Audit Recommendation Follow-Up REPORT

As of June 30, 2026

OAKLAND CITY AUDITOR

Michael C. Houston, MPP, CIA

September 23, 2026

Independent City Auditor. Reporting Directly to the Residents.

CITY OF OAKLAND

Office of the City Auditor

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CITY HALL · ONE FRANK H. OGAWA PLAZA 4TH FLOOR · OAKLAND, CALIFORNIA 94612

Michael C. Houston, MPP, CIA
City Auditor

(510) 238-3378
FAX (510) 238-7640
TDD (510) 238-3254
www.oaklandauditor.com

September 23, 2026

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

RE: Audit Recommendation Follow-Up Report as of June 30, 2026

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

The City Auditor's Office has completed its sixth semiannual Audit Recommendation Follow-Up Report, which provides the status of open audit recommendations as of June 30, 2026. This report provides updates to the previous semiannual Audit Recommendation Follow-Up Report as of December 31, 2025, issued in March 2026.[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 meet this requirement, we continually report on the status of open recommendations semiannually for periods ending June 30th and December 31st of each year.[3] This process has been formalized by City policy, as documented within Administrative Instruction 701, *Implementing Audit Recommendations.*

[1] https://www.oaklandauditor.com/wp-content/uploads/2026/03/20260319_Audit-Recommendation-Follow-Up-Report-as-of-12.31.25_Final.pdf

[2] Oakland City Charter Section 403(4). To this end, our Office reviewed all audit recommendations issued since 2014, as of December 2023, and issued our first semiannual Audit Recommendation Follow-Up Report in March 2024. 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.

[3] Our Office separately follows up on recommendations issued from our Whistleblower Program.

With this semiannual report format, we aim to keep the City Administration, residents, their elected officials, and other interested parties informed about the status 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 329 unique audit recommendations from 50 performance audits issued since 2014.[4] We detail the status of recommendations that were either open or newly issued as of the last semiannual audit recommendation cycle. In all, as of June 30, 2026, the City Administration has implemented 211, or 64 percent, of the unique audit recommendations issued since 2014.[5] The Administration implemented 18 recommendations this cycle, as detailed in the report. Of the 95 recommendations that remain open, 89 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 Appendix B). Additionally, new this cycle, we have posted an interactive dashboard to allow users to navigate and filter audit recommendations based on their implementation status, topic, and policy lever for implementation (e.g., budget decisions, contracts, administrative action, policies, or technology/data system upgrades).

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. Last, we extend a special thank you to Audrey DeBruine, who created our dashboard during her internship with our Office, as part of her studies at the Goldman School of Public Policy at the University of California, Berkeley.

We recognize that many of these recommendations will take time to accomplish, and we appreciate the City Administration's efforts towards implementation.

Respectfully,

Michael C. Houston
City Auditor

[4] This report does not include recommendations from our audits of the Vacant Property Tax or Capital Improvement Program Financial Management, as those reports were issued after June 30, 2026. We will include those recommendations in our semiannual audit recommendation follow up report for the period ending December 31, 2026.

[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 in the first semiannual report.

REPORT HIGHLIGHTS

Audit Recommendation Follow-Up Report

As of June 30, 2026

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 329 unique audit recommendations from 50 performance audits and provides an update from the previous semiannual audit recommendation follow-up cycle for the period ending December 31, 2025.

What We Found

As of June 30, 2026, the City Administration has implemented 211 (64 percent) of the 329 unique audit recommendations issued since 2014. An additional 23 recommendations (7 percent) have been closed due to changed circumstances. The City Administration has partially implemented 89 audit recommendations; 6 have not yet been implemented. Of the open recommendations (that have been partially or not yet implemented), 34 are addressed to multiple departments, with the second most (17) to the City Administrator's Office. Most of the open recommendations (38) 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 (15), compliance with laws and contracts (12), economic benefits to the City through increased revenues or reduced costs (12), equitable service delivery (9), and the safeguarding of public resources (9). Since the previous semiannual audit recommendation follow-up process (as of December 31, 2025), we have added 29 new recommendations through three newly issued audits. Twenty-three 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.

You can explore our audit recommendations in greater depth in this report or on our online dashboard: https://www.oaklandauditor.com/reports/arfu-dashboard/.

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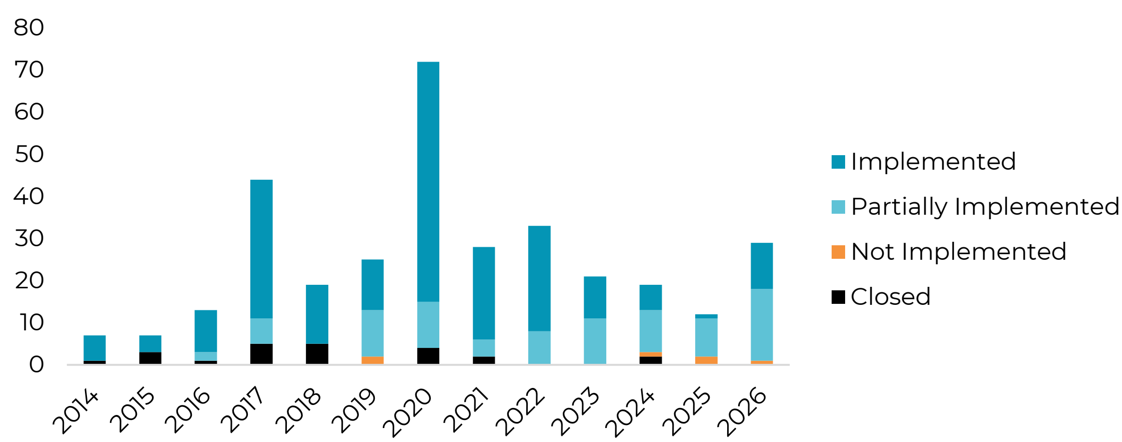
Introduction & Summary Results

The City Charter assigns the City Auditor's Office the authority 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 completes 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 64 Percent of Recommendations Made Since 2014

Since 2014, the City Auditor's Office has issued 50 performance audits with 329 unique audit recommendations.[2] Of those recommendations, 234 (or 71 percent) have been implemented or closed.[3] Ninety-five recommendations (or 29 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 June 30, 2026.

[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. This report does not include our most recent audits issued after June 30, 2026.

[3] We consider an audit recommendation closed when the audit recommendation is no longer applicable. There have been 23 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: 234 (or 71 Percent) Audit Recommendations Have Been Implemented or Closed

Source: Auditor analysis of recommendations from audit reports issued from 2014 through June 30, 2026.

Examples of implemented recommendations include:

- The Police Department's Communications Center updated the Department's non-emergency phone tree to translate the initial greeting into threshold languages (Spanish and Cantonese) as defined by the Equal Access to Services Ordinance (*Recommendation 7 from the 2025 audit of police emergency response times*). Additionally, the Division has demonstrated continued progress in improving 9-1-1 answering times, with the percent of calls answered within 15 seconds ranging between 73 and 77 percent during the first six months of 2026.

- The City Council adopted staff's proposed Homelessness Strategic Plan on May 5, 2026 (*Recommendations 21 and 29 from the 2022 audit of homelessness services).* The Homelessness Strategic Plan sets forth a goal of reducing unsheltered homelessness by 50 percent by 2031 using a five-point plan that involves preventing new homelessness, strengthening service coordination, and increasing interim and permanent affordable housing.

- Public Works has implemented its management action plan to increase outreach and education on bulky pick-up. Additionally, the City secured funding to support a pilot to upsize household curbside waste carts to provide service volume increases without additional cost where needed. The City Administrator's Office has also hosted regular collaboration meetings to convene staff from the Police Department, Public Works, and the City Attorney's Office to improve referral systems for illegal dumping enforcement (*Recommendations 2, 3, and 12 from the 2026 audit of illegal dumping).*

- The Revenue Bureau developed an ongoing Business Tax Performance Metrics report which includes key performance benchmarks and operational metrics. The report is submitted semiannually to the City Council's Finance & Management Committee (*Recommendations 7 and 8 from the 2026 audit of the Revenue Bureau).*

95 Audit Recommendations Are Still Open

Of the 95 recommendations that are still open, 89 (94 percent) are partially implemented and 6 (6 percent) are not implemented. The City Administrator's Office has the most open audit recommendations addressed to a single department, with 17 pending implementation. Thirty-four open recommendations are addressed to multiple departments, as shown in Exhibit 3. Examples of open recommendations include:

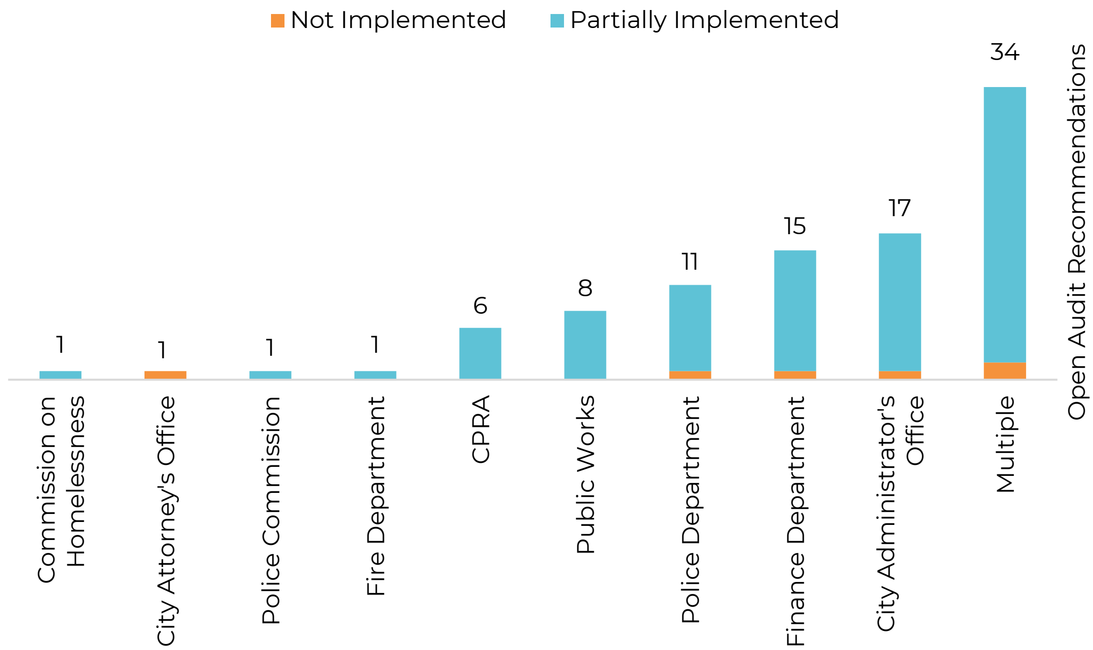
- Thirteen (13) recommendations from the 2019 audit of the Oakland Police Department's overtime intend to improve overtime planning, management, and tracking, with several recommendations contingent upon the implementation of a management reporting system that provides timely, accurate, and complete information on overtime use. Full implementation will require active oversight from City leadership, cross-departmental coordination, and appropriate budget allocation.

- At least ten (10) open recommendations rely on the adoption of the draft Consolidated Fiscal Policy. The Finance Department anticipates implementation in Fall 2026, when it returns to the City Council's Finance and Management Committee for adoption of the policy. These include updates pertaining to Citywide policy on grants management, maintenance of efforts thresholds, and reserve policies *(Recommendation 1 from the audit of Measure N – Paramedic Services Act, Recommendation 2 from the audit of Measure M – the Emergency Medical Services Retention Act, Recommendations 2 and 4 from the audit of Measure Q, Recommendation 3 from the audit of the City of Oakland's financial condition between FY 2012-13 and FY 2021-22, Recommendations 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).*

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



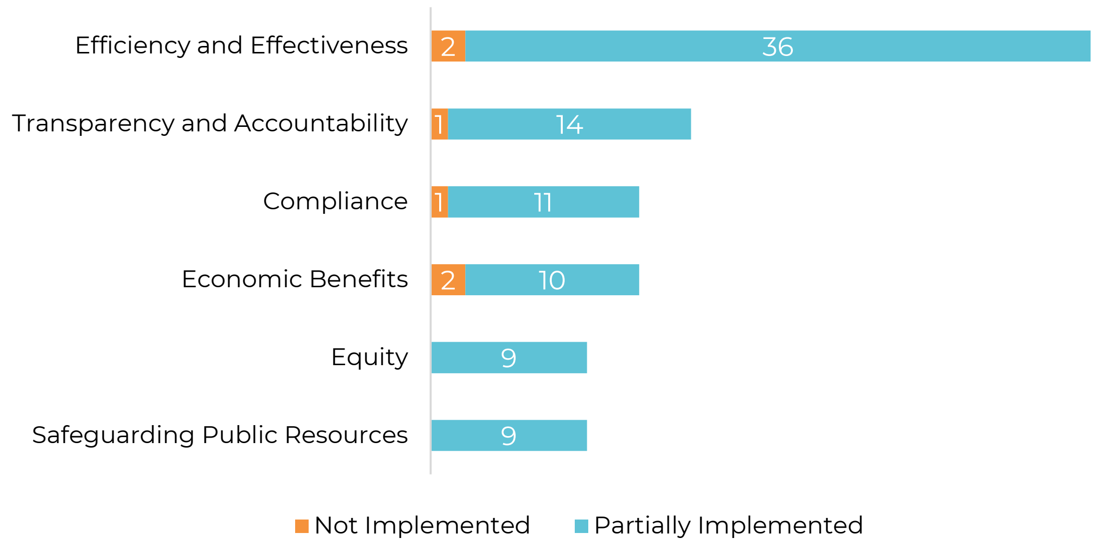
Source: Auditor analysis of open audit recommendations issued from 2014 through June 30, 2026. Note: CPRA stands for Community Police Review Agency.

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 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, 2026.

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. We would also like to thank members of the public for engaging in this and all of our other reports.

Appendix A:

Summary of Recommendation Status by Report

January 1, 2014 - June 30, 2026

Appendix A: Summary of Recommendation Status by Report

Key: Implemented | Partially implemented | Not implemented

Year	Audit Title	Current Recommendation Status
2014	Limited Public Financing Act: November 6, 2012 Election	3
2014	Measure D Children and Youth Services Baseline Spending and Set-Aside Requirements for the Kids First Fund FY 2009 - 2012	4
2015	Limited Public Financing Act: November 2014 Election	2
2015	Police Overtime for Fiscal Year 2012-13	5
2016	Rent Adjustment Program	10
2016	Payroll Audit & Review of Internal Controls	3
2017	Cash Handling	6
2017	Tax Penalties and Interest Waivers	3
2017	Parking Citation Void Process	9
2017	OPD 911 Call Operations	4
2017	Limited Public Financing Act (LPFA) - 2016 Election Year	17
2017	Zero Waste Request for Proposals	5
2018	Measure N Audit FY 2015-2016 & FY 2016-2017	5
2018	Measure Q Audit FY 2013-14 through FY 2016-17	2
2018	Measure D Audit FY 2012-13 through 2015-16	3
2018	Business Tax Refunds FY 2013-14 through FY 2016-17	3
2018	Workforce Development Audit	6
2019	Limited Public Financing Act (LPFA) - 2018 Election Year	4
2019	Oakland Police Department Overtime Audit FY 2014-15 through FY 2017-18	21
2020	Oakland Police Commission and Community Police Review Agency	41
2020	Oakland Fire Department's Fire Prevention Bureau	30
2020	Measure D: Kids First Oakland Fund For Children and Youth Act Fiscal Years 2016-17 and 2017-18	1
2021	Library Services Retention and Enhancement Act & the 2018 Oakland Public Library Preservation Act, Fiscal Years 2017-18 and 2018-19	1
2021	The City of Oakland's Homeless Encampment Management Interventions and Activities for Fiscal Years 2018-19 and 2019-20	26
2021	Limited Public Financing Act November 2020 Election	1
2022	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	30
2022	Measure N - Paramedic Services Act	1
2022	Measure M - Emergency Medical Services Retention Act	2

2023	Business Tax Refunds Audit Fiscal Year 2018-19 through Fiscal Year 2021-22	1
2023	City of Oakland's Financial Condition Between FY 2012-13 and 2021-22	4
2023	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	16
2024	Audit of the City's Application to the State of California's Organized Retail Theft Prevention Grant Program	2
2024	Audit of Library Parcel Taxes for Fiscal Year (FY) 2019-20 through FY 2022-23	2
2024	Performance Audit of the Development Services Fund: Centralized Fund Management Will Better Capture Citywide Costs	2
2024	Performance Audit of Grants from the City of Oakland to Saba Grocers Initiative and its Fiscal Sponsor	6
2024	Performance Audit of Citywide Pay Equity	7
2025	Audit of the Kids First! Oakland Children's Fund for Fiscal Year (FY) 2018-19 through FY 2023-24	2
2025	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	10
2026	Audit of Oakland Police Oversight Agencies: The Oakland Police Commission, Community Police Review Agency, and Office of the Inspector General	2
2026	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	10
2026	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	17

Appendix B:

Current Status by Audit Recommendation

January 1, 2014 - June 30, 2026

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

Some departments are abbreviated in Appendix B:

Abbreviated Name	Full Name
CAO	City Administrator's Office
CPRA	Community Police Review Agency
DOT	Department of Transportation
DWES	Department of Workplace and Employment Standards
EMT	Encampment Management Team
HCD	Housing and Community Development Department
HRM	Human Resources Management
HSD	Human Services Department
ITD	Information Technology Department
OCA	Office of the City Attorney
OEWD	Oakland Economic and Workforce Development Department
OFD	Oakland Fire Department
OPD	Oakland Police Department
OPL	Oakland Public Library
OPW	Oakland Public Works
PBD	Planning and Building Department
PEC	Public Ethics Commission

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	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	Payroll Operations has begun preparing for the revision of Administrative Instruction 555, and the Finance Department has been working with a consultant to update the related policies. Staff anticipate a full review must occur after labor negotiations are completed, as several provisions in the AI are directly tied to MOU requirements. In addition, ongoing audit activities and recent changes to CalPERS and state and federal regulations will influence both the timing and scope of the revisions. Staff report that these updates need to be incorporated to ensure the policy remains compliant and accurately reflects current legal and regulatory standards. The department anticipates being able to finalize and submit the revised AI to the City Administrator by year end for review, approval, and implementation, pending labor negotiations.	Finance - Payroll Operations	Dec 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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	Payroll Operations has begun reviewing the Administrative Instructions (AIs) that impact payroll processes, and the Finance Department has been working with a consultant to update the relevant policies. Progress on these revisions remains dependent on several major organizational, operational, and regulatory factors currently underway. Staff report that the City must first complete its centralization of payroll clerks, which is essential for establishing consistent internal controls, ensuring accuracy, and validating payroll transactions. Payroll and HR continue to reassess and reassign duties to support a proper internal control framework; however, this work is still contingent on hiring key positions, securing adequate workspace, and completing cross training across both Department. In addition, the City will need to hire system programming consultants to support compliance driven configuration and technical updates, as well as legal consultants to ensure alignment with regulatory requirements. A full modernization of the internal control system will ultimately require a new payroll technology solution integrated with the City's financial system. This will involve replacing or significantly modifying the current payroll system — a multi year effort. Current CalPERS audits, IRS requirements, and changes in California Government Code, along with broader state and federal regulations, further influence the timeline. These regulatory updates must be incorporated into the AIs to ensure legal compliance, requiring coordination with experienced consultants and legal review. As these foundational elements progress, Payroll Operations will move forward with revising the AIs and assigning ownership to the department directors whose processes are most directly impacted. Payroll Operations will serve as the central entity responsible for establishing the internal control framework and ensuring the accuracy, validity, and completeness of payroll transactions.	Multiple - Finance/CAO	Dec 2027

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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	The City Administration reports that the majority of cashiering stations are now on the new POS (cashiering system). The remaining few stations are expected to go live sequentially with a target date of October 2026. Once POS is completely implemented, AI 1002 will be updated to reflect new process and procedures.	Finance - Revenue and Tax Administrator, City Treasurer	Oct 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.	Implemented	The Police Department has demonstrated continued progress in improving 9-1-1 answering time, with the percent of calls answered within 15 seconds ranging between 73 and 77 percent during the first six months of 2026. The Department publishes monthly 9-1-1 call answering time reports on the City's website. In addition, the Department's Communications Division states that it monitors 9-1-1 answering time on a daily basis and that remediation efforts include strategically assigning dispatchers to answer 9-1-1 calls during peak call volume periods, evaluating and streamlining administrative processes to improve operational efficiency, and providing refresher training on call processing and prioritization. The Division reports that it continuously evaluates and adjusts these efforts to improve 9-1-1 answering times and ensure emergency calls are answered in accordance with established performance standards.	OPD	

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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	The Police Department reports that it continues to work with the Human Resources Management Department (HRM) and its Recruiting and Background Unit to hire dispatchers to fill vacancies. HRM has established a Public Safety Team within Employment Operations Services dedicated to public safety departments. According to the Police Department, in Fall 2026, HRM will seek approval from the City Council to add NeoGov's Vetted background investigation module to the existing applicant tracking system contract. The Department anticipates that the module will streamline and digitize the public safety background investigation process by replacing manual workflows with secure online personal history questionnaires, and automated document management. These features will reduce processing time, improve compliance, and help move qualified candidates through the hiring process more efficiently. In addition, the City is also working on executing a professional services agreement with an outside vendor who has the capability to complete background checks for law enforcement and access to criminal justice information as well. If funding is budgeted for the Police Department, that contract may be an option for use. The Department reports that the Police Communications Dispatcher recruitment is continuous and will remain open on the City's website until all positions are filled.	OPD	Dec 2026

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	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.	Implemented	The Training Coordinator conducts an annual review and revision of the Communications Division's training curriculum, incorporating quality assurance findings, operational feedback, and changes to Department policies and procedures to ensure the curriculum remains current, relevant, and aligned with the Division's performance standards.	OPD	
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.	Implemented	The PEC reports that outreach plan activities started in June and included the promotion of the Limited Public Financing (LPF) program through flyers that raise program awareness. The flyers were distributed through the City Clerk nominations packet, subscribers lists, community-based organizations, the library, and senior and community centers. In addition, an LPF Guide was published and sent to the PEC's campaign subscriber list. Updates about the LPF program are published on the PEC website and social media accounts. The PEC also requested the Library and the City Clerk to share the LPF webpage links on their respective websites, and they are coordinating with KTOP to run LPF ads for the month of August 2026.	PEC	

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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 released an RFP for Solid Waste Franchise Development and Procurement Consulting Services. The selected consultant will provide in-depth procurement support services that will include an evaluation of innovative ways of doing business in servicing Oakland and help develop RFPs that reflect identified innovations. This work will incorporate and expand on the market analysis completed previously. The RFP calls for consultant(s) to "assist with designing a future solid waste franchise system framework that prioritizes rate affordability and transparency, reduction in illegal dumping, and compliance with state diversion mandates." The RFP closed July 31, 2026 and is intended to be a 5-year term. The next renewal date for the hauling contract is June 30, 2030. This recommendation will be considered implemented with the completion of the framework and/or market assessment.	CAO	May 2027
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 continues to coordinate with a team of staff, legal counsel and contracted industry consultants. OPW staff continue their engagement with peers locally, regionally, and statewide. Additionally, the City released an RFP for Solid Waste Franchise Development and Procurement Consulting Services. The selected consultant will provide in-depth procurement support services including: cost evaluation; rate review; equity analysis; facility tours and interviews; and contract negotiations.	CAO	May 2027

Appendix B: Current Status of Audit Recommendations

January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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. The next renewal date for the hauling contract is June 30, 2030.	Partially Implemented	The City released a RFP for Solid Waste Franchise Development and Procurement Consulting Services. The three goals for future consulting include a franchise system that "prioritizes rate affordability and transparency, reduction in illegal dumping, and compliance with state diversion mandates."	OPW	June 2027
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	OPD is working with the City's Information Technology Department to develop a plan and budget for an integrated overtime management and scheduling system. The City Administration reports that the project will be completed in two phases. Phase 1 will configure Telestaff to capture scheduling requirements for both sworn and professional staff. Phase 2 will focus on developing the system's overtime reporting capabilities. According to the City Administration, implementation of Phase 2 is dependent on the implementation of a new Enterprise Resource Program because the current payroll system cannot support integration without risking current operations.	Multiple - OPD/ITD	Feb 2031
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	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Feb 2031

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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.	Partially Implemented	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Feb 2031
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 is coordinating with the Special Events Section to establish a process for estimating costs, collecting advance payment, and reconciling actual costs after special events. OPD expects full implementation of this revised process by December 2026.	Multiple - CAO/OPD	Dec 2026
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 reported that in February 2026, Special Order 9220 amended relevant provisions of Departmental General Order D-01: Overtime, requiring discretionary overtime not expressly identified in the exemption section of DGO D-01 receive prior approval through the chain of command, up to and including the Deputy Chief or Deputy Director (or the Assistant Chief when the commander reports directly to the Assistant Chief). The Special Order does not address the need for limits on the number of overtime hours an employee can earn in a fiscal year (excluding mandatory overtime). The City Administration should consider overtime limits in its labor negotiations. A lack of limits on overtime can result in OPD staff working unsafe numbers of hours. Workload fatigue can lead to poorer health and increased risks for injury and illnesses. In high-stress, unpredictable environments like police work, fatigue in turn can lead to a greater chance for poor decision-making, which may have health and safety consequences for OPD staff and for the community they serve.	Multiple - OPD/HRM	Dec 2026
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	The Police Department states that implementation of this recommendation is contingent upon completion of Recommendation #5.	OPD	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	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	In February 2026, OPD Special Order 9220 was implemented, which amended the provisions of Department General Order (DGO) D-01 which required all discretionary overtime not expressly identified in the exemption section of DGO D-01 to be approved in advance through the chain of command, up to and including the Deputy Chief or Deputy Director (or the Assistant Chief when the commander reports directly to the Assistant Chief). Implementing monitoring controls would be contingent upon completion of Recommendation #5.	Multiple - OPD/ITD	Feb 2031
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	Implementation of this recommendation remains contingent upon the completion of Recommendation #5.	Multiple - OPD/ITD	Feb 2031
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.	Partially Implemented	The City Administration has reported receiving this recommendation and reported that the City and OPOA are currently negotiating a successor agreement. Negotiation discussions are confidential.	Multiple - OPD/HRM/Finance	Dec 2026
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.	Partially Implemented	The City Administration has reported receiving this recommendation and reported that the City and OPOA are currently negotiating a successor agreement. Negotiation discussions are confidential.	Multiple - OPD/HRM/Finance	Dec 2026
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.	Partially Implemented	The City Administration has reported receiving this recommendation and reported that the City and OPOA are currently negotiating a successor agreement. Negotiation discussions are confidential.	Multiple - OPD/HRM/Finance	Dec 2026
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.	Partially Implemented	The City Administration has reported receiving this recommendation and reported that the City and OPOA are currently negotiating a successor agreement. Negotiation discussions are confidential.	Multiple - OPD/HRM/Finance	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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 City Administration reports that the Finance Department has hired a consultant who is prioritizing the revision of the payroll Administrative Instructions.	Multiple - Finance/CAO	Dec 2026
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	CPRA does not currently have access to a community space consistent with the requirements specified in the Municipal Code. Previously, staff anticipated 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 had been leased, there had not been resources for building out the space as a fully functional office space. This recommendation is pending budgetary resources. The CAO reports that staff are looking for locations that could satisfy this requirement at little to no cost.	CAO	Jan 2027
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 reports that it has established goals and objectives documenting the timeliness of investigations. Additionally, outside counsel was retained and is working to establish standard operating procedures that will include timeliness standards. CPRA's Project Manager is working with outside vendors to secure a case management and database system to track all aspects of investigations. Staff anticipate that the procedures will be complete in fall 2026, with a new database system for case management implemented in January 2027.	CPRA	Oct 2026
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 anticipates completion of written policies and procedures in the fall. Staff report that they have developed processes to ensure investigations are completed in a timely manner including documentation of key milestones, weekly meetings with managers to ensure timely completion of investigations, weekly meetings with investigators and intake, and weekly case reviews.	CPRA	Oct 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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.	Implemented	CPRA staff have implemented procedures that require investigators to document requests through email. They have an escalation process to track compliance with the 10-day requirement and address compliance issues. For the long term, CPRA is working to include procedures within a database/case management system.	CPRA	
2020_01	Oakland Police Commission and Community Police Review Agency	25	Develop and implement a formal training program for all Agency staff.	Partially Implemented	CPRA has provided staff training, but anticipates to implement a formal training program with the development of new procedures, expected to be complete in fall 2026.	CPRA	Dec 2026
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 hired a project manager to support community outreach. Staff report that the project manager is soliciting bids for software to help manage and monitor outreach.	CPRA	Oct 2026
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 anticipates completion of written policies and procedures in the fall.	CPRA	Oct 2026
2020_01	Oakland Police Commission and Community Police Review Agency	32	Establish policies and procedures that outline which phases of an investigation require quality review and how this will be documented.	Partially Implemented	CPRA anticipates completion of written policies and procedures in the fall.	CPRA	Oct 2026
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 reports that staff has identified potential vendors and is currently interviewing vendors and reviewing systems.	Multiple - CPRA/ITD	Jan 2027

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2020_02	Oakland Fire Department's Fire Prevention Bureau	10	Create a specialized training program for cannabis inspections.	Partially Implemented	The National Fire Protection Association (NFPA) is in the process of developing a related standard (NFPA 420, Standard on Fire Protection of Cannabis Growing and Processing Facilities) that the Fire Department intends to incorporate into its inspection process within 30 days of the standard's release. In the meantime, the Fire Department reports that it continues to use contacts within the cannabis industry, law enforcement, HazMat responders, and public health to stay abreast of industry trends and best practices for fire safety.	Multiple - OFD/CAO/PBD	Jul 2027
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	The Fire Department has centralized the content of its standard operating procedures within a SharePoint folder. The Fire Prevention Bureau reports that staff are actively using these procedures. As a next step, the Fire Prevention Bureau intends to compile these procedures into a final template and the Bureau is exploring staffing options to assist with this task. These procedures will then be shared with the Fire Department Chief and Locals 1021 and 21 for review. This recommendation will be considered implemented once the Fire Department finalizes and posts these standard operating procedures onto the City's intranet site.	OFD - Fire Prevention Bureau	Feb 2027

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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 Finance Department has developed draft guidance defining eligible and ineligible expenditures, clarifying departmental roles in the budget process, and creating a form to ensure departments identify and report children and youth services consistently in the budget. This new process will be piloted in the upcoming budget cycle to validate and refine the approach.	Finance - Budget Bureau	Dec 2026
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.	Implemented	Staff provided a copy of the Interoffice Memo detailing draft standard operating procedures.	Multiple - CAO/HSD	
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	Performance monitoring and a reporting framework will be finalized as part of Homelessness Strategic Action Plan implementation during FY 2026-27, with a target date in December 2026.	CAO	Dec 2026
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 FY 2026-27 Encampment Work Plan is currently under development and expected to be completed during Fall 2026.	CAO	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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	A staffing analysis is underway and completion and transmittal is anticipated in Fall 2026.	CAO	Dec 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 anticipates completing the remaining implementation items and transmitting supporting documentation by Fall 2026.	CAO	Oct 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	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.	Implemented	The Homelessness Strategic Plan was adopted by the City Council on May 5, 2026.	Multiple - HSD/CAO/HCD	
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	The Homelessness Strategic Plan was adopted in May 2026 and includes implementation goals for the first year of the five-year plan. The plan also states that a detailed Implementation Work Plan will also be drafted in year one that addresses this recommendation.	Multiple - HSD/CAO	Dec 2026
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	The Homelessness Strategic Action Plan was adopted in May 2026 and includes a task item for year one of the plan that involves drafting a 5-year implementation work plan addressing this recommendation.	Multiple - HSD/CAO	June 2027

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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	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	An initial financial report is included in the Homelessness Strategic Action Plan. Staff has begun meeting with the Commission on Homelessness to begin gathering information.	Multiple - HSD/CAO/Finance	Dec 2026
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	The Strategic Action Plan, which notes an intention to develop staffing plans, was published in May 2026. Staff report that they have begun formal analysis for this recommendation.	Multiple - CAO/HSD	Dec 2026
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	Staff report that they plan to complete this by December 31, 2026.	Multiple - CAO/HSD	Dec 2026

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2022_01	The City of Oakland's Homelessness Services: Better Strategy and Data are Needed for More Effective and Accountable Service Delivery and Positive Outcomes for Oakland's Homeless Residents	29	We recommend the City Council adopt the Oakland homelessness response strategic plan once completed.	Implemented	The Homelessness Strategic Plan was adopted by the City Council on May 5, 2026.	Multiple - City Council/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	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 Homelessness Strategic Plan was presented to the Commission on Homelessness in April 2026. The Commission has made recommendations relating to the Plan. Staff will continue to partner with the Commission on Homelessness to monitor and implement the strategic plan.	Multiple - CAO/HSD/HCD	Dec 2026
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 Fire Dispatch Center team has drafted an initial spending plan for Measure M pursuant to Recommendation #2. The next step is review by OFD Fiscal, with the goal of implementing the plan in the Mid-Cycle Budget Update and the FY 2027–2029 Biennial Budget.	Multiple - Finance/OFD	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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 Fire Dispatch Center team has drafted an initial spending plan for Measure M pursuant to Recommendation #2. The next step is under review by OFD Fiscal, with the goal of implementing the plan in the Mid-Cycle Budget Update and the FY 2027–2029 Biennial Budget.	Multiple - Finance/OFD	Dec 2026
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	Jun 2027
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 has been strengthened by the addition of a dedicated capital assets accountant position in the Controller's Bureau. This position is responsible for maintaining the City's fixed asset records, improving consistency in asset reporting, and monitoring changes in asset condition based on information provided by departments. 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	Dec 2027

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Report	Report Name	Rec #	Recommendation	Implementation Status	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	Finance is developing updates to the Consolidated Fiscal Policy (CFP) that will include proposed maintenance of effort (MOE) policy guidance for clearer and more consistent methodologies for future MOE requirements. The CFP updates will be presented to the City Council for consideration by the end of this calendar year.	CAO	Dec 2026
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	Finance is developing updates to the Consolidated Fiscal Policy (CFP) that will include proposed maintenance of effort (MOE) policy guidance for clearer and more consistent methodologies for future MOE requirements. The CFP updates will be presented to the City Council for consideration by the end of this calendar year.	Finance - Budget Bureau	Dec 2026
2023_03	Measure Q - Budget Transparency, Performance Management, and Stronger Oversight Needed to Ensure Oaklanders Benefit from the 2020 Parks and Recreation Preservation, Litter Reduction, and Homelessness Support Act	6	To track the effectiveness of Measure Q funds in reaching voter-approved objectives, we recommend the City Administrator's Office, in conjunction with the Public Works and Human Services departments, at a minimum, set a baseline for parks maintenance conditions and the number of people experiencing homelessness in or adjacent to City parks for measurement going forward.	Partially Implemented	OPW states it developed park assessments that set a baseline for parks maintenance conditions. The Parks Condition Assessment report is scheduled to be presented to the Parks and Recreation Advisory Commission in October 2026.	Multiple - CAO/OPW/HSD	Oct 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	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	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 City Administration continues to work on a Citywide performance measurement program that will establish baseline performance and outcome measures.	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 Parks Condition Assessment report is scheduled to be presented to the Parks and Recreation Advisory Commission in October 2026.	OPW	Oct 2026
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 Parks Condition Assessment report is scheduled to be presented to the Parks and Recreation Advisory Commission in October 2026.	OPW	Oct 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	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	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 City Administration continues to work on a Citywide performance measurement program that will establish baseline performance and outcome measures.	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 City Administration did not provide a status update in time to include in this report. For the last follow-up cycle, staff reported that it was working with the Commission to set a date for the annual report.	Commission on Homelessness	Dec 2026
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	Staff report working to incorporate a best practice policy for special tax programs into the upcoming Consolidated Fiscal Policy (CFP) update. The CFP updates are anticipated to be presented to the City Council for consideration by October 2026.	CAO	Oct 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	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, the City expects to complete the Consolidated Fiscal Policy by October 2026. The City is developing a stand-alone Grant Management Policy. As of July 2026, the draft policy is in review by staff and departments.	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	According to the City Administration, the City expects to complete the Consolidated Fiscal Policy by October 2026. The City is developing a standalone Grant Management Policy. As of July 2026, the draft policy is in review by staff and departments.	CAO	Oct 2026
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	In November 2024, the City Council passed Resolution 90501 directing the City Administrator to develop a formal process in line with this recommendation, as well as schedule an informational report confirming the noticing process to the City Council no later than two months following the declaration of election results. The City Administration will implement this recommendation in the update to the 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	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	According to City Administration, the City expects to complete the Consolidated Fiscal Policy by October 2026. The City is developing a Grant Management Policy. As of July 2026, the draft policy is in review by staff and departments. The policy will be followed by an Administrative Instruction that will facilitate implementation.	CAO	Mar 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	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	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.	Partially Implemented	Staff reported these procedures will be included in a future administrative instruction which will be developed following the inclusion of a Grant Management Policy as component of the Consolidated Fiscal Policy.	Finance	Mar 2027
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.	Closed	The City Administration has indicated that the City will not fund debit cards in the future.	CAO	
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	According to City Administration, the City expects to complete the Consolidated Fiscal Policy by October 2026.The draft policy is in review by staff and departments. The City Administration reports that Administrative Instructions will be updated following the Adoption of a Grant Management Policy.	CAO	Mar 2027
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.	Partially Implemented	The City Administration reported that training associated with this recommendation cannot proceed until the Grant Management Policy is finalized and Administrative Instructions are updated. A draft is underway with additional strategies to strengthen coordination, improve consistency in grant workflows, and increase support to departments, all of which will directly inform training content.	CAO	Jun 2027

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Report	Report Name	Rec #	Recommendation	Implementation Status	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	6	The City Administrator, in consultation with the City Attorney's Office, should determine how to address instances of Saba's misspending and non-compliance with City grant terms, identify whether Saba owes the City, and if so, pursue amounts owed.	Closed	The City Administration determined that it was not in the City's interest to pursue legal claims against Saba or to try to recover funds. The evidence of gift cards being potentially misused did not fall directly on Saba, but more so on the system of monitoring them, which Saba adjusted significantly in their next round of funding. There was not sufficient evidence to indicate fraud nor amounts misspent to warrant attempting to collect them.	CAO	
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.	Implemented	Staff from DRE, IT, and HRM set up a workforce equity dashboard which pulls data directly from Oracle. Staff are exploring options to post the dashboard for ongoing, internal use.	Multiple - CAO/HRM/DRE/ITD	
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.	Partially Implemented	The Department of Race and Equity (DRE) completed a workforce equity dashboard to identify disparities in Citywide demographic data. The dashboard provides insight into salaries for different types of employees (management, temporary, etc.), by department, race, and gender. Further analysis, in the form of a comprehensive salary study, with emphasis on jobs disproportionately populated by women and people of color, requires staff or consultants with human resources expertise, according to the Department. This information, along with exploration of root cause factors, would set the stage for further problem solving to reduce pay gaps by race and gender. This recommendation would require budgetary resources, and could be subject to labor negotiations.	Multiple - HRM/DRE	Jun 2027
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.	Partially Implemented	The Police Department and Fire Department completed recruitment strategies, which they provided to the Department of Race and Equity for feedback. Staff report there will be coordination on ongoing monitoring, including annual reports on recruitment, to go to the Public Safety Committee of the City Council.	Multiple - CAO/DRE/OPD/Fire	Jun 2027

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
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.	Partially Implemented	The Police Department and Fire Department completed recruitment strategies, which they provided to the Department of Race and Equity for feedback. Staff report there will be coordination on ongoing monitoring, including annual reports on recruitment, to go to the Public Safety Committee of the City Council.	Multiple - CAO/DRE/OPD/Fire	Jun 2027
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.	Partially Implemented	The purpose of this recommendation was to research and address statistically significant pay differences in overtime pay between male and female sworn staff that affect overall pay. Base pay was not statistically significant in difference. Staff report that the Police Department is still working on this. The Fire Department determined that their overtime policy is not managed from an equity lens, but that it is "equality driven."	Multiple - CAO/DRE/OPD/Fire	Dec 2026
2025_01	Audit of the Kids First! Oakland Children's Fund for Fiscal Year (FY) 2018-19 through FY 2023-24	1	To ensure consistency of interpretation and to promote compliance with Article XIII of the Oakland City Charter, the Finance Department should consult with the City Attorney's Office to finalize and adopt formal guidance and document the methodology of its process for: (a) adjusting set-asides based on actual revenues rather than appropriations, (b) calculating baseline spending on eligible expenses, for example, within defined org codes and program codes, (c) defining the timing of true-ups and adjustments for the two-year adjustment cycle, and (d) validating interpretations of 'restricted' General Purpose Fund revenues.	Partially Implemented	The Finance Department developed draft guidance that defines eligible and ineligible expenditures, clarifies departmental roles in the budget process, and creates a form to ensure departments identify and report children and youth services consistently in the budget.	Finance	Dec 2026
2025_01	Audit of the Kids First! Oakland Children's Fund for Fiscal Year (FY) 2018-19 through FY 2023-24	2	In accordance with Kids First! The Oakland Fund for Children and Youth Act, the Finance Department should, in consultation with the City Attorney's Office, correct for the over-and under-payments between FY 2018-19 and FY 2023-24, and document this one-time correction for future reference.	Not Implemented	Finance staff states it will make a one-time adjustment to correct the discrepancies for the true-up adjustment payments from prior fiscal years (2018-19 to 2023-24). It will be documented in the City's financial system and the published in next adopted budget book.	Finance	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2025_02	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	1	The Police Communications Division should adjust minimum staffing to reflect call volume, using the staffing recommendations from the state's Emergency Call Tracking System (ECaTS) as guidance. As part of this, the Division needs to revisit the current shift structure and adjust as needed to ensure that schedules reflect call volume and staffing needs to achieve state 9-1-1 call answering targets.	Partially Implemented	Supervisors receive daily emails on answering speeds and call volume from the state's Emergency Call Tracking System (ECaTS) and use this information to determine the number of dispatchers to assign to answer 9-1-1 calls. Other factors that affect the number of 9-1-1 call takers include overall staffing levels and critical incidents. In addition, the Police Department reports that the Police Communications Dispatcher classification remains in continuous hiring status until all vacancies are filled, and that as of August 6, 2026, there are 12 vacancies, with 89 applicants in various stages of the background process. The Police Department has demonstrated continued progress in improving 9-1-1 answering time, with the percent of calls answered within 15 seconds ranging between 73 and 77 percent during the first six months of 2026. On July 11, 2026, the Police Department achieved the state's goal of answering 90 percent or more 9-1-1 calls within 15 seconds. This recommendation will be considered fully implemented with the Communications Division's continued compliance with the standard of answering 90 percent of 911 calls within 15 seconds for another 6-month cycle.	OPD - Communications Division	Dec 2027
2025_02	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	2	The Police Communications Division should establish a practice of letting callers know when their incident has been referred to dispatch.	Partially Implemented	The Communications Division is in the process of updating policies and procedures to include the practice of notifying callers when their incident has been referred to dispatch.	OPD - Communications Division	Dec 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2025_02	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	3	The Police Communications Division should develop a plan to maximize hourly coverage of bilingual dispatchers.	Partially Implemented	Currently, dispatchers are assigned to shifts through an annual seniority-based shift draw. According to the Department, requiring a minimum number of bilingual dispatchers on each shift, rather than assigning shifts solely based on seniority, would require revisions to the applicable Memoranda of Understanding (MOU) between the City and the bargaining units. The Department reports that contract negotiations are currently underway and that this proposal has been forwarded to OPD Human Resources for coordination with Employee Relations to determine whether it should be presented during negotiations. A proposal to increase bilingual pay for dispatchers was also referred to Employee Relations for consideration as part of the bargaining process. In the meantime, the Department states that the Communications Division will continue to collaborate with the Human Resources Section and the Recruiting & Background Unit to expand targeted recruitment efforts to increase the number of qualified bilingual candidates. In addition, the Department will evaluate technological solutions, including real-time translation tools, to reduce language access gaps when bilingual dispatchers are unavailable.	OPD - Communications Division	Dec 2027
2025_02	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	4	The Police Communications Division should adjust its target for bilingual dispatchers (based on regular assessments required by the City's Administrative Instruction 145) towards an equivalent level of service for emergency calls in languages spoken by limited English speakers with more than 10,000 residents.	Partially Implemented	The Department states that it remains committed to expanding bilingual capacity as recruitment allows and is already engaged in targeted recruitment efforts for bilingual candidates.	OPD - Communications Division	Dec 2027

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2025_02	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	5	The Police Department should update its policies to reflect existing and/or best practices in language accessibility, such as its current practice of prioritizing use of bilingual dispatchers over third-party interpreters, as well as streamlining the transfer of interpreted calls to the Fire Department so that interpreters are not dropped, and informing officers or police service technicians when they are responding to calls involving limited English speakers.	Partially Implemented	The Police Department's Communication Division plans to update its language access policy to reflect current practices. In addition, the Communications Division is exploring options with the language line vendor to keep the interpreter on the line after the transfer to streamline the interpretation service.	OPD	Feb 2027
2025_02	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	6	The Police Department should analyze and report its progress towards the City's policy goal of providing the same level of service for limited English speaking populations to an appropriate oversight body, such as the City Council's Public Safety Committee. These reports should include the number of 9-1-1 calls from limited English speakers by language and call response times compared to other calls.	Not Implemented	The Police Department reports that the current Computer-Aided Dispatch (CAD) system does not include functionality to track or report calls for service involving limited English-speaking populations. Similarly, based on the existing databases available to the Communications Division, there is no reliable mechanism to correlate incoming calls with calls for service attributable to limited English-speaking callers. As a result, the Department states that it is not currently able to generate the type of reporting outlined in the recommendation. This data may need to wait until the next CAD system upgrade and until a system is identified that has a feature to track the number of 9-1-1 calls from limited English speakers.	OPD	Dec 2028
2025_02	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	7	The Police Communications Division should translate the initial greeting of the Department's non-emergency phone tree into threshold languages as defined by the Equal Access to Services Ordinance.	Implemented	The Police Department's Communications Division has updated the Department's non-emergency phone tree to translate the initial greeting into threshold languages (Spanish and Chinese - Cantonese) as defined by the Equal Access to Services Ordinance.	OPD - Communications Division	

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2025_02	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	8	The Police Department should adopt targets for each stage of its response times, set a process to revisit these targets as needed, and regularly report on its performance.	Partially Implemented	Staff in the Communications Division report that a review of current response time data, measured from when a call is received to when it is dispatched, shows significant variation among the average, median, and 90th-percentile response times. The substantial differences among these measures indicate that a smaller number of calls with extended response times are significantly impacting the overall averages. As a result, using the current average or 90th percentile as a target may not accurately reflect typical performance or provide a meaningful operational benchmark. The Police Department plans to continue evaluating response time data to better understand the factors contributing to extended response times, including a review of call volume, priority, percentile distributions, and outlier calls. This analysis will assist the Police Department in establishing realistic and measurable response time targets that reflect operational conditions and address the intent of the audit recommendation. Establishing a separate target for officer travel time presents additional challenges. Accurate measurement of travel time depends on consistently capturing when an officer arrives on scene. According to staff, officers must indicate their arrival either by radio or through their Mobile Data Terminal (MDT), and this information is not consistently recorded. As a result, the available data may not reliably represent actual officer travel time and is not currently sufficient to establish or measure a meaningful travel time target. The Police Department states it is working to enable GPS functionality on officers' portable radios, which will provide a more accurate and automated method for capturing when an officer arrives on scene. Once this functionality is implemented and sufficient data are collected, the Department will analyze actual officer travel times and use that information to develop appropriate, measurable travel time targets.	OPD	Dec 2027

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2025_02	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	9	The Police Department should update beat boundaries, considering factors such as call volume, call types (e.g., calls involving violence) and priorities, and officer and supervisory capacity.	Partially Implemented	The Police Department states that it has signed a Memorandum of Understanding with the UC Berkeley Public Interest Technology (PIT) Clinic to analyze the Department's data. This effort is intended to support the Department's public safety efforts by improving staff deployment across all shifts and by predicting call volume and types, thereby maximizing the Department's limited resources.	OPD	Dec 2027
2025_02	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	10	The Police Department should activate GPS in its patrol cars to enable dispatchers to dispatch the nearest officer to an incident to minimize travel times. This recommendation may be subject to meet and confer.	Partially Implemented	The Police Department reports that the Chief of Police and the City Attorney's Office have reviewed the Department's General Order I-31 on the use of GPS-based technology (also known as Automatic Resource Locator, or ARL). Staff state that the meet-and-confer process with the Oakland Police Officers' Association began in February 2026 and staff from the Bureau of Risk Management have been coordinating with Employee Relations to schedule meet-and-confer sessions with SEIU and Local 21. However, according to staff, those sessions have been delayed because both unions are currently engaged in contract negotiations. Once the meet-and-confer process is complete and the policy is approved by all stakeholders, including the City Council Public Safety Committee and the City Council, the Police Department can proceed to activate GPS functionality within the Department's Computer-Aided Dispatch (CAD) system.	OPD	Mar 2027

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2026_01	Audit of Oakland Police Oversight Agencies: The Oakland Police Commission, Community Police Review Agency, and Office of the Inspector General	1	The City Attorney's Office should provide an independent analysis of the resources needed – including staffing – to support the requirements of the police oversight agencies (the Police Commission, CPRA, and the OIG).	Not Implemented	The City Attorney's Office requires funding to commission an outside staffing study to identify the resources necessary for the fulfillment of legally mandated work by the police oversight agencies (the Police Commission, CPRA, and the OIG). The City Attorney's Office also noted a barrier to completing the study based on the objection of the Police Commission as expressed within their response to the audit report. In their response, the Police Commission agreed with the need for structural independence and resources, but disagreed with the City Attorney's Office ability to provide an independent evaluation.	City Attorney	Dec 2027
2026_01	Audit of Oakland Police Oversight Agencies: The Oakland Police Commission, Community Police Review Agency, and Office of the Inspector General	2	In conjunction with relevant stakeholders, including the Police Commission, the Community Policy Review Agency (CPRA), and the Office of the Inspector General (OIG), the City Council should develop and adopt revisions to the Municipal Code and pursue changes to the City Charter as needed, to resolve conflicts between the Municipal Code and the City Charter, namely in clarifying whether the Inspector General is a civil service position, removing language that requires Police Commissioners to submit performance appraisals of the Inspector General to the City Administrator, and considering whether a finding or findings of cause are needed to terminate CPRA's Executive Director.	Partially Implemented	The Police Commission has established an Enabling Ordinance Ad Hoc Committee to review the Municipal Code and recommend revisions to align it with the City Charter. The Commission reports the Ad Hoc will begin its work in August 2026. In coordination with the Police Commission, CPRA, OIG, City Council and community stakeholders, the Ad Hoc will develop recommendations to address the governance issues identified in this recommendation. The Ad Hoc will hold its kickoff meeting during the second week of August and continue stakeholder discussions until its recommendations are complete.	Police Commission	Oct 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	1	The Revenue Bureau should develop and implement policies and procedures memorializing expectations, practices, and goals to ensure continuity over time.	Partially Implemented	The Revenue Management Bureau reports that it has migrated to a cloud-based Business Tax database where existing business processes will be evaluated and aligned with the enhanced functionality and workflow capabilities of the new platform. Next, the Revenue Management Bureau will document and standardize its operational procedures by developing a comprehensive, Bureau-wide (SOP) Manual. The manual will include detailed process maps for each division, clearly identifying workflows, decision points, interdivisional handoffs, roles and responsibilities, internal controls, and system interactions. The SOP Manual will serve as the Bureau's primary operational reference.	Finance	Jul 2027
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	2	The Revenue Bureau should develop standardized definitions and enforce consistent use of account status codes in a manner that enables the Bureau to identify and report on the status of business tax accounts on a periodic and ad hoc basis.	Partially Implemented	The Revenue Management Bureau (RMB) will streamline and consolidate the existing Business Tax account statuses into a standardized set of easily identifiable statuses that align with the Bureau's current business process workflow. The Administration reports that an internal RMB working group was established to evaluate the existing Business Tax account statuses and develop a standardized status framework aligned with the Bureau's operational workflow.	Finance	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	3	The Revenue Bureau should develop and implement business processes to timely identify and refer delinquent accounts for enforcement action, including both punitive and non-punitive measures, at intervals no later than quarterly. This should include the: (a) Timely identification of delinquent businesses and regular referral of delinquencies to internal or external enforcement units (e.g., collections agencies, Citywide Liens Division, City Attorney's Office); (b) Use of punitive (i.e., legal action) and non-punitive (e.g., payment plans, amnesty programs) programs to encourage non-compliant businesses to pay outstanding taxes; and (c) Establishment of procedures for enforcement units to report lapses in referrals to the Director of Finance.	Partially Implemented	The Revenue Management Bureau completed a full business tax cycle, from renewal through delinquency, and reports they refer eligible delinquent accounts to the Citywide Collections Division and the Citywide Liens Division on an ongoing basis to support timely revenue recovery and enforcement efforts.	Finance	Dec 2026
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	4	The Revenue Bureau should reinstitute business tax discovery efforts, including data analytics utilizing California Franchise Tax Board information, information obtained from other City departments, and information obtained from state, county, and other sources; field inspections; and public-facing business tax certificate lookup tools.	Partially Implemented	The Revenue Management Bureau (RMB) expanded its business discovery efforts by obtaining vendor lists to identify potential unregistered businesses. In addition, RMB reports they reinstituted field visits which has resulted in increased business tax registrations. Field visits and collaboration with the State of California's AB 53 program remain key components of business discovery and compliance efforts to identify unregistered businesses and promote voluntary tax compliance.	Finance	Mar 2027
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	5	Develop and implement written protocols to ensure that no single individual is capable of modifying business tax records, including amounts due, undetected. This should include: (a) Establishing policies and procedures requiring at least two employees, one of which is at the supervisory level (or management level depending on dollar threshold), approve all adjustments and that the purpose of the adjustment be fully documented; and (b) Implementing system controls to prevent a single individual from adjusting amounts due without secondary approval and reviewing processes to detect instances in which such adjustments were made.	Partially Implemented	The Revenue Management Bureau developed and implemented a comprehensive Account Adjustment Policy and is currently working with the business tax software vendor to implement role-based security controls that limit account adjustment capabilities based on designated user roles.	Finance	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	6	The Revenue Bureau should consider, as the Bureau upgrades its existing business tax information system, incorporating system controls and functionality that enhances internal controls, ensures segregation of duties, automates account status tracking and management reporting, standardizes workflows, and enhances customer relations management	Partially Implemented	The Revenue Bureau reports they are currently working with the vendor to establish workgroups with clearly defined roles within the database, aligned with the Account Adjustment Policy. Department staff have eliminated redundant tags and streamlined account statuses to match the Business Tax workflow from renewal through collections. The department further reports that an internal working group will automate statuses and implement the recommended internal controls.	Finance	Dec 2026
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	7	The Revenue Bureau should develop, track, and report performance metrics that illustrate the overall efficiency and effectiveness of the business tax collection program, including: (a) Overall revenue performance metrics, such as year-over-year revenue changes, year-to-date revenue collections, forecast-to-actual performance, and forecast accuracy; (b) Trends in the number of new businesses registered, types of businesses registered, number identified through discovery efforts, percentage of businesses renewing on time, and the proportion of revenue attributable to voluntary versus enforced compliance; (c) Trends in the percentage of businesses that file required returns on time, rate of non-filers, number of follow-up notices issued, and the rate of response; (d) Trends in audit yield, audit coverage (the percentage of the tax base reviewed), case turnaround times, and the proportion of audits resulting in adjustments; (e) Trends in the delinquency rate, amount of revenue collected from delinquent accounts, number of payment plans established, rate at which delinquent accounts progress through enforcement stages, and the recovery rate for accounts referred for enforcement; and (f) Trends in processing timeliness and customer service, such as how quickly payments are posted, which payment method was used, how long it takes to process taxpayer inquiries, whether the inquiry and or response was electronic or in-person, and how promptly the City issues assessments, refund decisions, or payment plan approvals.	Implemented	The Revenue Management Bureau developed an ongoing Business Tax Performance Metrics Report which included key performance benchmarks and operational metrics. The report is submitted to the City Council Finance Committee semi-annually in April and September.	Finance	

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2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	8	The Revenue Bureau should develop, track, and report milestones for key activities regularly to the Director of Finance or appropriate Council committee (e.g., identification of delinquent accounts, referrals of accounts to enforcement units, dates of batch notifications, etc.) to ensure business processes occur as required and intended.	Implemented	The Revenue Management Bureau regularly reports key Business Tax performance benchmarks to the Director of Finance. A Business Tax Performance Metrics Report which includes key performance benchmarks and operational metrics is submitted to the City Council Finance Committee semi-annually in April and September.	Finance	

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	9	The Revenue Bureau should expand communication efforts with the public to provide information on business taxes (e.g., registration, renewal dates, payment methods, etc.). Evaluate the language used in reminders and notifications. Examine the communication channels and methods used. Monitor the effectiveness of the timing and frequency of communications.	Implemented	The Revenue Management Bureau (RMB) reestablished its Outreach and Community Engagement Program to improve public awareness of tax obligations, increase voluntary compliance, and strengthen relationships with Oakland residents, businesses, and community organizations. As part of this initiative, RMB staff participated in numerous community events throughout the year, including Oakland First Fridays, Día de los Muertos, Oaktoberfest, business and vendor resource clinics, and other public outreach events. These engagements provided opportunities to educate taxpayers on Business Tax requirements, answer questions, and connect businesses with available City resources. To expand public awareness, the Bureau implemented a comprehensive marketing campaign that included billboard advertisements along major freeway corridors and at BART stations throughout the region. These efforts were designed to increase visibility of Business Tax registration requirements and encourage voluntary compliance. In support of the Bureau's enhanced business discovery initiative, RMB mailed approximately 75,000 postcards to property owners to inform them of Business Tax registration requirements related to rental income and to encourage compliance before enforcement actions became necessary. Additionally, in January 2026, the Bureau conducted outreach presentations at local senior centers to educate senior business owners on the annual Business Tax renewal process, available exemptions, filing requirements, and assistance resources.	Finance	

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2026_02	Performance Audit of the Revenue Management Bureau's Business Tax Collections Process	10	The Revenue Bureau should continue business tax audit activities to ensure consistency with leading or recommended practices, including: (a) Providing a channel to receive referrals from City staff when they have reason to believe a business may be under-reporting; (b) Use of data analytics—often involving historical trends, industry information, federal and state tax filing data, third-party information, and other screening tools to identify discrepancies between reported and actual business activity—leading to the identification of risk factors that suggest increased potential for reporting non-compliance; and (c) Employing random selection methodologies to perform audits of businesses absent indicators that non-compliance may be likely.	Partially Implemented	The Revenue Management Bureau reports they will continue the established audit activities.	Finance	Mar 2027
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	1	To ensure Oakland residents have affordable access to legal waste disposal methods, Public Works and the City Attorney's Office should renegotiate the contract with its contracted hauler or assess options for other haulers through a competitive selection process at the next renewal date, to reduce hauling rates per volume and promote transparency by detailing cost components of the rates to allow adjustments to City services.	Partially Implemented	Public Works reports continued efforts to advance this goal through ongoing negotiations of contract terms with the contracted hauler, and by releasing an RFP on June 5, 2026 (closed July 31, 2026), for a consultant to assist the City with rebidding the contract to reduce rates and promote transparency. The consultant term is for five years and the next contract renewal date is June 30, 2030. This recommendation will be considered implemented once the consultant and/or renegotiation/RFP process produce documents displaying transparent rate-setting emphasizing affordability to Oakland residents.	Multiple- Public Works/City Attorney's Office	Jun 2030

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January 1, 2014 - June 30, 2026

Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	2	Public Works, in collaboration with the City's contracted hauler, should assess options to provide reduced-cost service to low-income residents, including renters, to encourage service volume increases where needed without increasing the rent burden.	Implemented	The City has successfully obtained new funding for a pilot to upsize carts at no cost through the Crankstart Foundation grant, announced June 11, 2026. The funding will facilitate providing a greater volume of service for a reduced cost in several high need areas.	OPW	
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	3	Public Works should increase outreach and education on bulky pickup appointments, and improve ease of use, especially for multi-family buildings, to increase use of free bulky pickups to residents and decrease the amount of bulky material dumped on public property or hauled illegally.	Implemented	Public Works has: placed content on IKE Kiosks and electronic billboards, contracted with a local Oakland consultant to conduct targeted outreach to increase use of bulky services, issued a grant to a local nonprofit to conduct outreach and education around bulky services, and reinstated Bulky Block Parties for direct outreach to target audience. Funding for this work is provided by a City Council budget appropriation adopted May 19, 2026 through the Illegal Dumping Expenditures Action Plan.	OPW	
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	4	Public Works should ensure contract benefits are maximized, including the full use of allocated bins by the offices of the City Councilmembers and the Mayor, or divert unused bin allotments to benefit residents, such as through grants to, or partnerships with, community organizations or programs like Adopt-a-Spot, or City-sponsored bulky block parties.	Implemented	As of August 20, the City had a balance of 116 bins (down from 182 in January). Up to 120 unused bins can be rolled over at the end of the calendar year, and the City's allotment resets in January. OPW has committed to using all of its allotted bins. Additionally, Council President Jenkins donated a significant portion of his bins to be used at July's Bulky Block Party, and OPW is working with the Mayor's Office developing a distribution plan for its allotment. PW is also working with Councilmembers Gallo and Houston to identify how to best use their allotments, including planning for use opportunities at September's Creek to Bay Day citywide cleanup event.	OPW	

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2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	5	To streamline enforcement of lapses in commercial curbside waste hauling service, the City Administrator, in coordination with the Finance Department and Public Works, should institute special assessments on commercial properties without service, similarly to how it does on residential properties, and/or revise the contract to authorize the City's contracted hauler to notice commercial properties, with the City issuing penalties as required.	Partially Implemented	OPW, CAO, and Finance report that legislation has been drafted and is expected to be heard by the City Council in Fall 2026. This recommendation will be considered implemented when the legislation is presented to the City Council.	Multiple - CAO/OPW/Finance	Dec 2026
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	7	In coordination with the Public Works Department and the Police Department, the City Administrator's Office and the City Attorney's Office should assess opportunities, budget, and staffing for collaboration with County departments, such as regular regional illegal dumping strategy meetings and coordination with the Alameda County Sheriff's Office and District Attorney's Office, to bolster enforcement of illegal dumping in Oakland and increase consistency in enforcement regionally.	Implemented	The City Administrator holds ongoing meetings with OPW, the City Attorney's Office, and OPD. The City has been actively participating in ongoing meetings of the Countywide and Statewide Illegal Dumping task forces. OPW reports that work at the county, regional, and state level has continued to advance advocacy for hauler registration and enforcement, and advance state legislation to help hold dumpers accountable (SB 1218).	Multiple - CAO/OPD/OPW/City Attorney	
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	8	The Environmental Enforcement Unit should finalize its strategy, goals, policies and procedures, and training documents. The Unit should align strategy, goals, policies and procedures to support staff management.	Partially Implemented	OPW reports it is finalizing a workplan and standard operating procedures for data sharing and the Environmental Enforcement Unit.	OPW	Dec 2026

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Report	Report Name	Rec #	Recommendation	Implementation Status	Status Update	Responsible Party	Target Date
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	9	The Environmental Enforcement Unit should ensure all field staff receive adequate training on enforceable offenses related to illegal dumping, including major violations such as dumping hazardous material and illegally hauling waste, to ensure environmental crimes are being enforced appropriately.	Partially Implemented	OPW reports that Environmental Enforcement staff receive training on hazardous materials identification. OPW reports it is working to identify an advanced training opportunity.	OPW	Dec 2026
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	10	Public Works should develop a policy and procedure to ensure all citation documentation for collections is sent promptly to the Finance Department's Collections Unit and with complete documentation.	Partially Implemented	OPW reports that the Cityworks module is under development. To support this work, staff are being provided tablets for entering citations to easily upload data/images to be accessed by the Finance Department for collections. This work is included as part of the Illegal Dumping Expenditures Action Plan, adopted May 19, 2026.	OPW	Jun 2027
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	11	The Environmental Enforcement Unit should introduce protocols for referral to the General Crimes Unit for criminal illegal dumping investigations, including criteria on the level of evidence required for misdemeanor citations.	Partially Implemented	OPW reports that the Environmental Enforcement Unit, in collaboration with OPD, has created protocols for referring illegal dumping cases to the General Crimes Unit for criminal investigation which include level of evidence required for a misdemeanor or felony. The protocols are being memorialized in a standard operating procedure to be completed this fall.	OPW	Dec 2026

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2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	12	The City Administrator's Office, in coordination with the Public Works Department, Police Department, Code Enforcement Services, and City Attorney's Office, should develop a strategy for collaboration on illegal dumping remediation and enforcement, such as a task force with regular meetings and interdepartmental referral systems between City departments.	Implemented	The City Administrator's Office regularly convenes meetings with Police, Public Works, and the City Attorney's Office on these referral systems. The City Administrator's Office reports that Code Enforcement will be included as needed.	Multiple - OPW/OPD/PBD/City Attorney	
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	13	Public Works should formally evaluate and review the effectiveness of fieldwork and camera-based citation strategies and adjust the strategies accordingly to increase the number and quality of citations per camera and decrease Environmental Enforcement Officer hours spent monitoring low-impact cameras.	Partially Implemented	OPW reports continually reviewing the effectiveness of its illegal dumping fieldwork and cameras, and the intent to include a third-party evaluation in the coming year. OPW reports EEO hours reviewing camera video have been reduced through additional review being provided by the camera vendor. OPW also reports it is exploring options for AI software that could expedite camera footage review. Recently approved funding for additional cameras will reportedly also enhance the effectiveness of the camera network for catching violators.	OPW	Dec 2027
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	14	The City Administrator, in coordination with Public Works and the Finance Department, should consider reassigning commercial compliance to the Revenue Bureau to better support the enforcement of lapsed curbside waste service accounts in alignment with the process for residential special assessments.	Partially Implemented	OPW and Finance report that they are not reassigning roles; however, staff have prepared an ordinance to modify Chapter 8.28 of the O.M.C. which is intended to resolve the problem of commercial property non-compliance by creating a special assessment process to collect unpaid bills for trash service. The process is intended to mirror the existing process for residential properties. Staff report that this item is being brought to the City Council in Fall 2026.	Multiple - CAO/Finance/OPW	Dec 2026

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2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	15	Public Works should consider reallocating Environmental Enforcement Unit staff to increase proactive education and outreach efforts to increase use and awareness of legal waste disposal services and to warn against illegal dumping and the hiring of illegal haulers.	Implemented	In the original response, OPW noted that EEOs already perform this work occasionally and, as the unit is re-staffed, there will be more opportunities for proactive education and outreach. Public Works has: placed content on IKE Kiosks and electronic billboards, contracted with a local Oakland consultant to conduct targeted outreach to increase use of bulky services, issued a grant to a local nonprofit to conduct outreach and education around bulky services, and reinstated Bulky Block Parties for direct outreach to target audience. Funding for this work is provided by a City Council budget appropriation adopted May 19, 2026 through the Illegal Dumping Expenditures Action Plan.	OPW	
2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	16	Public Works and the City Administrator's Office, which supports and staffs the City's 311 program, should consider uploading before and after photos as updates to SeeClickFix reporters to encourage continued reporting by the public and display the effectiveness of clean up crews.	Partially Implemented	In the original response, OPW agreed and shared plans to deploy tablet computers to the Illegal Dumping Unit and is configuring their use for this purpose. OPW also noted that the recently-approved Aerbits technology pilot program may assist in before-and-after footage collection for cleanups. Funding for these actions was included in the Illegal Dumping Expenditures Action Plan, approved May 19, 2026.	Multiple - CAO/OPW	Dec 2026

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2026_03	Performance Audit of Illegal Dumping: Improvements to the Accessibility of Legal Waste Disposal and the City's Enforcement and Remediation Policies and Operations Could Help Alleviate Oakland's Illegal Dumping Problem	17	The City Administrator’s Office should expand online 311 reporting to allow use in other languages, as required by the City’s Equal Access Ordinance.	Partially Implemented	CAO reports that the project is progressing as planned and it is aiming to go live with support for multiple languages in the mobile app and web portal before June 30, 2027.	CAO	Jun 2027

CITY OF OAKLAND

Office of the City Auditor

CITY AUDITOR

Michael C. Houston, MPP, CIA

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

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