

A low-angle, upward-looking photograph of a highly ornate, classical-style clock tower. The tower features intricate carvings, statues, and a large clock face with Roman numerals. The sky is a clear, deep blue. The image serves as the background for the report cover.

Audit Recommendation Follow-Up **REPORT**

As of June 30, 2025

**OAKLAND
CITY AUDITOR**

Michael C. Houston, MPP, CIA

September 30, 2025

Independent Auditor. Reporting Directly to the Residents.



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September 30, 2025

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

RE: Audit Recommendation Follow-Up Report as of June 30, 2025

Dear Residents of Oakland, Mayor Lee, Honorable Councilmembers, City Attorney Richardson, and City Administrator Johnson,

Our Office has completed its fourth semiannual Audit Recommendation Follow-Up Report, which provides the statuses of open audit recommendations as of June 30, 2025.

This report provides updates to the previous semiannual Audit Recommendation Follow-Up Report as of December 31, 2024, issued in March 2025.¹

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 2023.³ We continue reporting on open recommendations semiannually for periods ending June 30th and December 31st. Prior to this comprehensive semiannual reporting process, our Office followed up on recommendations within audits individually, as with the 2022 Police Overtime Recommendation Follow-Up Report.⁴

¹ https://www.oaklandauditor.com/wp-content/uploads/2025/03/20250328_Audit-Recommendation-Follow-Up-Report-as-of-December-31-2024.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.

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

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 operators, and visitors.

This report summarizes 288 unique audit recommendations from 45 performance audits issued since 2014. We detail the statuses of 126 recommendations that were either open or newly issued as of the last semiannual audit recommendation cycle. In all, as of June 30, 2025, the City Administration has implemented 175, or 61 percent, of the audit recommendations.⁵ The Administration implemented 32 recommendations this cycle, as detailed in the report. Of the 92 recommendations that remain open, 75 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. In January 2025, the City Administrator co-signed an update to City Administrative Instruction 701, *Implementing Audit Recommendations*, which guides departments in implementing recommendations in a timely manner and contributes to the content of this report.

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

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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Audit Recommendation Follow-Up Report

As of June 30, 2025

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 from 45 performance audits, and provides an update from the previous semiannual audit recommendation follow-up cycle for the period ending December 31, 2024.

What We Found

As of June 30, the City Administration has implemented 61 percent of the 288 unique audit recommendations issued since 2014. An additional 21 recommendations (7 percent) have been closed due to changed circumstances. The City Administration has partially implemented 75 audit recommendations; 17 have not yet been implemented. Of the open recommendations (that have been partially or not yet implemented), the majority (35) are addressed to multiple departments, with the second most (25) to the City Administrator’s Office. Most of the open recommendations (33) 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 (17), compliance with laws and contracts (17), the safeguarding of public resources (12), economic benefits to the City through increased revenues or reduced costs (7), and equitable service delivery (6). Since the previous semiannual audit recommendation follow-up process (as of December 31, 2024), we have not added any new recommendations, and we have closed two recommendations based on changed circumstances. Forty-four 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.

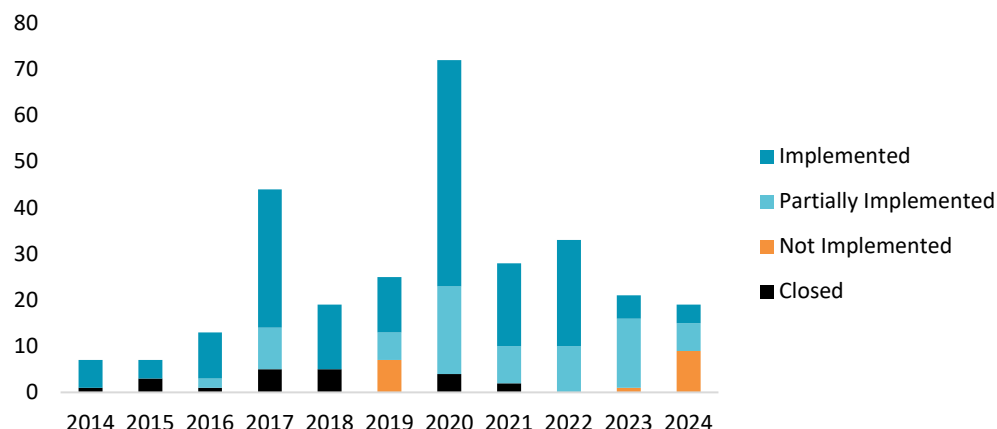
REPORT RESULTS

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 60 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, 196 (or 68 percent) have been implemented or closed.³ 92 recommendations (or 32 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



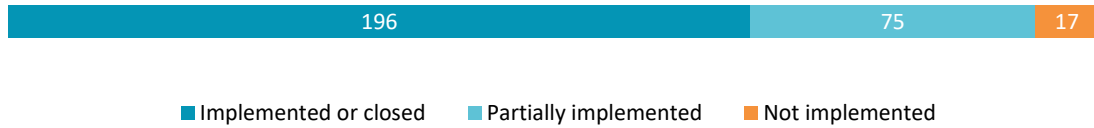
Source: Auditor analysis of recommendations from audit reports issued from 2014 through 2024. Note: There have not been any new audit recommendations issued as of June 30, 2025.

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 21 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: 196 (or 68 Percent) Audit Recommendations Have Been Implemented or Closed



Source: Auditor analysis of recommendations from audit reports issued from 2014 through June 30, 2025.

Examples of implemented recommendations include:

- The City has established access to Homeless Management Information System (HMIS) data to better understand returns to homelessness and other performance metrics to show how the City and its contracted service providers are performing. In FY 2024-25, the Community Homeless Services Division (CHS) also incorporated performance targets on exits to positive destinations into the scope of work for service providers contracted to for emergency shelters (*Recommendations 1, 2, 6, 10, 11, and 16 from the audit of Homelessness Services, 2022*).
- The Fire Department's (OFD) Fire Prevention Bureau has finalized a quality assurance policy for its inspections to provide for weekly supervisory reviews that include site visits to ensure that inspections were done properly, and the Planning and Building Department implemented a citywide cannabis permit that included an expiration for cannabis certificates of occupancy (*Recommendations 12 and 25 from the audit of Fire Prevention, 2020*). Prior to this, building cannabis records did not have an expiration.
- The Human Resources Management (HRM) Department implemented two recommendations aimed at reducing potential bias in negotiations for unrepresented management employees. HRM has included trainings on understanding power dynamics and bias in supervision and included language in unrepresented management positions to indicate that it is permissible to negotiate salary within the stated range for the positions (*Recommendations 3 and 4 from the audit of Citywide Pay Equity, 2024*).

92 Audit Recommendations Are Still Open

Of the 92 recommendations that are still open, 75 (82 percent) are partially implemented and 17 (18 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 25 pending implementation. Most recommendations are addressed to multiple departments, as shown in Exhibit 3. Examples of open recommendations include:

- At least ten 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*

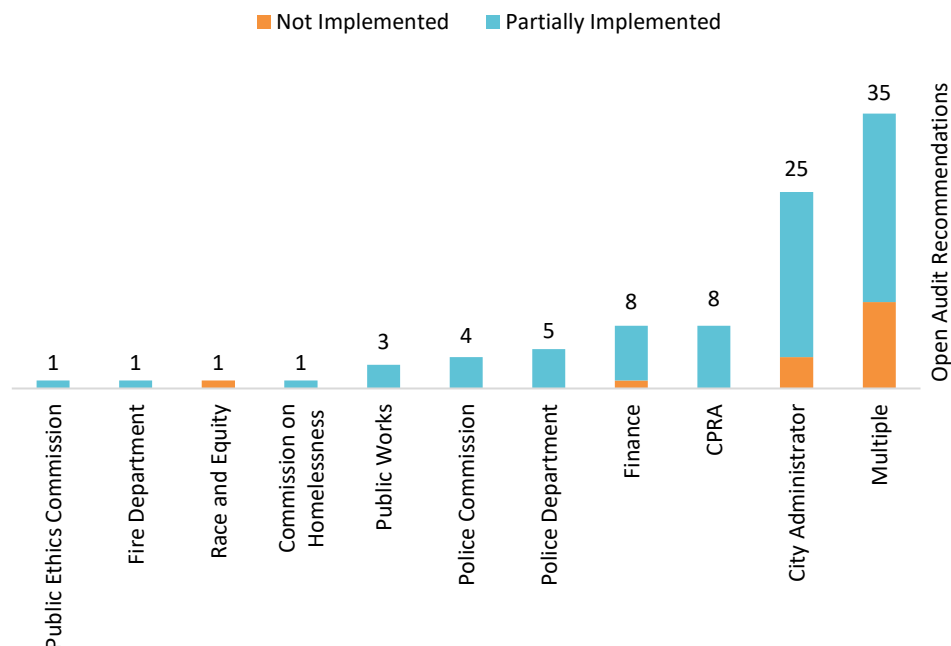
REPORT RESULTS

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 1, 4, and 5 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).

- The Finance Department continues to work toward updated Citywide Administrative Instructions on payroll and cash handling (*Recommendations 2 and 4 from the audits of payroll and cash handling, respectively, 2016 and 2017*).
- Thirteen (13) recommendations from the 2019 audit of the Oakland Police Department's overtime intend to improve overtime planning, management, and tracking, and reduce the Department's overall reliance on overtime as a method of delivering services to the community, with several recommendations contingent upon the implementation of a management reporting system that provides timely, accurate, and complete information on overtime usage.

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



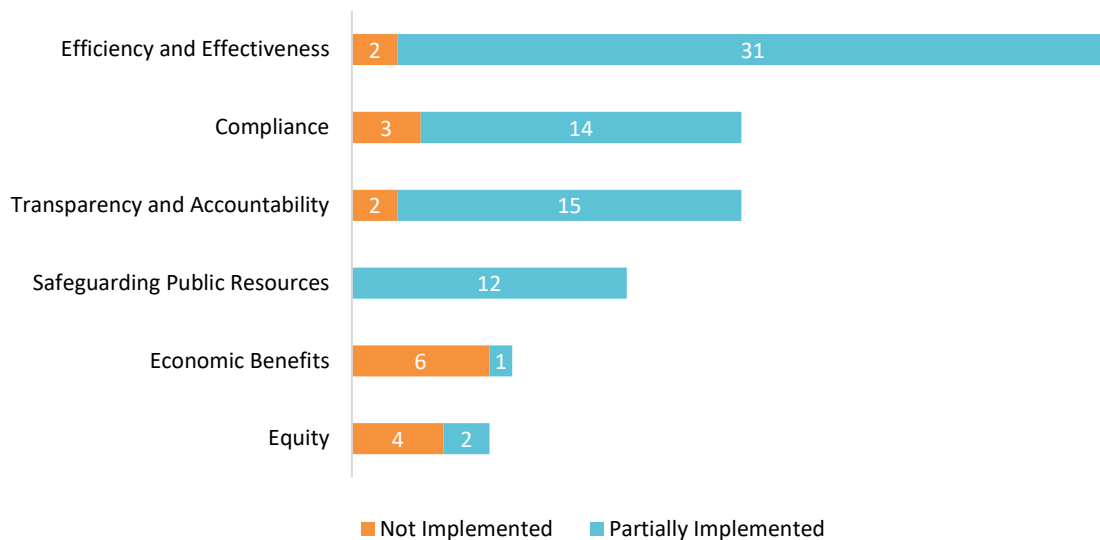
Source: Auditor analysis of open audit recommendations issued from 2014 through June 30, 2025. Note: CPRA stands for Community Police Review Agency.

Audit Recommendations Reduce Costs, Create Efficiencies, Improve Effectiveness, Support Equity, Safeguard Public Resources, Assure 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 June 30, 2025.

REPORT RESULTS

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.

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 - June 3, 2025

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	31
2022	Measure N - Paramedic Services Act	1
2022	Measure M - Emergency Medical Services Retention Act	2

Key: Implemented | Partially implemented | Not implemented

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Appendix B:
Current Status of All Audit Recommendations
January 1, 2014 - June 30, 2025

Appendix B: Current Status of All Audit Recommendations
January 1, 2014 - June 30, 2025

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

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 - June 30, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 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	The Finance Department has been working with a consultant to update relevant policies, however, this work has been delayed temporarily due to staff leave.	Finance - Payroll Operations	Oct 2025
2016_02	Payroll Audit & Review of Internal Controls	3	Review and update AIs the 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 has been working with a consultant to update relevant policies, however, this work has been delayed temporarily due to staff leave.	Multiple - Finance/CAO	Oct 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's Treasury Bureau, the full implementation of the Point-of-Sale (POS) system is expected to be completed by July 2026. Following the successful implementation, an updated Administrative Instruction (AI 1002) will be issued by that time.	Finance - Revenue and Tax Administrator, City Treasurer	Jul 2026
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 states that staffing challenges continue to hinder the Communication Division's ability to meet the mandated answering speed of answering 90 percent of 9-1-1 calls within 15 seconds. OPD reports that its performance ranged from 69 to 76 percent for the first six months of 2025. Call answering speeds are consistently posted on the City's website. This recommendation will be considered fully implemented when the Communications Division consistently meets this standard.	OPD	Dec 2026
2017_04	OPD 911 Call Operations	2	Continue to improve recruiting, hiring, training, and retention of staff. - 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	OPD reports that the Communications Division continues to work with the Department's Human Resources Section and the Recruiting and Background Unit to fill dispatcher vacancies. The Department reports facing challenges stemming from competing priorities, including a shortage of background investigators and the simultaneous need to staff upcoming Police Communications Dispatcher and Police Officer Trainee academies. The dispatcher recruitment is continuous and will remain open on the City's website until all positions are filled. This recommendation will be considered fully implemented when the Communications Division reaches full staffing, which OPD now anticipates by fall/winter 2026.	OPD	Dec 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
2017_04	OPD 911 Call Operations	3	The training curriculum should be revised regularly, based on quality assessment outcomes, so that operators and dispatchers are performing to the expected high standards of the agency.	Partially Implemented	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. According to OPD, the Communications Division faces a 50 percent 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.	OPD	Dec 2026
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	In addition to its normal candidate outreach activities, PEC staff will incorporate the audit recommendations to promote the LPF 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 into its 2026 LPF communications plan. These activities are timed to the election cycle and will not begin until late-Spring/early summer 2026.	PEC	Nov 2026
2017_06	Zero Waste Request for Proposals	1	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. 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. 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.	Partially Implemented	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. 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.	CAO	Jan 2026
2017_06	Zero Waste Request for Proposals	2	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. 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: - Budget to actual both in dollars and hours - Status of the established timeline and milestones - Project obstacles that need resolution	Partially Implemented	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. 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. 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.	CAO	Jan 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
2017_06	Zero Waste Request for Proposals	3	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.	Partially Implemented	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 procurement's, strategies, industry trends, and market conditions. 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. Lastly, an SWCSAC comprised of approximately seven interested stakeholders is being assembled to provide input to the City.	CAO	Jan 2026
2017_06	Zero Waste Request for Proposals	4	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. 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.	Partially Implemented	OPW plans to engage in robust stakeholder/community engagement throughout the negotiation/procurement process. Topics will include desired services, customer rates, and equity. A Solid Waste Collection Services Advisory Committee consisting of approximately seven community members will meet quarterly to provide input on services and rates.	OPW	Jan 2026
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	5	The Department needs to develop a management reporting system that provides timely, accurate, and complete information on overtime usage.	Partially Implemented	The Information Technology Department (ITD) has assisted in renewing the current scheduling system (UKG Telestaff) for the Oakland Fire Department (OFD) and Oakland Police Department (OPD). According to staff, OPD is working with ITD to ensure that Telestaff meets all its scheduling needs through two phases: the first phase to ensure that OPD can fully capture all scheduling needs and the second to build out the overtime reporting within Telestaff. OPD notes that the second phase is dependent on the implementation of Oracle Integration Cloud (OIC), which is scheduled to begin in Summer 2025. OPD anticipates it will use OIC to integrate Telestaff with Oracle Payroll, and states that this process would involve a Professional Services Agreement with a consultant working with the City and UKG. 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.	Multiple - OPD/ITD	Dec 2027
2019_02	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	6	The Department should develop and implement policies and procedures to ensure that all overtime forms are accounted for and reconciled to overtime claimed, including but not limited to: - Overtime reconciliation must be consistently performed and documented by payroll coordinators. - Payroll should reconcile payroll coordinators' overtime forms to ensure all overtime forms are accounted for.	Partially Implemented	OPD states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Dec 2027
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	OPD states that implementation of this recommendation is contingent upon completion of Recommendation #5.	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
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	OPD states that implementation of this recommendation is contingent upon completion of Recommendation #5.	OPD	Dec 2027

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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	OPD states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Dec 2027
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	OPD states that implementation of this recommendation is contingent upon completion of Recommendation #5.	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 Administrative Instructions.	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. As of May 2025, this item has been delayed due to temporary leave of the Ad Hoc Committee Chair. The Commission's Chief of Staff anticipates this item will be picked up again in August, with implementation occurring in the following months.	Police Commission	Dec 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. As of May 2025, this item has been delayed due to temporary leave of the Ad Hoc Committee Chair. The Commission's Chief of Staff anticipates this item will be picked up again in August, with implementation occurring in the following months.	Police Commission	Dec 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. As of May 2025, this item has been delayed due to temporary leave of the Ad Hoc Committee Chair. The Commission's Chief of Staff anticipates this item will be picked up again in August, with implementation occurring in the following months.	Police Commission	Dec 2025
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	The Commission has developed core values, including Racial Equity to empower disproportionately impacted populations in black and brown communities. The Commission's mission and primary strategies includes building strong police-community relations. The Commission will continue to collaborate with OPD to collect profiling metrics aimed at measuring progress in reducing racial disparities.	Police Commission	Dec 2025
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	Previously, staff anticipated the CPRA would be housed in the old ProArts space on the ground floor of 150 Frank Ogawa Plaza, which has "storefront" ground access. Although the space has been leased, there have not been resources for building out the space as a fully functional office space. This recommendation is pending budgetary resources.	CAO	Jul 2026
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	CPRA reports that it has retained job specifications for Complaint Investigator II and Complaint Investigator III positions and is currently hiring within those classifications. CPRA has one complaint investigator III scheduled to join the Agency in October and is in the process of ranking applicants for six open Complaint Investigator II positions with expected hires to begin in the late fall/early winter 2025.	CPRA	Dec 2025

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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 working to complete a 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. Implementation of this recommendation has been delayed with turnover in the Executive Director role.	CPRA	Dec 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 working to complete a manual.	CPRA	Dec 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	The policies and procedures have been delayed with turnover in the Executive Director role.	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	Dec 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. 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	Oct 2027
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 working to complete a manual.	CPRA	Dec 2025
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	The policies and procedures have been delayed with turnover in the Executive Director role.	CPRA	Dec 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	CPRA has done a review of its current database system and is working with IT to allow the system to better meet its needs.	Multiple - CPRA/ITD	Dec 2025
2020_02	Oakland Fire Department's Fire Prevention Bureau	10	Create a specialized training program for cannabis inspections.	Partially Implemented	OFD reports that they have identified several training opportunities for Fire Prevention Inspectors/Investigators that when combined, provide sources for safety, awareness, and preparedness when inspecting cannabis facilities. According to the Department, no one agency has developed essential curriculum, but the use of online, in-person, and accredited courses combined can enhance enforcement operations. The department will continue to survey the profession (Office of the State Fire Marshal which offers no cannabis -based training at this time) industry stakeholders, and fire service and cannabis training vendors for relevant training opportunities. In the last update, PBD reported that they are providing 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	Dec 2025
2020_02	Oakland Fire Department's Fire Prevention Bureau	11	Create a specialized training program for supervisory inspectors.	Closed	Since this audit, OFD has established a permanent Fire Inspection Supervisor classification. This classification has experienced low turnover, currently filled by four supervisors who have been in their roles for at least three and a half years. These supervisors train inspectors on job expectations, including conducting thorough inspections and using proper language on inspection forms.	Multiple - OFD/CAO/PBD	

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2020_02	Oakland Fire Department's Fire Prevention Bureau	12	Immediately create a formal system for conducting and documenting quality assurance reviews of inspections.	Implemented	The Fire Prevention Bureau has finalized a quality assurance policy to provide for regular supervisory reviews of inspections. The newly revised policy requires Fire Inspection Supervisors to conduct Quality Assurance/Quality Control reviews of at least four randomly selected inspections each week. According to the policy, the supervisors will conduct site visits to confirm that the inspection was done properly. Disparities are routed to the Assistant Fire Marshal for further review and discussion. The policy also requires the Assistant Fire Marshal to review "a small percentage" of inspections conducted by Fire Inspection Supervisors, with any disparities routed to the Fire Marshal for further review and discussion. In the case of continued underperformance, remedial training will be provided for any staff requiring it via video, coaching, and joint site visits to ensure the employee has the level of understanding required to achieve fire safety. If underperformance continues, additional corrective measures will be taken, including progressive discipline.	OFD - Fire Prevention Bureau	
2020_02	Oakland Fire Department's Fire Prevention Bureau	13	Compile and adopt a set of standard operating procedures (SOPs) and establish a process to update the SOPs regularly.	Partially Implemented	OFD currently has a set of draft policies and procedures but states that additional work is needed to update them. The Department reports that due to limited staffing, it is exploring the use of a 3rd party to assist with the development of these policy and procedures and update them annually.	OFD - Fire Prevention Bureau	Dec 2025
2020_02	Oakland Fire Department's Fire Prevention Bureau	25	Establish expiration dates for provisionally permitted cannabis facilities.	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.	Multiple - OFD/CAO/PBD	
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 the City Attorney has confirmed that the existing process used by Planning and Building Code Enforcement can be effective to address fire safety violations if Fire Prevention Bureau staff provide clear and consistent notice to property owners. According to OFD, if a property remains out of compliance after repeated efforts to communicate expectations to property owners, they shall advise the property owner of the intent to refer uncorrected violations to Code Enforcement. The property owner will be provided with details of the substantial increase in fees should a property remain out of compliance, and the possibility of referring gross violations to Code Enforcement as a hazardous, safety, and blight issue. This process would incentivize homeowners to correct violations that could otherwise go unaddressed.	Multiple - OFD/City Attorney	Dec 2025
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 it has developed an appeals process that was approved by the City Attorney and is currently in effect. This process involves scheduling hearings for approved appeals with a third party appeal officer to determine the outcome of the appeal. Decisions in favor of the City will result in the Finance Department invoicing the appellant for fees that will be used to pay the third party appeal officer. Decisions in favor of the appellant will result in Finance refunding the appellant on behalf of the City.	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.	Finance - Budget Bureau	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	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 City Administration reports that it uses Resolution 88077 which outlines the criteria for basic standards for restrooms located near encampments and it states that the City is to provide portable latrines and handwashing facilities for encampments with more than 10 people when these facilities are not available nearby. The Encampment Management Policy (EMP) states that the Encampment Management Team (EMT) will use the 2018 Minimum Health and Safety Standards as a guide to determine which encampments are eligible for intervention. City staff manage hygiene stations assigned to encampments. HSD prioritizes encampments with at least ten people for hygiene units. The City Administration reports that EMT's leadership is currently evaluating the garbage run program and developing criteria for how locations will receive services pending post pandemic funding.	Multiple - CAO/HSD	Sep 2025
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.	Implemented	City staff follow 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. 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. OPW is responsible for the storage of the property.	Multiple - CAO/OPW	
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.	Implemented	Per its current transportation policy, the outreach team provides transportation assistance to clients prior to, during, and following encampment closure interventions. Staff report that this transportation policy will be incorporated into future contracts.	Multiple - CAO/HSD	
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.	Implemented	Oak 311 generates a service request that is forwarded to the Homeless Division (HD), the Homeless Division triages the call to the appropriate department and confirms reports that are encampment related. Encampment-related service requests are confirmed by a site visit from the outreach team. The service requests are then available to be processed as a work order. The HD maintains service request data from 2021-2025.	Multiple - CAO/EMT	
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	According to the City Administration, the Encampment Management Policy, the Miralle Settlement Agreement, the Re-encampment Strategy, the Park Strategy and performance measures all provide strategies for achieving goals and objectives and establish formal systems for assessing the City's progress in implementing the strategies. This recommendation will be considered implemented when the City Administration develops a single 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.	CAO	Dec 2025
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 Encampment Management Policy, the Miralle Settlement Agreement, the Re-encampment Strategy, the Park Strategy and Performance Measures all lay out the EMT's work plans identifying goals and deadlines for the next year and the strategies for achieving them. This recommendation will be considered implemented when the City Administration develops annual work plans identifying goals and deadlines for the next year and the strategies for achieving them.	CAO	Dec 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 Encampment Management Team and the CAO are working with Finance and other departments that work directly on encampment interventions to establish universal program codes within the general ledger. The program codes will track and monitor encampment management costs across the city.	CAO	Jan 2026
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 Encampment Management Team and the CAO are working with Finance and other departments that work directly on encampment interventions to establish universal program codes within the general ledger. The program codes will track and monitor encampment management costs across the city.	CAO	Jan 2026

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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	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 City Council may be considering a new encampment policy. If passed, the City Administration reports that staff will identify needed resources to carry it out.	CAO	Jan 2026
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	The City Administration reports that the Encampment Management Policy will be updated by October 2025 and the 2026 Point in Time count will help the City shape an equity analysis and review in 2026. 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 CAO 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. The CAO currently has a BETA program with the IT Department to deploy ESRI system.	CAO	Apr 2026
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	23	Develop data collection systems that include the following: - 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	The Encampment Management Policy will be updated by October 2025 and the 2026 Point in Time count will help the city shape an equity analysis and review in 2026.	CAO	Apr 2026
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.	Implemented	Public Works offers hazard, trauma related, and de-escalation training. There is also a Safe Work Zone Training. In addition, the Human Services Department has partnered with PAVE Prevention to provide staff with comprehensive violence prevention and de-escalation training.	Multiple - CAO/HSD	
2021_02	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	26	Use the "U.S. Substance Abuse and Mental Health Services" Trauma-Informed Toolkit for Homeless Services to evaluate how well trauma informed practices are incorporated into the City's encampment practices to identify areas for organizational growth, and make practical changes using their self-assessment tool-kit.	Closed	The City Auditor's Office has closed this recommendation.	CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	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.	Implemented	HCD hired a Policy Analyst who has been granted access to HMIS data and is supporting HSD with this analysis. "Returns to homelessness" by provider type and service provider is documented and can be regularly updated. The Community Homelessness Services (CHS) Division remains short-staffed with the CHS Manager vacated in October 2024. The Data Analyst position remains unfilled and is frozen due to budget constraints, resulting in no support for HMIS analysis.	HSD	

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	2	Adopt exits to positive destinations and exits to streets or unknown destinations as metrics for Emergency Shelters, and set performance targets.	Implemented	In FY 24-25, the Community Homeless Services Division (CHS) incorporated the identified performance targets into each scope of work for Emergency Shelter providers. The target for placement in permanent housing is 32 percent and exits to homeless conditions is less than or equal to 49%.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	3	Continuously review existing performance metrics and corresponding performance targets across all program types, and consider adjusting and developing new ones as needed.	Implemented	The Community Homeless Services Division (CHS) has instituted quarterly reviews of service providers' activity reports. Performance targets are analyzed and re-set when necessary. Each service modality – Emergency Shelter, Interim Shelter, Navigation Center, Transitional and Rapid Rehousing has a distinct set of project goals and performance outcomes.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	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.	Implemented	According to HSD, each service modality – Emergency Shelter, Interim Shelter, Navigation Center, Transitional and Rapid Rehousing has a distinct set of project goals and performance outcomes.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	5	Collect and analyze HMIS data on lengths of stay at crisis response and longer-term housing programs to identify why and when participants exit, and identify trends across different program types and service providers, and use this information to inform programmatic decisions that may help the City promote better program performance and improve participants' outcomes.	Implemented	In FY 24-25, the Community Homeless Services Division (CHS) implemented an online Quarterly Exit Report tool for service providers to use. This tool includes: HMIS ID, Exit Date, Exit Experience – housed, discharged, abandonment, and neutral (moved from one program to another in similarity); and exit destination. Staff regularly review the report and discuss any notable issues with providers. In FY 24-25 HCD also hired a Policy Analyst who has been granted access to HMIS data and is supporting HSD with performance assessments and programmatic decisions. FY 25-26 contracts and program support will reflect lessons learned from HMIS data on program outcomes.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	6	Evaluate the maintaining/increasing income metric and enrollments in mainstream and health insurance benefits metrics by program type and service provider to identify successes and failures related to participant enrollment. This information should then be used to implement improvements in enrolling participants in benefits programs and to hold service providers accountable.	Implemented	HCD hired a Policy Analyst who has been granted access to HMIS data and is supporting HSD with this analysis. HSD now holds information on maintaining/increasing income and enrollment in mainstream and health insurance benefits. The team is using this information, with other performance information, to guide contracting and program support activities in FY 25-26. While the City's responsibility is fully implemented, to see robust change and full implementation across the system, service providers and other institutional funders such as Alameda County should be involved. A working group comprised of representatives from community benefit organizations and other funders should convene to develop a matrix of what is currently working and what isn't, and what improvements can reasonably be implemented. The best vehicle for this is EveryOne Home, Alameda County's Continuum of Care that unites the efforts of city and county government partners, nonprofit service providers, individuals with lived experience, community members.	HSD	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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.	Implemented	Per data analysis and community conversations that resulted in the HCD Strategic Plan, the City of Oakland now maximizes development of deeply affordable units for people exiting homelessness to the greatest extent possible with available funding. To develop more deeply affordable housing requires other funders, such as the State of California and Alameda County to invest in operating and services support to homeless units and deeply affordable housing. The City of Oakland currently advocates for changes in relevant State and County programs to maximize access to these resources.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	8	Clarify what the RV Safe Parking program is intended to accomplish in terms of outcomes for its participants. Once these outcomes are determined, decide what metrics are important and set realistic targets for those metrics.	Implemented	According to HSD, RV Safe Parking programs have established the intent for RV programs. RV Safe Parking programs are considered Navigation Centers – facilities/programs that provide temporary housing, case management, and other services to help people experiencing homelessness. Navigation centers are different from traditional shelters because they have few barriers to entry and offer intensive case management. As with other program types, project goals and performance outcomes are set at the beginning of each fiscal year and monitored throughout the year. We continue to recommend that the City develop for the RV Safe Parking program, metrics that define successful outcomes for its participants.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	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.	Implemented	The Community Homeless Services Division (CHS) Data Analyst position remains unfilled and is frozen due to budget constraints. However, a new Policy and Data Analyst was hired in HCD in November 2024 who is set up with access to HMIS and a Looker license for running sophisticated reports from HMIS. CHS is now working with the HCD Policy and Data Analyst including analyzing and reviewing HMIS program outcome data. HMIS data are regularly presented to management for review of funding strategies and in the coming year this staff member could facilitate training for providers on data entry and use of HMIS for improved data quality. The County of Alameda also provides regular HMIS trainings available to both City staff and service providers.	Multiple - HSD/CAO/HRM	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	10	Work with the County HMIS Lead to identify and develop standard and custom reports within HMIS, including reports for real-time bed utilization and returns to homelessness at six months, 12 months, or 24 months after exiting to permanent housing.	Implemented	The City now has access to real-time HMIS data reports on returns to homelessness, exits to permanent housing, and bed utilization.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	11	Secure training on HMIS data entry and how to produce various reports, including customized reports. If necessary, an outside contractor should be considered if the County HMIS Lead cannot provide adequate or timely training.	Implemented	An outside contractor has provided HMIS training to the Community Homeless Services Division (CHS), the HCD Policy and Data Analyst, and service providers. The County's HMIS team provided both training and one-on-one technical support to the HCD Policy and Data Analyst on producing reports as an interim measure and until CHS can fill the vacant Data Analyst position and training can be provided more broadly.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	12	Adopt and negotiate with service providers, a performance metric and benchmark for timely input of client data into HMIS, preferably in alignment with the CoC's three-day target. Once implemented and negotiated into contracts, the City should continuously track and monitor performance. Additionally, the City should assist service providers in remediating any data concerns quickly.	Implemented	All service providers and HMIS users are required to complete training prior to gaining access to the system. Part of this training requires users to attest to adhering to the practice of entering data into the system within 72 hours. The City is working with the County and providers to emphasize the importance of timely and complete data entry, and to remediate any data concerns. The City is also now able to monitor performance on timeliness of data entry in HMIS. Implementation of a 3-day target into contracts and monitoring will continue as contracts are renewed.	HSD	

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January 1, 2014 - June 30, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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.	Implemented	The City continues to advocate for increased reporting capabilities and recognizes the need for more training. At the present time, the City is able to disaggregate program outcomes by race without dependence on the County. The HCD Policy and Data Analyst is now providing this analysis to program leadership, and it is being reviewed by departmental leadership and the Department of Race and Equity.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	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).	Implemented	The City has developed dashboards that can pull and analyze HMIS data on bed utilization, returns to homelessness, and the metrics listed in sections 1 and 2	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	15	Work with the County HMIS Lead to identify and develop standard and custom reports within HMIS that break down data by race. Reports should be reviewed on a regular basis to track progress. This information should be incorporated in regular progress reports to the City Council and the Commission on Homelessness. (The establishment of regular progress reports is included in the last section of the report).	Implemented	The HCD Policy and Data Analyst is now providing this analysis to program leadership, and it is being reviewed by the Department of Race and Equity as well as CHS leadership. Moving forward, this data will be available for progress reports to the City Council and the Commission on Homelessness.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	16	Continuously review racial and other demographic data from HMIS, PIT Counts, and the U.S. Census to ensure the City is identifying and serving communities particularly vulnerable to, or impacted by, homelessness.	Implemented	Staff and leadership regularly review all data for programs, including the biennial PIT count and HMIS data disaggregated by race to ensure the City is serving communities and demographics most impacted by homelessness.	HSD	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	17	Design, document, and implement improved monitoring procedures that comprehensively incorporate risks, ensure enforcement of contract deliverables, and ensure corrective action plans are implemented.	Implemented	The Community Homeless Services (CHS) Division performs onsite monitoring every year. Most providers are on a 2-year cycle. Staff created and utilize a standard Site Monitoring Tool that encompasses all aspects of the monitoring process. In addition to onsite-monitoring, performance reports are submitted and reviewed monthly and custom HMIS data are reviewed twice per year.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	18	Consider the advantages and disadvantages of implementing multi-year contracts to minimize the administrative burdens presented by annual contract renewals.	Implemented	The Community Homeless Services (CHS) Division has moved to two- or three-year contract cycles in all programs demonstrating high levels of performance.	Multiple - HSD/CAO/OCA/City Council	
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.	Implemented	The Community Homeless Services (CHS) Division refined performance measures and targets in FY 2024-2025 contracts and will be further refining measures based on the last year of lessons. CHS reports that contract renewals for FY 2025-2026 will have further streamlined, practical, and ambitious performance measures tailored to the program types. Pro-active support, guidance, and accountability for meeting these performance measures is now undertaken as concertedly as possible with current staffing levels. Proactive grant management and performance management will be improved commensurately when vacancies can be filled.	Multiple - HSD/CAO/OCA/DWES/Finance	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	20	Develop written goals and objectives for the City's homelessness services. These goals and objectives should formally communicate what the City aspires to achieve with its homelessness services. Audit findings and recommendations should be considered in the development of these goals and objectives.	Implemented	The Community Homeless Services (CHS) Division has established performance measures for each program and program type. Staff review performance measures twice per year including before contract renewals.	Multiple - HSD/CAO	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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	Development of a Homelessness Strategic Plan is currently underway and is planned for draft completion in Q4 2025. The strategic plan will include written strategies for achieving the City's homelessness objectives and assessing progress toward implementation. These strategies and objectives are currently being vetted through a series of focus groups with a diversity of stakeholders including service providers, people with lived expertise, and government leaders. The Commission on Homelessness has been engaged in the development of the plan and will have an opportunity for further input at a presentation and discussion in September 2025.	Multiple - HSD/CAO/HCD	Dec 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.	Partially Implemented	Annual workplans will be developed and guided after completion of the Homelessness Strategic Action Plan	Multiple - HSD/CAO	Dec 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.	Partially Implemented	At present, the Community Homeless Services (CHS) Division reports on the outcomes and progress of funded programs both internally (quarterly and annually) and to the City Council when required for contracting processes. Reporting specific to the Strategic Action Plan will begin once it is adopted.	Multiple - HSD/CAO	Dec 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.	Partially Implemented	Comprehensive financial reports will rely on true-up of Oracle data and internal HSD fiscal and contract tracking. The Community Homeless Services Division created comprehensive financial reports for planning purposes at the inception of FY 25-26. Several months previous, in early 2025, LeSar Development Consultant also created comprehensive backward and forward looks of City investment in homeless services by fund type and program type that guide strategic planning. HSD will continue to work closely with the Fiscal team to pull real-time data for regular and accurate updates.	Multiple - HSD/CAO/Finance	Dec 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.	Implemented	Human Services presented a comprehensive report to the Commission on Homelessness in July 2025 and will return to the Commission and City Council as needed for adequate oversight, including scheduled meetings in September and October 2025.	Multiple - HSD/CAO	
2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	26	Perform a staffing analysis to assess the City's staffing requirements for homelessness services. The staffing analysis should not only address the number of staff needed to carry out homelessness service activities, but it should also address the appropriate mix and composition of staff needed to effectively manage homelessness services and address the audit findings.	Partially Implemented	LeSar Development Consultants, in their Report titled "Integrated Strategic Plan and Roadmap" outlined the steps and preliminary recommendations for staffing. The refinement and implementation of the staffing plan will be the responsibility of the new Human Services Department Director, the Community Homeless Services Manager, and the newly formed Office of Homelessness Solutions in the CAO.	Multiple - CAO/HSD	Dec 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.	Partially Implemented	LeSar Development Consultants, in their Report titled "Integrated Strategic Plan and Roadmap" outlined the steps and preliminary recommendations for staffing. The refinement and implementation of the staffing plan will be the responsibility of the new Human Services Department Director, the Community Homeless Services Manager, and the newly formed Office of Homelessness Solutions in the CAO.	Multiple - CAO/HSD	Dec 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.	Implemented	The Homelessness Strategic Action Plan is being developed in close coordination with the Commission on Homelessness.	Multiple - City Council/CAO/HSD/HCD	

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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	The goal is to present the Draft Homelessness Strategic Action Plan to the City Council in October 2025.	Multiple - City Council/HSD/CAO	Oct 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. This recommendation will be acted upon once the Homelessness Strategic Action Plan is finalized.	Multiple - CAO/HSD/HCD	Dec 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	Oct 2026
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	Oct 2026
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.	Implemented	The Finance Department implemented a process aimed at completing refund requests within six months.	Finance - Director of Finance and Revenue and Tax Administrator	
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.	Implemented	In addition to the routine discussion of these issues during the City's budget process, the administration has also engaged outside advisors and committed to development of a multi-year balancing plan, which was shared with the Finance & Management Committee on July 8, 2025.	Finance	
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).	Finance	Dec 2026
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	According to the City Administration, the tracking of capital assets for accounting and financial reporting purposes remains robust and has been strengthened since initial publication of this report by the addition of a dedicated capital assets accountant position in the Controller's Bureau. However, the development of a monitoring system for capital assets and replacement needs has not yet been completed and may require additional City resources.	Multiple - Finance/OPW/OEWD	Jun 2027

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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	The recently approved Roadmap to Fiscal Health includes developing a long-term MOE sustainability plan. The phased plan will be brought forth by December 2025 with a clearer timeline articulated for full implementation at that time.	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	3	To ensure consistency in interpretation and application, we recommend the Budget Bureau document its methodology for calculating the maintenance of efforts for Measure Q.	Partially Implemented	The City Administration did not provide a status update in time to include in this report.	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	The recently approved Roadmap to Fiscal Health includes developing a long-term MOE sustainability plan. The phased plan will be brought forth by December 2025 with a clearer timeline articulated for full implementation at that time.	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	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 City Administration did not provide a status update in time to include in this report.	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	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	According to the Administration, 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
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.	Partially Implemented	The recently approved Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	CAO	May 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	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	The City Administration reports that park assessments are in development and will be reported to the Parks and Recreation Advisory Commission at their December 2025 meeting.	OPW	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	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 brought on a contractor 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	12	We recommend the City Administrator's Office periodically evaluate and report on special tax programs' ongoing performance and outcome measures against baseline performance.	Partially Implemented	The recently approved Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	CAO	May 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	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.	Partially Implemented	The recently approved Oakland Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	CAO	May 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	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.	Partially Implemented	The recently approved Oakland Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	Commission on Homelessness	May 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	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.	Partially Implemented	The recently approved Oakland Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	CAO	May 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	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.	Partially Implemented	The recently approved Oakland Roadmap for Fiscal Health includes a timeline for implementing a performance measure program with a full roll out by May 2027.	CAO	May 2027

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Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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	According to the City Administration during the last semiannual recommendation follow-up process, 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. The City Administration reported that the "Grant Management Policy" will be included within the Consolidated Fiscal Policy. The City Administration states that the City Administrator will review the City's Consolidated Fiscal Policy by October 2026 and propose policy amendments to the Mayor and Council for their consideration.	Multiple - CAO/Finance	Oct 2026
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	Previously, the City Administration reported that 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 City Administration states that the City Administrator will review the City's Consolidated Fiscal Policy by October 2026 and propose policy amendments to the Mayor and Council for their consideration.	CAO	Oct 2026
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	Dec 2025
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	Dec 2025
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	The City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP).	CAO	Dec 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	The City Administration reports that the recommendation is being addressed in revisions to the Consolidated Fiscal Policy (CFP).	Finance	Oct 2026
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 has indicated that the City will not fund debit cards in the future.	CAO	Dec 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	Oct 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2025

Report Number	Report Name	Rec #	Recommendation	Implementation Status	June 2025 Status Update	Responsible Party	Target Date
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	Oct 2026
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 mispending 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.	Partially 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 2027
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 intended to review non-safety staff disparities by June 30, 2025 and public safety staff by December 31, 2025. This has been postponed, pending budget resources. As with the initial plan, 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 2027
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.	Implemented	Human Resources Management has included within various supervisory trainings, such as "Understanding Power Dynamics and Bias in Supervision," awareness training on bias and perceptions related to salary negotiation.	HRM	
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.	Implemented	HRM included this language in recent job announcements for unrepresented management positions, such as the Director of Finance.	CAO	
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 2028, pending budgetary resources and available leadership.	Multiple - CAO/DRE/OPD/Fire	Mar 2028
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 retention, training, and recruitment outcomes over time. This plan, as with those above, requires budgetary resources for DRE, as well as coordination and leadership among the CAO, DRE, OPD, and Fire.	Multiple - CAO/DRE/OPD/Fire	Mar 2028
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. This plan, as with those above, requires budgetary resources for DRE, as well as coordination and leadership among the CAO, DRE, OPD, and Fire.	Multiple - CAO/DRE/OPD/Fire	Mar 2028



**CITY OF
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Office of the City Auditor

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