation manual, even though it has not published them yet. (*Recommendation 20 from the audit of the Oakland Police Commission and Community Police Review Agency, 2020*)
- A recommendation that the Oakland Police Department continue to hire, train, and retain 911 dispatchers is classified as partially implemented because while the department has made progress, it is still working to achieve its budgeted staffing levels. (*Recommendation 2 from the audit of the OPD 911 Call Operations, 2017*)

REPORT RESULTS

- A recommendation that the Fire Prevention Bureau adopt a set of standard operating procedures for inspections is classified as not implemented because the bureau has not yet established standard procedures for inspections. (*Recommendation 13 from the audit of the Fire Prevention Bureau, 2020*)

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 2023. Note: CPRA stands for Community Police Review Agency.

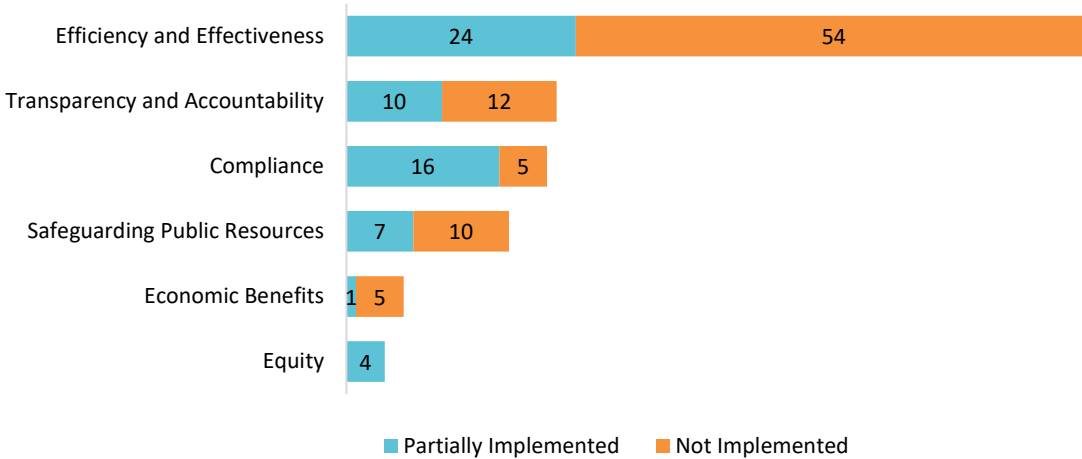
Audit Recommendations Reduce Costs, Create Efficiencies, Improve Effectiveness, Support Equity, Safeguard Public Resources, Assure Legal Compliance, and Promote Transparency and Accountability

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 to ensure that 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.

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 2023.

Recurring Mandated Audits See Higher Levels of Implementation, But Risk-Based Performance Audits Have a Greater Chance to Affect Efficiency and Effectiveness and Safeguard Public Resources

The City Auditor’s Office conducts mandated and risk-based performance audits. Mandated audits are based on City ordinance or other legislation and recur. The risk-based audits that the Office completes are identified based on community concerns, existing or emerging risks, risks that have a financial or budget impact, and risks associated with service delivery.⁴ Over the last 10 years, the City Auditor’s Office has issued 23 mandated audits and 17 risk-based performance audits. The mandated audits have averaged under 5 recommendations per audit, while the risk-based performance audits have averaged about 10 recommendations per audit.

A larger proportion of recommendations stemming from mandated audits have been implemented (see Exhibit 5 on the next page). One reason for the higher level of implementation is the number of times that the Office audits the program or fund. Typically, the first audit our Office conducts of a program yields the most recommendations. This is demonstrated by the 2020

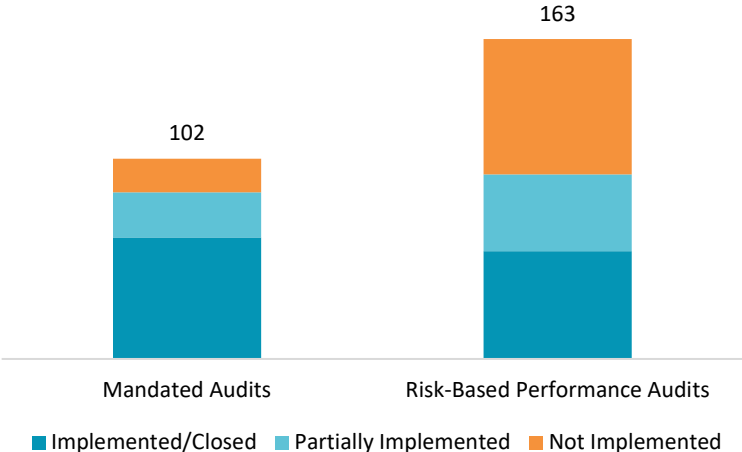
⁴ Measure X also amended the City Charter to require the preparation of an annual workplan by the City Auditor each August outlining planned audits for the fiscal year. See our first published audit workplan, including the criteria used to identify programs for review, at <https://www.oaklandauditor.com/reports/all-reports/#report-annualauditworkplan>.

REPORT RESULTS

audit of the Police Commission and CPRA and the 2023 audit of Measure Q (The 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act), in which our Office made 41 and 16 recommendations, respectively. Just those two audits make up 56 percent of all mandated audit recommendations over the last 10 years.

Over the past 10 years, the Office performed five Limited Public Financing Act (LPFA) audits before the requirement to conduct that was removed in May 2022. Additionally, the Office has conducted four Measure M (Emergency Medical Services Retention Act) and N (Paramedic Services Act) audits each, three Measure D (Kids First! Oakland Fund for Children and Youth Act) and Business Tax Refund audits, and two Measure Q (Library Services Retention and Enhancement Act) audits.⁵

Exhibit 5: Mandated Audit Recommendations Have Been Implemented at a Higher Proportion Than Recommendations from Risk-Based Performance Audits

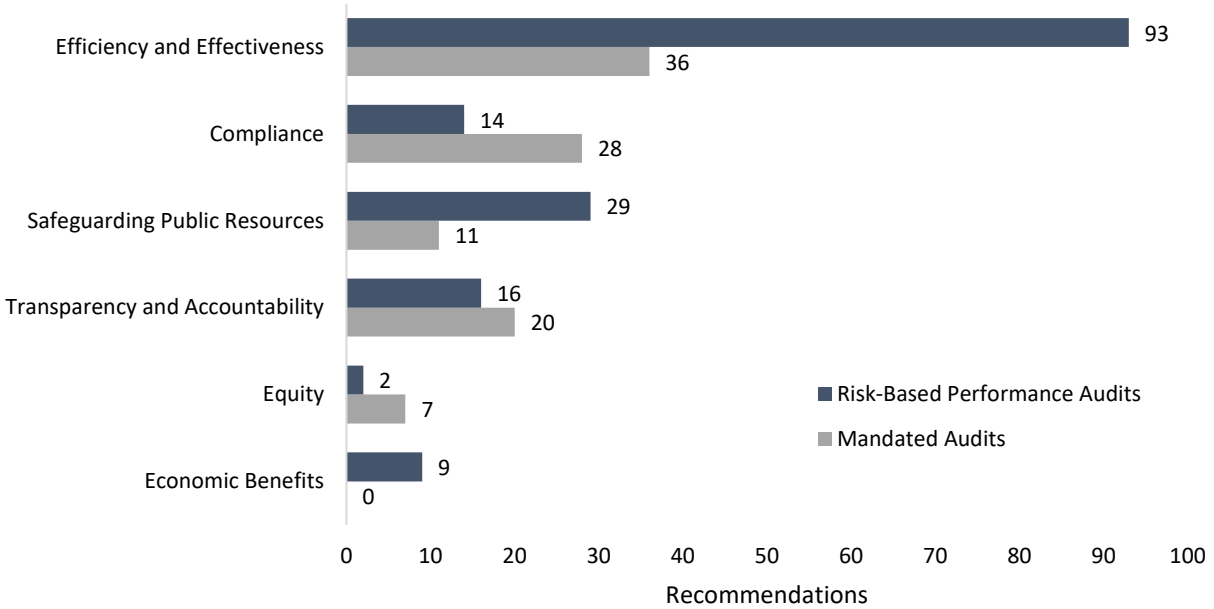


Source: Auditor analysis of recommendations from audit reports issued from 2014 through 2023.

Another reason for greater implementation among mandated audits is the emphasis on compliance with City rules and legislation. Risk-based performance audits result in more recommendations on efficiency and effectiveness and safeguarding public resources, as shown in Exhibit 6 on the next page.

⁵ The 2021 Measure Q audit also included the first audit of Measure D (the 2018 Oakland Public Library Preservation Act).

Exhibit 6: Risk-Based Performance Audits Focus More on Efficiency and Effectiveness and Safeguarding Public Resources, While Mandated Audits Focus on Compliance and Transparency and Accountability



Source: Auditor analysis of recommendations from audit reports issued from 2014 through 2023.

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, business owners, and visitors.

The intent of this report is to keep the 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.

Appendix A:

Summary of Recommendation Status by Report (January 1, 2014 – December 31, 2023)

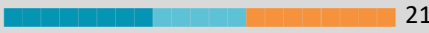












Appendix A: Summary of Recommendation Status by Report

key: ■ implemented ■ partially implemented ■ not implemented

Year Published	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
2014	Pension Audit	■■ 2
2015	Limited Public Financing Act: November 2014 Election	■■ 2
2015	Measure M Fiscal Years 2009-10 through 2013-14	■ 1
2015	Measure N Fiscal Years 2009-10 through 2013-14	■ 1
2015	Police Overtime for Fiscal Year 2012-13	■■■■■■■■■ ■■ 13
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: 2016 Election Year	■■■■■■■■■■■■■■■■■ ■■ 17
2017	Zero Waste Request for Proposals	■■■■■ 5
2018	Measure M Audit FY 2015-2016 & FY 2016-2017	■ 1
2018	Measure N Audit FY 2015-2016 & FY 2016-2017	■ 1
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: 2018 Election Year	■■■■ 4



Appendix A: Summary of Recommendation Status by Report

key: ■ implemented ■ partially implemented ■ not implemented

Year Published	Audit Title	Current Recommendation Status
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
2020	City of Oakland Financial Condition For Fiscal Years 2012-13 to 2018-19	 4
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	The City of Oakland's Financial Condition for Fiscal Years 2012-13 through 2019-20	 4
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	Performance Audit of Measure N – Paramedic Services Act	 1
2022	Performance Audit of Measure M – Emergency Medical Services Retention Act	 2
2023	Business Tax Refunds Audit Fiscal Year 2018-19 through Fiscal Year 2021-22	 1

Appendix A: Summary of Recommendation Status by Report

key: ■ implemented ■ partially implemented ■ not implemented

Year Published	Audit Title	Current Recommendation Status
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

Appendix B:

Current Status of All Audit Recommendations

January 1, 2014 - December 31, 2023

Appendix B: Current Status of All Audit Recommendations

January 1, 2014 - December 31, 2023

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

Some departments are abbreviated for brevity in Appendix B. Below is a list of abbreviations:

Abbreviated Name	Full Name
CAO	City Administrator's Office
CPRA	Civilian 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 (Agency)
PBD	Planning and Building Department
PEC	Public Ethics Commission

Appendix B: Current Status of All Audit Recommendations

January 1, 2014 - December 31, 2023

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party
2014_02	Measure D Children and Youth Services Baseline Spending and Set-Aside Requirements for the Kids First Fund FY 2009 - 2012	1	Comply with the Measure D baseline spending requirement by increasing its spending on children and youth services to account for its FY 2011-12 shortfall of \$982,522. The Administration should work with Office of the City Attorney to determine the appropriate timeline for this allocation.	Closed	We have closed this recommendation because it is no longer applicable.	Finance
2014_02	Measure D Children and Youth Services Baseline Spending and Set-Aside Requirements for the Kids First Fund FY 2009 - 2012	2	Establish and implement policies and procedures to help ensure that the City meets Measure D's annual spending requirement for children and youth services. The policies and procedures should include but not be limited to: <ul style="list-style-type: none"> • Guidance to departments on how to track and report spending on children and youth services, including spending through grants. • Clarification on what expenses are eligible children and youth services, including methodologies that departments may apply for programs, grants, and expenses that do not solely serve children and youth. • Clarification on the type of documentation needed to support spending on eligible children and youth services, including methodologies using percentage allocations. • Regular oversight of Citywide spending on children and youth services to help ensure the City complies with Measure D spending requirements 	Implemented	Finance has implemented policies and procedures to address this recommendation.	Finance
2014_02	Measure D Children and Youth Services Baseline Spending and Set-Aside Requirements for the Kids First Fund FY 2009 - 2012	3	Formalize its policies and procedures for calculating the Measure D set-aside, including identifying which revenue sources are restricted and unrestricted, and clarifying when the City should: <ul style="list-style-type: none"> • Reconcile its Kids First Fund set-aside. • Allocate any additional set-aside amounts owed to the Kids First Fund. 	Implemented	Finance has formalized its policies and procedures to address this recommendation.	Finance
2015_01	Limited Public Financing Act: November 2014 Election	1	Given the positive results of this and prior audits, as well as the level of internal controls put into place by the Executive Director, we recommend that the PEC work with the City Attorney to revise the Municipal Code so that regular post-election audits are no longer required.	Implemented	In May 2022, the City Council amended the Municipal Code to no longer require the City Auditor to conduct post-election audits.	PEC
2015_01	Limited Public Financing Act: November 2014 Election	2	The deadline for the candidates to return surplus funds should be revised to better correspond with the State's final campaign disclosure deadline.	Closed	We have closed this recommendation because it is no longer applicable.	PEC
2016_01	Rent Adjustment Program	2	A content-focused training program should be developed for Board members: <ul style="list-style-type: none"> • This program should be scheduled over the course of the year with expected timeframes for completion. • The training can be presented at regular Board meetings in some cases. Program management should: <ul style="list-style-type: none"> • Track the progress of the training sessions Include completion information and Board member attendance records in the semi-annual report to the Mayor. 	Implemented	Staff has developed an ongoing training program for Board members conducted in an open meeting approximately six times a year. Staff have coordinated with the City Attorney's Office to design and facilitate the curriculum. All new Board members are trained immediately upon being appointed and prior to participating in a Board meeting or appeals panel. Board member attendance is tracked and included in the Rent Adjustment Program Annual Report.	HCD
2016_01	Rent Adjustment Program	3	A communication strategy should be adopted by the Rent Board, which will: <ul style="list-style-type: none"> • Allow for ease of access and use for different types of users. • Include internet-based technology. Rent Board preparation materials, including case appeal packets, should be scanned and uploaded to the Program website, rather than mailed to each Rent Board member. The Rent Board should formulate an accessible online public communication strategy that provides interested parties with all appropriate information in advance of the meeting and other relevant staff reports. 	Implemented	The Program has transitioned to a paperless agenda process and posts all agendas, and meeting videos and related materials online. The Program digitally provides all board related materials to the members and has appointed staff to serve as a board secretary to facilitate ease of communication between the Program, public, and the appointed board members. Staff has purchased tablets for board members to use during meetings to display the extensive case files that often accompany appeals hearings. The Program has also created an email list of residents who formerly received packets through the mail and transitioned to sending a link of the electronic packet to the email list.	HCD

Appendix B: Current Status of All Audit Recommendations

January 1, 2014 - December 31, 2023

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party
2016_01	Rent Adjustment Program	5	<p>Temporary staff should be hired to facilitate reducing the backlog. Management must determine the specific resource needs and work towards filling these positions, preferably with experienced personnel, so that minimal training is required. Other management recommendations include:</p> <ul style="list-style-type: none"> • Review workflow processes for efficiencies and identify opportunities to leverage staff, limit document handling, and maximize consistent and secure file organization. Management should update policies and procedures accordingly. • Determine appropriate staffing levels given the current and expected workload and prepare a budget for additional full time personnel expense. Implement a formal, routine quality assurance program to ensure conformance to set standards and compliance with the Code and regulations, and department and City procedures -- a standard in legal practices. Such a program will identify errors timely and allow for prompt re-training of staff, avoiding time-consuming re-work, and standardize the quality of the work product. • Hearing officers should not conduct on-site inspections of properties. They do not have the expertise to assess non-compliance with building codes or to identify unsafe living conditions. Rather, the Program should contract professional building inspection services in the City's Planning & Building Department to perform these site inspections, allowing hearing officers to devote their time to case file preparations. • Program management should work with the City Attorney to propose changes to the Code and regulations to eliminate inefficiencies that may be creating delays in adjudicating cases. 	Implemented	<p>All backlogs have been eliminated. Staff presented and City Council Adopted an Efficiency Ordinance on which significantly improved programmatic efficiencies related to hearings and the appeals process.</p> <p>Hearing officers no longer conduct on-site inspections.</p>	HCD
2016_01	Rent Adjustment Program	6	<p>Program management should evaluate the most cost-effective type of automated caseload system given its workflow-one that will allow the Program to track cases, store records electronically, reduce reliance on paper documents, and produce performance metrics and trend analyses used to regularly report on Program activities</p>	Implemented	<p>The Program worked with IT to enhance the internal hearings database system to promote greater workflow efficiencies. Additionally, the Program contracted with Onbase to digitize files and create a public facing data search tool. The Program has enhanced and improved our internal filing system and all files are scanned and stored online as opposed to paper files. The Program has also significantly reduced reliance on paper documents and moved to a paperless process as possible. Finally, the Program contracted with 3di to create a client management system to track housing counseling and conduct trend analyses for community engagement. This database will the assist the Program in quality assurance and in monitoring the advice provided to the public. Each database supports and assists the reporting efforts and provides data for the annual report.</p>	HCD
2016_01	Rent Adjustment Program	7	<p>Formulate a strategy to develop a public outreach communication plan.</p> <ul style="list-style-type: none"> • Develop a curriculum that is based on the current Code written in plain, clear language. • Use innovative ideas to create a broad strategic communication and education plan. • Re-design the Program website using webpage design best practices that include PDF fillable forms for online submission and links to critical information. • Coordinate social media campaigns and other similar content for widespread education of the Program (Facebook, Twitter, and Instagram). • Host information booths at City public events, housing trade fairs and other industry functions to communicate and hand out Program materials to the public. Other practices that should be considered: • Develop and distribute brochures, postcards and notices to libraries, city buildings, escrow offices and legal firms that include information on the Program. • Include direct mail inserts with the annual business tax invoice informing recipients of links and references to the Program. 	Implemented	<p>Management has adopted an outreach workplan that includes increased public workshops and seminars, increased presence at community events, topical information sheets, information sheets and postcards mailed to both landlords and tenants on relevant rent control issues, the development of a guide to rent control as well as tenant and landlord information packets. Program management has engaged a third party consultant (Housing and Economic Rights Advocates, HERA) to provide outreach, public information and other services to landlords. They conducted landlord drop-in hours and they assist with workshops and seminars. The Program has engaged in an extensive social media campaign in which the Program worked with KBLX to reach a diverse Oakland audience.</p>	HCD
2016_01	Rent Adjustment Program	8	<p>Design a dedicated professional office space for hearings and other public business of the Program that is appropriate for the seriousness of the matters discussed, to include standard security measures (locking doors, security cameras).</p>	Closed	<p>Due to COVID-19, Board meetings are held virtually. Thus, additional security measures are not needed at this time. The Department may continue to push for these improvements, but the City Auditor's Office will no longer follow up on this issue.</p>	HCD

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2016_01	Rent Adjustment Program	10	<p>Management should develop and monitor the Program budget in detail, confirming expenditures are accurate and allocations to the Program budget are valid and add value to its operations and stakeholders. Some steps that management should take are:</p> <ul style="list-style-type: none"> • Confirm department efficiencies are in place to provide short- and long-term savings for the City, and that resource needs are thoughtfully considered. This is consistent with a budgetary review expected of all City department managers. • Use financial planning tools such as trends, statistics, and economic forecasts to anticipate and estimate how changes in the housing market will impact the Program. Develop a reserve policy for management outlining the disposition of these funds including taxpayer refunds, Program enhancements, or funding future investments in the Program systems and operations. • Develop a capital investment plan to identify necessary significant investments that will reduce long-term costs. 	Implemented	HCD hired a new fiscal manager in early 2021. The fiscal manager created new expenditure and budgeting policies and procedures for the entire department. The City's Budget Bureau also launched a new budgeting process in spring of 2021 allowing managers more transparency into viewing reports and analyses. The necessary resources and how to allocate them for this activity would flow from a clear scoping and design plan. If the program determines that a fee raise is needed, a consultant would be competitively procured. As part of that assignment, a professional would incorporate broader housing market data and trends to develop a cost benefit analysis of a RAP fee increase.	HCD
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.	Not Implemented	Finance reports it is currently in the process of reorganizing and filling vacancies in Central Payroll. Once the vacancies are filled, Finance will reassess payroll operations, document procedures, and update Administrative Instructions. AI 555, pertaining to Payroll Adjustment Policies, has not been updated since 2006.	Finance - Payroll Operations
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 AI's 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 audit observed that payroll policies within City Administrative Instructions (AIs) were not updated, did not describe current payroll processes, and did not identify an owner responsible for periodically updating the AI to reflect current practices. The management response to the audit stated that AIs 522, 516, 545, and 586 – relating to employee separations, management leave, vacation buy-back, and direct deposit – would be assigned for updates and that AI 1016, on reporting work time, would be deleted. These policies have not been updated since the audit. The Finance Department reports that it is currently reviewing and assessing AIs that affect payroll processes.	Multiple - Finance/CAO
2017_01	Cash Handling	1	Management should review key tasks and employees assigned to those tasks to ensure that duties are properly separated so that the risk of errors and misappropriations is mitigated, and employees are cross-trained.	Implemented	The City implemented a new tax revenue record system, the HdI System, in December 2016. As part of the implementation of the system, management revised employee permission levels. Cashiers, who process checks, cash, and credit card transactions throughout the day, work in a booth that is locked and the doorways closed. Each cashier has a unique system log-in which limits their ability to create or amend charges in the system. The HdI system interfaces with Active Net (the City's point of sale (POS) software) via the "Magic Pay" function so HdI charges are automatically transferred to POS for payment, and then into Oracle, which creates controls around potential changes. Once the payment is processed, it is automatically posted to the account in HdI. At the end of the day, a "Cashier Listing" report is created in HdI and balanced against the "Cash Summary" report from POS. If the reports match, then the cashier proceeds with closing the POS batch. A supervisor then verifies the reports and monies received by the cashier, and proceeds to "reset" the batch in POS. There is a three-signature verification process. The cashier does the first verification, the supervisor the second verification, and a random staff member is called to perform the third verification. After all three persons sign the report sheet and deposit slips, the cashier scans the checks to the financial institution (Union Bank) and the reset is sent to Treasury. Except in exceptional circumstances, the Department reports that reset is done at the end of each workday. If for some peculiar reason it is not, it is done first thing the next morning.	Finance - Revenue and Tax Administrator

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2017_01	Cash Handling	2	<p>Treasury should prepare a listing of employees by department, noting access and request confirmation from department heads as to the accuracy and completeness of the report. In this way, the City can confirm that access rights are current and that retired or departed employees' access has been turned off.</p> <ul style="list-style-type: none"> • Management should ensure that exception reporting is in place and that appropriate procedures are applied to resolve exceptions. • Management should determine whether Revenue Staff should be able to change revenue amounts in PSI. If so, exception reporting should be developed so that management can review these activities and confirm that changes were made appropriately. • Exceptions in the reconciliation process should be forwarded to a supervisor for follow-up. Resolutions should be noted in the system for future reference. • A regular review of all user access for POS and PSI must be performed to confirm that permissions granted are appropriate for assigned tasks and that access has been removed for terminated and transferred employees and those on long-term leave. 	Implemented	<p>With system permissions, cashiers cannot amend or remove any charges or payments from the HdI and POS system without supervisor approval. If a payment transaction is processed but later needs a correction, the cashier will notify the supervisor who will review the transaction and determine if a payment void is necessary. If so, then the supervisor voids the payment and charges related to the transaction in both HdI and POS so that it does not affect the balancing at the end of the day. The staff member who input the charges is then notified and provided with the payment document for correction of the charges. Once the charges are corrected by the staff member, the payment document is resubmitted for processing. Department supervisors/managers notify Treasury staff immediately on employees with POS Access that are terminated, retire, or on long-term leaves of absence.</p>	Finance - Revenue and Tax Administrator, City Treasurer
2017_01	Cash Handling	3	<p>The documentation used in preparing the reconciliation of deposits in the POS system to the PSI report and the non-PSI revenue should be complete and these documents should be filed and stored for safekeeping. Cashier packet documentation should be verified for completeness to include certain PSI and POS reports, taxpayer payment declarations or applications (e.g. Business Tax declarations) and invoices, credit card receipts, cashier's adding machine tally tapes, bank deposit slips and the cashier deposit log. Management should confirm that all reporting tools in the PSI system are used to their full capability to enhance the reconciliation process and the integrity of input into the system.</p>	Implemented	<p>At the end of each workday (unless there is an exceptional circumstance) the cashier batch is balanced. The POS "Cash Summary Report" must match exactly what is reflected on the HdI "Cash Receipt Listing" report, this includes the cash, checks, and credit card monies collected. Three people verify the accuracy of the checks and cash on hand with what is reported on the Cash Summary Report and deposit slip. The money is then stored in the safe for Brinks pick up the following day. The cashier and the supervisor have their unique code to access the safe. The balanced reports are then stored and filed securely inside the cashier booth for three months. After this period, they are boxed and prepared for off-site storage. The HdI system maintains a user log. This log records all events that happen in the system including username, action taken, time action occurred and what computer the staff person utilized to create the action.</p>	Finance - Revenue and Tax Administrator
2017_01	Cash Handling	4	<p>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.</p>	Partially Implemented	<p>At the end of each workday (unless there is an exceptional circumstance that prevents the balancing of the batch i.e. emergencies where one must evacuate the building, cashier not balancing even after supervisor assistance, connectivity trouble with HdI/POS systems, etc.) the cashier batch is balanced. The POS "Cash Summary Report" must match exactly what is reflected on the HdI "Cash Receipt Listing" report, this includes the cash, checks and credit card monies collected. Three people verify the accuracy of the checks and cash on hand with what is reported on the Cash Summary Report and deposit slip. The money is then stored in the safe for Brinks pick up the following day. The cashier and the supervisor have their unique code to access the safe. The balanced reports are then stored and filed securely inside the cashier booth for three months. After this period, they are boxed and prepared for off-site storage. The HdI system maintains a user log. This log records all events that happen in the system including username, action taken, time action occurred and what computer the staff person utilized to create the action.</p>	Finance - Revenue and Tax Administrator, City Treasurer
2017_01	Cash Handling	5	<p>Cashiers at all locations must use a standard reconciliation process at the end of each day or at the close-out of activity. This includes reconciliation to the PSI report as well as non-PSI revenue. The supervisor's review of the cashier's reconciliation must be thorough and include and confirm the following: Ensure a reconciliation has been performed between POS and PSI/Non-PSI activity. All documents are included in the deposit reconciliation and support the amounts included in POS and PSI. The supervisory review should be performed after the PSI report has been 'merged' which is a final document that cannot be altered after review. Cashier's cancellations are authorized and documented.</p>	Implemented	<p>The Revenue Management Bureau's procedures address the closing process.</p>	Finance - Revenue and Tax Administrator

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2017_01	Cash Handling	6	Management should adjust staffing schedules and work assignments so that the business license reports can be reviewed thoroughly and timely throughout the year. Business License PSI reports showing exceptions, such as unpaid taxes, should be escalated for further action before submission to the vendor for printing of business license certificates.	Partially Implemented	The Department reports that this has been implemented but as of December 2023, our Office has not received support for its implementation.	Finance - Revenue and Tax Administrator
2017_02	Tax Penalties and Interest Waivers	1	Management should update or develop formal fee waiver policies and procedures with approval by the City Administrator so that: <ul style="list-style-type: none"> • Waivers are authorized and approved by the Director of Finance, with documentation prior to granting them • Training should be provided to all Revenue staff, emphasizing the compliance requirements for waivers 	Implemented	The Administration established a new policy for waiving fees in January 2022.	Finance - Revenue and Tax Administrator
2017_02	Tax Penalties and Interest Waivers	2	The current system workflow should be re-designed so that waivers cannot be processed without proper authorization. Formal training should be provided to authorized users to ensure that waivers are coded appropriately, and that sufficient evidence of authorization is retained and scanned into the system. This will allow waivers to be tracked and monitored so that the system can provide regular reporting to management. This also allows the Revenue Administrator to certify all transactions are in compliance with policies and procedures. Management must ensure that all employees are provided the appropriate access to systems according to assigned tasks and that the ability to waive fees is properly restricted to authorized staff and adequately monitored to reduce the likelihood of fraudulent waivers. Revenue staff should not have the ability to adjust taxpayer amounts owed without management approval. Revenue staff should not have the ability to prepare and bill tax invoices without management authorization.	Implemented	The new policy assigns responsibility to the Finance Director for waiving fees up to \$5,000 and the City Administrator approves fees for more than \$5,000. Training and reporting on waivers is addressed in the policies and procedures.	Finance - Revenue and Tax Administrator
2017_02	Tax Penalties and Interest Waivers	3	Revenue's waiver policy, currently in draft form should be expanded to include: <ul style="list-style-type: none"> • Designated waiver approval authority (for example, the Director of Finance may approve waivers up to \$5,000, the City Administrator over \$5,000); and any instance where dual approval is required • Reporting requirements to City Administrator and City Council (for example, monthly cumulative waivers reports to the City Administrator, quarterly and annual cumulative waivers reports to City Council) • Assurance that waiver language in the policy conforms to the Oakland Municipal Code • Procedure manuals should be developed to include: <ul style="list-style-type: none"> • Requirements for proper waiver approval documentation • Examples where waivers are appropriate and inappropriate • Description of Revenue's quality review process to ensure that waivers are granted to taxpayers in compliance with the Code and policies and procedures 	Implemented	The waiver policy addresses this recommendation.	Finance - Revenue and Tax Administrator
2017_03	Parking Citation Void Process	1	Develop metrics and benchmarking to establish an expected rate of errors that is reasonable, considering the technology available through the eTIMS® system, the workload of Oakland's Parking Technicians, and other relevant factors.	Implemented	When the audit was performed Parking Citation Assistance was in the Finance Department and Parking Citation Enforcement was in OPD. Since the audit was performed Parking Enforcement was transferred to DOT. To address this recommendation, DOT developed metrics to assess the void rates. Prior to the audit the void rate was 1.8 percent per month. In 2019, the void rates averaged 1 percent per month, which is less than the International Parking Institute's goal of 2 percent per month. Staffing issues in the Parking Unit has limited its ability to perform more analysis. Now, that it has filled vacancies, DOT plans to continue the analyses it was performing prior to the pandemic.	DOT
2017_03	Parking Citation Void Process	2	Eliminate the Driver Arrived program, as all City meters were updated to include a grace period.	Closed	We have closed this recommendation because it is no longer applicable.	DOT - Parking & Mobility Division Manager

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2017_03	Parking Citation Void Process	3	Determine the appropriate use of ZVOIDZ, update all related written procedures, and provide training to ensure this practice is used as intended.	Partially Implemented	<p>The ZVOIDZ process is used when a Parknig Control Technician (PCT) initiates a citation but the driver of the vehicle arrives. The PCT cannot the void the citation and must complete the process. In the required car license field, the PCT enters a "dummy license, ZVOIDZ. According to DOT, it has contacted other traffic enforcement agencies to learn best practices. One potential option is to allow the PCT to undo the citation, once the process has been started. This would eliminate the need for this process.</p> <p>This recommendation will be fully implemented when DOT establishes a new process to eliminate the need for ZVOIDZ.</p>	DOT - Parking & Mobility Division Manager
2017_03	Parking Citation Void Process	4	Work with the eTIMS® vendor to leverage existing features and reporting modules to identify the most useful reports for managing the Parking Enforcement Unit.	Implemented	As of November 2021, all of the Finance Parking Operation has moved to DOT including contracts all under the same umbrella. Now that Parking Enforcement manager and supervisors are at full strength, the supervisor receives monthly citation issuance report to review and analysis performance.	DOT
2017_03	Parking Citation Void Process	5	Management should review the standard reporting modules of the eTims® to identify those most useful to its management and supervisory team and implement a process to use these reports in the management of the Parking Enforcement Unit.	Implemented	As of November 2021, all of the Finance Parking Operation has moved to DOT including contracts under the same umbrella. Now that Parking Enforcement manager and supervisors are at full strength, the supervisor receives monthly citation issuance report to review and analysis performance.	DOT
2017_03	Parking Citation Void Process	6	Develop specific criteria for those assigned the eTims® access rights, and identify explicit permission levels, so that employees have the necessary tools to perform their duties, but access is limited based on need.	Partially Implemented	The Department reports that it has requested a meeting to discuss access rights among other things with the City's contractor. As of December 2023, the Department has not provided support for this recommendation.	DOT
2017_03	Parking Citation Void Process	7	Management should establish a procedure to regularly review the listing of employees with access rights to ensure they are current and appropriate, decreasing the risk of fraudulent activity.	Partially Implemented	The Department reports that it has requested a meeting to discuss access rights among other things with the City's contractor. As of December 2023, the Department has not provided support for this recommendation.	DOT - Parking & Mobility Division Manager
2017_03	Parking Citation Void Process	8	Update and distribute policies and procedures at least annually and whenever there is a significant process change to ensure compliance with regulations and internal protocols. Clearly define the criteria and processes for approving void requests.	Implemented	DOT has established written standard operating procedures manual.	DOT
2017_03	Parking Citation Void Process	9	Develop a training program so that 1) a structured curriculum is designed for Parking Technicians, supervisors, and managers to include relevant regulations and practices; 2) the training manual includes specific and 'real-life' examples of scenarios encountered in the field, and 3) there is a robust instructional manual for the mobile hand-held devices.	Not Implemented	As of December 2023, the Department has not provided support for this recommendation.	DOT - Parking & Mobility Division Manager
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	<p>Call answering speeds are calculated monthly and posted to the City's website on a quarterly basis. The continual staffing deficit hinders the Communication Division's ability to meet the mandated answering speeds.</p> <p>This recommendation will be considered fully implemented when the Communications Division is able to consistently meet its standard of answering 95 percent of its calls within 15 seconds. In the first three months of 2023, the Communications Division answered approximately 55 percent of its calls within 15 seconds.</p>	OPD

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2017_04	OPD 911 Call Operations	2	<p>Continue to improve recruiting, hiring, training, and retention of staff.</p> <ul style="list-style-type: none"> 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. Add a third Hiring Analyst position within the Communication Division to facilitate all hiring and on-boarding processes. 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. 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. Contract with a 3rd party service provider to conduct background checks of applicants and candidates. 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. Training Contract with a 3rd party vendor to create computer-based, on-line standard training sessions that supplement the live training classes. Retention Offer hiring and retention incentives to compete in the Bay Area job market and minimize trained staff lost to neighboring municipalities. 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. 	Partially Implemented	<p>Police Communications Dispatchers received a 2 percent equity adjustment effective July 2017 and a 1 percent equity adjustment effective July 2018. Additionally, upon successful completion of their probationary period, Dispatchers receive a \$500 bonus as a hiring and retention incentive.</p> <p>The City Administrator continues to allow the Department to over-hire by 10 dispatchers to assist with maintaining adequate staffing numbers.</p> <p>All sworn supervisors have been removed from the Communications Division and four Police Communications Senior Dispatcher positions were added to assist with supervisory responsibilities.</p> <p>This recommendation will be considered fully implemented when the Communications Division can reach its budgeted staffing levels.</p>	OPD
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	The department created a policy to do quality assurance reviews twice a month, but has not consistently followed the policy. This recommendation will be fully implemented when the Communications Division's supervisors can perform quality assurance reviews in accordance with its policy.	OPD
2017_04	OPD 911 Call Operations	4	Communications 9-1-1 Division management should determine how to obtain relevant data analysis from its technological tools. Management reporting is an important component.	Implemented	In 2020 the department migrated to a new system that allows the department to consider more data and analytics. Because of this we consider this recommendation fully implemented.	OPD
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	1	Collect candidate demographic data for those who opt-in or -out of the Program. This is the first step to determine that equity and participation goals are met. Data trends will show gaps and identify where more effort is needed to promote participation.	Implemented	The PEC collects demographic information on candidates.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	2	Increase outreach and advertising efforts to Districts 3, 6 and 7 when promoting the Program.	Partially Implemented	<p>The Democracy Dollars Program includes requirements and resources for outreach to promote equity in participation and targeted outreach to harder to reach communities. The PEC is working to develop an outreach plan in collaboration with the City Administrator, the Department of Race and Equity, as well as community-based partner organizations.</p> <p>This recommendation will be fully implemented when the outreach plan has been developed and implemented.</p>	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	3	Identify the cost/benefit and implications of raising the personal loan ceiling to more appropriately address campaign needs and consider the typical campaign expenditures and higher start-up costs for challengers.	Closed	We have closed this recommendation because it is no longer applicable.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	4	Work closely with the City's Department of Race and Equity as the Campaign Finance sub-committee evaluates other campaign finance programs and makes recommendations for LPFA Program changes. The Department of Race and Equity may assist in analyzing policy options and ensure the new program is designed to produce more equitable outcomes. This should include an evaluation of funding adequacy as the Program grows and more candidates take advantage of it.	Implemented	The PEC worked with the City's Race and Equity Department and incorporated their recommendations into the new Democracy Dollars Program.	PEC

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2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	5	Conduct targeted promotion of LPFA to civic and activist organizations as well as low-income candidates and candidates of color.	Partially Implemented	The PEC plans to conduct outreach in accordance with the requirements in the Democracy Dollars Program. This recommendation will be fully implemented when it initiates its outreach in accordance with the Democracy Dollars Program.	PEC
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	The PEC reports it plans to address these recommendations with its new outreach plan. This recommendation will be fully implemented when the PEC incorporates free/low-cost elements into its new outreach plan.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	7	Management should consider creating a short, informative video about the LPFA Program that could be posted on the PEC website and available to potential candidates.	Implemented	The PEC reports it plans to develop a short, informative video into its outreach plan.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	8	Promote the program sufficiently in advance of the election season to give potential candidates adequate time to factor the Program into their decision to run for office.	Implemented	Packages are available at early as January in preparation for training in the summer when the PEC knows how much funding is available.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	9	Promote the program more intensely by leveraging the PEC Commission's existing public outreach programs and the distribution of LPFA Program brochures.	Implemented	The PEC Staff promote the program with presentations at community events.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	10	Consider providing online training so candidates can train earlier in the election cycle and at their convenience. Candidates should have more time to ensure they meet the eligibility requirements and get guidance from PEC staff as necessary.	Implemented	The PEC has posted online training on its website.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	11	Simplify the training materials and add a Frequently Asked Questions (FAQs) section to include examples of common mistakes to avoid.	Implemented	The PEC has provided advisories about frequently asked questions on its website.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	12	Support campaign managers by expanding available resources. Consult with volunteers knowledgeable in the areas of finance and campaign election practices to make additional training available to campaign managers and Treasurers. This may help "level the playing field" for candidates and their staff that are new to the campaign process.	Implemented	The PEC has conducted joint training with the FPPC for both candidates and campaign treasurers.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	13	Provide PDF fillable forms for timesaving online document submission as an alternative to paper versions.	Implemented	The PEC has developed PDF fillable forms for candidates.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	14	Continue to develop guidance and resources to assist campaigns in using technology for streamlining online contributions, donor verification, data collection and transfer.	Implemented	PEC staff already works with candidates directly to assist with meeting program requirements using political consultant technology.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	15	Management should review and update internal procedures and training documents to ensure they are followed in the event of staff absences, and that candidates continue to be treated consistently and equitably. The review should occur in advance of each election.	Implemented	PEC continually reviews and updates its procedures and training documents.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	16	A second PEC staff member should perform a quality review of all contribution and expenditure calculations to ensure there are no errors and candidates are not inadvertently qualified or disqualified, or over- or under- reimbursed. Separation of duties among key personnel is a standard control ensuring errors are detected and corrected when key tasks are performed by the same employee. This also promotes cross-training and minimizes process delays when employees are absent.	Implemented	The PEC's quality processes address this recommendation.	PEC
2017_05	Limited Public Financing Act (LPFA) - 2016 Election Year	17	PEC staff should use spreadsheet software instead of word processing applications for tasks involving calculations that will automatically sum and calculate amounts. Doing so will avoid manual input errors.	Implemented	The PEC has addressed this recommendation.	PEC

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2017_06	Zero Waste Request for Proposals	1	<p>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.</p> <p>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.</p> <p>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.</p>	Partially Implemented	<p>The City Administration reports it is pursuing a renewal strategy based on market assessments and continues to monitor the market and retains a number of consultants that ensure our existing contract meets the City's regulatory needs. Staff, along with consultants, are negotiating changes to the existing contract to ensure the City will be able to meet state and County regulatory requirements.</p> <p>The existing franchise agreement required the development of a state-of-the-art processing facility, which was paid for and benefits existing rate payers. Consideration of this investment is informing the market assessment staff is undertaking.</p> <p>A communications plan to transfer to a new provider has not been developed as it is not clear at this point if such will be required; however, the Administration is developing a revised webpage related to the franchise agreement.</p> <p>As of December 2023, the Department has not provided support for this recommendation.</p>	CAO
2017_06	Zero Waste Request for Proposals	2	<p>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.</p> <p>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:</p> <ul style="list-style-type: none"> • Budget to actual both in dollars and hours • Status of the established timeline and milestones • Project obstacles that need resolution 	Partially Implemented	<p>The City Administrator reports it has designated the Director of Public Works with primary responsibility for the management of current franchise agreements. The Director directs a team consisting of staff, legal counsel, and contracted industry consultants.</p> <p>Any future RFP process will be guided by the Department of Workplace and Employment Standards and will designate a Process Coordinator.</p> <p>The Director is coordinating regular updates to all members of the City Council and to manage milestones. The Department reports it will adhere to protocols that recognize the oversight role of the entire Council and establish clear boundaries that affirm staff's role as operational manager.</p> <p>As of December 2023, the Department has not provided support for this recommendation.</p>	CAO
2017_06	Zero Waste Request for Proposals	3	<p>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.</p>	Partially Implemented	<p>As noted above, the Public Works Director directs a team consisting of staff, legal counsel, and contracted industry consultants. Additionally, OPW staff continue to actively engage with their counterparts in all the Alameda County cities, and cities, counties and solid waste authorities throughout the state, and other industry experts, to monitor other procurements, strategies, industry trends, and market conditions.</p> <p>As of December 2023, the Department has not provided support for this recommendation.</p>	CAO
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>The Public Works Director, staff, and consultants will continue to clearly identify the regulatory requirements from state and county governments that shape programs and rates. That team is also committed to expanding information provided to ratepayers during annual public hearing.</p> <p>As of December 2023, the Department has not provided support for this recommendation.</p>	OPW

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2017_06	Zero Waste Request for Proposals	5	The City Administrator should develop regular, periodic reporting of the City's diversion goals that can be communicated to the public showing how they are measured and what the outcomes mean for Oakland. It should be included on the City's website and communicated through other means as well, such as through newsletters, City Administrator announcements, and other media.	Partially Implemented	The City Administration reports that it is focused on enforcing the contracted diversion requirements and promoting proper recycling and composting practices, as well as meeting new state recycling mandates under SB 1383. Public Works now has a website that shows the amount of waste being diverted. As of December 2023, the Department has not provided support for this recommendation.	OPW
2019_01	Limited Public Financing Act (LPFA) - 2018 Election Year	4	PEC management should recommend that City Council amend the LPFA to provide candidates more time to deposit.	Implemented	In May 2022, the City Council amended the Municipal Code to extend the time for candidates to deposit reimbursement checks to 30 days.	PEC
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 department reports that the ransomware attack in February 2023 hampered efforts to purchase a new system. The Department anticipates having a new scheduling system by December 2024.	Multiple - OPD/ITD
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	6	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: • Overtime reconciliation must be consistently performed and documented by payroll coordinators. • Payroll should reconcile payroll coordinators' overtime forms to ensure all overtime forms are accounted for.	Partially Implemented	The department reports that the ransomware attack in February 2023 hampered efforts to purchase a new system. The Department anticipates having a new scheduling system by December 2024. OPD will then work with ITD on integrating the scheduling system with Oracle.	Multiple - OPD/ITD
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 department reports that the ransomware attack in February 2023 hampered efforts to purchase a new system. The Department anticipates having a new scheduling system by December 2024. OPD will then work with ITD on integrating the scheduling system with Oracle.	Multiple - OPD/ITD
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 has written policies and procedures to ensure invoices and payments for special events are processed in a timely manner, however they are not processed in accordance with the Municipal Code which requires the costs to be paid prior to the special event. The Department is working with the City Administration to bring this recommendation to the City Council to change the Municipal Code to reflect OPD's current practice. OPD reports that it has completed its portion of this task. The remaining responsibility is with City Administration.	OPD
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	9	The Department needs to provide more management oversight over the process of assigning officers to special events to ensure that the process is fair and appropriately staffed.	Implemented	Effective February 2023, special event permitting was transferred from OPD to the Economic Workforce Development Department; therefore, this recommendation has now been implemented.	OPD
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	10	The City Administration should consider immediately transferring the planning and scheduling responsibilities for special events to a unit in OPD where there would be no inherent conflicts.	Implemented	Effective February 2023, special event permitting was transferred from OPD to the Economic Workforce Development Department; therefore, this recommendation has now been implemented.	OPD
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	Limiting the number of overtime hours an employee can earn per fiscal year requires negotiating with the various bargaining units. Contract negotiations are led by the City's Human Resources Management Agency (HRM) and Employee Relations.	Multiple - OPD/HRM
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 Department anticipates having a new scheduling system by December 2024. OPD will then work with ITD on integrating the scheduling system with Oracle. This integration will enable the Department to audit compliance with overtime policies.	OPD

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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 department reports that the ransomware attack in February 2023 hampered efforts to purchase a new system. The Department anticipates having a new scheduling system by December 2024. OPD will then work with ITD on integrating the scheduling system with Oracle.	Multiple - OPD/ITD
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 department reports that the ransomware attack in February 2023 hampered efforts to purchase a new system. The Department anticipates having a new scheduling system by December 2024. OPD will then work with ITD on integrating the scheduling system with Oracle.	Multiple - OPD/ITD
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 OPMA and OPOA have closed contracts until 2024, and contract terms will not be proposed until that time unless directed by City Council. Contract negotiations are led by the City's Human Resources Management Agency (HRM) and Employee Relations.	Multiple - OPD/HRM/Finance
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 OPMA and OPOA have closed contracts until 2024, and contract terms will not be proposed until that time unless directed by City Council. Contract negotiations are led by the City's Human Resources Management Agency (HRM) and Employee Relations.	Multiple - OPD/HRM/Finance
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 OPMA and OPOA have closed contracts until 2024, and contract terms will not be proposed until that time unless directed by City Council. Contract negotiations are led by the City's Human Resources Management Agency (HRM) and Employee Relations.	Multiple - OPD/HRM/Finance
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 OPMA and OPOA have closed contracts until 2024, and contract terms will not be proposed until that time unless directed by City Council. Contract negotiations are led by the City's Human Resources Management Agency (HRM) and Employee Relations.	Multiple - OPD/HRM/Finance
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.	Not Implemented	AI 124 has not been updated as of the date of this report.	Multiple - Finance/CAO
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	21	The Department should work with the Human Resources Department to develop a comprehensive training program aimed at reducing officer injuries.	Implemented	The Department has worked with the Human Resources Management Department on developing and implementing a comprehensive training program.	Multiple - OPD/HRM
2020_01	Oakland Police Commission and Community Police Review Agency	1	Propose to add a senior level staff to assist the Commission in implementing its annual work plan and strategic plan, in addition to managing the day-to-day responsibilities of the Commission.	Implemented	<p>The Commission hired an Exempt Limited Duration Employee (ELDE) to fill the position of Chief of Staff to the Commission, which it reports will allow the Commission to test and adjust assignments and expectations before filling the position on a permanent position.</p> <p>Additionally, the Commission has proposed to expand its staff to include an Admin Analyst II position, to support the growing work of the Chief of Staff and the Commission as it prepares for a post-NSA transition.</p> <p>The Commission additionally reports it has been in communication with City Administrator about creating a new Policy Analyst position and is discussing a possible ballot measure to create an Executive Director position that would serve in parity with the Executive Directors of the Office of the Inspector General and Community Police Review Agency it oversees.</p>	Police Commission

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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.	Partially Implemented	The Commission has held facilitated annual retreats to comprehensively discuss and design strategic plans, goals and objectives. This recommendation will be fully addressed when the Commission has established written goals and objectives to assist it in assessing its effectiveness in improving policing practices in Oakland.	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.	Partially Implemented	The Commission has held facilitated annual retreats to comprehensively discuss and design strategic plans, goals and objectives, anticipated working groups to address OPD's policies, community outreach, and lessons learned, and best practice for oversight bodies. This recommendation will be fully addressed when the Commission establishes a strategic plan and written goals and objectives to assist it in assessing its effectiveness in improving its policing practices in Oakland.	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	4	Develop annual workplans to address its strategic plan goals.	Partially Implemented	The Commission reports it is working closely with the independent Commission counsel and the Chief of Staff to build on its strategic plan and provide Commissioners with a clear roadmap for fulfilling its duties.	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	5	Develop policies and procedures for its agenda management process, including compliance with the Brown Act and ensure agenda items within its jurisdiction are prioritized based on importance.	Implemented	The Commission has adequately addressed this recommendation. The Commission's revised Rules of Order address the agenda setting process to ensure that agendas are adequately planned and address the Commission's mission. The Chair works with the Chief of Staff to strategically align agenda items with priorities, as well as Charter and Municipal Code requirements.	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	6	Develop policies and procedures, or by-laws, for conducting all aspects of the Commission's oversight function, including: a. Establishing by-laws that govern how the Commission should operate, including defining the roles of the Chair, the Vice-Chair, and its committees. b. Developing an effective process to review OPD's policies, practices, customs, and General Orders, to identify and prioritize areas for improvement and prioritize new policies and practices. c. Monitoring the training requirements of Commission members and consider providing some trainings online so that Commissioners can take them at their convenience d. Requesting and reviewing reports from the Chief of Police and the City Attorney e. Evaluating the Chief of Police and Agency Director at least annually f. Reviewing and commenting on the education and training of OPD's sworn employees regarding the signs and symptoms of stress, drug abuse, alcoholism, and emotional health issues g. Reviewing and approving administrative closures and dismissal of cases h. Reviewing OPD's budget to ensure that it aligns with OPD's policies, procedures, customs, and General Orders i. Ensuring full-compliance with the Brown Act j. Meeting, as a body, at least twice per year outside of City Hall k. Providing guidance to the Agency on how to prioritize cases l. Establishing a mediation program for complaints m. Releasing audio and video tapes of Class I alleged offense.	Implemented	The recommendation was intended to ensure that the Commission has adequate policies, procedures, or by-laws to address all the requirements specified in the Charter and the Municipal Code. To date, the Commission has formally defined the roles of the Chair, Vice-Chair, and the Committees in its Rules of Order. The Commission has also established formal processes to review OPD's policies, practices, and General Orders. The Commission has established formal tracking systems to ensure that Commissioners obtain training. And, it has formalized the evaluation criteria used to assess the performance of the Chief of Police.	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	7	Prepare an annual report summarizing the Commission's progress in achieving its goals and objectives, as well its progress in implementing its strategic plan and annual workplans. This information should be included on the Commission's website.	Implemented	The Commission has issued annual reports for the last four years.	Police Commission

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2020_01	Oakland Police Commission and Community Police Review Agency	8	Develop a budget proposal including sufficient resources to assist the Commission and Agency in carrying out duties.	Implemented	<p>The Commission has addressed this recommendation. The Commission has hired an Exempt Limited Duration Employee (ELDE) to fill the position of Chief of Staff to the Commission, thus allowing the Commission to test and adjust assignments and expectations before filling the position on a permanent position.</p> <p>Additionally, the Commission has proposed to expand its staff to include an Admin Analyst II position, which it is actively recruiting in order to support the growing work of the Chief of Staff and the Commission as it prepares for a post-NSA transition.</p> <p>Furthermore, the Commission Chair has been in communication with City Administrator about creating a new Policy Analyst position and is discussing a possible ballot measure to create an Executive Director position that would serve in parity with the Executive Directors of the Office of the Inspector General and Community Police Review Agency it oversees.</p>	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	9	<p>Establish a formal orientation program which includes the following:</p> <ul style="list-style-type: none"> • Meetings with the local government manager and other Commissioners • Orientation notebook • Department presentations • Organizational/departmental videos <p>The orientation program should also cover issues relevant to Commissioners such as:</p> <ul style="list-style-type: none"> • Legal requirements and conflicts of interest • Expectations regarding ethical conduct • Provisions regarding sunshine laws or open meeting laws • City norms, policies, procedures, and by-laws • Meeting protocols (seating, use of technology on the dais, meeting etiquette, Robert's Rules of Order) • Commissioners' roles regarding its own committees and serving on other boards and committees • Media relations (including social media) • Contact and Communication with staff <p>In addition, the City should assign a liaison to the Commission and other bodies to mentor them in the matters described above.</p>	Partially Implemented	<p>The City Charter Section 604(c)(9) prescribes an orientation and training requirement for Police Commissioners, which has been provided by the Office of the City Attorney, and which includes orientation to Measure LL in addition to some of the training required to sit on a Discipline Committee.</p> <p>The City Administration and the Commission, however, have not established an enhanced orientation program that could be used by the Commission and other governing bodies in the City. Such an orientation program is essential to ensure that newly appointed Commissioners receive proper training on City protocols prior to being Commissioners.</p> <p>This recommendation will be fully addressed when the Commission and the City Administration adopt an enhanced orientation program that address the issues spelled out in the recommendation.</p>	Multiple - CAO/Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	10	Convene working sessions to discuss the working relationship between the City Administration and the Police Commission, clarify their respective roles, understand respective boundaries, and develop some solutions to improve their working relationship. If matters cannot be resolved, the City should consider hiring a mediator to assist the City Administration and the Commission in working out their differences.	Implemented	The City Administrator meets with the Police Commission Chair. These meetings have provided a constructive venue to discuss relevant issues.	Multiple - CAO/Police Commission
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.	Partially Implemented	<p>Although the Commission has not implemented this recommendation, it has begun taking steps to develop a more systemic approach to addressing racial profiling in law enforcement in Oakland. For instance, at its November 5, 2022 retreat, the Commission heard reports on violence in law enforcement across the country.</p> <p>This recommendation will be fully implemented when the Commission establishes goals and objectives for reducing racial profiling, establishes plans to reduce profiling, and collects data to assess whether its plans are having a positive effect on reducing racial profiling.</p>	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	12	Obtain training on conducting and managing public meetings, including how to address public comments in general.	Implemented	The Commissioners have obtained training on conducting and managing public meetings.	Police Commission

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2020_01	Oakland Police Commission and Community Police Review Agency	13	Ensure agenda items are consistent with the Commission's mission and enforce limits on public comments.	Implemented	The Commission has adequately addressed this recommendation. The Commission's revised Rules of Order address the agenda setting process to ensure that agendas are adequately planned and address the Commission's mission. The Chair works with the Chief of Staff to strategically align agenda items with priorities, as well as Charter and Municipal Code requirements.	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	14	Develop a written code of conduct policy. This policy should address the desired behavior and values that the Commission should be promoting. The policy should also address the enforcement of the policy such as censure or removal from the Commission if the Commissioners do not comply with the code of conduct.	Implemented	The Commission has adequately addressed this recommendation. The Commission has adopted a code of conduct policy that includes guiding principles for Commissioners conduct. The Commission's Rules of Order address the basis for and the removal of a Commissioner.	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	15	Develop a comprehensive social media policy that explains restrictions on how Commissioners can use social media.	Implemented	The Commission's Code of Conduct policy addresses the Commissioners use of social media.	Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	16	Develop the following protocols: <ul style="list-style-type: none"> Guidance reminding staff to not respond to Commissioners without authorization and for notifying department officials of when Commissioners contact staff directly Guidance addressing situations when Commissioners contact staff directly Guidance elevating the matter to the Commission, the City Council, or to the City Attorney 	Not Implemented	Staff in the City Administrator's Office report they will develop an Administrative Instruction following the recommendations by the City Auditor's Office, but has not yet due to staffing limitations.	CAO
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	<p>City Administration recognizes this recommendation and is working to address space issues for the entire organization in the Civic Center. The City Administration initiated a space planning exercise initially for 250 Frank H Ogawa Plaza, then expanded to 150 FOP and City Hall. One of the issues to resolve is setting up a ground-level street facing office for the CPRA. Due to staffing and funding limitations, this work has not been completed.</p> <p>This recommendation will be fully implemented when CPRA is able to secure space consistent with the Municipal Code requirements.</p>	CAO
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.	Partially Implemented	<p>The CPRA reports it has continued to update and then exhaust its lists for various positions and a key challenge is that the hiring process can take more than six months leading qualified applicants to drop out of the hiring process.</p> <p>This recommendation will be addressed when CPRA has current lists for all its job classifications.</p> <p>CPRA is developing a case tracking system which it reports will have built in timelines for Intake Technicians, Investigators, and management to ensure that cases are closed within 180 days whenever reasonably possible, and that investigations are never left untouched for extended periods of time.</p>	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	<p>Presently, Intake Technicians, Investigators, and the Complaint Investigator III receive individual instructions on a case-by-case basis. These instructions are updated via email and verbally at every juncture of the investigative process.</p> <p>This recommendation will be fully implemented when CPRA triages its existing caseload, and upgrades its database to monitor its benchmarks and ensures the timeliness of investigations.</p>	CPRA

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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	<p>CPRA is developing Standard Operating Procedures on a range of topics related to intake and investigations, including deadlines and timelines.</p> <p>Separately, CPRA reports it intends to develop an investigations manual, a separate and more detailed reference document, as it prepares to take on the responsibilities of the Internal Affairs Division.</p> <p>This recommendation will be fully implemented when CPRA finalizes its Operating Procedures and the Investigations Manual.</p>	CPRA
2020_01	Oakland Police Commission and Community Police Review Agency	21	Develop written policies and procedures to ensure all interviews with officers who allegedly committed Class I offenses are videotaped.	Implemented	<p>All Complaint Investigators have been instructed in writing to videotape interviews in Class I cases. CPRA also has videotaping equipment and has instructed Investigators as to how to use that equipment and store the resulting recording.</p> <p>CPRA has included this requirement in the draft policies and procedures manual.</p>	CPRA
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	<p>CPRA is currently developing a database which will automatically track document requests and the dates documents were sent and received. In FY 2023-24, CPRA reports it will explore hiring administrative staff to facilitate the document request process and ensure that database entries accurately reflect these timelines. Presently, staff have been instructed to notify management if any requests take more than five days. The CPRA has direct access to body-worn camera footage, and continues to pursue direct access to as much information as possible. As of December 2023, IAD has transitioned to a digital case file system, drastically improving its ability to share information quickly.</p>	CPRA
2020_01	Oakland Police Commission and Community Police Review Agency	23	Develop policies and procedures to ensure complaints are received timely from IAD, within one day of IAD's receipt.	Implemented	<p>CPRA has implemented this recommendation by setting up the ability for CPRA to receive instantaneous electronic transmission (email) of complaints from IAD. Generally, IAD complies with the Charter requirement to provide these to CPRA within one day of receipt.</p>	CPRA
2020_01	Oakland Police Commission and Community Police Review Agency	24	Establish criteria for defining administrative closures and immediately begin reporting all administrative closures to the Police Commission on a regular basis.	Implemented	<p>On November 30, 2023, the CPRA Director publicly announced at a Police Commission meeting that the CPRA will use the definition of administrative closure laid out in the Negotiated Settlement Agreement. All administrative closures since July 2023 have been reported to the Police Commission, and will continue to be reported publicly going forward. Administrative staff have been directed accordingly.</p>	CPRA
2020_01	Oakland Police Commission and Community Police Review Agency	25	Develop and implement a formal training program for all Agency staff.	Partially implemented	<p>CPRA is currently developing a training curriculum, but because of the present case backlog, a significant portion of training is on-the-job. Staff trainings cover database management, the intake process, and interviewing. Report writing trainings are provided on an individual basis. The CPRA intends to continue developing a full in-house investigator training program, and is exploring the hire of a full-time employee to conduct onboarding and new-hire trainings, among other duties.</p> <p>This recommendation will be fully implemented when CPRA has developed a formal training program for its staff and a tracking process to ensure that all staff receive all required training.</p>	CPRA

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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	<p>Currently, CPRA's highest priority for outreach is contacting the community members who file complaints. CPRA is developing the process to ensure that complainants have a clear understanding of what the CPRA does, why their complaint matters, and how it will be reviewed.</p> <p>CPRA conducts broader community outreach intermittently because it does not currently have the staff resources to conduct consistently. The Agency intends to improve and expand its community outreach with hiring. This will include the implementation of complainant-focused outreach plan, which will expand its outreach to community events in a coordinated plan to highlight the transition of responsibilities from IAD to the CPRA. The Agency plans to build a sustainable and timely investigative system prior to implementing a broader community outreach plan, so that it can credibly message that the agency is succeeding. Until then, the focus will remain on the community members who file complaints.</p> <p>The CPRA is currently working with the Department of Race and Equity to ensure that every community member who files a complaint receives a detailed survey, so that the agency can measure and improve upon its service to complainants.</p> <p>This recommendation will be fully addressed when CPRA develops and implements a formal strategy for outreach.</p>	CPRA
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	<p>The CPRA is currently developing Standard Operating Procedures and will develop a separate detailed investigations manual as the CPRA to IAD transition consultant assists with developing that transition. The Standard Operating Procedures will outline the overall processes necessary to undertake investigations and include policies and procedures for the intake process. Portions of the Standard Operating Procedures may be subject to meet-and-confer or meet-and-consult with bargaining representatives and those negotiations are ongoing.</p> <p>This recommendation will be fully implemented when CPRA finalizes its Standard Operating Procedures and the detailed investigations manual that detail the overall investigative process.</p>	CPRA
2020_01	Oakland Police Commission and Community Police Review Agency	28	Establish and document a formal process for assigning staff to an investigation that considers the complexity of the investigation, staff experience and background, and whether the investigator is independent and free from personal impairments.	Implemented	<p>The requirement that supervisors have assessment skills needed to assign is broadly documented in the Complaint Investigator III and Executive Director job specifications. The agency's current position is that the present documentation – in the class specifications – is sufficient. Investigators are required to notify supervision of any potential conflict of interest regarding their cases.</p>	CPRA
2020_01	Oakland Police Commission and Community Police Review Agency	29	Agency management should ensure all job qualifications are met before hiring an investigator, as the role of an investigator requires extensive experience and the ability to interpret applicable laws and regulations.	Implemented	<p>The City's HR Department currently ensures that all job qualifications are met before hiring an investigator. The CPRA hires qualified candidates from that pool. The agency is currently updating job qualifications to encourage applicants who have a background in police oversight. This is a unique field where unrelated legal or investigating experience may not be relevant. As the agency grows, it will need to attract experts in this precise line of work, of which there are many nationwide. The CPRA has also enhanced its hiring process by including an internal Race and Equity team as part of the hiring process. This process helps to ensure that CPRA hires candidates who are not only technically qualified but also understand the purpose of oversight, the role of the community, procedural justice principles, the history of policing in the United States, and other related issues.</p>	Multiple - CPRA/HRM

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2020_01	Oakland Police Commission and Community Police Review Agency	30	Establish procedures for the planning of investigations, including creating a standard investigation plan with clear objectives and methodology for the investigation. This plan should be reviewed and approved by the Supervisor before the formal investigation commences.	Partially Implemented	<p>CPRA requires investigators to have investigative plans. It has also updated the investigative plan template this year and this topic will be addressed in the policies and procedures manual. CPRA reports it plans to update the procedures based on lessons learned from investigators' use of the initial template. Presently, supervision assigns cases to investigators with detailed instructions via email. These emails include tasks assigned, deadlines for those tasks, and the 3304 deadline. The new CPRA database will include a built-in investigation plan which will be completed by investigators, reviewed by supervision, and returned to investigators on a timeline that will allow investigations to be completed within 180 days.</p> <p>This recommendation will be fully addressed when the topic is addressed in the policies and procedures manual.</p>	CPRA
2020_01	Oakland Police Commission and Community Police Review Agency	31	Standardize reports to ensure consistency in how investigations are conducted and reported. In addition, the Executive Director should formally sign off on the final report of the investigation.	Implemented	<p>CPRA has created a standardized report structure and uses it across all investigations. This form includes a signature line for the Executive Director and also the assigned Complaint Investigator. The Complaint Investigator III and the Executive Director review final reports to ensure that this standard is adhered to.</p>	CPRA
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	<p>CPRA reports it is completing a Standard Operating Procedure to outline the phases of an investigation, quality review, and how this is documented. Presently, formal quality review takes place prior to intake, after intake, prior to investigator assignment, following the submission of a draft report, and after the submission of each subsequent draft until it is signed and delivered to OPD.</p> <p>This recommendation will be completed when the policies and procedures regarding investigative phases and quality assurance are completed.</p>	CPRA
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	<p>CPRA reports it is in the process of obtaining an upgraded database to include a workflow and data capture which will greatly assist management in performing its responsibilities, measuring its accomplishments, and responding to inquiries.</p> <p>This recommendation will be fully implemented when CPRA obtains an upgraded database and it becomes operational.</p>	Multiple - CPRA/ITD
2020_01	Oakland Police Commission and Community Police Review Agency	34	Work with the Commission to establish the preferred investigative agency oversight model.	Implemented	<p>CPRA has reached consensus with the Commission that it should move towards the investigative model. In some specific cases, CPRA takes more of a review approach to the complaints. However, it predominately has an investigative model. CPRA is reviewing and revising its policies and procedures to ensure it is an independent investigative agency.</p>	Multiple - CPRA/Police Commission
2020_01	Oakland Police Commission and Community Police Review Agency	35	<p>Consider the following questions in regards to the Commission's authority to fire the Chief of Police:</p> <ul style="list-style-type: none"> • Who should be vested with the authority to fire the Chief of Police for cause? • Who should be vested with the authority to fire the Chief of Police without cause? • What processes and controls should be put in place to ensure the actions taken to remove the Chief of Police do not pose significant liability issues for the City? 	Implemented	<p>Members of the City Council considered this recommendation in deliberating on the proposed language for Charter Amendment S1, which changed the powers, duties, and staffing of the Oakland Police Commission and created the Office of the Inspector General.</p>	City Council
2020_01	Oakland Police Commission and Community Police Review Agency	36	Debate the pros and cons of the various methods used to select Commissioners.	Implemented	<p>Members of the City Council considered this recommendation in deliberating on the proposed language for Charter Amendment S1, which changed the powers, duties, and staffing of the Oakland Police Commission and created the Office of the Inspector General.</p>	City Council
2020_01	Oakland Police Commission and Community Police Review Agency	37	Consider revising the City Charter to allow the City Council to review and approve Commissioners individually, instead of a slate of candidates.	Implemented	<p>Members of the City Council considered this recommendation in deliberating on the proposed language for Charter Amendment S1, which changed the powers, duties, and staffing of the Oakland Police Commission and created the Office of the Inspector General.</p>	City Council

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2020_01	Oakland Police Commission and Community Police Review Agency	38	Consider amending the requirements for selection panel members to eliminate potential conflicts of interest and the Municipal Code should be amended to eliminate the provision that exempted members who were previously grandfathered onto the selection panel.	Implemented	Members of the City Council considered this recommendation in deliberating on the proposed language of Charter Amendment S1, which changed the power, duties, and staffing of the Oakland Police Commission and created the Office of the Inspector General.	City Council
2020_01	Oakland Police Commission and Community Police Review Agency	39	Develop language in the proposed ballot measure to prohibit the Commission from participating in administrative activities and directing staff.	Implemented	Members of the City Council considered this recommendation in deliberating on the proposed language of Charter Amendment S1, which changed the powers, duties, and staffing of the Oakland Police Commission and created the Office of the Inspector General.	City Council
2020_01	Oakland Police Commission and Community Police Review Agency	40	Develop clarifying language, if needed, in the proposed ballot measure to clearly identify the Commission's authority and responsibilities.	Implemented	Members of the City Council considered this recommendation in deliberating on the proposed language for Charter Amendment S1, which changed the powers, duties, and staffing of the Oakland Police Commission and created the Office of the Inspector General.	City Council
2020_01	Oakland Police Commission and Community Police Review Agency	41	Reassess the Commission's requirements from the City Charter and the Municipal Code to determine whether a Commission comprised of part-time volunteers can effectively address those requirements, or whether the City Council should eliminate requirements in the proposed City Charter amendment or in the Municipal Code.	Implemented	Members of the City Council considered this recommendation in deliberating on the proposed language for Charter Amendment S1, which changed the powers, duties, and staffing of the Oakland Police Commission and created the Office of the Inspector General.	City Council
2020_02	Oakland Fire Department's Fire Prevention Bureau	1	Develop a scorecard of performance measures to clearly communicate what they are trying to accomplish, align and prioritize the day-to-day work, and monitor its progress toward its strategic targets. One example of a performance measure would be to set an expectation for the number of inspections that each inspector should be expected to accomplish in a given timeframe, such as a month or year. The Bureau should also ensure the recommendations from the Mayor's Task Force are appropriately incorporated into the performance measures until they are achieved.	Implemented	The Bureau has developed several performance measures, which it monitors. For instance, the Bureau has established a goal to inspect 100 percent of all State-mandated facilities and its inspection efforts are focused on achieving this goal. It has also established reporting systems to record and monitor its success. Additionally, the Bureau has improved its performance in inspecting State-mandated facilities. For instance, in 2022, the Bureau nearly tripled the number of State inspections conducted from 1,073 to 3,144 inspections. The Bureau has also established goals to improve the timeliness of permitting inspections.	Multiple - OFD/PBD
2020_02	Oakland Fire Department's Fire Prevention Bureau	2	Send out a reminder to all of Oakland's fire houses of the updated protocol for reporting unsafe properties to the Bureau and establish a formalized electronic system for tracking all properties until safety issues are resolved.	Implemented	The Bureau sent a reminder notice to the fire stations on the appropriate reporting mechanism for notifying the Bureau of unsafe properties that need to be reviewed.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	3	Continue its efforts to fill the vacancies on its organization chart.	Implemented	The Bureau has worked to fill vacancies within the vegetation management unit.	Multiple - OFD/HRM
2020_02	Oakland Fire Department's Fire Prevention Bureau	4	Ensure the backlog of inspection reports are addressed.	Partially Implemented	The Bureau reports that staff now enter inspection reports directly into Accela, reducing the risk of backlog. To fully implement this the Department will need to identify the buildings that have not yet been inspected and schedule an inspection.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	5	Permanently assign appointments to the supervising inspector positions.	Implemented	The Bureau reports that all supervisor positions are filled.	Multiple - OFD/HRM
2020_02	Oakland Fire Department's Fire Prevention Bureau	6	Develop a process to electronically input its inspection reports.	Partially implemented	The Bureau has been transitioning its fire inspection report to Accela and complete inspections via the app in real time. The Fire Department offered training for completing new inspections via the Accela app. For inspection types still being built out in the Accela app, inspectors complete the inspection on paper and upload it to the generated Accela record number	Multiple - OFD/PBD/ITD
2020_02	Oakland Fire Department's Fire Prevention Bureau	7	Establish a timeline for completing the Accela database system and train all staff once the Accela database is fully implemented.	Partially implemented	Staff report that the Accela database is fully operational, but some platforms are still being built and the timeline to complete is being reevaluated. For platforms that have been built out, the Department has trained staff on their use.	Multiple - OFD/PBD/ITD
2020_02	Oakland Fire Department's Fire Prevention Bureau	8	To streamline the process for paying inspection fees, afford property owners the option of paying on-line for their fire safety inspections.	Implemented	The Accela Citizen Access website now allows property owners to pay for fire inspections online.	Multiple - OFD/Finance/ITD

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2020_02	Oakland Fire Department's Fire Prevention Bureau	9	Adopt a final version of a training plan and authorize the Fire Marshal to approve training for staff and establish a formal system for tracking staff's training and certifications. Managers should periodically review training records to ensure all staff are meeting their training requirements.	Partially implemented	As of August 2023, the Department reports that all fire inspectors have completed training with continual training opportunities as needed.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	10	Create a specialized training program for cannabis inspections.	Partially implemented	The Bureau reports that there are various types of cannabis inspection: dispensary, cultivation, and extraction. Cultivation and extraction inspection is a technical inspection that requires hazardous materials training. The inspectors who complete these inspection types have been trained. Dispensary inspections are less technical and can be inspected by all inspectors.	Multiple - OFD/CAO/PBD
2020_02	Oakland Fire Department's Fire Prevention Bureau	11	Create a specialized training program for supervisory inspectors.	Partially implemented	Supervisors are required to take the City-wide training, which is tracked through NeoGov. This recommendation will be fully implemented when the Bureau develops a comprehensive training plan for its supervisory inspectors. This training program should not only address City-wide training for supervisory staff but only training on how to mentor and supervise inspectors.	Multiple - OFD/CAO/PBD
2020_02	Oakland Fire Department's Fire Prevention Bureau	12	Immediately create a formal system for conducting and documenting quality assurance reviews of inspections.	Partially implemented	Although the Bureau has taken steps to address this recommendation, the Bureau needs to formalize the quality assurance process and follow up on an on-going basis.	OFD - Fire Prevention Bureau
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.	Not Implemented	The Bureau has not addressed this recommendation. This recommendation will be addressed when the Bureau establishes a written set of standard operating procedures.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	14	Develop formal procedures for cannabis facilities to operate and to provide a basis for inspecting these facilities.	Not Implemented	At the time of the audit in September 2020, the Fire Prevention Bureau reported it was meeting with the City Attorney's Office and stakeholders to establish formal procedures for inspecting cannabis facilities, including whether procedures required amendments to the municipal code. As of this report, the Bureau has not implemented formal written procedures.	Multiple - OFD/PBD
2020_02	Oakland Fire Department's Fire Prevention Bureau	15	Develop key performance measures.	Implemented	The Bureau has developed several performance measures, which it monitors. For instance, the Bureau has established a goal to inspect 100 percent of all State-mandated facilities and its inspection efforts are focused on achieving this goal. It has also established reporting systems to record and monitor its success. Additionally, the Bureau has improved its performance in inspecting State-mandated facilities. For instance, the Bureau has also established goals to improve the timeliness of permitting inspections.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	16	Re-establish its periodic reports called for in the Mayor's 2017 Executive Order.	Implemented	The Bureau is providing reports to the City Administrator's Office and the City Council.	Multiple - OFD/PBD
2020_02	Oakland Fire Department's Fire Prevention Bureau	17	Continue to develop and update a master list of all properties that need to be inspected.	Partially Implemented	The Bureau reports that it continually adds properties to its master list for inspections, which reflects all State-mandated inspections. As of December 2023, the Department has not provided support for this recommendation.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	18	Establish data integrity controls with the implementation of the new Accela database.	Implemented	The Bureau has established controls for investigators to log in to the Accela database using unique user IDs and passwords. All activity can be tracked by user ID to determine who made the changes. Prior to getting an account with inspection permissions, the Bureau must complete an application that must be signed by the Fire Marshall. The application also includes the level of authority to be granted.	Multiple - OFD/ITD

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2020_02	Oakland Fire Department's Fire Prevention Bureau	19	Adopt a risk-based approach for scheduling state-mandated inspections as recommended by the Mayor's Task Force in 2017. Risk factors would include the type of facility, period elapsed since the facility was last inspected, the age of the facility, the compliance history of the facility, the number of occupants using the facility, and whether the facility is used 24 hours a day or only during the work-day.	Partially Implemented	Although the Bureau has not established a risk-based approach for scheduling, it has prioritized state-mandated inspections. The Bureau has established a goal to inspect 100 percent of state-mandated inspections and has established reporting systems to monitor its progress in accomplishing this goal.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	20	Immediately complete a risk assessment and schedule its inspections for the 2,400 properties not inspected in the last three years, based on the risks presented by each property.	Not Implemented	Due to staffing changes in the Bureau, the current staff were unaware of the facilities that had not been inspected over the last years when the audit was released. This is a concern because the audit identified over 2,400 properties that had not been inspected over a three-year period. The will be fully implemented after the Bureau identifies facilities that have not been inspected over the last 3 years and assigns inspectors to inspect these facilities.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	21	Develop a workload and staffing analysis to provide a basis for evaluating the productivity of the inspectors and the Bureau. At a minimum, this analysis should include the number of facilities that need to be inspected, the average time it takes to inspect these facilities, time needed to reinspect facilities, travel time, and the available staff to conduct inspections.	Partially Implemented	The Bureau has established some accountability tools. For instance, the Bureau's weekly report provides for the evaluation of productivity. The Bureau, however, has not developed a detailed workload and staffing analysis. This recommendation will be fully addressed when the Bureau has developed such an analysis.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	22	Create a set of performance measures that will enable supervisors to assign inspections and hold each of its inspectors accountable by monitoring their contribution to accomplishing the Bureau's inspection workload.	Partially Implemented	The Bureau's weekly report on inspections provides some level of accountability. Accountability would be enhanced if performance measures on the number of inspections that should be conducted and is compared to the number of inspections actually conducted by each inspector. This recommendation will be fully addressed when the Bureau establishes formal accountability measures for inspectors.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	23	Enhance its monthly report to add a component to track the total time that inspectors spend doing their inspections against a pre-established goal for each inspector.	Partially Implemented	The Bureau has established a weekly report on inspections conducted. However, the Bureau needs to establish timeframes for completing inspections and measure the performance of inspectors against this standard.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	24	Re-evaluate the number of inspection staff and administrative support it has assigned to inspecting cannabis facilities.	Implemented	The Bureau has assigned staff but not formally reevaluated the number of staff assigned to inspecting cannabis facilities.	OFD - Fire Prevention Bureau
2020_02	Oakland Fire Department's Fire Prevention Bureau	25	Establish expiration dates for provisionally permitted cannabis facilities.	Partially Implemented	The State of California sets the expiration dates for state provisional cannabis licenses. In 2020, however, the Special Activity Permits Division updated its cannabis operator regulations to include a 120-day compliance plan process for cannabis operators seeking a provisional state license that requires operators to satisfy specific building and fire permitting milestones in order to preserve their local authorization. As of December 2023, the Department has not provided support for this recommendation.	Multiple - OFD/CAO/PBD
2020_02	Oakland Fire Department's Fire Prevention Bureau	26	Identify all the City departments involved in the regulation of cannabis facilities and develop an Interdepartmental Agreement to clarify each department's role and responsibilities, ensure interdepartmental coordination, information sharing, and if applicable, shared training opportunities.	Implemented	In July 2021, the Special Activity Permits Division moved to EWDD and the CAO designated the Special Activity Permits Division to lead the program. All City departments involved in the regulation of cannabis have been identified and meet regularly with Building, Fire, and the Special Activity staff. No official interdepartmental agreements are needed as the Special Activity Permitting Division has the delegation and authority to convene regular meetings with all relevant departments. As of December 2023, the Department has not provided support for this recommendation.	Multiple - OFD/CAO/PBD

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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.	Not Implemented	This recommendation has not yet been addressed. At the time of the audit, the management response noted the Bureau would explore best practices in code enforcement, researching other City departments and other local/area Fire Prevention Bureau agencies and proposing a code enforcement program geared toward providing a full spectrum of equitable services to the community regarding fire code education, engineering compliance, and enforcement.	Multiple - OFD/City Attorney
2020_02	Oakland Fire Department's Fire Prevention Bureau	28	Immediately schedule a meeting with officials from the Oakland Unified School District to adopt a plan to bring its schools into compliance with fire safety regulations.	Partially Implemented	According to the Fire Prevention Bureau, it convened a meeting with the Superintendent's Office in September 2020. The two agencies are working to identify appropriate counterparts from each agency who will establish a shared calendar to enable the mandated annual inspections to occur efficiently and predictably. Fire Prevention Bureau staff have met with OUSD facility and maintenance supervisors to arrange for two facility inspections per week in order to successfully complete the approximately 100 required inspections. Staff report they will work to establish regularly scheduled meetings to gain compliance.	Multiple - OFD/City Attorney
2020_02	Oakland Fire Department's Fire Prevention Bureau	29	Elevate Oakland Unified School District's lack of compliance with fire safety requirements to the City Administrator and the Superintendent of the District.	Partially implemented	According to the Fire Prevention Bureau, it convened a meeting with the Superintendent's Office in September 2020. The two agencies are working to identify appropriate counterparts from each agency who will establish a shared calendar to enable the mandated annual inspections to occur efficiently and predictably. Fire Prevention Bureau staff have met with OUSD facility and maintenance supervisors to arrange for two facility inspections per week in order to successfully complete the approximately 100 required inspections. Staff report they will work to establish regularly scheduled meetings to gain compliance.	Multiple - OFD/City Attorney
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.	Partially implemented	The Bureau is using the existing appeals process and the Fire Department has completed one appeal process. The guidelines for the appeals process, however, are still in draft form.	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: <ul style="list-style-type: none"> 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 indicated that the FY 2022-23 Midcycle Budget Process included guidance to departments of Oakland Parks, Recreation, & Youth Development, Human Services, Economic & Workforce Development, and the Oakland Public Library on expenditures that are eligible to be counted towards the baseline spending requirement, as well as expenditures that cannot be counted towards the baseline. As of December 2023, the department has not provided our Office the guidance and methodology distributed.	Finance - Budget Bureau
2021_01	Library Services Retention and Enhancement Act & the 2018 Oakland Public Library Preservation Act, Fiscal Years 2017-18 and 2018-19	1	To enhance the Library Commission's ability to monitor the Library's on-going financial condition, the Library should provide and brief the Library Commission, at least annually, on key financial information including but not limited to the following: <ul style="list-style-type: none"> Year-end fund balance reports for Measures Q and D Changes in fund balances for Measures Q and D 5-year forecasts on estimated revenues, expenditures, and changes to fund balances Annual Measures Q and D revenues, as well as General Fund support Annual Measures Q and D expenditures Variance analysis to identify differences in planned versus actual expenditures Variance analysis to identify changes in revenues. 	Implemented	The Library staff briefed the Library Commission on key financial information at its June 9, 2021, and August 30, 2021, meetings. These briefings addressed the recommendation.	OPL - Library Director and Library Fiscal Officer
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	1	Implement an organizational structure for the EMT that includes defined roles, responsibilities and authority, including a clearly defined decision-making process.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	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	2	Modify its encampment schedules to better document the types of interventions, the rationale for the intervention, the date of the intervention, the number of staff needed for the intervention, and the number of hours needed to complete the intervention.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	3	Work with the EMT to develop a more user-friendly system for tracking encampment activities. This system should include drop-down menus to provide uniform naming conventions, as well as stronger controls to ensure that information on encampment activities are complete and consistently documented.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
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.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/HSD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	5	Modify the Encampment Management Policy to address outreach strategies prior to interventions. The outreach strategies should include: <ul style="list-style-type: none"> Establishing specific outreach goals Defining and expanding roles and responsibilities for all stakeholders involved, including City staff and contracted service providers Ensuring adequate funding Implementing monitoring and reporting protocols to ensure internal and external stakeholders can track the effectiveness of outreach strategies. 	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/HSD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	6	Develop policies and procedures to document the City's outreach efforts at encampments, including the outreach provided, the acceptance of services, and the alternative shelter offered.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/HSD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	7	Evaluate other cities' methods for informing encampment residents of impending interventions so that encampment residents are adequately notified of scheduled interventions.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/HSD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	8	Take appropriate actions to ensure City staff comply with the Standard Operating Procedure for the bag-and-tag process.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/OPW
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	9	Evaluate other cities' use of storage facilities to provide alternatives to the bag-and-tag process.	Not Implemented	The City Administration has not addressed this recommendation.	Multiple - CAO/HSD/ OPW

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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	10	Develop a clear, comprehensive policy for transportation assistance following an encampment closure or re-closure. The City contracts should align with any policy changes.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/HSD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	11	The Police Department should modify its call reports to identify when staff respond to encampment calls.	Not Implemented	The go-live date for implementing the new CAD system has been pushed back several times. Once the new system is implemented, the Police Department will have significantly more disposition codes available to emergency calls to encampments.	Multiple - OPD/ITD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	12	Work with the records management software vendor and Fire Dispatch Center to establish a unique Incident Type that will allow the department to distinguish medical emergency calls at encampments from all other medical emergencies. Further, the Fire Department should ensure staff use the appropriate disposition code upon clearing the location.	Partially Implemented	The Department reported that in March 2021, the Oakland Fire Dispatch Center created an Incident Type and a Disposition code for all medical calls at encampments. As mentioned above, the Fire Department has addressed this recommendation. As of December 2023, the Department has not provided support for this recommendation.	OFD - Fire Dispatch Center
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	13	Evaluate both the integrity of the 311 Call Center data and the resolution of calls regarding encampments.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/EMT
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	14	Document the amount of time spent, and staff needed, on encampment interventions such as closures, re-closures, cleanings, and hygiene services.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/HSD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	15	Develop written goals and objectives for its encampment management activities. These goals and objectives should formally communicate what the City hopes to achieve with its encampment management activities.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
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	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
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.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	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	18	Develop a formal comprehensive budget for encampment management activities including all direct and indirect costs.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	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.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	20	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: <ul style="list-style-type: none"> • Police officers providing the current level of security at encampment interventions • Staff resources needed to monitor and enforce the encampment policy • Administrative staff needed to improve recordkeeping. 	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	21	Clearly define and document roles, responsibilities and authority of all staff working on encampment activities, to ensure all staff have a shared understanding of their respective roles, responsibilities, authority, and the expectations they hold for one another.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	22	Develop and implement written policies and procedures for carrying out all its encampment management activities. These policies and procedures should include the following: <ul style="list-style-type: none"> • Establish a definition, including criteria, for the term "encampment" and thresholds for responding to and providing services to the various encampments • How the City will monitor encampments to ensure compliance with the new encampment management policy • How the City will enforce the new encampment policy when encampments are not complying with the new encampment management policy • How the City will conduct a racial equity analysis and the semi-annual review to ensure the desired outcomes are achieved. 	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	23	Develop data collection systems that include the following: <ul style="list-style-type: none"> • Information needed to measure the City's progress in achieving its encampment management goals and objectives • 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 • Demographic information on encampments to facilitate the racial equity review and the semi-annual review to ensure the desired equity outcomes are achieved. 	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	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	24	Assign responsibility for developing and maintaining a comprehensive master list of encampments, which maps the locations of encampments, both formal and informal encampments, including but not limited to, informal tent or small cabin encampments, formal encampments, areas where residents are living in parked vehicles, and safe parking areas. This master list should include the population and demographics of the encampments. The maps should also identify the locations of these encampments in relation to storm drain inlets and existing streams, rivers, and flood control channels, as well as other surface water bodies within the City to ensure compliance with federal, state, and regional permits.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	25	Develop formal training programs for City staff working on encampment activities. This training should include training on crisis interventions and understanding, recognizing, and interacting with encampment residents suffering from trauma.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	Multiple - CAO/HSD
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	26	Use the 'U.S. Substance Abuse and Mental Health Services' Trauma-Informed Toolkit for Homeless Services to evaluate how well trauma informed practices are incorporated into the City's encampment practices to identify areas for organizational growth, and make practical changes using their self-assessment tool-kit.	Not Implemented	The City Administration has not provided any information demonstrating that it has addressed this recommendation.	CAO
2021_04	Limited Public Financing Act November 2020 Election	1	The PEC should consider drafting an amendment for the City Council's consideration that amends the Oakland Municipal Code to eliminate the requirement of biennial post-election audits of the LPFA.	Implemented	In May 2022, the City Council amended the Municipal Code so that it no longer requires post-election audits of the LPFA.	PEC
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	1	Work with the County HMIS Lead or otherwise identify a way to access data on "returns to homelessness," by program type and service provider, in order to identify how many participants who exited to permanent housing, return to homelessness six, 12, or 24 months later.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	2	Adopt exits to positive destinations and exits to streets or unknown destinations as metrics for Emergency Shelters, and set performance targets.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	3	Continuously review existing performance metrics and corresponding performance targets across all program types, and consider adjusting and developing new ones as needed.	Not Implemented	The City Administration has not provided information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO

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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	4	Ensure that requirements within service provider contracts reflect adopted performance metrics and targets and ensure such requirements are consistent across different service provider contracts within the same program type.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/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	5	Collect and analyze HMIS data on lengths of stay at crisis response and longer-term housing programs to identify why and when participants exit, and identify trends across different program types and service providers, and use this information to inform programmatic decisions that may help the City promote better program performance and improve participants' outcomes.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/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	6	Evaluate the maintaining/increasing income metric and enrollments in mainstream and health insurance benefits metrics by program type and service provider to identify successes and failures related to participant enrollment. This information should then be used to implement improvements in enrolling participants in benefits programs and to hold service providers accountable.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	7	Review participants' income data across programs to reveal the range of incomes and use this information to inform the development and adaptation of City programs to provide deeply affordable housing.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	8	Clarify what the RV Safe Parking program is intended to accomplish in terms of outcomes for its participants. Once these outcomes are determined, decide what metrics are important and set realistic targets for those metrics.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD

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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	9	Add a dedicated staff member with requisite analytical and technical skills to consistently track and monitor HMIS data, analyze data, and present results for management to review and adjust operations and strategies, as needed. Such a staff member could facilitate better use of and training on HMIS.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO/HRM
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	10	Work with the County HMIS Lead to identify and develop standard and custom reports within HMIS, including reports for real-time bed utilization and returns to homelessness at six months, 12 months, or 24 months after exiting to permanent housing.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	11	Secure training on HMIS data entry and how to produce various reports, including customized reports. If necessary, an outside contractor should be considered if the County HMIS Lead cannot provide adequate or timely training.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	12	Adopt and negotiate with service providers, a performance metric and benchmark for timely input of client data into HMIS, preferably in alignment with the CoC's three-day target. Once implemented and negotiated into contracts, the City should continuously track and monitor performance. Additionally, the City should assist service providers in remediating any data concerns quickly.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	13	Advocate for the County to improve its HMIS data and reporting capabilities, including disaggregating program outcomes by race.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO

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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	14	Implement the use of the dashboards to promote access, transparency, and public accountability. The dashboard at a minimum should include bed utilization and returns to homelessness data, as well as the metrics listed in sections 1 and 2 (i.e., exits to permanent housing, homelessness, positive destinations, streets or unknown destinations, maintaining or increasing incomes, and enrollments in mainstream benefits and health insurance).	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	15	Work with the County HMIS Lead to identify and develop standard and custom reports within HMIS that break down data by race. Reports should be reviewed on a regular basis to track progress. This information should be incorporated in regular progress reports to the City Council and the Commission on Homelessness. (The establishment of regular progress reports is included in the last section of the report).	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/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	16	Continuously review racial and other demographic data from HMIS, PIT Counts, and the U.S. Census to ensure the City is identifying and serving communities particularly vulnerable to, or impacted by, homelessness.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	HSD
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	17	Design, document, and implement improved monitoring procedures that comprehensively incorporate risks, ensure enforcement of contract deliverables, and ensure corrective action plans are implemented.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/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	18	Consider the advantages and disadvantages of implementing multi-year contracts to minimize the administrative burdens presented by annual contract renewals.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO/OCA/ City Council

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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	19	Consider how to design contracts to promote accountability for reaching performance targets, including both incentives and consequences based on level of performance.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO/OCA/DWES/Finance
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	20	Develop written goals and objectives for the City's homelessness services. These goals and objectives should formally communicate what the City aspires to achieve with its homelessness services. Audit findings and recommendations should be considered in the development of these goals and objectives.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/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.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO/HCD
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.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/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	23	Report annually on activities, progress, and results of the strategic plan.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO

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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	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.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/CAO/Finance
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	25	Periodically, at least annually, compile and present a comprehensive report on homelessness services including detailed information on the service providers, such as performance metrics and targets. Staff should consult with the City Council and the Commission on Homelessness about the information needed to provide adequate oversight and use their input to develop a standard report format that can be updated annually and modified as needed.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - HSD/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	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.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - CAO/HSD
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.	Not Implemented	The City Administration has not provided us with information to assess whether this recommendation has been implemented.	Multiple - CAO/HSD
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	28	We recommend the City Council designate the Commission on Homelessness as the entity to oversee the development of the initial strategic plan for the City's homelessness services, and its ongoing monitoring.	Not Implemented	As of December 2023, the City Council has not designated the Commission on Homelessness as the entity to oversee a strategic plan for the City's homelessness services and monitoring.	Multiple - City Council/CAO/HSD/HCD

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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	29	We recommend the City Council adopt the Oakland homelessness response strategic plan once completed.	Not Implemented	As of December 2023, the City Council has not designated the Commission on Homelessness as the entity to oversee a strategic plan for the City's homelessness services and monitoring.	Multiple - City Council/HSD/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	30	We recommend the Commission on Homelessness determine and request the additional resources needed to develop and monitor the strategic plan for homelessness services.	Not Implemented	As of December 2023, the City Council has not designated the Commission on Homelessness as the entity to oversee a strategic plan for the City's homelessness services and monitoring.	Multiple - CAO/HSD/HCD
2022_02	Measure N - Paramedic Services Act	1	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: <ul style="list-style-type: none"> Detailed anticipated revenue and expenditure by category, including salaries and benefits; Actual to plan variance analysis with explanations when differences are more than 10% of the spending plan amounts; Appropriate approval and date of approval; and A developed and specific strategy to address anticipated funding shortfall from the County's First Responder Advanced Life Support Services 	Partially Implemented	The Finance Department and the Fire Department report they will coordinate on the replacement of the of the Fund Management Policy in the City's recently adopted Consolidated Fiscal Policy (CFP). The CFP established citywide targets for fund balance levels and management expects it will provide an improved basis for planning and expenditures under Measure N.	Multiple - Finance/OFD
2022_03	Measure M - Emergency Medical Services Retention Act	1	The Fire Department and the City should review its internal controls and establish an internal process to ensure it does not make duplicate payments.	Not Implemented	The Finance Department and Fire Department report they plan to implement the following steps to address oversight and minimize the chance of duplicate payments: <ul style="list-style-type: none"> Procedures for reviewing travel advances and travel expenditures to ensure new payments do not duplicate prior payment requests, Recoup of duplicated payments, and The Measure M Fund will be made whole by the transfer of duplicated payments to other funding sources. 	Multiple - Finance/OFD
2022_03	Measure M - Emergency Medical Services Retention Act	2	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: <ul style="list-style-type: none"> Detailed anticipated revenue and expenditure by category, including salaries and benefits; Actual to plan variance analysis with explanations when differences are more than 10% of the spending plan amounts; Appropriate approval and date of approval; and A developed and specific strategy to address anticipated funding shortfall from the County's First Responder 	Partially Implemented	The Finance Department and the Fire Department report they will coordinate on the replacement of the of the Fund Management Policy in the City's recently adopted Consolidated Fiscal Policy (CFP). The CFP established citywide targets for fund balance levels and management expects it will provide an improved basis for planning and expenditures under Measure M. This is the same recommendation found in the 2015 and 2022 Measure M audit reports.	Multiple - Finance/OFD

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2023_01	Business Tax Refunds Audit Fiscal Year 2018-19 through Fiscal Year 2021-22	1	The Bureau and City Administration should continue to pursue process improvements aimed at consistently processing refunds within six months.	Not Implemented	At the time of the audit the Finance Department agreed with the recommendation and reported it would work to make process improvements and enhancements to meet the 6-month timeframe or revise the refund timeframe. As of December 2023, the City Administration has not provided documentation of implementation.	Finance - Director of Finance and Revenue and Tax Administrator
2023_02	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	1	<p>The City Council should do the following to address the City's unfunded pension and OPEB liabilities:</p> <ul style="list-style-type: none"> • Convene a retirement advisory group to gather, evaluate, and organize information for a comprehensive solution to address Oakland's unfunded pension and OPEB liabilities. This Advisory Group will be tasked with designing a plan to impact retirement liabilities on three levels: State/Federal — what legislative changes, if any, are needed to be proposed so that the municipalities may be in better control of their financial future as it relates to pensions and OPEB. • CalPERS — does CalPERS serve the needs of all its member agencies and how can Oakland and other municipalities have a greater impact on CalPERS policies. • Oakland — what changes may be made now within the restrictions of CalPERS and State, and which of these changes can be agreed to by all stakeholders. <p>This process should be convened publicly and have clearly defined processes for stakeholder input, including citizens, unions and employees. The Advisory Group should be comprised of a broad cross section of stakeholders, for example, the City should strongly consider including:</p> <ul style="list-style-type: none"> • Academia and pension/OPEB experts. • An independent financial consultant with no ties to the City to perform reforms as they are recommended by the Advisory Group. • An independent law firm with no ties to the City to evaluate the legality of potential reforms as they are recommended by the Advisory Group. • Form a coalition of cities to find common ground to support comprehensive solutions at the State level and CalPERS 	Implemented	Although the City still has unfunded pension and OPEB liabilities, the City has negotiated reforms to OPEB benefits and State of California's Public Employee Retirement System benefits address this recommendation.	Finance
2023_02	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	2	The City's Finance Department should provide the City Council with an annual analysis of how the City's long-term and near-term financial position could be strengthened.	Partially Implemented	<p>Currently, the Finance Department regularly reports to the City Council the financial condition of the City, all reports as of calendar year 2023 have been agendaized and presented to the Finance and Management Committee (FMC). Current financial condition reports include:</p> <ol style="list-style-type: none"> 1. Budgetary Reports on revenues and expenditures, 2. Five-Year Financial Forecast 3. Cash and Investment reports 4. Actuarial reports on pensions and OPEB 5. An audited Comprehensive Annual Financial Report (ACFR). <p>Additionally, the Finance Department provided a comprehensive presentation on the City's Finances for the new City Council Orientation.</p> <p>This recommendation will be fully implemented when the department incorporates comprehensive recommendations to the Consolidated Fiscal Policy (CFP) that will provide additional policy recommendations in line with GFOA best practices, such as financial benchmarks that assist with understanding the financial health of the City so that Council has additional tools in decision making.</p>	Finance

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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 Finance Department reports that it is working to provide comprehensive recommendations to the City's Consolidated Fiscal Policy (CFP) that will provide additional policy recommendations in line with GFOA best practices, so that the City Council has additional tools for decision-making.	Finance
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	The Governmental Accounting Standards Board (GASB) requires government agencies to report on the amount of fixed assets. While the City currently meets that requirement at its most basic meaning, management agrees with the recommendation to have a centralized report of fixed assets to be able to monitor changes in the condition of the assets and evaluate costs associated with repairing them. Toward this end, the Finance Department reports that it has augmented staff resources and is working to upgrade the City's Financial Management System (Oracle) to implement a module for tracking, reporting, and maintaining conditions of fixed assets and long-term leases.	Multiple - Finance/OPW/OEWD
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	1	To prevent misallocated carryforwards, we recommend the Budget Bureau create a procedure to reconcile the appropriations with encumbrances and actuals once the fiscal year is closed. The procedure should check that the carryforwards are not greater than the balance of appropriations and encumbrances plus actuals, so that the carryforwards do not skew categorical spending allocations. The Budget Bureau should cross reference this procedure with the appropriate budget policies.	Implemented	Management modified its procedures to ensure accuracy in the carryforward appropriations.	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	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.	Not Implemented	Management reports that the Finance Department will develop a policy for City Administrator signature that provides guidance to Council on maintenance of effort (MOE) thresholds, guidelines on the calculation of MOE, outlines requirements for City special tax programs, including baseline, measurement assessment and annual reporting to Council.	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	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.	Partially Implemented	The Budget Bureau will publish the methodology used to calculate the MOE in the Adopted Budget Book.	Finance - Budget Bureau

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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	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.	Not Implemented	Management reports that the Finance Department will develop a policy for City Administrator signature that provides guidance to Council on maintenance of effort (MOE) thresholds, guidelines on the calculation of MOE, outlines requirements for City special tax programs, including baseline, measurement assessment and annual reporting to Council.	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	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.	Not Implemented	Budget Bureau will update the County collection fee to reflect its accurate cost in the budget exercise.	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.	Not Implemented	To support tracking effectiveness of Measure Q funds in meeting voter-approved objectives, subject to budget availability, Oakland Public Works will issue a Request for Proposals (RFP) for a consultant to complete a comprehensive assessment of City parks and parks maintenance. As part of this assessment, the consultant will be tasked with recommending an established baseline for parks maintenance conditions, including the number of people experiencing homelessness in or adjacent to City parks.	Multiple - CAO/OPW/HSD
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.	Not Implemented	Management reports that the Finance Department will develop a policy for City Administrator signature that provides guidance to Council on maintenance of effort (MOE) thresholds, guidelines on the calculation of MOE, outlines requirements for City special tax programs, including baseline, measurement assessment and annual reporting to Council.	CAO

Appendix B: Current Status of All Audit Recommendations

January 1, 2014 - December 31, 2023

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party
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.	Not Implemented	The condition assessment that Oakland Public Works is issuing an RFP for will also include an analysis of the current achievability of baseline standard conditions, (i.e., can those conditions be met, not met, or improved upon with existing resources), and identify additional needs, as applicable.	OPW
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.	Not Implemented	OPW will develop an implementation and monitoring program with achievable milestones. This will include an annual assessment that will be reported to the Parks and Recreation Advisory Commission (PRAC).	OPW
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.	Not Implemented	Management reports that the City Administrator's Office will work with Oakland Public Works, Human Services Department and Oakland Police Department to implement and enforce a "no re-encampment policy" in City parks. To support this policy, the City Administrator and the other Departments will expand the Encampment Management Team to create another team that includes public outreach staff, a small illegal dumping removal team, and Police resources, to ensure compliance with the Encampment Management Policy if a park closed within the last 6 months is re-encamped so that people are removed within 72 hours, subject to availability of funding, shelter beds and in compliance with the law.	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	11	We recommend the Public Works Department assign staff to report on the progress of stormwater quality projects funded by Measure Q to the Parks and Recreation Advisory Commission.	Not Implemented	The Assistant Director of OPW's Bureau of Design and Construction, or their designee, will provide regular progress reports on stormwater quality projects funded by Measure Q to the Parks and Recreation Advisory Commission (PRAC).	OPW

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January 1, 2014 - December 31, 2023

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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	12	We recommend the City Administrator's Office periodically evaluate and report on special tax programs' ongoing performance and outcome measures against baseline performance.	Not Implemented	Management reports that the Finance Department will develop a policy for City Administrator signature that provides guidance to Council on maintenance of effort (MOE) thresholds, guidelines on the calculation of MOE, outlines requirements for City special tax programs, including baseline, measurement assessment and annual reporting to Council.	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	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.	Not Implemented	CAO staff will work with the Commission on Homelessness to agendize these reports as a recurring item, and to affirm the specific data sets and information to be included in each report.	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	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.	Not Implemented	Management reports that the City Administrator will coordinate with the Chair and recommend agendizing at a future Commission meeting.	Commission on Homelessness
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.	Not Implemented	The Finance Department, Controllers Bureau will add Measure Q to the scope of the independent auditor's contract to include Measure Q in the annual audit, beginning in 2025.	CAO

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January 1, 2014 - December 31, 2023

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party
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.	Not Implemented	Management reports that the Finance Department will develop a policy for City Administrator signature that provides guidance to Council on maintenance of effort (MOE) thresholds, guidelines on the calculation of MOE, outlines requirements for City special tax programs, including baseline, measurement assessment and annual reporting to Council.	CAO



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