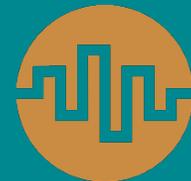
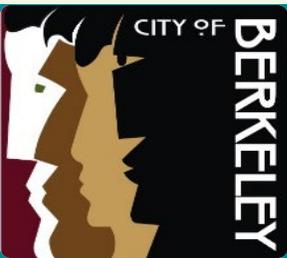




FY 2026 Audit Plan

Jenny Wong, Berkeley City Auditor

July 22, 2025



BERKELEY CITY AUDITOR

FY 2026 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

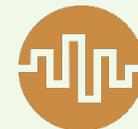
Released audit: “Berkeley Restaurant Inspections: Chronically Understaffed Program Did Not Meet Targets

- Filled vacant inspector and supervisor roles
- Inspected high- and very-high risk facilities not inspected in 2023

Released report: “2009 Leases Audit Follow-Up: Berkeley Faces the Same Risks 16 Years Later”
Recommendations include clarifying roles and responsibilities for lease oversight, updating the lease policy, and developing a complete central list of leases and licenses.

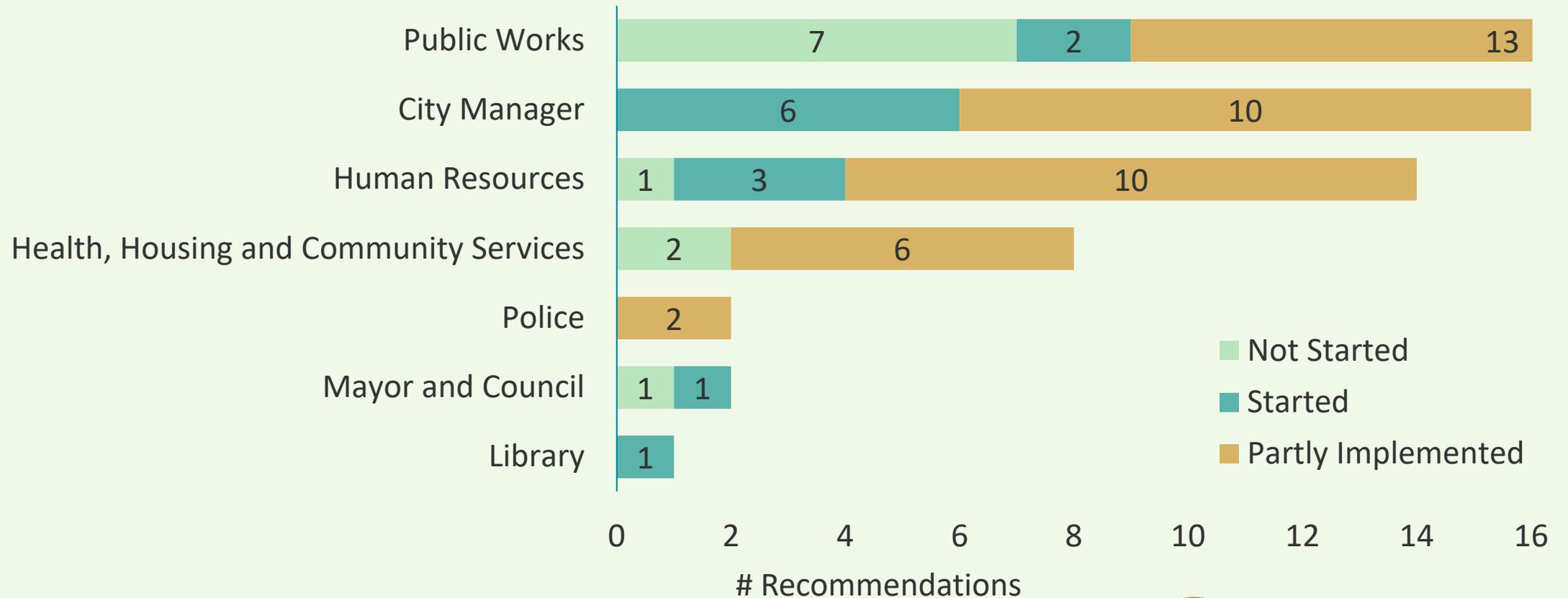
Made progress in establishing the Whistleblower Program

- Internal Launch of Hotline
- Educating staff on how to identify and report concerns



Accomplishments

65 open recommendations remain from 9 audits as of July 1, 2025.



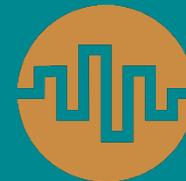
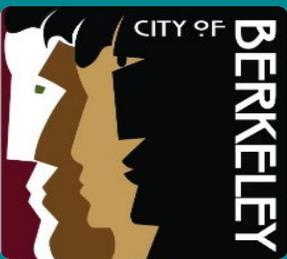
Planned Audits and Engagements

- Homelessness (audit to be released this month)
- Contracts (audit in progress)
- Rent Stabilization Board
- Fiscal condition
- Follow-up on prior audit recommendations
- Short-term projects
- Whistleblower Program

Note: This plan may change based on evolving risks and staffing needs. Although we have an audit plan for FY 2026, community members are encouraged to contact our office with audit ideas, which we will consider.



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



BERKELEY CITY AUDITOR