



Office of the City Manager

SUPPLEMENTAL AGENDA MATERIAL for Supplemental Packet 2

Meeting Date: July 30, 2024

Item Number: 20

Item Description: City Auditor Fiscal Year 2025 Audit Plan

Submitted by: Jenny Wong, City Auditor

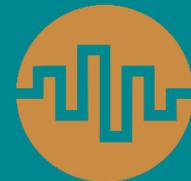
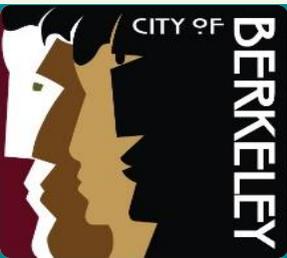
This supplement is to add the presentation slides for this item.



FY 2025 Audit Plan

Jenny Wong, Berkeley City Auditor

July 30, 2024



BERKELEY CITY AUDITOR

FY 2025 Audit Plan

Audit selection process

Accomplishments

Planned audits and engagements

Whistleblower Program update



Audit Selection Process

Sources of Audit Ideas

- Community and stakeholder input
- Previous audits
- Citywide risk assessment
- Other government audits

Factors Considered

- Perception of risk
- Economic factors
- Organizational changes
- Audit history
- Staff capacity
- Alignment with our values



Accomplishments

Released audit: “Spending Aligned with Ballot Measure FF and the City is Improving Internal Processes”

- Recommendations: strengthen reporting for Measure FF spending and improve internal processes for hiring retirees

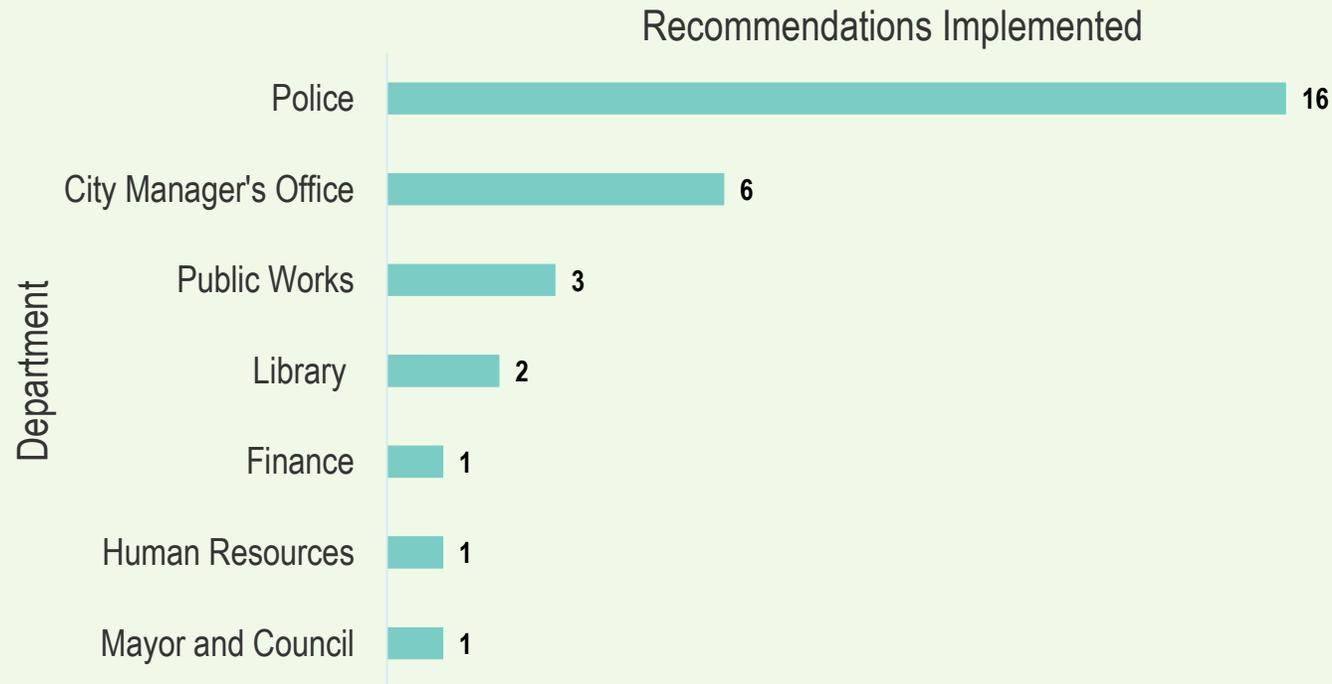
Made progress in establishing the Whistleblower Program

- Municipal Code Chapter 2.24
- Independent third-party hotline provider



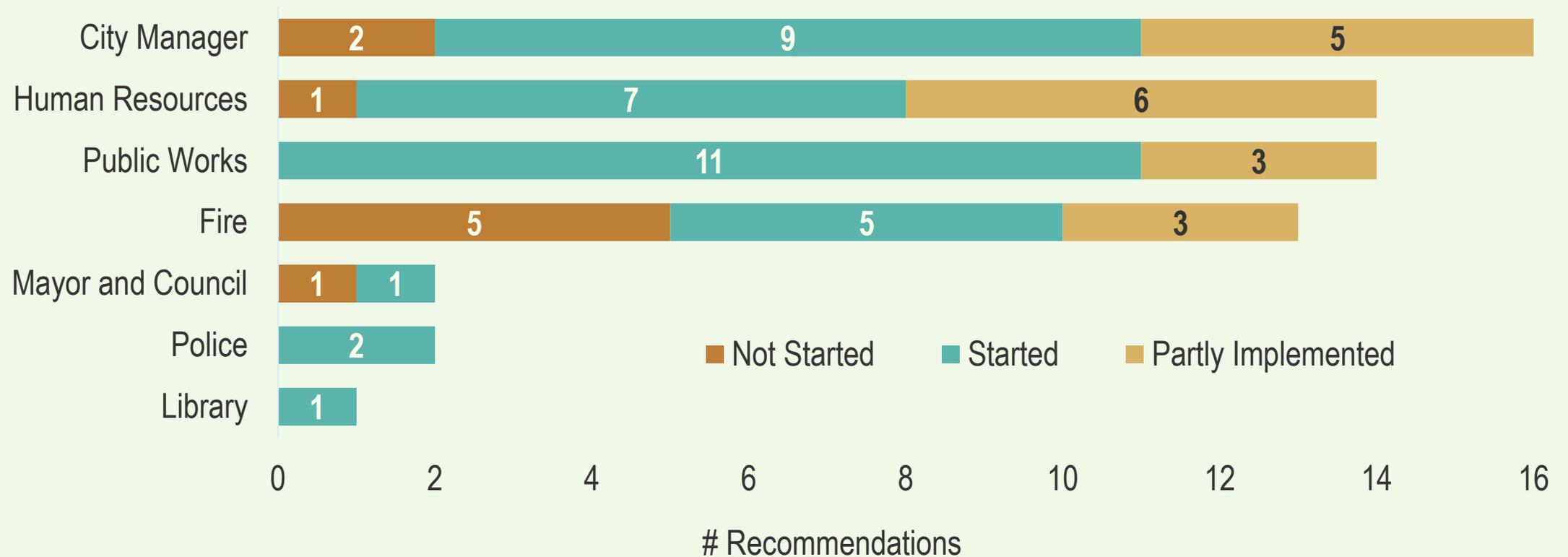
Accomplishments

30 recommendations implemented between September 8, 2022 and May 14, 2024



Accomplishments

62 open recommendations remain from 9 audits as of July 1, 2024.



Planned Audits and Engagements

- Rent Stabilization Board
- Affordable Housing
- Contracts
- Follow-Up
- Short-Term Projects
- Ongoing Engagements
- Whistleblower Program Implementation and Anti-Fraud Focus

Note: This plan may change based on evolving risks and staffing needs. Although we have an audit plan for FY 2025, community members are encouraged to contact our office with audit ideas, which we will consider.



Whistleblower Program Update

Program Overview

- 24/7 hotline
- Whistleblower protections

Implementation Phase

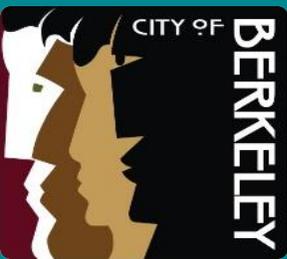
- Preparing for communications with City employees, followed by public launch

Authority and Independence

- State grants authority to local auditors
- Council ordinance formalized authority to investigate whistleblower reports



Thank you to the Council for supporting our mission to promote transparency and accountability through audits.



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