

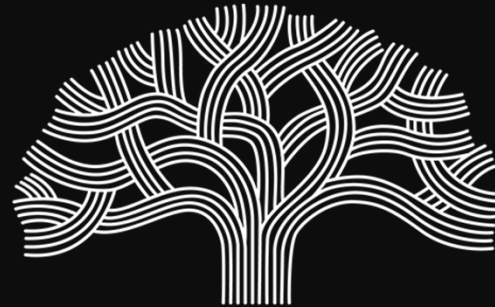
Presentation to the Library
Advisory Commission

March 27, 2023

Courtney Ruby, CPA, CFE
City Auditor

Michael Houston, MPP, CIA
Assistant City Auditor

Jennifer Lim, CIA
Senior Performance Auditor



CITY OF OAKLAND
Office of the City Auditor

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**Oakland's City
Auditor (again)**

- City Auditor from 2007-2014
- City Auditor again in 2019
- Re-Elected in November 2022

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The City Auditor's Authority - Section 403 of the City Charter

I have the power and duty to:

- Audit all departments and agencies of the City and other matters the Council and Mayor may request.
- Audit areas deemed to be in the best interest of the public.
- Report to Council the results of such audits.
- Advise and make recommendations to the City Administrator.
- Access all City records needed to conduct our work.

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What is a Performance Audit?



Performance audits examine the efficiency and effectiveness of government programs and functions with the goal of making them better.

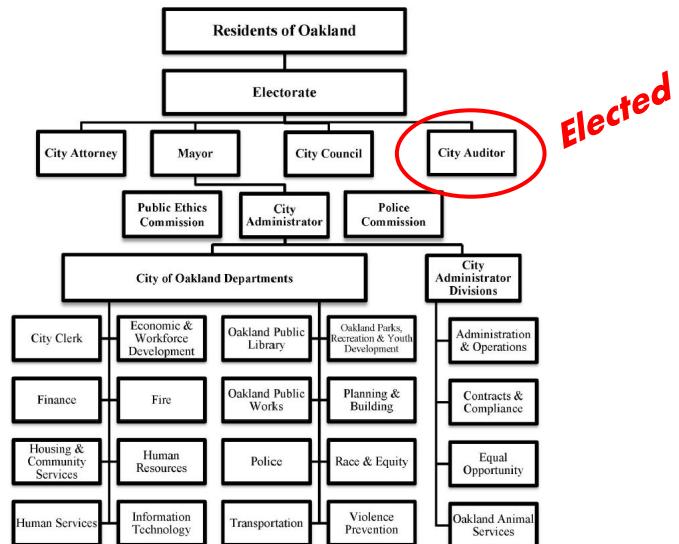
Performance audits answer questions such as:

- Are programs achieving their intended objectives or outcomes?
- Are services provided efficiently and/or equitably?
- Are legal requirements and rules being met?

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City Org Chart

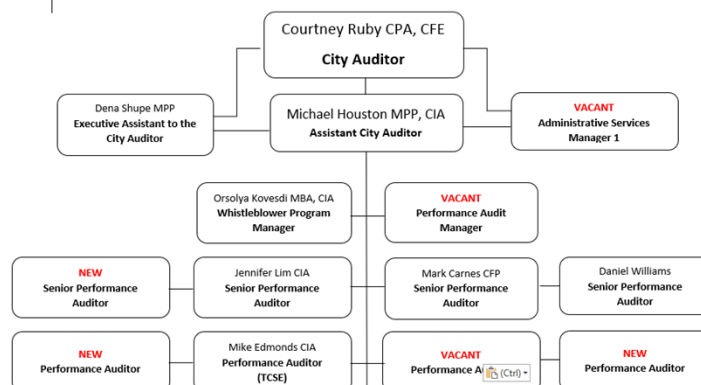
Independence Matters!



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Office Overview & Structure

- **Staffing: 11 FTEs**
 - 9 Auditors
 - 2 Administrative staff
- Oakland voters approved Measure X in November 2022, which will increase the Office's staffing to a minimum of 14 FTEs in July.



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Mission Statement

To conduct performance audits and investigations that return in-depth and meaningful results to the residents of Oakland by identifying, auditing and investigating areas of government most vulnerable to mismanagement, fraud, waste, and abuse.



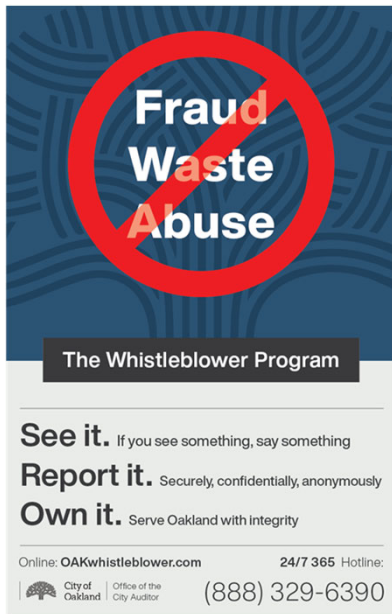
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How Does My Office Fulfill Its Mission And Goals?

- Whistleblower Investigations
- Ballot Analyses
- Risk-based Audits
- Mandated Audits
- And more...

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How to Submit a Whistleblower Complaint

To file a complaint, you may call the **WHISTLEBLOWER HOTLINE** at 1-888-329-6390 (interpreter available) or **SUBMIT A REPORT ONLINE** (Español or 汉语).

- The City Auditor will ensure **confidentiality**
- Whistleblowers can remain **anonymous**
- Employees are protected from **retaliation**
- We will take **appropriate action** based on the investigation results.
- The City **benefits!**

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The City Auditor is mandated to audit Measures Q and D

Last Report Issued in February 2021



PERFORMANCE AUDIT OF THE LIBRARY SERVICES RETENTION AND ENHANCEMENT ACT & THE 2018 OAKLAND PUBLIC LIBRARY PRESERVATION ACT FOR FISCAL YEARS 2017-18 AND 2018-19

CITY AUDITOR

Courtney Ruby, CPA, CFE

AUDIT TEAM

Assistant City Auditor, Mike Edmonds, CIA
Performance Auditor, Jennifer Lim, CIA

FEBRUARY 11, 2021

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Keys Findings

1. The Library spent Measure Q and D proceeds in accordance with their respective requirements.
 2. The City met the minimum General Fund appropriation requirement.
 3. The Library met the Measure Q Reserve Fund requirement.
 4. The Measure Q parcel tax and the General Fund over time was inadequate to provide the necessary financial support for the Library.
-

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Recommendations

To enhance the Library Commission's ability to monitor the Library's ongoing financial condition, the Library should provide and brief the Library Commission, at least annually, on key financial information, including but not limited to the following:

- Year-end fund balance reports for Measures Q and D
- Changes in fund balances for Measures Q and D
- 5-year forecasts on estimated revenues, expenditures, and changes to fund balances
- Annual Measures Q and D revenue, as well as General Fund support
- Annual Measures Q and D expenditures
- Variance analysis to identify differences in planned versus actual expenditures
- Variance analysis to identify changes in revenue



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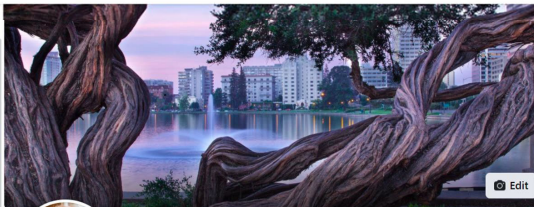
QUESTIONS?

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@OaklandCityAuditor - Government Official

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Courtney Ruby, Oakland City Auditor
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Independent City Auditor. Serving Oakland with Integrity.

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