



MEMORANDUM

DATE: February 19, 2026

TO: Oakland Residents, Mayor Lee, Members of the City Council, City Attorney Richardson, City Administrator Johnson, and Department Directors

FROM: Michael C. Houston, City Auditor

SUBJECT: **Updates to the Fiscal Year (FY) 2025-26 Annual Audit Work Plan**

In August 2025, my Office published its Fiscal Year (FY) 2025-26 Annual Audit Work Plan.¹ We issue this work plan annually in accordance with Oakland City Charter Section 403(4), which requires “preparing an annual workplan including planned audits for the year. The City Auditor shall publish such workplan in August of each year.”

Our FY 2025-26 Work Plan described audits in progress and planned for completion in 2025-26, including: Capital Improvement Project (CIP) Financial Management; the Finance Department’s Revenue Bureau; Illegal Dumping; Kids First! Oakland Fund for Children and Youth Act (Measure D); the Oakland Police Commission, Community Police Review Agency, and Office of the Inspector General (Measure LL); Response Times for Police Emergency Calls; and the Vacant Property Tax (Measure W).

Since we issued the Work Plan, we have made significant progress on these audits, issuing audits of Kids First! in November and Police Emergency Response Times in December. We anticipate issuing the others in the coming months.

Our Work Plan also identified audits to launch in FY 2025-26 including Citywide Personnel Investigations; Oakland Zoo, Animal Care, Education and Improvement (Measure Y); Response Times for Fire and Medical Emergency Calls; and several recurring audits based on legislatively prescribed schedules. We have initiated our audit of Response Times for Fire and Medical Emergency Calls and are pursuing contracts to support the audits of Citywide Personnel Investigations and the recurring audits.

We are revising the Audit Work Plan to:

- add compliance audits of Police Surveillance Technology (Flock), requested by the City Council by amendment to their vote to pass Resolution 91008, on December 16, 2025,² and

¹ This Work Plan is available on our website at https://www.oaklandauditor.com/wp-content/uploads/2025/08/20250828_Annual-Audit-Work-Plan-for-FY-2025-26.pdf.

² The full item is available on Legistar: <https://oakland.legistar.com/LegislationDetail.aspx?ID=7778357&GUID=BC9ADF5-2714-4303-BEA4-70DF1AD489D1>.

- remove the audit of Oakland Zoo, Animal Care, Education and Improvement (Measure Y). We are removing this audit, which is required by the measure, as the funds collected have not yet been spent, pending litigation. Pending the results of that litigation, we will add the audit back to a future work plan.

As noted in our FY 2025-26 Work Plan, my Office identifies areas to audit through community concerns, City leadership and employees' concerns, Mayor and City Council requests, legislative mandates, public interest, and Whistleblower complaints – and there are always more subjects warranting audits than we can conduct with the resources we have available.

We are earnestly working to complete our FY 2025-26 Work Plan, as well as building our staff to full strength on a go-forward basis to increase capacity to meet Charter mandates and the community's high expectations. We look forward to presenting our work with you and soliciting your input for our FY 2026-27 Work Plan, to be issued in August 2026.

Respectfully,

A handwritten signature in black ink that reads "MCHouston". The signature is written in a cursive, flowing style.

Michael C. Houston, MPP, CIA
City Auditor