



Annual **REPORT**

2025 In Review

**OAKLAND
CITY AUDITOR**

Michael C. Houston, MPP, CIA

Office of the City Auditor



Oakland's City Auditor is an elected official who works for and reports to the residents of Oakland.

About Us

The City Auditor's Office independently and objectively reviews City operations and services and reports on their performance to the public.

The Office's audits include recommendations to management, and those charged with governance and oversight, on how to improve services, reduce costs, and increase public accountability. As required by the City Charter, our audits are conducted in accordance with [Government Auditing Standards](#) set by the Government Accountability Office under the U.S. Comptroller General.

The City Auditor's Office also operates a [Whistleblower Hotline](#) to receive and investigate allegations of fraud, waste, and abuse affecting or involving City of Oakland resources, employees, officials, or contractors. The Office also prepares financial analyses of proposed ballot measures in accordance with the Municipal Code, and conducts analyses and reviews requested by the City Council.

To make sure all this work is done without bias, the City Auditor is not connected to any other City department and has no day-to-day financial or accounting duties for the City of Oakland. This autonomy allows for independent analyses, ensuring tax dollars and other resources serve the public interest. Upon completion of an audit project or investigation, results are published and posted on the [City Auditor's website](#).



Mission & Vision

We are driven by the positive difference our work makes in every Oaklander's life.



01

Mission



The Office of the City Auditor advocates good City government for all Oaklanders by independently and objectively assessing City programs and services, making recommendations to improve them, and publicly reporting the results.

02

Vision



To achieve an effective, efficient, equitable, ethical, and accountable City government that is data-driven, responsive to the most pressing needs of residents, and supportive of the collective well-being of all Oaklanders.

03

Guiding Principles



Office leadership considers the Office's mission, vision, and values, as well as professional standards, Charter responsibilities, and the public interest in making decisions.

Core Values

In shining a light on City operations and programs, the Office adheres to the following values:

01 Integrity



We conduct our work and report results fairly, honestly, objectively, and independently. We are committed to evidence and accuracy and will publicly acknowledge and correct our errors.

03 Collaboration



We aim to approach our work constructively, listening to the concerns of the community, City employees and officials, and coming together for the common goal of improving outcomes for Oaklanders.

05 Openness



We work best as a team when we communicate together freely, candidly, and with humor, and foster creativity by crediting and building on the contributions of others.

07 Accountability



We believe government officials and agencies—including our Office—are responsible to the public for their performance, use of resources, stewardship of assets, and ethical conduct.

02 Transparency



We believe free and open access to information is necessary for government officials and agencies to be accountable.

04 Excellence



We are committed to engendering credibility by producing high-quality, reliable work and continuously striving to improve our performance.

06 Respect



We recognize that government officials, agency executives, and City staff including those within our Office, bring different strengths and perspectives to the table.

Within City government and within our Office, we listen to others' points of view and share our knowledge, skills, and ideas to communicate honestly and constructively.

08 Responsiveness



We aim to add value to decision-makers by providing relevant, useful, and timely information to inform City governance and focusing our work on the most pressing issues faced by Oaklanders.

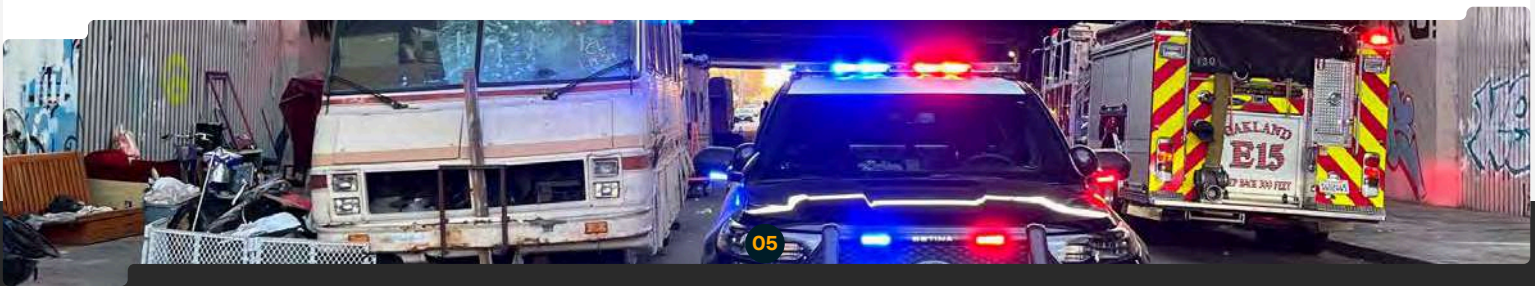
Performance Audits

Performance audits objectively analyze processes to make findings and recommendations to assist management, and those charged with governance and oversight, in improving program performance and operations, reducing costs, facilitating decision making and oversight, and contributing to public accountability, among other benefits. Performance audits assess the economy, efficiency, effectiveness, and equity of programs and activities. This may include assessing whether the program is meeting its stated goals and objectives, complying with laws and regulations, and assessing internal controls.

Performance Audit of Police Emergency Response Times: Inadequate 9-1-1 Staffing and Outdated Beat Boundaries Lead to Slow and Inequitable Police Emergency Response Times

In 2025, our Office completed this audit in response to concerns raised by the public, the Alameda County Grand Jury, and the California Governor's Office of Emergency Services. The audit found that insufficient staffing and outdated minimum staffing standards at the Police Emergency Communications Center led to 9-1-1 call answering speeds lagging behind state standards and peer cities. The Police Communications Center did not set staffing standards based on recent call volume. The audit also found that limited English speakers experienced longer response times due to a shortage of bilingual staff and reliance on interpretation services which are inherently time-intensive. Moreover, interpreters are not consistently transferred to the Fire Department with callers reporting fire and medical emergencies. Finally, the audit found the Police Department lacked overall response time targets, which prevented the public from knowing what reasonable and equitable response times are. In 2022, the median Priority 1 response time was nine minutes citywide, and median Priority 2 response times were two hours longer in the East Bureau than the West Bureau. This disparity was in part due to Police beat boundaries not being recently updated and not reflecting current call workload.

The audit made 10 recommendations to improve the allocation of existing staff, promote more equitable and timely service to limited English speakers, develop and report on progress toward response time targets, redraw beat boundaries to improve officer availability, and activate GPS in patrol cars to enable the dispatch of the nearest available officers. [Read the full report.](#)



Performance Audits

Kids First! Oakland Children's Fund for Fiscal Year 2018-2019 through 2023-24

We completed this audit to bring the Office current on its requirement of annual audits. We set the audit objectives based on City Charter sections 1300 and 1306, which require the City to allocate a portion of its annual actual unrestricted General Purpose Fund revenues and expenditures to fund services and programs benefiting children and youth.

We found the City met the baseline spending requirements for all years, but did not always meet the revenue set-aside requirement, which must be equivalent to exactly 3 percent, no more or less. We made two recommendations to formalize the City's guidance on the calculation for the set-aside and to correct a \$204,000 overpayment by transferring that money back to the General Purpose Fund. [Read the full report.](#)

We made significant progress on other audits in our Audit Work Plan (FY 2025-26) namely audits of:

- [Police Oversight \(the Oakland Police Commission, Community Police Review Agency, and Office of the Inspector General\),](#)
- [Revenue Bureau,](#)
- Vacant Property Tax,
- Illegal Dumping,
- Capital Improvement Project Financial Management, and
- Response Times for Fire and Medical Emergency Calls.

[Read our work plan.](#)



Audit Recommendation Follow-Up Report

Audit Recommendation Follow-Up (#ARFU Report)

The City Charter includes 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." To this end, our Office has and will continue to review and report on all open audit recommendations semiannually for periods ending June 30th and December 31st.

Between the two ARFU reports issued in 2025 (for the periods as of [December 31, 2024](#) and [June 30, 2025](#)), departments implemented 60 audit recommendations!

Early in 2025, the City Administrator co-signed a Citywide Administrative Instruction with the City Auditor that updates the City's policy on Implementing Audit Recommendations (AI 701). The new policy describes the process for our semiannual process and underscores the importance of implementing audit recommendations.

Find out more about how you can become an #ARFU Champion on page 16.



Oakland's Whistleblower Program

The City Auditor's Whistleblower Program provides a secure Whistleblower Hotline for City employees and members of the public to report suspected fraud, waste, and abuse. The Program also promotes an ethical culture and accountability across City operations by receiving, reviewing, and assessing complaints, conducting investigations, and providing recommendations for corrective action.

FLSA Overtime Pay Investigation

An anonymous complaint alleged that employees in the departments of Transportation (DOT) and Oakland Public Works (OPW) received excessive overtime compensation. Our investigation substantiated the allegation.

The investigation found that between January 2018 and May 2024, the City paid DOT and OPW employees \$1,667,650 in excess overtime due to payroll formulas that automatically calculated overtime in excess of federal Fair Labor Standards Act (FLSA) guidelines and City authorization. We recommended correcting the formulas. [Read the full report.](#)

Oakland Senior Centers Investigation

Multiple complaints alleged theft and mismanagement at one of the City's senior centers. While there was insufficient evidence to substantiate or refute the allegations, the investigation identified dire weaknesses in management and cash handling practices across the City's senior centers.

We made multiple recommendations to the City Administration based on the investigation results. [Read the full report.](#)

Conflicts of Interest and Outside Employment Investigation

A complaint raised concerns about employee conflicts of interest and undisclosed outside employment. The investigation found no evidence of fraud, waste, or abuse. It did, however, reveal that the City lacks sufficient mechanisms to identify and monitor potential conflicts of interest.

We recommended that the City Administration update policies, strengthen disclosure requirements, and implement consistent monitoring procedures to reduce risk. [Read the full report.](#)

Oakland's Whistleblower Program

AIDS Project of the East Bay Investigation

An anonymous complaint alleged that federal Housing Opportunities for Persons with AIDS (HOPWA) grant funds administered by the City and passed through to the AIDS Project of the East Bay (APEB) were not used to provide contracted housing and supportive services. Our investigation substantiated the allegations. APEB requested and received \$110,893 in operational reimbursements without delivering the required services. The investigation also identified concerns about APEB's operational capacity to meet contractual obligations. We recommended corrective action to grant oversight entities. [Read the full report.](#)

Whistleblower Program Annual Report

Each year, we publish a summary of Whistleblower Program outcomes, including case trends, case resolutions, and key investigative findings. In FY 2024–25, the Whistleblower Program received 146 complaints, an increase from 131 in the prior fiscal year, and closed 161 cases. Of the cases closed:

- 11 complaints were substantiated, resulting in recommendations for corrective action.
- 12 complaints were refuted.
- 30 complaints were not substantiated due to inconclusive evidence.
- 18 complaints were forwarded to other City departments or outside agencies.
- 40 complaints were outside the City's jurisdiction.
- 50 complaints did not qualify as fraud, waste, or abuse.

[Read the full report.](#)



Ballot Measure Analyses

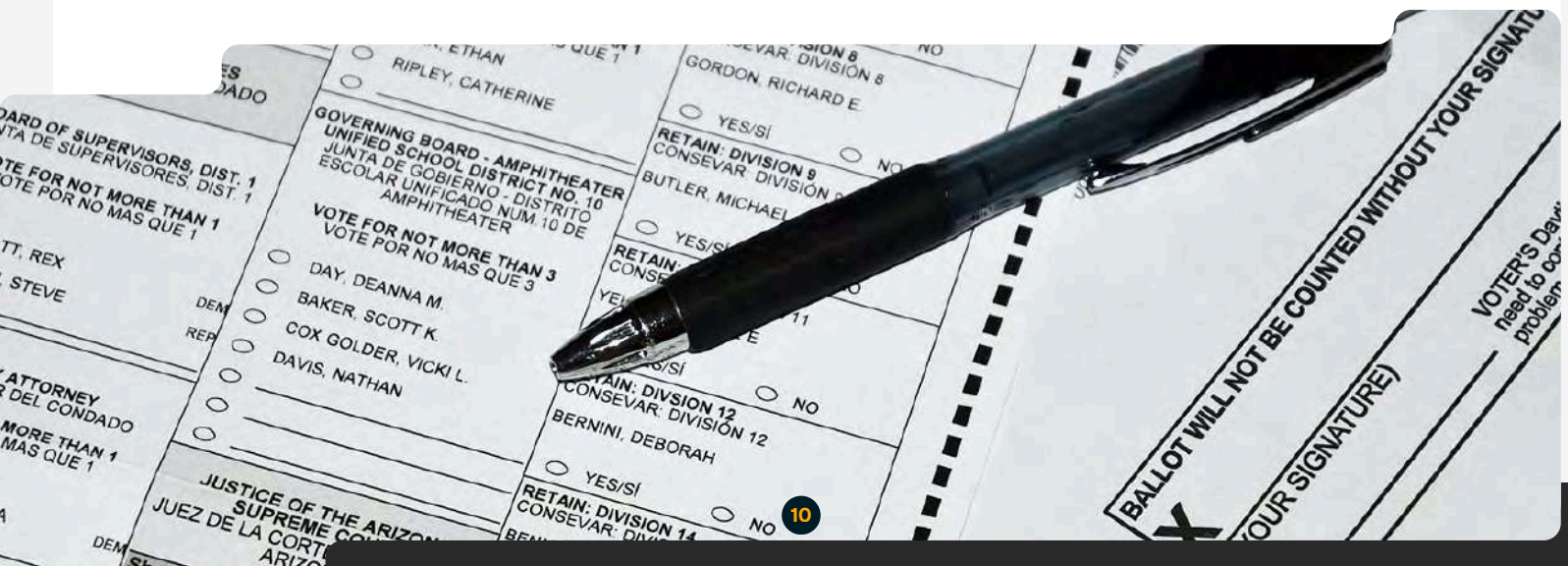
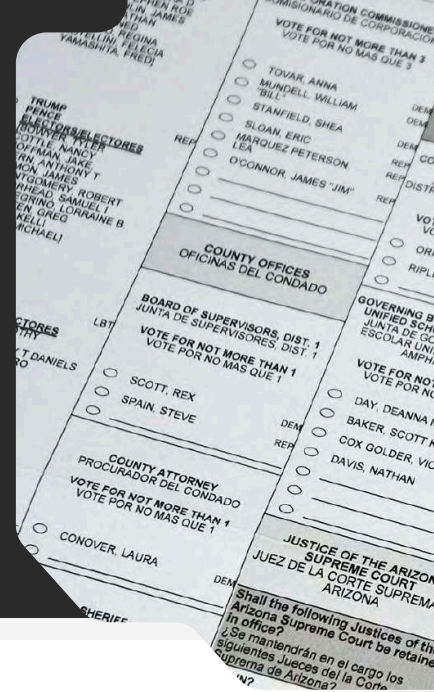
Municipal Code Section 3.08.210 requires our Office to prepare an impartial financial analysis of each measure qualifying for City ballots.

In 2025, we published one ballot measure analysis on the Transactions and Use Tax Measure (Measure) considered by Oakland voters as part of the April 15, 2025 Special Election.

Our fiscal impact analysis determined that if passed, Oakland consumers' sales and use taxes would increase by 0.5 percent to 10.75 percent from the current 10.25 percent on retail and use tax transactions. Additionally, based on current consumer trends, the Measure will generate an estimated \$30.2 million in additional tax revenue for the City in the first year.

The costs include a one-time preparatory fee estimated to be \$40,000, an annual administrative fee of approximately \$233,000 and the City will incur an annual fee of approximately \$12,000 to recover the additional revenue due. Accounting for these annual fees, the City would net approximately \$29.97 million in additional revenue after the first year.

[Read the full analysis.](#)



Community Outreach & Engagement

We aim to keep the community informed through reports, press releases, newsletters, presentations, and social media. We also gather valuable community input through surveys, outreach events and our new #ARFU Campaign.

Calendar of Engagements

- 1/07 **Community Listening:** Measure NN Implementation
- 1/08 **Presentation:** Maxwell Park General Meeting
- 1/18 **Outreach & Tabling Event:** 33rd Lunar New Year Bazaar
- 1/29 **Community Listening:** San Francisco Business Times - 2025 Mayors' Economic Forecast
- 1/29 **Community Listening:** 2025 Oakland Development Update
- 2/12 **Community Listening:** West Oakland Neighbors
- 2/25 **Interview:** Zenophon Abraham
- 2/25 **Networking Event:** March Mixer w/ Oakland Roots & Soul
- 3/06 **Field Visit:** West Oakland Environmental Indicators Project
- 3/12 **Community Listening:** The Oakland Metro Chamber's Economic Institute - 2025 Economic Summit
- 3/20 **Presentation:** Meet Your Accountability Officers! – West Oakland Neighbors (with representatives from the Public Ethics Commission and Office of the Inspector General)
- 3/25 **Presentation:** West Oakland NEST x 7th St Small Business & Nonprofits Monthly Meeting



Community Outreach & Engagement

Calendar of Engagements

- 4/09 **Community Listening:** Alameda County District Attorney
- 4/23 **Presentation:** California Climate Action Corps
- 5/12 **Community Listening:** Oakland Budget Advisory Commission - Budget Sustainability Project
- 6/05 **Presentation:** Lake Merritt Breakfast Club
- 6/11 **Presentation:** SANDAG - Let's Talk Ethics
- 6/16 **Community Listening:** Public Safety Planning and Oversight Commission (Measure NN)
- 6/18 **Community Listening:** Oakland Metropolitan Chamber of Commerce 120th Annual Meeting and Awards Celebration
- 7/23 **Community Listening:** Mayor Lee's Community Listening Session (#3) - Skyline Community Church
- 7/24 **Presentation:** Oakland Leadership Panel



Community Outreach & Engagement



Calendar of Engagements

- 8/05 **Outreach & Tabling Event:** National Night Out - Various Locations
- 8/14 **Presentation:** Alameda County Taxpayers Association
- 8/19 **Community Listening:** Oakland Chamber of Commerce - Community Impact Committee
- 8/23 **Outreach & Tabling Event:** Oakland Chinatown Chamber of Commerce 36th Annual StreetFest
- 8/28 **Presentation:** NACOLE Regional Meeting Series - Community Engagement Panel Presentation
- 9/13 **Community Listening:** Elmhurst Library Tea Party!
- 9/13 **Outreach & Tabling Event:** 2025 Oakland Chinatown Night Market
- 10/01 **Presentation:** Meet Your Accountability Officer - East Oakland NCPC Beat 35x
- 10/04 **Outreach & Tabling Event:** Oakland Black Cowboy Parade & Festival
- 10/13 **Presentation:** Berlin Way/Shiloh Church Public Safety Committee Monthly Meeting
- 10/15 **Networking Event:** Oakland Chamber of Commerce - Mixer Prescott Market
- 10/16 **Community Listening:** 22nd Annual Oakland African American Chamber of Commerce Business Awards Luncheon
- 10/28 **Presentation:** Citizen Engagement in Performance Audits - Webinar
- 10/28 **Presentation:** Public Safety Committee - Audit of Police Emergency Response Times
- 11/01 **Presentation:** Meet Your Accountability Officers - Friends of the Elmhurst Library
- 11/05 **Interview:** Gotham Oakland
- 11/05 **Presentation:** Meet Your City Auditor - Redwood Heights Association



Community Outreach & Engagement

Calendar of Engagements

- 11/13 **Community Listening:** Silver SPUR Awards
- 11/17 **Presentation:** Mayor's Commission for Persons with Disabilities
- 11/18 **Presentation:** Public Safety Committee - Audit of Police Emergency Response Times
- 11/19 **Presentation/Workshop:** International Fraud Awareness Week - Fraud, Waste, and Abuse Overview (Definitions & Trivia)
- 11/22 **Presentation:** Oakland Black Cowboy Association Appreciation Dinner - Meet Your City Auditor
- 12/02 **Presentation:** Public Safety Committee - Audit of Police Emergency Response Times
- 12/03 **Presentation:** Oakland Police Advisory Board - Audit of Police Emergency Response Times
- 12/03 **Presentation:** Planning and Oversight Committee - Audit of the Kids First! Fund
- 12/14 **Presentation/Workshop:** Public Comment Coaching Workshop
- 12/15 **Presentation:** Oakland Public Safety & Police Oversight Committee - Audit of Police Emergency Response Times
- 12/16 **Presentation:** City Council - Semiannual #ARFU Report
- 12/17 **Presentation:** Faith in Action East Bay - Illegal Dumping Organizational Committee



Community Outreach & Engagement

Newsletters

- 1/13 **Newsletter 47** – [Happy New Year! Looking Back and Forward](#)
- 2/20 **Newsletter 48** – [New Investigation & Reports Released + Events You Don't Want To Miss!](#)
- 4/10 **Newsletter 49** – [We Won! | Knighton Award Announcement, New Reports Published, + We're Hiring!](#)
- 6/18 **Newsletter 50** – [New Investigation Reports Released, Community Updates & Ways to Engage](#)
- 8/8 **Newsletter 51** – [What Should I Audit in 2026?](#)
- 8/28 **Newsletter 52** – [What's New: Annual Audit Work Plan, New Auditor Intro & Upcoming Events!](#)
- 9/30 **Newsletter 53** – [#ARFU Report Now Live + Peer Review Passed!](#)
- 10/8 **Newsletter 54** – [New! Police Emergency Response Times Audit + Apply to Be Our Next Cannabis Commissioner](#)
- 11/6 **Newsletter 55** – [New Investigation, Re-Release of Kids First! Audit Report & Calling All #ARFU Champions!](#)
- 11/14 **Newsletter 56** – [International Fraud Week Starts Next Week: Join Us For a Twilight Training & Apply Today!](#)
- 11/20 **Newsletter 57** – [Unlock Insights: Annual Whistleblower Report Released & We Need Your Help!](#)
- 11/26 **Newsletter 58** – [You're Invited: Meet the Moment and Join Us for a Community Listening Session!](#)
- 12/15 **Newsletter 59** – [Calling all #ARFU Champions! | Upcoming Presentation to City Council – Semi-Annual Audit Recommendation Follow-Up Report](#)

In the Press

Press Releases: [When Seconds Matter, Oaklanders Wait](#)
News Articles: [Visit the City Auditor's News Center!](#)



Community Outreach & Engagement

Become an #ARFU Champion!

In addition to presentations and events, we launched our #ARFU campaign, seizing over 30 opportunities to engage with the community. The goals of the campaign are to:

1. Demystify the role of the Office of the City Auditor, including the differences between audits and investigations, and emphasize the importance of the recommendations that result from our audits.
2. Encourage the City Administration to prioritize implementing audit recommendations by providing visibility into outstanding recommendations and kudos for those implemented.
3. Mobilizing public advocacy to promote citizen oversight.

When our team meets folks out in the community, we are often asked how our Office and audit work can be supported - and this is how! Oaklanders can help by advocating for the audit recommendations that are important to them. #ARFU Champions directly support the implementation of audit recommendations when they let their City Councilmembers know which audit recommendations matter the most to them, and how those recommendations will affect their lives.

Our Office aims to make our audit recommendations feasible, but we recognize that many require time and resources, and your advocacy helps to inform the City leadership's priorities as they allocate resources and provide oversight!

Want to become an #ARFU Champion? Subscribe to our newsletters and follow us on social media to be the first to receive our reports and hear about upcoming #ARFU Champion events:

<https://linktr.ee/OaklandCityAuditor>



Accolades & Accomplishments

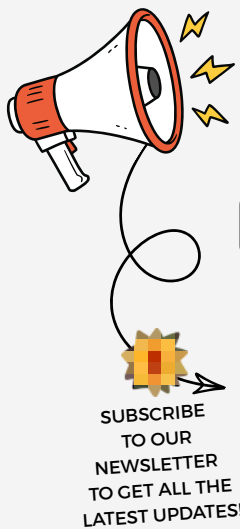
2025 Team Accomplishments

- We won a Distinguished Knighton Award for our [Performance Audit of Oakland's Police Emergency Response Times!](#) The Association of Local Government Auditors issues the Knighton Award annually, recognizing the best performance audit reports of the year. Our team is honored to have been recognized nationally for the quality of our work, for a second year in a row!
- We passed our triennial [peer review!](#) Government Auditing Standards, which we follow, require our Office to undergo an independent peer review once every three years to ensure we follow those standards, colloquially known as the [Yellow Book](#).
- We hosted four graduate students from the Goldman School of Public Policy at UC Berkeley as interns and fellows, including Claire Sullivan, who went on to join our Office fulltime as a Performance Auditor!
- We made 12 audit recommendations to improve the effectiveness, efficiency, and equity of City services, as well as secure General Purpose Fund savings.
- We made 13 recommendations based on investigations that stemmed from whistleblower complaints.
- Audit staff attained 341.5 hours of continuing professional education.
- We presented on auditing homelessness services at the 2025 National Conference of the Association of Local Government Auditors (ALGA)!
- We presented at a regional workshop on implementing the new Yellow Book Standards on July 24, 2025. In 2024, the U.S. Comptroller General issued a revision to Government Auditing Standards with an implementation date of December 15, 2025. Our Office was among the first to implement the new standards and heralded as an example for other audit organizations to follow!
- We participated in a panel discussion on Involving the Public in Performance Audits hosted by Mark Funkhouser, former City Auditor and Mayor of Kansas City, on October 28, 2025. We appreciated the opportunity to share and learn from our fellow panelists from the New York City Comptroller's Office and the Canadian Audit & Accountability Foundation.

Accolades & Accomplishments

2025 Team Accomplishments

- We co-presented a webinar on ethics and investigations with the Independent Performance Auditor for the San Diego Association of Governments and former Oakland City Auditor, Courtney Ruby, in June 2025.
- We published an article in the Association of Local Government Auditors' quarterly journal on [How to Pass a Peer Review](#) in Fall 2025.
- The Oakland Black Cowboy Association recognized Auditor Houston with a certificate of appreciation and support.
- In 2025, our #ARFU Campaign seized over 30 opportunities to engage with community organizations through our general outreach and #ARFU Awareness Campaign efforts and was nominated and selected as a finalist by the Government Social Media Conference for a Golden Post Award for Best Public Awareness Strategy.



JOIN THE CONVERSATION

For digital copies of the City Auditor's Semiannual #ARFU reports and presentation materials, scan the QR code below, or type the URL into your mobile browser.

SCAN HERE

Short URL:



<https://linktr.ee/OaklandCityAuditor>

Contact Us!
We'd love to hear from you.

联系我们!
我们非常乐意听到您的反馈。

¡Contáctenos!
Nos encantaría saber de ti.



ARFU.
ARFU?
ARFU!!

WTH IS
#ARFU?



CITY OF
OAKLAND

Office of the City Auditor

Our Team

We welcomed two new members to our all-star team – Senior Performance Auditor Jielin Huang and Performance Auditor Claire Sullivan. We also wished Assistant City Auditor Eduardo Luna a happy retirement at the end of 2025, and celebrated Stephanie Noble’s promotion into that role. Our success is built on the dedication, adaptability, creativity, and hard work of every single team member. I am grateful to our small but mighty team!



Michael C. Houston
City Auditor



Stephanie Noble
Assistant City Auditor



Eduardo Luna
(Former) Assistant
City Auditor



Dena Shupe
Communications Director
& Assistant to the Auditor



Brianna Horton
Outreach & Engagement
Advisor



Orsolya Kovessi
(Former) Whistleblower
Program Manager



Marisa Lin
Performance Audit
Manager



Mark Carnes
Senior Performance
Auditor



Jielin Huang
Senior Performance
Auditor



Claire Sullivan
Performance
Auditor



Paula Kaltenbrunner
Senior Graduate
Fellow



**CITY OF
OAKLAND**

Office of the City Auditor

CITY AUDITOR

Michael C. Houston, MPP, CIA

WHISTLEBLOWER HOTLINE
1-888-329-6390 (Interpreter available)

SUBMIT A REPORT ONLINE
www.OaklandAuditor.com/Whistleblower

Office of the City Auditor
1 Frank H. Ogawa Plaza · 4th Floor, City Hall · Oakland, CA 94612
(510) 238-3378
CityAuditor@OaklandCA.gov

Ask Us About Oakland's Audit Recommendation Follow-Up.

Contact Us! 联系我们! ¡Contáctenos!
We'd love to hear from you. 我们非常乐意听到您的反馈。 Nos encantaría saber de ti.



**ARFU.
ARFU?
ARFU!!**

**WTH IS
#ARFU?**

