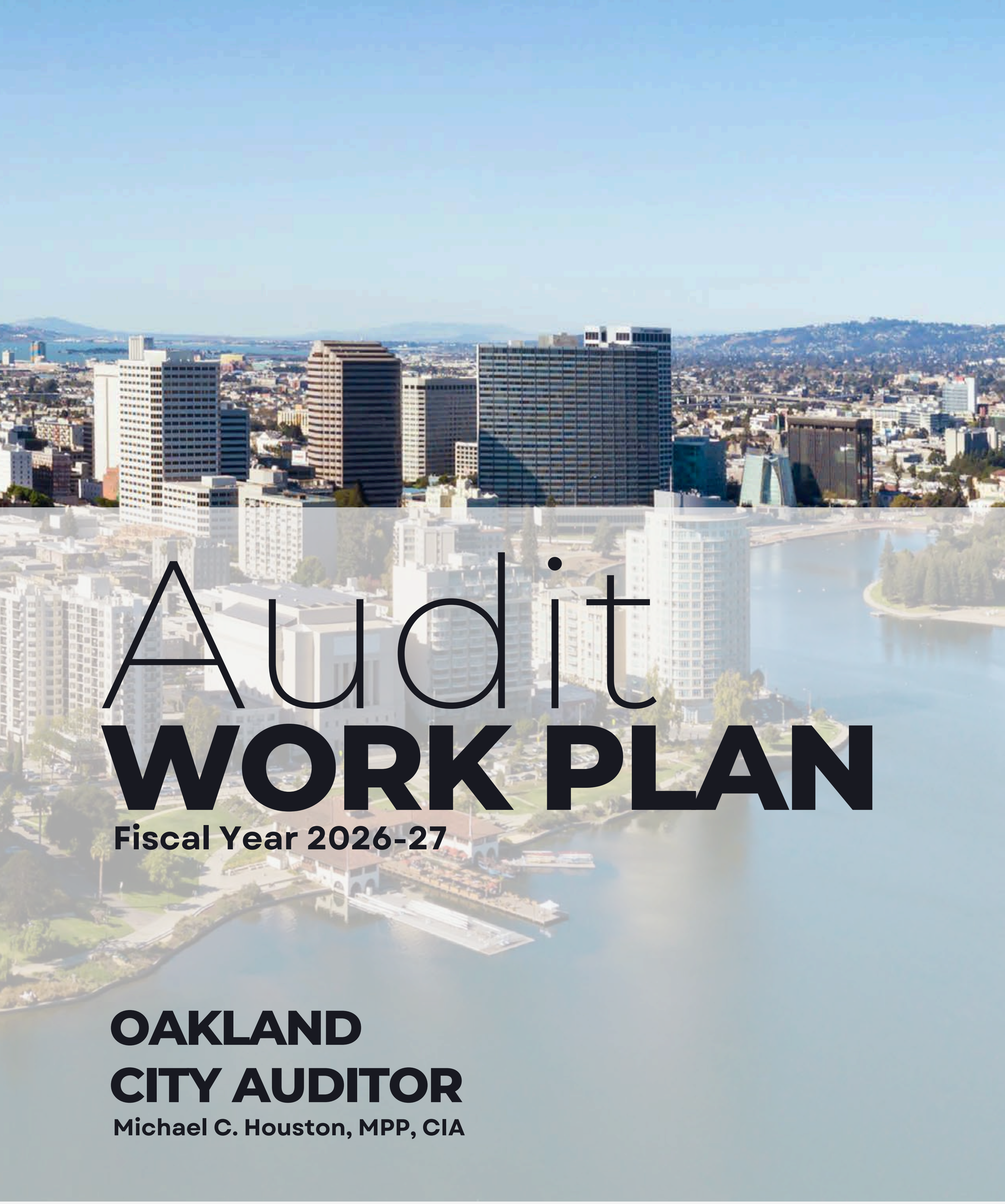

Audit WORK PLAN

Fiscal Year 2026-27

OAKLAND CITY AUDITOR

Michael C. Houston, MPP, CIA

August 27, 2026

Independent City Auditor. Reporting Directly to the Residents.

CITY OF OAKLAND

Office of the City Auditor

Annual Audit Work Plan

Fiscal Year 2026-27

Message from the City Auditor

I am pleased to present the Office of the City Auditor's Annual Audit Work Plan (Work Plan) which identifies the audits our Office plans to continue, launch, and complete in Fiscal Year (FY) 2026-27. We issue a work plan each August in accordance with Oakland City Charter Section 403(4). To ground the Office's proposed work and decision-making, the Work Plan also presents the Office's mission, vision, and values, as well as our responsibilities under the City Charter.

The City Charter states it is my duty as City Auditor to audit what I deem to be in the best public interest. In my experience, there are always more subjects that warrant auditing than we have the resources to complete. This Work Plan describes our process for identifying and prioritizing subjects to audit to ensure that our work is responsive to the needs of Oakland residents, City staff, and leadership, given the resources we have available, as well as competing priorities of legislative requests, recurring legal mandates, and emerging risks and challenges.

My Office is still working to catch up on recurring legal mandates, which have increased in recent years without the commensurate resources needed to complete them timely. We recognize, however, that these requirements result in part from the trust Oaklanders place in our Office. With increased staff and strategic resourcing, we aim to be completely current on our recurring, mandated audits in FY 2026-27. We have worked hard to maintain progress on meeting those requirements while still auditing what matters most to Oaklanders – both in our audit selection and scoping.

I am grateful to the Oakland residents, businesses, and community organizations, as well as City staff and leadership, who helped to inform this Work Plan through discussions and participation in our Community Oversight Priorities Survey. Your input helped us identify areas of greatest public interest. We look forward to working with you all to help carry out these projects and present the results.

Last, I am grateful to my staff who make this work possible. I am incredibly proud of the work they have completed in the past year and look forward to their continued high standard of work this year.

Respectfully submitted,

MCHouston

Michael C. Houston, MPP, CIA
City Auditor

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Our Mission, Vision, and Values

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.

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.

Values

The Office of the City Auditor is driven by the positive difference our work makes in every Oaklander's life. The Office adheres to the following core values:

- **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.
- **Transparency.** We believe free and open access to information is necessary for government officials and agencies to be accountable.
- **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.
- **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.
- **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.
- **Excellence.** We are committed to engendering credibility by producing high-quality, reliable work, and continuously striving to improve our performance.
- **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.
- **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.

The Work of the Office of the City Auditor

The City Charter outlines the duties and responsibilities of the City Auditor. Most of the Office of the City Auditor's resources are dedicated to conducting performance audits, which assess the economy, efficiency, effectiveness, and equity of programs and activities. Performance audits provide independent and objective analysis to the public and make recommendations to management, and those charged with governance and oversight, on how to improve services, reduce costs, and increase public accountability. Our Office conducts performance audits in accordance with Government Auditing Standards set by the Government Accountability Office under the U.S. Comptroller General. In addition to performance audits, the Office issues:

- **Annual Reports**. Our Office prepares and issues annual reports to summarize activities performed by the Office.
- **Ballot Measure Analyses**. In accordance with the Municipal Code, our Office prepares impartial financial analyses of all ballot measures.
- **Investigations**. Our Office operates a Whistleblower Program to receive and investigate allegations of fraud, waste, and abuse affecting or involving City of Oakland resources, employees, officials, or contractors, as outlined in the Municipal Code and City Charter.
- **Semiannual Recommendation Follow-up Reports**. The Office follows up on the status of recommendations from previous audits twice per year, as required by the City Charter.
- **Surveys and Reviews**. Our Office may conduct surveys or reviews to support public interest.
- **Special Requests**. The Office conducts analyses and reviews requested by the City Council.

Identifying Areas to Audit

The City Charter states that the City Auditor shall conduct reviews and audits “the Auditor deems to be in the best public interest.” Our Office considers the following when developing our Annual Audit Work Plan:

- **Public Interest.** Our Office identifies potential audits of City programs or services that impact and tangibly affect Oakland residents, businesses, and visitors.
- **Community Concerns.** Our Office continuously solicits input on potential performance audits from Oakland residents, businesses, and community organizations.
- **Concerns of City Leadership and Employees.** The City Auditor solicits input from the Mayor, City Councilmembers, senior staff, and employees. We also identify concerns based on the City Council’s budget priorities.
- **Mayor and City Council Requests.** Pursuant to the City Charter, the City Auditor may conduct audits at the request of the Mayor and City Council.
- **Mandated Responsibility.** The City Charter and Municipal Code require the City Auditor to conduct audits of some programs and activities. Appendix A shows our recurring audit schedule based on these legislative mandates.
- **Whistleblower Complaints.** We identify potential risks based on complaints submitted to the City Auditor’s Whistleblower Hotline suggesting areas of internal control weaknesses.

Appendix B provides a high-level summary of audit subjects submitted for consideration for FY 2026-27.

Once an audit subject is selected for the Work Plan, we refine the scope and objectives of each performance audit during the audit process.

Prioritizing Audits

The City Auditor must carefully consider different factors when deciding which audits to prioritize, and how to best use limited resources. To do this, our Office considers the following:

- **City and Community Concerns.** Our Office prioritizes concerns most often raised by Oakland residents, businesses, visitors, community organizations, and City leadership and employees.
- **Existing or Emerging Risks.** The City Auditor has a critical role in identifying ways the City can preserve and improve community welfare, the City's reputation, the City's resources, and the City's ability to provide services. As such, when prioritizing audits, the Office considers recent instances of mismanagement, ineffectiveness, inefficiency, or lack of responsiveness, as well as any City programs or departments that have recently undergone significant reorganization or changes.
- **Financial and Budget Impact.** The City cannot provide services to residents, businesses, and visitors without sufficient financial and budgetary resources. Accordingly, our Office prioritizes audits with the potential to identify ways to improve the City's financial and budgetary position.
- **Service Delivery.** The Office aims to balance audits of internal services, like contracting and payroll, with external-facing municipal services like police, fire, roads and sidewalks, parks, libraries, and others which directly affect Oakland residents, businesses, and visitors.

In addition to the factors above, the City Auditor must consider:

- **Urgency.** The Office prioritizes proposed audits that involve urgent matters over those that are less time sensitive.
- **Available Resources.** The Office considers the availability of Office resources, including staff capacity, qualifications, skills, and time needed to conduct proposed audits.
- **Reviews by Other Agencies.** The Office considers whether proposed audit subjects are under review or are being audited by other organizations or oversight bodies.

The City Auditor considers, approves, and prioritizes audits before adding them to the Work Plan based on the process outlined above. Similarly, the City Auditor may revise the audit Work Plan to reflect unforeseen changes in resources or urgency.

Planned Performance Audits and Projects

The Work Plan includes projects that are already in progress and those that we plan to initiate based on the framework described in the "Prioritizing Audits" section.

Audits in progress and planned for completion in FY 2026-27

- **Response Times for Fire and Medical Emergency Calls.** This audit is the second audit with an objective to assess the timeliness of the Police and Fire departments in responding to calls for emergency service, following our audit of Police Emergency Response Times issued in October 2025. This audit focuses on the City's time to respond to fire and medical emergency calls.
- **Police Surveillance Technology.** This audit, requested by the City Council, assesses compliance of the Police Department's Automated License Plate Reader (ALPR) system for data security, data sharing protocols, and system controls to ensure that data access and use meet the requirements of Resolution 91008 (passed December 16, 2025) and relevant state laws. Per Resolution 91008, these audits take place four months into the execution of the contract with Flock and every six months thereafter, for a total of four audits over a two-year contract period.

Projects in progress and planned for completion in FY 2026-27

- **Boards and Commissions.** This survey seeks to understand the experience of board members and commissioners and the experiences of the staff that support and work with them, and to identify areas of strength and areas for improvement. This report is not a performance audit under Generally Accepted Government Auditing Standards.
- **Budget Sustainability.** This independent report aims to provide insight to support ongoing efforts to correct the structural imbalance in the City's finances. This report is not a performance audit under Generally Accepted Government Auditing Standards.
- **Citywide Personnel Investigations.** This report will review the City's process of investigating claims of harassment, discrimination, and retaliation and identify areas for improvement. This project is part two of a two-part series intended to complement the pay equity audit requested by the City Council, which our Office issued in December 2024. Because our Office has a role in the Citywide investigations process through the Whistleblower Program, we plan to undertake this project as a review, not as a performance audit under Generally Accepted Government Auditing Standards.

Priority audits to launch in FY 2026-27

- **Financial Condition.** This audit will provide updated information on the City's financial condition, following audits issued in 2020, 2021, and 2023. This proposed audit is intended to complement our Budget Sustainability project and is responsive to our Community Oversight Priorities Survey, which rated City financial management/budget controls the highest priority for internal City functions and programs.

- **Violence Prevention (Measure NN).** This audit will review grants issued by the Department of Violence Prevention. This audit is based on a request from staff and was coordinated with the Oakland Public Safety Planning and Oversight Commission (OPSPOC), which provides oversight of the Oakland Community Violence and Emergency Response Act of 2024 (Measure NN).
- **Street Maintenance.** This audit is responsive to our Community Oversight Priorities Survey, as street maintenance was one of the most requested priorities for community-facing City functions and programs.
- **Franchise Fees.** This audit responds to requests from City leadership and the community for an audit of franchise fees, following our audit of illegal dumping issued in April 2026.
- **Code Enforcement.** This audit is responsive to our Community Oversight Priorities Survey, as code enforcement was one of the most requested audits for community-facing City functions and programs.

Recurring audits in progress and planned for completion in FY 2026-27

- Measure D – Kids First! Oakland Fund for Children and Youth Act (FY 2024-25)
- Measure N – Paramedic Services Act (FY 2021-22 through FY 2024-25)
- Measure M – Emergency Medical Services Retention Act (FY 2021-22 through FY 2024-25)
- Measure D – The 2018 Oakland Public Library Preservation Act (FY 2023-24 through FY 2024-25)
- Measure C – Library Services Retention and Enhancement Act (FY 2023-24 through FY 2024-25)
- Measure Q – Parks Preservation, Litter Reduction, and Homelessness Support Act (FY 2022-23 through FY 2023-24)[1]

Recurring audits to launch in FY 2026-27

- Measure D – Kids First! Oakland Fund for Children and Youth Act (FY 2025-26)
- Measure N – Paramedic Services Act (FY 2025-26)
- Measure M – Emergency Medical Services Retention Act (FY 2025-26)
- Measure D – The 2018 Oakland Public Library Preservation Act (FY 2025-26)
- Measure C – Library Services Retention and Enhancement Act (FY 2025-26)[2]

[1] The Finance Department contracted an audit of Measure Q funds for FY 2025-26.

[2] While the Library Services Retention and Enhancement Act requires audits every two years, the Library Director requested an annual cadence for audits of both the Library-related measures to streamline the process for fiscal staff.

Appendix A: Recurring Audits

As noted above, the City Charter, the Municipal Code, and legislation require the City Auditor to conduct audits of some programs and activities. Due to resource limitations, including staff vacancies and increased workload, the Office has historically been unable to complete these audits at their scheduled cadence.[3] The City Auditor is responsible for exercising professional judgment in using limited audit resources.

The table below shows our recurring audit schedule based on the legal mandate and audit cadence prescribed by law. This table reflects the ten audits required of the City Auditor's Office. City, state, and federal laws also require audits to be undertaken by the City of Oakland, generally contracted by the Finance Department.[4]

Table 1: Recurring Audit Schedule

Audit	Adopted	Reference	Fund	Cadence	Work Plan Year		
					2025-26	2026-27	2027-28
Measure D – Kids First! Oakland Fund for Children and Youth Act	1996	City Charter Art. XIII	1780	Annual	FY 2018-19 to FY 2023-24 (re-issued);* FY 2024-25*	FY 2025-26	FY 2026-27
Measure N – Paramedic Services Act	1997	Res. 73312	2250	Annual	FY 2021-22,* FY 2022-23,* FY 2023-24,* FY 2024-25	FY 2025-26	FY 2026-27
Measure M – Emergency Medical Services Retention Act	1997	Res. 73311	2412	Annual	FY 2021-22,* FY 2022-23,* FY 2023-24,* FY 2024-25	FY 2025-26	FY 2026-27
Measure LL – Oakland Police Commission/CPRA	2016	City Charter Art. VI Section 604	1010	Triennial	CY 2020,* CY 2021,* CY 2022,* CY 2023, CY 2024, CY 2025		CY 2026, CY 2027, CY 2028
Measure D – The 2018 Oakland Public Library Preservation Act	2018	Res. 87085	2243	Annual	FY 2023-24,* FY 2024-25	FY 2025-26	FY 2026-27

[3] A legal opinion issued from the Office of the City Attorney in 2007 states the City Auditor does not have a duty to perform audits requested by the City Council or mandated by a ballot measure if the audit was due before the City Auditor's term commenced.

[4] For example, within the Code of Federal Regulations, Chapter 2, Part 200, Subpart F requires any non-federal entity, including local governments, that receive at least $1 million in federal funds to have a single audit or program specific audit. These audits may be found on the Finance Department's website: https://www.oaklandca.gov/Government/Finance-Budget/Financial-Reporting.

Annual Audit Work Plan

Fiscal Year 2026-27

Audit	Adopted	Reference	Fund	Cadence	Work Plan Year		
					2025-26	2026-27	2027-28
Measure W – Vacant Property Tax	2018	OMC 4.56.070	2270	"Regular" (every 5 years)	FY 2020-21, FY 2021-22, FY 2022-23, FY 2023-24, FY 2024-25		
Measure Q – Parks Preservation, Litter Reduction, and Homelessness Support Act	2020	Res. 87919	2244	Biennial	FY 2022-23, FY 2023-24		FY 2024-25, FY 2025-26
Measure C – Library Services Retention and Enhancement Act (Formerly Measure Q)	2022	Ord. 13680	2241	Biennial**	FY 2024-25	FY 2025-26	FY 2026-27
Measure Y – Oakland Zoo, Animal Care, Education and Improvement Ordinance	2022	OMC 4.58.070	2253	Annual			FY 2026-27 ***
Measure NN – Oakland Community Violence and Emergency Response Act of 2024	2024	Res. 90338	2252	Biennial		FY 2025-26	
City Auditor Peer Review	2022	City Charter Art. IV Sec. 403	N/A	Triennial	CY 2022, CY 2023, CY 2024		CY 2025, CY 2026, CY 2027

*Late. **While the Library Services Retention and Enhancement Act requires audits every two years, the Library Director requested an annual cadence for audits of both the Library-related measures to streamline the process for fiscal staff. ***Measure Y funds have not been disbursed as of August 2026, due to litigation.

Note: Work Plan years indicate the year of proposed initiation. Audit scopes are listed by fiscal year (FY) or calendar year (CY). There is a delay in fiscal years audited (as shown in the proposed scope) because the audit follows the close of the previous fiscal year (i.e., expenditures through FY 2025-26 are then audited and presented in FY 2026- 27).

Table 2: Mandate Language

Audit	Adopted	Reference	Cadence	Fund	Sunset	Mandate Language (Audit Provision)
Measure D – Kids First! Oakland Fund for Children and Youth Act	1996	City Charter Art. XIII	Annual	1780	2033	"The annual amount of actual unrestricted General Purpose Fund (Fund 1010) revenues shall be estimated by the City Administrator and verified by the City Auditor…If the City Auditor finds that in any fiscal year the amount of funds expended for eligible services is less than the Base Percentage Requirement, the City of Oakland shall increase expenditures for eligible services within the following two years so that the correct amount of funds is expended… Within 180 days following the completion of each fiscal year's external audit through 2032-2033 the City Auditor shall calculate and publish the actual amount of City of Oakland spending for children and youth services (exclusive of expenditures mandated by state or federal law)."
Measure N – Paramedic Services Act	1997	Res 73312	Annual	2250	None	"The City Auditor will perform an annual audit to assure accountability and the proper disbursement of the proceeds of this tax in accordance with the objectives stated herein."
Measure M – Emergency Medical Services Retention Act	1997	Res 73311	Annual	2412	None	"The City Auditor will perform an annual audit to assure accountability and the proper disbursement of the proceeds of this tax in accordance with the objectives stated herein."
Measure LL – Oakland Police Commission/CPRA	2016	City Charter Art. VI Section 604	Triennial	1010	None	"No later than two (2) years after the City Council has confirmed the first set of Regular Commissioners and Alternate Commissioners (collectively, Commissioners), the City Auditor shall conduct a performance audit and a financial audit of the Commission and the Agency. Performance audits shall be conducted at least once every three (3) years thereafter. Nothing herein shall limit the City Auditor's authority to conduct future performance and financial audits of the Commission and the Agency which may be conducted by an independent contractor selected by the Inspector General, in consultation with the City Auditor, in compliance with the City's contracting processes and procedures."
Measure D – The 2018 Oakland Public Library Preservation Act	2018	Res 87085	Annual	2243	2038	"The City Auditor shall perform an annual audit to ensure accountability and proper disbursement of all revenue collected by the City from the special tax imposed by this Ordinance, in

Audit	Adopted	Reference	Cadence	Fund	Sunset	Mandate Language (Audit Provision)
						accordance with the objectives stated herein and in compliance with provisions of State Law."
Measure W – Vacant Property Tax	2018	4.56.070	"Regular"	2270	2039	"In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others shall apply to the tax…the City Auditor shall perform regular audits to ensure accountability and proper disbursement of all revenue collected by the City from the tax imposed by this Chapter, in accordance with the objectives stated herein and in compliance with the provisions of California law."[5]
Measure Q – Parks Preservation, Litter Reduction, and Homelessness Support	2020	Res 87919	Biennial	2244	2040	"The City Auditor shall perform a biennial audit to ensure accountability and proper disbursement of all revenue collected by the City from the special tax imposed by this Ordinance, in accordance with the objectives stated herein and in compliance with provisions of State Law."
Measure C – Library Services Retention and Enhancement Act (Formerly Measure Q)	2022	Ord. 13680	Biennial	2241	2052	"The City Auditor shall perform a biennial audit of the collection and expenditure of all revenue generated by this tax to ensure accountability and the proper disbursement of the tax proceeds in accordance with the objectives stated herein."
Measure Y – Oakland Zoo, Animal Care, Education and Improvement Ordinance	2022	4.58.070	Annual	2253	2043	"The City Auditor shall prepare an annual report to ensure accountability and proper disbursement of all revenue collected by the City from the parcel tax in accordance with the purposes and uses stated herein, including the amount of funds collected and expended from the proceeds of the parcel tax and the status of any project required or authorized to be funded by this Chapter, and shall provide this annual report to the City Council and the Oakland Parks and Recreation Advisory Commission."

[5] California Government Code Section 50075.3 states the Chief Fiscal Officer, or Finance Director, must file a report at least annually to describe the amount of funds collected under a special tax, the amount expended, and the status of any project authorized to be funded by that tax. Our audits do not meet this requirement.

Audit	Adopted	Reference	Cadence	Fund	Sunset	Mandate Language (Audit Provision)
Measure NN -- Oakland Community Violence and Emergency Response Act of 2024	2024	Res 90338	Biennial, with possible annual reporting	2252	2034	"The Oakland Community Violence Reduction and Emergency Response Budget Auditor ("Budget Auditor") is hereby established in the Office of the City Auditor. The Budget Auditor shall perform an audit not less than every other year to ensure accountability and proper disbursement of all revenue collected by the City from the special tax imposed by this Ordinance, in accordance with the objectives stated herein and in compliance with provisions of State law. The Budget Auditor will also provide analysis to the Commission of current, past and potential expenditures by the departments funded by this Act, including use of overtime." ... "Annual Financial Report. The City's Finance Director or, at that Director's direction, the Budget Auditor, will make an annual report to the City Council and the Commission containing information about the amount of funds collected and expended pursuant to this Act, and the status of any project required or authorized to be funded pursuant to this Ordinance. At the discretion of the Commission, an independent audit may be performed annually to ensure accountability and proper disbursement of the proceeds of this tax in accordance with the objectives stated herein as provided by Government Code sections 50075.1 and 50075.3."[6]

[6] As described in our January 2026 memo to the OPSPOC, under both the City Charter and Generally Accepted Government Auditing Standards, staff in the City Auditor's Office must be independent from the Administration and may not be directed by the Finance Director.

Appendix B: Audit Subjects Submitted for Consideration

As noted above, our Office identifies more subjects warranting audit than we can conduct. The following is a high-level summary of audit topics submitted for our consideration and any additional notes or context, as applicable:

Table 3: Audit Topics Submitted for Consideration

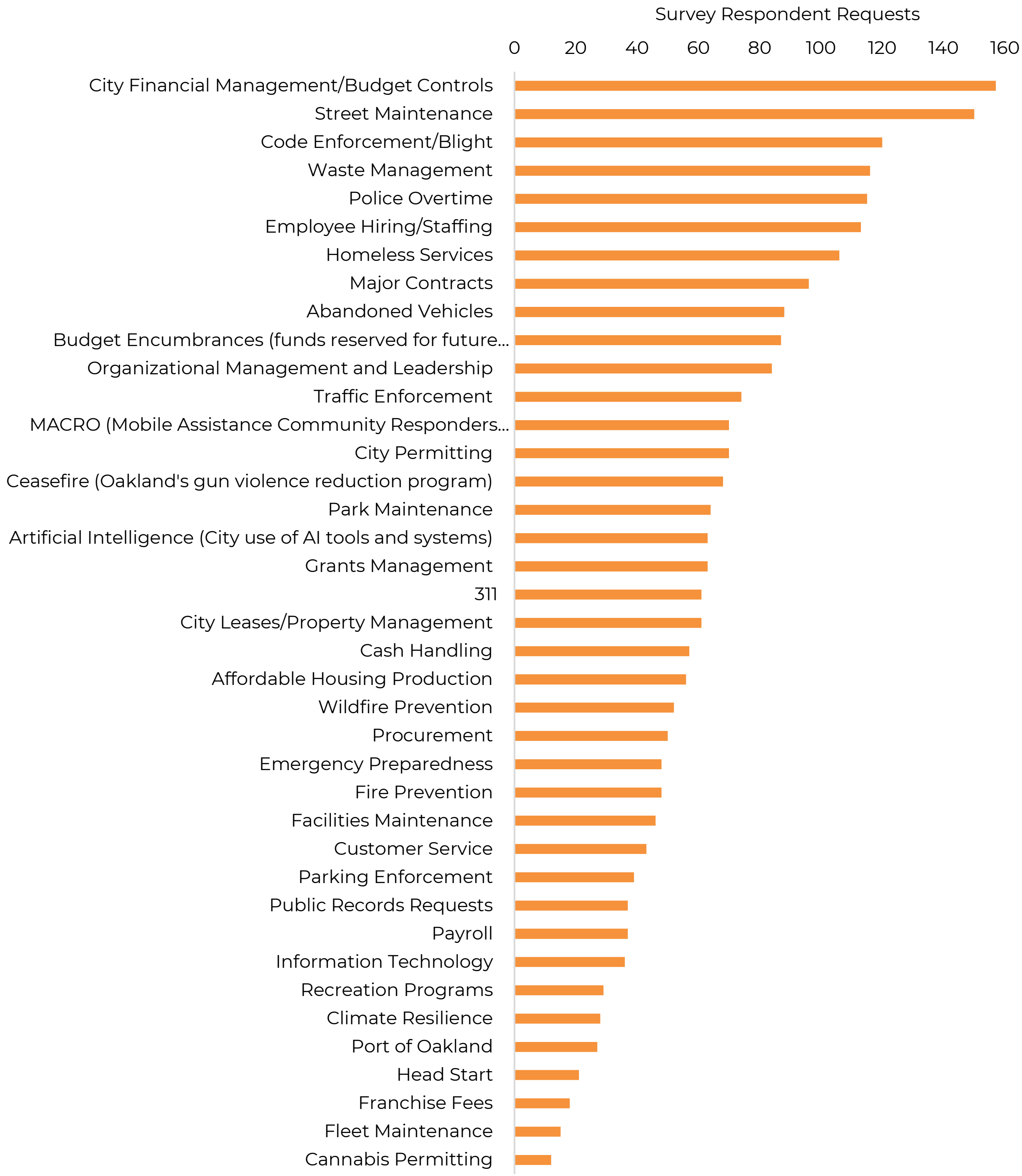
Proposed Audit Subject	Requests	Related Reports/Notes
City Financial Management/Budget Controls	157	Included in Work Plan.
Street Maintenance	150	Included in Work Plan.
Code Enforcement/Blight	120	Included in Work Plan. Our July 2026 audit of the Vacant Property Tax found that no Measure W funds went towards Code Enforcement.
Waste Management	116	Issued an audit of illegal dumping in April 2026. Following that audit, we received several requests from Councilmembers and community groups to audit the franchise fee associated with garbage hauling rates. We included the audit of Franchise Fees in our Work Plan.
Police Overtime	115	We continue to follow up on audit recommendations from past audits of police overtime[7] as part of our semiannual audit recommendation follow up process.
Employee Hiring/Staffing	113	This was commonly requested by City employees. The City is currently undertaking efforts to improve employee hiring processes.
Homeless Services	106	We continue to follow up on audit recommendations from past audits of homelessness services and encampment management.
Major Contracts	96	The City is currently undertaking efforts to improve its procurement process. We will review contracts relevant to projects on our Work Plan including police surveillance technology (Flock contract), street maintenance (paving contracts), and violence prevention grants.
Abandoned Vehicles	88	We will consider this for future work plans.
Budget Encumbrances (funds reserved for future spending)	87	We will consider this for future work plans.
Organizational Management and Leadership	84	We will consider this for future work plans.
Traffic Enforcement	74	We will consider this for future work plans.

[7] Our Office issued Oakland Police Department overtime audit reports in 2019 and 2022.

Proposed Audit Subject	Requests	Related Reports/Notes
MACRO (Mobile Assistance Community Responders of Oakland)	70	The Fire Department reports that it is going to have an evaluation of MACRO in the coming year.
City Permitting	70	We will consider this for future work plans.
Ceasefire (Oakland's gun violence reduction program)	68	We will consider this for future work plans.
Park Maintenance	64	We continue to follow up on audit recommendations from our past audit of the Parks Preservation, Litter Reduction, and Homelessness Support Act (Measure Q).
Artificial Intelligence (City use of AI tools and systems)	63	The City has recently implemented a Citywide administrative instruction on the use of artificial intelligence.
Grants Management	63	We continue to follow up on recommendations from our past audits of grantees and grant applications.[8]
311	61	We made some recommendations relating to 311 in our recent audit of illegal dumping. We will consider this for future work plans.
City Leases/Property Management	61	We will consider this for future work plans.
Cash Handling	57	We continue to follow up on audit recommendations from a past audit on cash handling.
Affordable Housing Production	56	We will consider this for future work plans.
Wildfire Prevention	52	Our Office will consider an audit of Measure MM, which funds wildfire prevention, in the coming fiscal year.
Procurement	50	The City is currently undertaking efforts to improve its procurement process. We will review contracts relevant to projects on our Work Plan including police surveillance technology (Flock contract), street maintenance (paving contracts), and violence prevention grants.

[8] In 2024 we released two performance audits related to grants: 1) Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor, and 2) Audit of Organized Retail Theft Prevention Grant Program and in 2023 we published a response to a City Council special request regarding Grants Awarded to ESO Ventures.

Exhibit 1: Survey Respondents Most Commonly Requested Audits Pertaining to City Financial Management/Budget Controls, Street Maintenance, and Code Enforcement/Blight



Source: Auditor analysis of survey results from 2026 Community Oversight Priorities Survey.

Stay Engaged

Our work is important for public accountability, but we cannot promote accountability without you! Please stay connected with our Office by:

- subscribing to our Office's newsletter to receive the latest reports, surveys, and updates,
- requesting presentations and forums with the City Auditor at your local neighborhood group,
- attending relevant public meetings to comment on audits and recommendations, and
- following us on social media.

Let us know what you want to see audited! We maintain an audit queue—your suggestions will be considered for future work plans.

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

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