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AUDIT RECOMMENDATION FOLLOW-UP AS OF DECEMBER 31, 2024

City Auditor

Michael C. Houston, MPP, CIA

March 28, 2025



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March 28, 2025

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

RE: Audit Recommendation Follow-Up Report as of December 31, 2024

Dear Residents of Oakland, Mayor Jenkins (serving as Mayor pursuant to the Charter), Honorable Councilmembers, City Attorney Richardson, and City Administrator Johnson,

Our Office has completed its third semiannual Audit Recommendation Follow-Up Report, which provides the statuses of open audit recommendations as of December 31, 2024.

This report provides updates to the previous semiannual Audit Recommendation Follow-Up Report as of June 30, 2024, issued in October 2024,¹ as well as the statuses of recommendations from audit reports issued since June 30, 2024.

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."² To this end, our Office reviewed all audit recommendations issued since 2014, as of December 2024.³ We will continue reporting on open recommendations semiannually for periods ending June 30th and December 31st.

¹ https://www.oaklandauditor.com/wp-content/uploads/2024/10/20241016_Audit-Recommendation-Follow-Up-Report-as-of-June-30-2024.pdf

² Oakland City Charter Section 403(4)

³ Our Office separately follows up on recommendations issued within investigations resulting from substantiated allegations of fraud, waste, and abuse.

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.⁴

With this semiannual report format, we aim to keep the City Administration, residents, their elected officials, and other interested parties informed about the statuses of all audit recommendations. While our Office independently reviews the performance of the City in providing services to residents, we rely on the City 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.

This report summarizes 288 unique audit recommendations stemming from 45 performance audits issued since 2014. We detail the statuses of 160 recommendations that were either open or newly issued as of the last semiannual audit recommendation cycle. In all, as of December 31, 2024, the City Administration has implemented 143, or 50 percent, of all audit recommendations.⁵ Of the 126 recommendations that remain open, 73 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 every recommendation 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. We recognize that many of these recommendations will take time to accomplish, and we appreciate the City Administration's efforts towards implementation.

Respectfully,



Michael C. Houston
City Auditor

⁴ https://www.oaklandauditor.com/wp-content/uploads/2022/01/20220113_OPD-Overtime-Recommendation-Follow-up-Report-on-2019-OPD-Overtime-Audit-1.pdf

⁵ The Administration may have implemented recommendations from audits predating the period reviewed. We continue to follow up on open audit recommendations within our initial audit recommendation follow-up report and all newly issued audit recommendations from reports issued after the initial 10-year review period. This report does not include investigation recommendations followed up on through the City Auditor's Whistleblower Program.

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REPORT HIGHLIGHTS

Audit Recommendation Follow-Up Report

As of December 31, 2024

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.” This report covers 288 unique audit recommendations stemming from 45 performance audits, and provides an update from the previous semiannual audit recommendation follow-up cycle for the period ending June 30, 2024.

What We Found

As of December 31, 2024, the City Administration has implemented 50 percent of the 288 unique audit recommendations issued since 2014. The City Administration has partially implemented an additional 73 audit recommendations; 53 have not yet been implemented. Of the open recommendations (that have been partially or not yet implemented), the majority (50) are addressed to multiple departments, with the second most (27) to the City Administrator’s Office. Most of the open recommendations (56) 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 (17), the safeguarding of public resources (16), equitable service delivery (8), and economic benefits to the City through increased revenues or reduced costs (7). Since the previous semiannual audit recommendation follow-up process (as of June 30, 2024), we added 13 recommendations by way of two newly issued audits, and 39 recommendations have changed status (from not implemented to partially implemented or implemented, or from partially implemented to implemented).

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.

Independent City Auditor. Reporting Directly to the Residents.

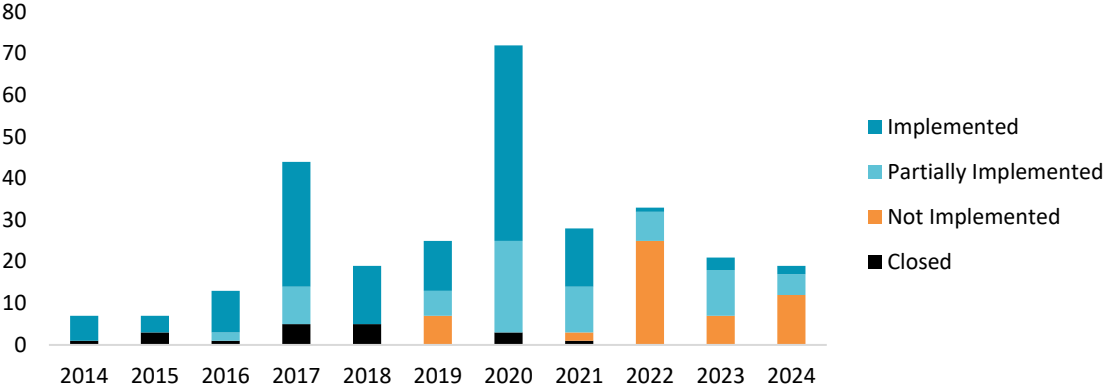
REPORT RESULTS

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 50 Percent of Recommendations Made Since 2014

Since 2014, the City Auditor’s Office has issued 45 performance audits making 288 unique audit recommendations.² Of the recommendations made over the past 11 years, 162 (or 56 percent) have been implemented or closed.³ 126 recommendations (or 44 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



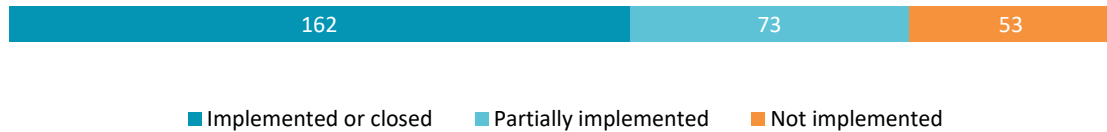
Source: Auditor analysis of recommendations from audit reports issued from 2014 through December 2024.

¹ www.gao.gov/yellowbook

² This count reflects unique audit recommendations. Prior to the comprehensive, semiannual audit recommendation follow-up process, 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 12 recommendations between the three reports). Since 2014, 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. There have been eight recommendations closed. Five have been closed and referred for follow up by the City Auditor’s Whistleblower Program as part of the investigation follow-up process.

Exhibit 2: 162 (or 56 Percent) Audit Recommendations Have Been Implemented or Closed



Source: Auditor analysis of recommendations from audit reports issued from 2014 through December 31, 2024.

Examples of implemented recommendations include:

- The Fire Prevention Bureau of the Oakland Fire Department (OFD) has made concerted efforts to bring Oakland schools up to fire code. OFD has established regular meetings with the Oakland Unified School District (OUSD), as well as regular inspections to help bring schools into compliance with fire safety regulations. The Fire Marshal issued a letter in November 2024 to the Superintendent of the District on fire code deficiencies and necessary actions for OUSD to take (*Recommendations 29 and 30 from the audit of Fire Prevention, 2020*).
- The City has developed written goals and objectives for encampment management and staff created an encampment management organizational chart, which includes three responsibilities (*Recommendations 1 and 15 from the audit of encampment management, 2021*).
- Public Works has begun periodic reporting to the Parks and Recreation Advisory Commission on the progress of Measure Q-funded stormwater initiatives (*Recommendation 11 from the audit of Measure Q, 2023*).

126 Audit Recommendations Are Still Open

Of the 126 recommendations that are still open, 73 (58 percent) are partially implemented and 53 (42 percent) are not implemented. This shows improvement from the previous cycle. The City Administrator’s Office (CAO) has the most open audit recommendations addressed to a single department, with 27 pending implementation. Most recommendations are addressed to multiple departments, as shown in Exhibit 3. Examples of open recommendations include:

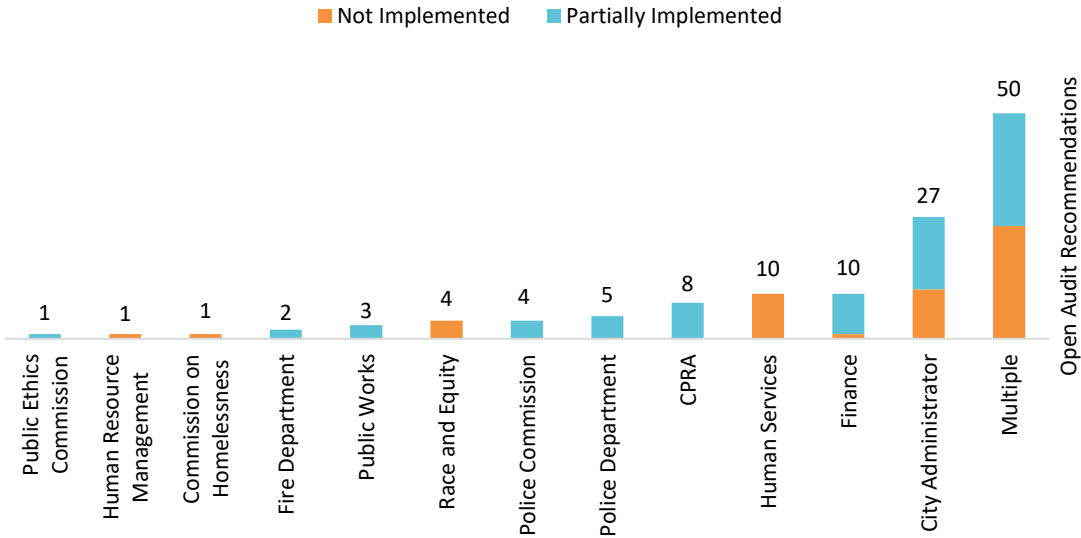
- Forty-three (43) recommendations from the 2021 audit of the City of Oakland's Homeless Encampment Management Interventions and Activities and the 2022 audit of Homelessness Services.
- A recommendation to ensure that requirements within service provider contracts reflect adopted performance metrics and targets and ensure such requirements are consistent across different service provider contracts within the same program type (*Recommendation 4 from the audit of the City of Oakland's Homelessness Services, 2022*).
- Thirteen (13) recommendations from the 2019 audit of the Oakland Police Department’s overtime intend to improve overtime planning, management, and tracking, and limiting the use of overtime by individual employees and the department as a whole.

REPORT RESULTS

- At least seven open recommendations that rely on the adoption of the draft Consolidated Fiscal Policy (CFP) that the Department of Finance presented to the Finance and Management Committee. These include updates pertaining to Citywide policy on grants management, maintenance of efforts thresholds, and reserve policies (*Recommendation 1 from the audit of Measure N – Paramedic Services Act, Recommendation 2 from the audit of Measure M – the Emergency Medical Services Retention Act, Recommendations 2 and 4 from the audit of Measure Q, Recommendation 3 from the audit of the City of Oakland’s financial condition between FY 2012-13 and FY 2021-22, Recommendations 2 and 4 from the performance audit of grants from the City of Oakland to Saba Grocers Initiative and its fiscal sponsor, and Recommendations 1 and 2 from the audit of the City’s application to the State of California’s Organized Retail Theft Prevention Grant Program*).

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 December 31, 2024. Note: CPRA stands for Community Police Review Agency.

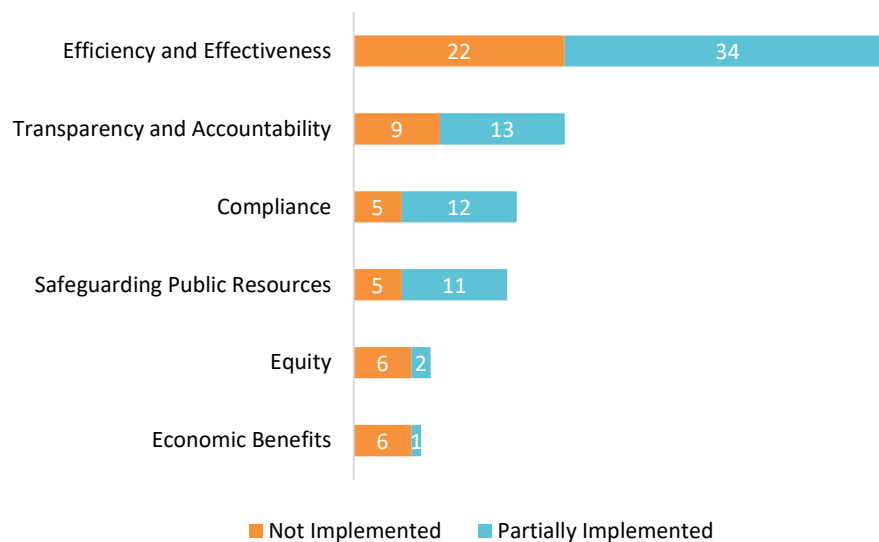
Audit Recommendations Reduce Costs, Create Efficiencies, Improve Effectiveness, Support Equity, Safeguard Public Resources, Assure Legal Compliance, and Promote Transparency and Accountability

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 December 31, 2024.

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, businesses, and visitors.

REPORT RESULTS

The intent of this report is to keep 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, 2024

Year	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
2015	Limited Public Financing Act: November 2014 Election	2
2015	Police Overtime for Fiscal Year 2012-13	5
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 (LPFA) - 2016 Election Year	17
2017	Zero Waste Request for Proposals	5
2018	Measure N Audit FY 2015-2016 & FY 2016-2017	5
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 (LPFA) - 2018 Election Year	4
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
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	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	Measure N - Paramedic Services Act	1
2022	Measure M - Emergency Medical Services Retention Act	2

Appendix A: Summary of Recommendation Status by Report

Key: Implemented | Partially implemented | Not implemented

2023	Business Tax Refunds Audit Fiscal Year 2018-19 through Fiscal Year 2021-22	1
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
2024	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	2
2024	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	2
2024	Performance Audit of the Development Services Fund: Centralized Fund Management Will Better Capture Citywide Costs	2
2024	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	6
2024	Performance Audit of Citywide Pay Equity	7

Appendix B:
Current Status of All Audit Recommendations
January 1, 2014 - December 31, 2024

Appendix B: Current Status of All Audit Recommendations
January 1, 2014 – December 31, 2024

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

Some departments are abbreviated in Appendix B:

Abbreviated Name	Full Name
CAO	City Administrator's Office
CPRA	Community 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 Audit Recommendations

January 1, 2014 - December 31, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
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.	Partially Implemented	With the adoption of the FY 2024-25 budget, the centralization of all Payroll functions has been reorganized and the transition of staff and roles and responsibilities has begun. The Finance Department reports that following an informal RFP for Standard Operating Procedures and Administrative Instruction revisions, they have hired a consultant to update AI 555 and that the draft revisions are being reviewed.	Finance - Payroll Operations	Jun 2025
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 AIs 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 Finance Department reports that staff are still researching which Administrative Instructions (AIs) need to be revised, removed, or created. The Finance Department has hired a consultant who is prioritizing the revision of the payroll AIs.	Multiple - Finance/CAO	Jun 2025
2017_01	Cash Handling	4	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.	Partially Implemented	Per Finance, the Treasury Bureau conducts daily reconciliations of POS transactions to deposits received and the Bureau consistently follows up with departments that have not submitted their daily deposits. Additionally, biannual meetings are held to train staff and reinforce the AI policy on cash handling and its associated requirements. The Bureau is also in the process of updating the AI policy in alignment with the implementation of a new POS system.	Finance - Revenue and Tax Administrator, City Treasurer	Jun 2025
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.	Implemented	DOT has established specific criteria for user access and permission levels. These permissions are verified monthly through an eTIMS audit report, which the department receives from the vendor on a monthly basis.	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.	Implemented	DOT has established specific criteria for user access and permission levels. These permissions are verified monthly through an eTIMS audit report, which the department receives from the vendor on a monthly basis.	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	OPD reports that its rate of answering calls within the mandated answering speed ranged from 48 to 73 percent for the last six months of 2024. Call answering speeds are consistently posted on the City's website. Staff report that continual staffing challenges hinder the Communication Division's ability to meet the mandated answering speeds. This recommendation will be considered fully implemented when the Communications Division consistently meets the standard of answering 90 percent of 911 calls within 15 seconds.	OPD	Dec 2025

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - December 31, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
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. - Contract with a 3rd party vendor to create computer-based, on-line standard training sessions that supplement the live training classes. - 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>OPD reports it has experienced an increase in vacancies in its dispatcher positions due to an increase in voluntary resignations of probationary staff. The Communications Division is working with the OPD Human Resources Section and the Professional Development and Wellness Unit to develop strategies to manage this challenge.</p> <p>The dispatcher recruitment is continuous and will remain open on the City's website until all positions are filled.</p> <p>This recommendation will be considered fully implemented when the division reaches full staffing, which OPD now anticipates by fall/winter 2026.</p>	OPD	Dec 2026
2017_04	OPD 911 Call Operations	3	<p>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.</p>	Partially Implemented	<p>Senior Police Communications Dispatchers, who typically oversee dispatchers and conduct quality assurance reviews to assess call-taking performance, have been temporarily reassigned as acting supervisors due to vacancies in supervisory roles. Until these positions are permanently filled, supervisors have been live-monitoring incoming calls and addressing issues in real-time rather than conducting quality assurance reviews days after calls are processed.</p> <p>According to OPD, the division faces a 50% vacancy rate in the supervisor classification. Once all supervisory positions are filled and Senior Police Communications Dispatchers return to their designated roles, the division will be able to consistently conduct quality assurance reviews per department policies. The anticipated date for the recommendation is fall/winter 2026.</p>	OPD	Dec 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - December 31, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
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.	Closed	<p>The PEC advertised the LPF Program to all candidates running for Council District Office in the 2024 election. This included providing program information to candidates when they submitted their nomination papers to the City Clerk, posting program information online, sending out an advisory to all candidates, directly emailing all candidates, and providing application technical assistance to candidates.</p> <p>Under the OMC, the LPF is terminated after the 2024 election and will not be in place for 2026, unless extended by act of City Council.</p> <p>The PEC is continuing to build its outreach and engagement program for the launch of the Democracy Dollars Program, the City's replacement public financing program mandated by Measure W (2022), including developing an outreach plan in consultation with community and stakeholder groups; however, the launch date for the Democracy Dollars Program is uncertain.</p> <p>Given substantial changes to the program and its uncertain future, we are dropping this recommendation.</p>	PEC	
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.	Closed	<p>The PEC advertised the LPF Program to all candidates running for Council District Office in the 2024 election. This included providing program information to candidates when they submitted their nomination papers to the City Clerk, posting program information online, sending out an advisory to all candidates, directly emailing all candidates, and providing application technical assistance to candidates.</p> <p>Under the OMC, the LPF is terminated after the 2024 election and will not be in place for 2026, unless extended by act of City Council.</p> <p>The PEC is continuing to build its outreach and engagement program for the launch of the Democracy Dollars Program, the City's replacement public financing program mandated by Measure W (2022), including developing an outreach plan in consultation with community and stakeholder groups; however, the launch date for the Democracy Dollars Program is uncertain.</p> <p>Given substantial changes to the program and its uncertain future, we are dropping this recommendation.</p>	PEC	

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - December 31, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
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	<p>The PEC advertised the LPF Program to all candidates running for Council District Office in the 2024 election. This included providing program information to candidates when they submitted their nomination papers to the City Clerk, posting Program information online, sending out an advisory to all candidates, directly emailing all candidates, and providing application technical assistance to candidates.</p> <p>Under the OMC, the LPF is terminated after the 2024 election and will not be in place for 2026, unless extended by act of City Council.</p> <p>The PEC is continuing to build its outreach and engagement program for the launch of the Democracy Dollars Program, the City's replacement public financing program mandated by Measure W (2022), including developing an outreach plan in consultation with community and stakeholder groups; however, the launch date for the Democracy Dollars Program is uncertain. Upon Program launch, this recommendation will be fully implemented. The PEC expects to devote significant financial and staff resources to candidate and public education about the program, which will include mailing Democracy Dollars vouchers to all Oakland registered voters.</p>	PEC	Nov 2026
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 that City staff have established a preliminary timeline in anticipation of a competitive procurement process when the current Zero Waste contracts expire. This timeline allows for a robust system design process to promote competition. The process is anticipated to include: staff/consultant design meetings; community engagement, via a Solid Waste Collection Services Advisory Committee (SWCSAC) on rates and desired services; equity analysis; engagement with potential respondents and other jurisdictions/solid waste authorities; presentation of stakeholder findings to Committee/Council; and finalization of design based on feedback received.</p> <p>Simultaneously, the City Administrator's Office will negotiate with the current exclusive MM&O service provider, Waste Management of Alameda County (WMAC), to possibly extend their contract, with input from the SWCSAC.</p>	CAO	Jan 2026

Appendix B: Current Status of Audit Recommendations
January 1, 2014 - December 31, 2024

Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
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's Office reports that the City Administrator has designated the Director of Public Works with primary responsibility for the management of current franchise agreements, as well as for the procurement of future agreements. The Director directs a team of staff, legal counsel, and contracted industry consultants.</p> <p>The continuing negotiation with WMAC and the future RFP process will be guided by the Department of Workplace and Employment Standards and a Process Coordinator/Project Manager will be designated.</p> <p>The Director is coordinating regular updates to all members of the City Council. The Department 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>	CAO	Jan 2026
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>The Public Works Director directs a team 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>The City also plans to engage a consultant to provide in-depth procurement support services including: cost evaluation; rate review; equity analysis; proposer facility tours and interviews; and contract negotiations.</p> <p>Lastly, an SWCSAC comprised of approximately seven interested stakeholders is being assembled to provide input to the City.</p>	CAO	Jan 2026
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>OPW plans to engage in robust stakeholder/community engagement throughout the negotiation/procurement process. Topics will include desired services, customer rates, and equity.</p> <p>A Solid Waste Collection Services Advisory Committee consisting of approximately seven community members will meet quarterly to provide input on services and rates.</p>	OPW	Jan 2026

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
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	<p>The City Administration reports that the new scheduling system previously selected was not completed due to a contract issue identified by Contract & Compliance. The City of Oakland's Information Technology Department (ITD) has since reached out to UKG (Telestaff), the current scheduling system, to renew the contract Citywide for the Oakland Fire Department (OFD) and Oakland Police Department (OPD).</p> <p>The Information Technology Unit (ITU) of OPD is working with ITD to ensure that Telestaff can meet all of the department's scheduling needs. This still requires two phases. The first phase will ensure that OPD is able to fully capture all scheduling needs. The second phase will be to build out the overtime reporting within Telestaff.</p> <p>The second phase, however, cannot begin until the City updates the Oracle Payroll system. As of 1/27/2025, that upgrade was put on hold.</p> <p>OPD states it will continue to work to ensure that all scheduling work can be recorded within Telestaff and may even be able to begin work on identifying ways to capture our complex overtime reporting.</p> <p>OPD estimates that it may take up to a year after the completion of the Oracle upgrade to fully implement the necessary changes to track overtime.</p>	Multiple - OPD/ITD	Dec 2027

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2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	6	<p>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:</p> <ul style="list-style-type: none"> - 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	<p>The City Administration reports that the new scheduling system that was previously selected was not completed due to a contract issue identified by Contract & Compliance. The City of Oakland's Information Technology Department (ITD) has since reached out to UKG (Telestaff), the current scheduling system, to renew the contract Citywide for the Oakland Fire Department (OFD) and Oakland Police Department (OPD).</p> <p>The Information Technology Unit (ITU) of OPD is working with ITD to ensure that Telestaff can meet all of the department's scheduling needs. This still requires two phases. The first phase will ensure that OPD is able to fully capture all scheduling needs. The second phase will be to build out the overtime reporting within Telestaff.</p> <p>The second phase, however, cannot begin until the City of Oakland updates the Oracle Payroll system. As of 1/27/2025, that upgrade was put on hold.</p> <p>OPD will continue to work to ensure that all scheduling work can be recorded within Telestaff and may even be able to begin work on identifying ways to capture our complex overtime reporting. However, OPD cannot put a completion date on this project until funds are reallocated to the Oracle upgrade and ITD provides a timeline for completion for that project.</p> <p>OPD estimates that it may take up to a year after the completion of the Oracle upgrade to fully implement the necessary changes to track overtime.</p>	Multiple - OPD/ITD	Dec 2027

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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	<p>The City Administration reports that the new scheduling system that was previously selected was not completed due to a contract issue identified by Contract & Compliance. The City of Oakland's Information Technology Department (ITD) has since reached out to UKG (Telestaff), the current scheduling system, to renew the contract Citywide for the Oakland Fire Department (OFD) and Oakland Police Department (OPD).</p> <p>The Information Technology Unit (ITU) of OPD is working with ITD to ensure that Telestaff can meet all of the department's scheduling needs. This still requires two phases. The first phase will ensure that OPD is able to fully capture all scheduling needs. The second phase will be to build out the overtime reporting within Telestaff.</p> <p>The second phase, however, cannot begin until the City of Oakland updates the Oracle Payroll system. As of 1/27/2025, that upgrade was put on hold.</p> <p>OPD will continue to work to ensure that all scheduling work can be recorded within Telestaff and may even be able to begin work on identifying ways to capture our complex overtime reporting. However, OPD cannot put a completion date on this project until funds are reallocated to the Oracle upgrade and ITD provides a timeline for completion for that project.</p> <p>OPD estimates that it may take up to a year after the completion of the Oracle upgrade to fully implement the necessary changes to track overtime.</p>	Multiple - OPD/ITD	Dec 2027
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 reports that it has completed its role in implementing this recommendation. Fully implementing the recommendation will require the City Administration's involvement.	OPD	Dec 2025
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	The City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM	Dec 2025

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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	<p>Staff report that this adherence or revisions to the Voluntary Overtime Policy are contingent on the new scheduling system.</p> <p>The City Administration reports that the new scheduling system that was previously selected was not completed due to a contract issue identified by Contract & Compliance. The City of Oakland's Information Technology Department (ITD) has since reached out to UKG (Telestaff), the current scheduling system, to renew the contract Citywide for the Oakland Fire Department (OFD) and Oakland Police Department (OPD).</p> <p>The Information Technology Unit (ITU) of OPD is working with ITD to ensure that Telestaff can meet all of the department's scheduling needs. This still requires two phases. The first phase will ensure that OPD is able to fully capture all scheduling needs. The second phase will be to build out the overtime reporting within Telestaff.</p> <p>The second phase, however, cannot begin until the City of Oakland updates the Oracle Payroll system. As of 1/27/2025, that upgrade was put on hold.</p> <p>OPD will continue to work to ensure that all scheduling work can be recorded within Telestaff and may even be able to begin work on identifying ways to capture our complex overtime reporting. However, OPD cannot put a completion date on this project until funds are reallocated to the Oracle upgrade and ITD provides a timeline for completion for that project.</p> <p>OPD estimates that it may take up to a year after the completion of the Oracle upgrade to fully implement the necessary changes to track overtime.</p>	OPD	Dec 2027

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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	<p>Staff report that this recommendation relies upon the implementation of the new scheduling system.</p> <p>The City Administration reports that the new scheduling system that was previously selected was not completed due to a contract issue identified by Contract & Compliance. The City of Oakland's Information Technology Department (ITD) has since reached out to UKG (Telestaff), the current scheduling system, to renew the contract city-wide for the Oakland Fire Department (OFD) and Oakland Police Department (OPD).</p> <p>The Information Technology Unit (ITU) of OPD is working with ITD to ensure that Telestaff can meet all of the department's scheduling needs. This still requires two phases. The first phase will ensure that OPD is able to fully capture all scheduling needs. The second phase will be to build out the overtime reporting within Telestaff.</p> <p>The second phase, however, cannot begin until the City of Oakland updates the Oracle Payroll system. As of 1/27/2025, that upgrade was put on hold.</p> <p>OPD will continue to work to ensure that all scheduling work can be recorded within Telestaff and may even be able to begin work on identifying ways to capture our complex overtime reporting. However, OPD cannot put a completion date on this project until funds are reallocated to the Oracle upgrade and ITD provides a timeline for completion for that project.</p> <p>OPD estimates that it may take up to a year after the completion of the Oracle upgrade to fully implement the necessary changes to track overtime.</p>	Multiple - OPD/ITD	Dec 2027

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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	<p>The City Administration reports that the new scheduling system that was previously selected was not completed due to a contract issue identified by Contract & Compliance. The City of Oakland's Information Technology Department (ITD) has since reached out to UKG (Telestaff), the current scheduling system, to renew the contract city-wide for the Oakland Fire Department (OFD) and Oakland Police Department (OPD).</p> <p>The Information Technology Unit (ITU) of OPD is working with ITD to ensure that Telestaff can meet all of the department's scheduling needs. This still requires two phases. The first phase will ensure that OPD is able to fully capture all scheduling needs. The second phase will be to build out the overtime reporting within Telestaff.</p> <p>The second phase, however, cannot begin until the City of Oakland updates the Oracle Payroll system. As of 1/27/2025, that upgrade was put on hold.</p> <p>OPD will continue to work to ensure that all scheduling work can be recorded within Telestaff and may even be able to begin work on identifying ways to capture our complex overtime reporting. However, OPD cannot put a completion date on this project until funds are reallocated to the Oracle upgrade and ITD provides a timeline for completion for that project.</p> <p>OPD estimates that it may take up to a year after the completion of the Oracle upgrade to fully implement the necessary changes to track overtime.</p>	Multiple - OPD/ITD	Dec 2027
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 City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2025
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 City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2025
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 City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2025
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 City Administration should consider this recommendation during its upcoming labor negotiations.	Multiple - OPD/HRM/Finance	Dec 2025
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.	Partially Implemented	The Finance Department has hired a consultant who is prioritizing the revision of the payroll AIs.	Multiple - Finance/CAO	Dec 2025
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 held a strategic planning retreat February 8, 2025, with discussion relating to this item.	Police Commission	Jun 2025
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 held a strategic planning retreat February 8, 2025, with discussion relating to this item.	Police Commission	Jun 2025
2020_01	Oakland Police Commission and Community Police Review Agency	4	Develop annual workplans to address its strategic plan goals.	Partially Implemented	The Commission held a strategic planning retreat February 8, 2025, with discussion relating to this item.	Police Commission	Jun 2025

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
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	Staff report that the Commission will plan to host town halls within the community focused on raising awareness about racial profiling, with a target timeframe between now and August 2025. The Commission will continue to collaborate with OPD to collect rational profiling metrics aimed at measuring progress in reducing racial disparities.	Police Commission	Aug 2025
2020_01	Oakland Police Commission and Community Police Review Agency	16	Develop the following protocols: - 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	Implemented	The City Administrator's Office has established a liaison to manage all commissioner communication via the Police Commission Chief of Staff.	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	Staff report that the Commission has entered into a lease for CPRA in the old ProArts space on the ground floor of 150 Frank Ogawa Plaza which has "storefront" ground floor access. Although the space has been leased, it has not been fully built-out as a fully functioning office space. That effort should take place in the first part of 2025, resources permitting.	CAO	Jun 2025
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	Staff report that as of February 5, 2025, investigator job specifications remain pending approval by the Civil Service Board. CPRA cannot hire civil service investigators until this process, which began in Fall 2023, is complete. Other hiring lists are up to date.	CPRA	Jun 2025
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	CPRA is still refining a draft manual. Goals and objectives for investigative timeliness are reflected in the Municipal Code and in monthly reports to the Oakland Police Commission. CPRA management reports they maintain a master list of all investigations with all cases and deadlines listed.	CPRA	Jun 2025
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	CPRA is still refining a draft manual.	CPRA	Apr 2025
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	CPRA is still refining a draft manual. CPRA staff do not have direct access to OPD documents.	CPRA	Dec 2025
2020_01	Oakland Police Commission and Community Police Review Agency	25	Develop and implement a formal training program for all Agency staff.	Partially Implemented	Staff receive recurring trainings. Individual investigators receive coaching on specific topics on a case-by-case basis. CPRA management report that a formal training program for all Agency staff is still being developed.	CPRA	Jul 2025
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	CPRA reports it does not have staff assigned to outreach. However, staff work from the satellite office in Fruitvale on a rotating basis. Upon completion of other recommendations, CPRA plans to develop an outreach plan that includes written goals and objectives, outreach activities, and monitoring reports to assess its progress in reaching its outreach goals.	CPRA	Dec 2025
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	CPRA is still refining a draft manual. The overall processes necessary to undertake investigations (including the intake process) are documented in the CPRA annual report.	CPRA	Jun 2025
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.	Implemented	CPRA currently uses a standard investigation plan with clear objectives and methodology for the investigation. This plan is reviewed and approved by a supervisor.	CPRA	

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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	CPRA is still refining a draft manual.	CPRA	Jun 2025
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	Due to budget cuts, staff report that CPRA was unable to upgrade its database to improve workflow, data capture, and case management. CPRA will continue to work with IT to develop the existing database to serve Agency needs.	Multiple - CPRA/ITD	Dec 2025
2020_02	Oakland Fire Department's Fire Prevention Bureau	4	Ensure the backlog of inspection reports are addressed.	Closed	At the time of the audit, there was a backlog of inspection reports that had not yet been entered into the Fire Prevention Bureau's database, OneStep. OFD now uses Accela, and inspection records are entered electronically. Given the change in the electronic record-keeping system and the amount of time that has elapsed since the initial audit, we are dropping this recommendation.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	6	Develop a process to electronically input its inspection reports.	Implemented	All inspection reports and results are uploaded automatically via inspector apps to the respective record in Accela. Per OFD and PBD, this covers all inspection report types.	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.	Implemented	Accela is fully operational and used as the single database for all inspection types, per PBD and OFD. PBD reports that they continue to enhance configurations and train staff accordingly. OFD held trainings to support staff in submitting referrals to Fire Prevention staff using the Accela mobile application. Per OFD, all fire prevention staff and relevant suppression staff are trained in and utilize Accela.	Multiple - OFD/PBD/ITD	
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.	Implemented	The Fire Marshal, fire inspection supervisors, and civilian fire inspectors have been certified by either CalFire or the International Code Council (ICC) in accordance with their conditions of employment. The Fire Marshal tracks training for each employee, including the expiration dates, as applicable.	OFD - Fire Operations, Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	10	Create a specialized training program for cannabis inspections.	Partially Implemented	PBD reports that they continue to provide training and guidance to inspection staff as it relates to cannabis facilities to ensure they are focused on building code enforcement relating to the structure, occupancy, and land use compliance.	Multiple - OFD/CAO/PBD	Jun 2025
2020_02	Oakland Fire Department's Fire Prevention Bureau	11	Create a specialized training program for supervisory inspectors.	Partially Implemented	OFD reports that it is working on creating a specialized training program for supervisory inspectors, including discussions with HRM. PBD reports that there are no cannabis-specific trainings for PBD inspection supervisors in NeoGov. PBD inspection supervisors are in communication with the State of California Department of Cannabis Control as it relates to any state laws that may impact city ordinances or enforcement actions.	Multiple - OFD/CAO/PBD	Jun 2025
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	OFD reports that they have already implemented a quality assurance process for fire prevention inspections and they are working to finalize and formally document the process.	OFD - Fire Prevention Bureau	Jun 2025
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.	Partially Implemented	OFD has initiated a process to develop SOPs, which are in-process.	OFD - Fire Prevention Bureau	Dec 2025

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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.	Implemented	In December 2024, ITD soft-launched a workflow to coordinate cannabis permits and inspections within Accela, having all responsible departments attached to the organization flow of the process. Per PBD, cannabis facilities are required to meet minimum building code standards, in addition to land use requirements based on planning code. Cannabis facilities, at the time of applying for the necessary permits, are provided with handouts and information relating to compliance with planning code and/or building codes and information that must be submitted to PBD for approvals (i.e., construction documents, odor mitigation plans, security plans, etc.). During the PBD approval process some of the project construction documents may be forwarded to OFD- Fire Prevention Bureau for approval prior to permit issuance.	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.	Implemented	OFD has developed a master list of properties for fire safety inspections, updated on a yearly basis to reflect new development and changes in building use.	OFD - Fire Prevention Bureau	
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.	Implemented	Based on schedules within Accela, OFD completes high-rise inspections in the first quarter and school inspections within the second quarter of the year, with a goal of promoting compliance over the summer months when schools are out of session. Other inspections are scheduled throughout the year.	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.	Closed	At the time of the audit, there were 2,400 properties that had not undergone inspections over the three-year period from September 2016 to September 2019. Since then, OFD has improved its process for identifying and coordinating referrals and scheduling of inspections, and reports that those parcels have since been inspected multiple times in the last 5 years. Given the time that has elapsed since the previous audit, and system improvements in place, we are dropping this recommendation.	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.	Closed	OFD reports that they have implemented daily check-ins with inspectors and supervisors, and daily reporting on inspections completed, inspections scheduled for the next day, and any concerns they have from property owners or business owners. This replaced a more data-intensive system that OFD reports was difficult and time-consuming to maintain. OFD reports that they have resources to support a review of performance as necessary.	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.	Implemented	OFD has reports that show the location, time, type of inspection, date of inspection and time spent on the inspection. The Fire Marshal reports that department supervisors check in with staff daily on their tasks for the day.	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.	Implemented	Inspectors have inspections scheduled through Accela. OFD has reports that show the location, time, type of inspection, date of inspection and time spent on the inspection.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	25	Establish expiration dates for provisionally permitted cannabis facilities.	Partially Implemented	PBD reports that, during the implementation of the citywide cannabis permit issued by EWD in 2024, PBD requested creation of a new permit type CCO "Cannabis Certificate of Occupancy" that included an expiration date for CCO applications that fail to move forward or where the CCO is not issued as per Oakland Municipal Code 15.04.1.135 (F). Prior to this, building cannabis records did not have an expiration. This recommendation is open pending supporting documentation.	Multiple - OFD/CAO/PBD	Jun 2025

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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.	Partially Implemented	OFD reports that they are working on this with the City Attorney's Office.	Multiple - OFD/City Attorney	Dec 2025
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.	Implemented	OFD has established regular meetings with the Oakland Unified School District, as well as regular inspections to help bring schools into compliance with fire safety regulations.	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.	Implemented	The Fire Marshal has corresponded with the City Administrator and Superintendent of the District on fire code deficiencies and necessary actions for OUSD to take.	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	OFD reports that they are working on this with the City Attorney's Office.	Multiple - OFD/City Attorney	Dec 2025
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: - 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 City Administration did not provide a status update in time to include in this report. Previously, the Finance Department had created guidance, however current staff were not aware of it. Our Office is currently auditing Kids First in accordance with our FY 2024-25 audit workplan.	Finance - Budget Bureau	Jun 2025
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.	Implemented	Staff created an Encampment Management Team (EMT) organizational chart which includes the responsibilities of the EMT.	CAO	
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.	Implemented	Encampment schedules document interventions, their type, and the date of the intervention. In addition to that, the number of staff needed for each intervention can be found in the EMT's agendas. Every Friday, Administrative staff sends each City Council office a weekly District Encampment Actions letter outlining planned operations that will take place in their district over the month. The letter also provides the rationale for each intervention. The number of hours is captured and tracked by individual departments that track hours in City Works or respective department management database or platform type receptacles.	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.	Implemented	Staff report they have an internal spreadsheet that tracks and documents activities while the public has access to a PDF with the tracked activities.	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.	Partially Implemented	The Encampment Management Policy (EMP) states that the EMT will use the 2018 Minimum Health and Safety Standards as a guide to determine which encampments are eligible for intervention. HSD manages hygiene stations assigned to encampments. If there are 10 or more people at a site, then that encampment is put on a prioritization list to be assigned a hygiene unit by HSD/CHS. The HD contacts HSD/CHS to remove porta potties after an operation result in a closure.	Multiple - CAO/HSD	Jun 2025

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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	5	<p>Modify the Encampment Management Policy to address outreach strategies prior to interventions. The outreach strategies should include:</p> <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. 	Implemented	The outreach team provides outreach and notification strategies consistent with the Miralle Settlement Agreement. Additionally, they track all offers and acceptance of services and/or shelter. In FY 2024-25, the contracted service provider added a Clinical Care Team to address ADA issues reported by encampment residents. The outreach team and the Homelessness Division (HD) track the effectiveness of the strategies. The information is documented and imported into a document that lives with HD. The outreach service provider has goals for noticing, outreach strategies, and tracking census numbers at encampments. The goal as cited in the EMP is to offer temporary housing and register people into the HMIS system.	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.	Implemented	The outreach team provides outreach and notification strategies consistent with the Miralle Settlement Agreement. Additionally, they track all offers and acceptance of services and/or shelter. The outreach provider documents, tracks, and imports the information into a document that lives with Homelessness Division.	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.	Implemented	Staff has had meetings with other cities experiencing chronic homelessness in the region, attended weekly and monthly city, county and regional meetings, and attended conferences to share best practices and exchange ideas and strategies with other cities and jurisdictions. Staff also report to that they are complying through the Miralle Settlement Agreement.	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.	Partially Implemented	City staff report that they comply with the SOP for the bag-and-tag process. Multiple departments are involved in the bag-and-tag process to ensure compliance. During operations, the bag-and-tag process is under the direction of Public Work Supervisors in coordination with the Encampment Management Team. OPD is responsible for the storage of the property. The team follows the guidelines of the Encampment Management Policy and the Standard Operating Procedure. The Miralle Settlement established and outlines the Standard Operating Procedure for the bag-and-tag process. A flyer is provided to encampment residents which outlines the process and provides clear instruction for how to retrieve property after an intervention.	Multiple - CAO/OPW	Jun 2025
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.	Closed	The City is under Miralle Settlement Agreement which requires it to have two locations for storing belongings. This cannot be modified as it is a court enforced legally binding settlement agreement.	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.	Partially Implemented	There is transportation assistance, but staff need to produce a written policy and add it to the scope of work (Fiscal Year 2026-27) to be included in the contract. The contracted outreach team can provide transportation to unhoused residents that accept services. Ideally, this is done before the actual closure date. Once an unhoused resident accepts services, the outreach team can provide transport to facility to provide review, intake, and/or final relocation. The contracted outreach team also transports encampment residents to programs, the Housing Resource Center (HRC) and/or medical locations. If the outreach team cannot provide a transport at that time, then a rideshare or electric scooter is procured for the transport. MACRO also assists with taking homeless residents to St. Vincent de Paul and other intervention sites.	Multiple - CAO/HSD	Jun 2026
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.	Implemented	The Police Department's Communications Division has a code for encampment related calls for service.	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.	Implemented	The Oakland Fire Dispatch Center created an Incident Type and a Disposition code for all medical calls at encampments.	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.	Partially Implemented	OAK 311 sends public complaints to the Homelessness Division's (HD) email address. HD triages to see if it is an Encampment Management issue or an issue for another department. Administrative staff provides data on responses they receive from departments after they triage. If it falls under another department, then, HD reports, the respective department should operate under their authority and follow up. However, HD receives very little input from triaged calls to departments and calls are logged and scheduled for an intervention as a larger encampment management issue.	Multiple - CAO/EMT	Dec 2025
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.	Implemented	The amount of time spent and staff needed on encampment interventions can be found in the EMT agendas. Every Friday, Administrative staff sends each City Council office a weekly District Encampment Actions letter outlining planned operations that will take place in their district over the month. The Human Services Department (HSD) manages the hygiene stations assigned to encampments. If there are 10 or more people at a site, then that encampment is put on a prioritization list to be assigned a hygiene unit by HSD. The Homelessness Division contacts HSD to remove porta potties after an operation has occurred resulting in a closure.	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.	Implemented	The goals and objectives for encampment management activities can be found within the Miralle Settlement Agreement, the Encampment Management Policy, and the Mayor's Executive Order 2024-1.	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	Partially Implemented	The CAO states it is in the process of developing a comprehensive strategic plan that incorporates the Miralle Settlement Agreement, the City's Encampment Management Policy, the Mayor's Executive Order 2024-1, and supports the protection of critical infrastructure in Oakland.	CAO	Jun 2025

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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	17	Develop annual work plans identifying goals and deadlines for the next year and the strategies for achieving them.	Partially Implemented	The CAO's work is driven by community complaints and policy makers. Guidelines established by the Miralle Settlement Agreement, the Encampment Management Policy, and the Mayor's Executive Order 2024-1 guide the comprehensive work plan that has clear priorities. The documents already identify the goals and strategies for achieving them.	CAO	Jun 2025
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.	Partially Implemented	The Administration states this recommendation will be completed and will include direct and indirect costs as staff is working on the Fiscal Year 2025-27 budget.	CAO	Jun 2025
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.	Partially Implemented	The Homelessness Division (HD) staff met with the Finance Department and created a project code, but HD staff is uncertain when this will be fully implemented such that relevant departments all use the same project code, and will work with Finance to establish relevant codes.	CAO	Dec 2025
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: - 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.	Partially Implemented	The EMT assesses its resources and identifies what is needed for each encampment activity and intervention. The Homelessness Division (HD) has administrative staff and two staff members that support operations/interventions. HD has added staff levels to strategically and affectively carry out operations. The HD teams work closely with the outreach team to provide access to temporary long term and short-term shelter options. The implementation of a Safe Work Zone has allowed staff to re-evaluate time and be more effective and efficient. Staff report they will continue to refine operations and costs to develop realistic expectations based on fiscal capacity and compare it to demand for services.	CAO	Dec 2025
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.	Implemented	Staff have meetings that help determine resources needed based, upon and at that time, assessments made about resources and the possible need to acquire additional internal and external resources. This is covered in EMT, monthly EMT leadership and policy and procedures meetings.	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: - 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.	Partially Implemented	Written policies and procedures can be found in the City's Encampment Management Policy (EMP), the Miralle Settlement Agreement, and the Mayor's Executive Order. Staff are working with policymakers to modify EMP. Other recommendations here will be addressed when the updated EMP goes to the City Council.	CAO	Dec 2025

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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	23	<p>Develop data collection systems that include the following:</p> <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. 	Partially Implemented	Because the EMT consists of various departments, respective departments individually collect data. The CAO reports an eventual goal is to develop one system where all data can be stored, tracked, and reviewed to measure the City's success in achieving encampment management goals, the production of comprehensive activity reports for management, and the City Administrator's Office will add its encampment demographic data so that the Department of Race and Equity can use that data in addition to the Point in Time (PIT) homelessness count data to help facilitate reviews to ensure their desired equity outcomes are achieved.	CAO	Dec 2025
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.	Implemented	There are over 1,400 encampments and current staff priorities are to track encampments in high priority zones. They are tracked by type and impact to the community. Encampments in low sensitivity zones are normally not tracked unless they become problematic and turn into a high sensitivity zone encampment. Staff report that they will continue to provide analysis of encampments and track them on a quarterly basis and use GIS mapping that tracks and monitors critical infrastructure and life safety issues.	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	HSD/CHS was the lead on contracting with PAVE to do the training. Per staff, a contract is being routed.	Multiple - CAO/HSD	Dec 2025
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	CAO/HD report that this does not fall under their purview. They assert this Self-Assessment Toolkit cannot be implemented by the Homelessness Division (HD). The HD performs and executes operations for encampment closures and cleanings. This toolkit is meant to assess programs that serve homeless persons who participate in interim and other housing programs at specific sites. The HD does not house, nor run programs at any facilities.	CAO	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025

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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	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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO/HRM	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025

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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	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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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).	Partially Implemented	The Administration responded that the City and County are working on developing a Memorandum of Understanding to better collaborate on homelessness interventions and shelter services.	Multiple - HSD/CAO	Sep 2025
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 did not provide a status update in time to include in this report.	HSD	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO/OCA/City Council	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO/OCA/DWES/Finance	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025

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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	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.	Partially Implemented	The Administration stated that the City Administrator's Office will coordinate with the Human Services Department regarding the participation of the Commission on Homelessness. HCD further reports that they are working closely with the CAO and HSD on the creation of the plan, with the HCD Chief Policy Officer leading homelessness and housing strategic planning.	Multiple - HSD/CAO/HCD	Jun 2025
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 Administration reported that the City will develop the work plan as recommended in the Encampment Management Intervention and Activities Audit.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO/Finance	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - CAO/HSD	Jun 2025
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 did not provide a status update in time to include in this report.	Multiple - CAO/HSD	Jun 2025
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.	Partially Implemented	The Administration stated that the City Administrator's Office will coordinate with the Human Services Department regarding the participation of the Commission on Homelessness. HCD further reports that they are working closely with the CAO and HSD on the creation of the plan, with the HCD Chief Policy Officer leading homelessness and housing strategic planning.	Multiple - City Council/CAO/HSD/HCD	Jun 2025

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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.	Partially Implemented	HCD reports that they are working closely with the CAO and HSD on the creation of the strategic plan, with the HCD Chief Policy Officer leading homelessness and housing strategic planning.	Multiple - City Council/HSD/CAO	Jun 2025
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.	Partially Implemented	The Administration stated that the City Administrator's Office will coordinate with the Human Services Department regarding the participation of the Commission on Homelessness. HCD further reports that they are working closely with the CAO and HSD on the creation of the plan, with the HCD Chief Policy Officer leading homelessness and housing strategic planning.	Multiple - CAO/HSD/HCD	Jun 2025
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: - 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 City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP).	Multiple - Finance/OFD	Jun 2025
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: - 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 City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP).	Multiple - Finance/OFD	Jun 2025
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.	Partially Implemented	The Finance Department received funding in the FY 2024-25 Adopted Budget to fund a consultant to help develop process improvements across the Revenue Bureau. The City Administrator's Office states that it is working on an RFQ to bring on a contractor to address the recommendation.	Finance - Director of Finance and Revenue and Tax Administrator	Jun 2025
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	The City Administrator's Office released the FY 2024-25 Budget Balancing Report (File ID 25-0323) that addressed the City's short-term, mid-term, and long-term plan to address the fiscal condition and long-term stability of the City. The Finance Department also provides the quarterly revenue and expenditure reports in addition to the five-year financial forecast. Per the Administration, these reports collectively inform the Council of the action recommendations that can be taken to strengthen the city's fiscal position.	Finance	Jun 2025
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 City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP) (File ID 24-0263).	Finance	Jun 2025

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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 Administration reports that the Information Technology Department, in coordination with the Finance Department, have taken steps to upgrade the City's financial management system (Oracle), and a fixed assets module will be available when the upgrade is complete. The Real Property Asset Management Division reports it is preparing to issue an RFP in calendar year 2025 for lease tracking software which could provide additional fixed asset tracking features. Per Finance, their staff continue to make progress with accounting for the City's capital assets but this does not include any monitoring of changes in the condition of assets or evaluation of costs associated with maintaining, repairing, and replacing them. The Finance Department maintains centralized records to record the value, depreciation, addition, and disposal of capital assets for financial reporting purposes but rely on the subject matter departments to report accurately on the assets.	Multiple - Finance/OPW/OEWD	Jun 2027
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.	Partially Implemented	In August 2024, the Finance Department presented to the City Council's Finance & Management Committee recommended policy updates to the City's Comprehensive Financial Policy, including a section on ballot measures and maintenance of effort thresholds. The City Council has not considered or voted on the policy.	CAO	Jun 2025
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	In the FY 2024-25 Adopted Policy Budget, the Budget Bureau included maintenance of effort calculations by service area, according to the measure language. The calculation shows the percent of budgeted revenues and their allocations by percent, as well as the amount of funding currently going to those service areas by fund and program code. The Budget notes that "Due to the severe budgetary deficits in City funds, the FY 2024-25 Proposed Midcycle budget does not meet this [maintenance of effort] requirement."	Finance - Budget Bureau	Dec 2025
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.	Partially Implemented	In August 2024, the Finance Department presented to the City Council's Finance & Management Committee recommended policy updates to the City's Consolidated Fiscal Policy, including a section on ballot measures and maintenance of effort thresholds. The City Council has not considered or voted on the policy.	Finance - Budget Bureau	Jun 2025
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.	Partially Implemented	The Budget Bureau reports this was included in the FY 2024-25 Adopted Budget. This recommendation is open pending supporting documentation.	Finance - Budget Bureau	Jun 2025
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.	Partially Implemented	OPW's Bureau of Environment awarded a contract to Kimley-Horn to develop park assessments. Drafts of these assessments are expected to be reported to the Parks and Recreation Advisory Commission at their September 2025 meeting.	Multiple - CAO/OPW/HSD	Dec 2025

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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	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	The City Administration did not provide a status update in time to include in this report.	CAO	Jun 2025
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.	Partially Implemented	OPW's Bureau of Environment awarded a contract to Kimley-Horn to develop park assessments. Drafts of these assessments are expected to be reported to the Parks and Recreation Advisory Commission at their September 2025 meeting.	OPW	Dec 2025
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.	Partially Implemented	OPW's Bureau of Environment awarded a contract to Kimley-Horn to develop park assessments. Drafts of these assessments are expected to be reported to the Parks and Recreation Advisory Commission at their September 2025 meeting.	OPW	Dec 2025
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	The City Administration did not provide a status update in time to include in this report.	Multiple - HSD/CAO	Dec 2025
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.	Implemented	OPW has begun periodic reporting to the Parks and Recreation Advisory Commission on the progress of Measure Q-funded stormwater initiatives.	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	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	The City Administration did not provide a status update in time to include in this report.	CAO	Dec 2025
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	The CAO reports that it will ask the CAO's office to bring regular operational and expenditure reports to the Commission on Homelessness (COH). The Commission will add this as an agenda item semi-annually.	CAO	Dec 2025
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	Staff reports the Commission will add a section to include Measure Q when it produces its Annual Report.	Commission on Homelessness	Dec 2025

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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	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 City Administration did not provide a status update in time to include in this report.	CAO	Jun 2025
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	The City Administration did not provide a status update in time to include in this report. While the Finance Department presented to the City Council's Finance & Management Committee recommended policy updates to the City's Comprehensive Financial Policy in August 2024, including a section on ballot measures and maintenance of effort thresholds, the proposed policy does not mention annual reporting on revenues, expenditures, or California Gov Code sections 50075.1 and 50075.3. The City Council has not considered or voted on the policy.	CAO	Dec 2025
2024_01	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	1	The City Administrator should develop and implement a citywide grants management policy that guides the pursuit of grants. The policy should reflect best practices in grants management, and include guidance on key activities such as preapplication evaluation and delineating staff roles and responsibilities.	Partially Implemented	The Revised CFP informational report was presented to the Finance and Management Committee on 4/9/24, 5/14/24, 6/25/2024, and 9/24/2024 to cover the detailed revisions to the robust policy. The Department intends to present the final proposed CFP in late March 2025 to incorporate the requested revisions from the Committee. The CFP includes a new section titled "Grant Management Policy" establishing comprehensive guidelines for the City's grant portfolio and management plan based upon the Government Finance Officers Association best practices. There are three phases to the new Centralized Grant Process: 1) Assessment and Planning, 2) Design and Development, and 3) Training and Rollout. The City is currently in phase 2 and will proceed to phase 3 once the CFP has been fully reviewed and approved by City Council.	Multiple - CAO/Finance	Jun 2025
2024_01	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	2	The citywide grants management policy should require: a. City staff seeking grants to obtain the approval of the City Administrator before applying for grants involving more than one City department or outside entities; b. the City Administrator to appoint an Executive Sponsor who has the classification and authority of at least a department director level; and c. Executive Sponsors to have appropriate and sufficient knowledge, skills, and abilities.	Partially Implemented	The "Grant Management Policy" within the proposed amended CFP includes requirements for alignment with the City's overall strategic plan and assignment of a departmental lead responsible for all aspects of grant application, development, and submission. The amended CFP was scheduled to be presented to the Finance & Management Committee and City Council in September and early October 2024. The Revised CFP informational report was presented to the Finance and Management Committee on 4/9/24, 5/14/24, 6/25/2024, and 9/24/2024 to cover the detailed revisions to the robust policy. The Department intends to present the final proposed CFP in late March 2025 to incorporate the requested revisions from the Committee.	CAO	Jun 2025
2024_02	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	1	The City Administrator should validate the General Fund appropriation shortfall with the Finance Department and consult with the City Attorney's Office to determine the appropriate course of remediation.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	Jun 2025

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	Dec 2024 Status Update	Responsible Party	Target Date
2024_02	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	2	To ensure timely and accurate processing of new parcel taxes, the City Administrator should create an administrative instruction to notify affected departments of approved ballot measures so staff can review and update procedures to reflect additional parcel tax exemptions, changes to the general fund appropriation, and other requirements before processing the new measure.	Not Implemented	The City Administration did not provide a status update in time to include in this report.	CAO	Jun 2025
2024_03	Performance Audit of the Development Services Fund: Centralized Fund Management Will Better Capture Citywide Costs	1	The City Administrator's Office should issue a policy to have periodic development service fee studies to cover all departments that contribute to and draw from the Development Services Fund to ensure the fees meet cost recovery goals and the expenses it covers it are reasonably related.	Implemented	Staff updated Administrative Instruction No. 19 which pertains to the update of the City of Oakland Master Fee Schedule. The update was effective December 1, 2024. This recent revision to Administrative Instruction (AI) 19 now specifies periodic fee studies for development services. Per City staff, this ensures proper calibration of fees and collection of revenues which are critical to continue the City's fiscal health. They further state that the CAO's office will be circulating AI 19 to all implicated departments.	CAO	
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	1	To strengthen oversight and accountability around City grants, the City Administrator's Office should develop and implement a policy for overseeing grants for which it is a grantor. The policy should outline guidance for activities throughout the entire grant lifecycle – pre-award, active-award, and post-award phases – including, but not limited to: a. considering and approving grant proposals, b. setting guidelines for assessing, negotiating, and controlling indirect costs, c. implementing and monitoring grant requirements, d. reporting grant outcomes and results, and e. setting clear expectations and responsibilities for staff involved in grant management and oversight.	Partially Implemented	Within the City's draft Comprehensive Fiscal Policy (CFP), there is grants management guidance including pre- and post-award steps which includes the development of outcome measures and required review of performance prior to renewal. There does not appear to be guidance on controlling indirect costs, or detailed monitoring procedures, such as responsibilities for staff involved in grant management and oversight, which may be part of subsequent policies, guidance, and/or training.	CAO	Sep 2025
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	2	To strengthen oversight and accountability around City grants, the Finance Department should develop procedures for reviewing grantees' requests for payments, and ensuring the City's payments to grantees are appropriate and in alignment with grant terms. The procedures should guide staff on: a. ensuring grantees' requests for payments are reasonable, and b. assessing the sufficiency of invoices, receipts, and other supporting documentation submitted by grantees.	Not Implemented	Within the City's draft Comprehensive Fiscal Policy (CFP), there is grants management guidance including requirements for reviewing the costs and effectiveness at the point of renewal grants, but not at the point of payment. There does not appear to be guidance on detailed monitoring procedures, such as reviewing expenses for reasonableness or responsibilities for staff in reviewing invoices, receipts, and other supporting documentation, which may be part of subsequent policies, guidance, and/or training.	Finance	Jun 2025
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	3	To strengthen oversight and accountability around City grants involving City-funded debit cards, the City Administrator's Office should develop procedures that: a. require eligibility requirements for cardholders, b. adopt procedures for reviewing and scrutinizing the distribution and accounting of cards, and c. consider requiring controls for ensuring cards are used only by intended recipients and for intended purposes.	Partially Implemented	The City Administration responded to the audit stating that the City has no plans to implement another debit-card distribution program due to the high possibility of card abuse. However, if a grant application to the City contains a proposal to issue debit cards for any reason, the City will require eligibility requirements that align with CalFresh regarding annual income limits, will require the grantee to collect Personally Identifiable Information about card recipients, and will require that the data is shared and reviewed by the City's program manager overseeing the grant. The City will also require that cards only be issued that have built in restrictions on expenditures (similar to a CalFresh Card).	CAO	Jun 2025
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	4	The City Administrator's Office should review existing Administrative Instructions related to grant management procedures, and update them as needed.	Partially Implemented	The City Administration responded that this recommendation remains pending submission to the Council for approval, as it is included in the proposed amended Consolidated Fiscal Policy.	CAO	Jun 2025

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2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	5	The City Administrator's Office should provide training and awareness sessions to familiarize staff with the new policies, procedures, and Administrative Instructions.	Not Implemented	The City Administration responded that this recommendation remains pending submission to the Council for approval, as it is included in the proposed amended Consolidated Fiscal Policy.	CAO	Jun 2025
2024_04	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	6	The City Administrator, in consultation with the City Attorney's Office, should determine how to address instances of Saba's misspending and non-compliance with City grant terms, identify whether Saba owes the City, and if so, pursue amounts owed.	Not Implemented	The City Administration responded that this recommendation remains open.	CAO	Dec 2025
2024_05	Performance Audit of Citywide Pay Equity	1	The City Administrator's Office should coordinate with the departments of Human Resources Management, Race and Equity, and Information Technology as needed to set up a system for ongoing access to data from the City's hiring platform, to enable the Department of Race and Equity to evaluate trends in hiring, retention, and promotion.	Not Implemented	The Administration reports that the City's current applicant tracking system has existing delivered reports that provide separate summary data by ethnicity and by gender. Subject to Human Resources Management's (HRM) recruitment workload, HRM would provide these available reports, on a semi-annual basis, per Department of Race and Equity (DRE) request.	Multiple - CAO/HRM/DRE/ITD	Jun 2025
2024_05	Performance Audit of Citywide Pay Equity	2	Based on pay and demographic data, the Department of Race and Equity should identify classifications with pay disparities based on gender and race for further investigation of root causes, and make appropriate recommendations to the relevant department directors and the Department of Human Resources Management to address barriers to achieving pay equity.	Not Implemented	The Administration reports they intend to review non-safety staff disparities by June 30, 2025 and public safety staff by December 31, 2025. Information about pay would come from Oracle and pay information comes from the Finance Department. The City and appropriate labor unions would need to collectively bargain during successor negotiations any proposed changes that affect wages, hours, terms and conditions of employment.	DRE	Dec 2025
2024_05	Performance Audit of Citywide Pay Equity	3	The Department of Human Resources Management should include bias and perceptions awareness relating to salary negotiation in its supervisory academy training on hiring.	Not Implemented	HRM intends to include bias relating to salary negotiations into its Supervisory Academy training module 4 on hiring bias.	HRM	Dec 2025
2024_05	Performance Audit of Citywide Pay Equity	4	The City Administrator's Office should include standard language in job postings for unrepresented management employees to indicate that it is permissible to negotiate salary within the stated range for the position.	Not Implemented	The Administration intends to add language to job postings for unrepresented, non-civil service management vacancies to state, "Salary is negotiable within the defined range depending on qualifications."	CAO	Jun 2025
2024_05	Performance Audit of Citywide Pay Equity	5	The Department of Race and Equity should work with the Fire Department and Police Department to enhance outreach, recruitment, and retention strategies to increase the number of successful female recruits.	Not Implemented	The Administration has laid out a detailed timeline to: identify ideal service and equity outcomes for recruitment, training, and retention approaches; compile a description of recruitment activities and results from the last 5 years; summarize existing understanding of factors that drove outcomes; research barriers and burdens facing female recruits and trainees; identify policies, practices, and procedures that may disadvantage female sworn staff; and recommend changes and enhancements to policies to address barriers or burdens. The current timeline advances this work through to 2026.	DRE	Mar 2026
2024_05	Performance Audit of Citywide Pay Equity	6	The Department of Race and Equity, in coordination with the Fire and Police departments, should track and periodically review the effectiveness of outreach, hiring, retention, and promotion strategies to increase the gender diversity of sworn staff.	Not Implemented	The Administration intends to write an implementation plan for improvements, including an approach for measuring impacts of changes on recruitment, training, and retention outcomes over time.	DRE	Mar 2026

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2024_05	Performance Audit of Citywide Pay Equity	7	The Department of Race and Equity and Police and Fire departments should analyze the equity impacts of the Police and Fire departments' overtime policies and make recommendations to improve them.	Not Implemented	The Administration has detailed a plan to: identify ideal service and equity outcomes for overtime staffing; compile breakdown of overtime spending, services it funded and the demographics of workers with overtime hours for FY 2023-25; summarize existing understanding of factors driving overtime and who is performing it and its impacts on staff and services; investigate barriers and burdens on staff and impacts on service quality presented by current approach; identify policies, practices and/or procedures that might contribute to barriers and burdens; and recommend changes to approach that would close disparate impacts, improve service and be more cost effective; and draft an implementation plan for improvements, including an approach for measuring impacts of changes to overtime policies over time.	DRE	Mar 2026