

Oakland, California

Population is 420,000 City Budget is \$1.3 billion The Mayor has executive authority
Elected Auditor has 8 performance auditors and two administrative staff and a \$1.9 million budget

Oakland's residents elect a City Auditor every four years.

DUTIES OF AUDITOR In addition to performance audits, the Auditor reports fraud, waste, retaliations and complaints as well as "kick backs." If any wrongdoing becomes a criminal act, the matter is then referred to the Office of District Attorney. All other evidence of wrongdoing may follow the City's personnel directives or other standards for discipline. The Auditor's style is one of "collaborative change agent." Oakland's Auditor Office believes this style of leadership is preferred because it eliminates walls and encourages transparency.

INDEPENDENCE No one within Oakland's administration can influence what is reviewed or audited. The City Charter gives the office the authority to audit "anything" in Oakland's City government. The City Auditor works for all Oakland's residents and does not work for any other division or departments.

ACCESS TO INFORMATION The City Charter provides full access.

ACCOUNTABILITY Eight of the ten audit staff (including the elected auditor) are certified auditors. All Audits are performed according to the Generally Accepted Government Auditing Standards (GAGAS). Audits are shared with the administration that is kept informed every step of the process in order to clarify and provide assistance when recommendation/s are submitted.

FUNDING The Mayor proposes a budget and the City Council decides collaboratively with its Lay Budget Committee Members. The Office of the City Auditor states it is currently staffed at 50% of a required level for a city of Oakland's size. The auditor's budget is 0.15% of the total city budget.

OTHER UNIQUE PROVISIONS The Office of the Auditor consistently performs follow-up to ensure compliance with recommendations. Unpaid Master Fellows Students and the assistance of college interns are assets to the Audit Office.