

CONSENT CALENDAR

December 12, 2023

To: Honorable Mayor and Members of the City Council

From: Jenny Wong, City Auditor *JW*

Subject: Spending Aligned with Ballot Measure FF and the City Is Improving Internal Processes

RECOMMENDATION

We recommend City Council request that the City Manager report back by June 2024 and every six months thereafter, regarding the status of our audit recommendations until reported fully implemented by the Fire Department and Human Resources. They have agreed to our findings and recommendations. Please see our report for their complete response.

FISCAL IMPACTS OF RECOMMENDATION

The audit recommendations are intended to build upon the work the City is already doing to ensure that Measure FF funds are spent according to the ballot measure and city code. We anticipate minimal financial impacts of staff time to finalize AR 2.2 and report on Measure FF programs and spending.

CURRENT SITUATION AND ITS EFFECTS

In fiscal years 2022 and 2023, Measure FF funds were used according to the ballot measure and the BMC Ch. 7.83 for broad public safety purposes including firefighter and emergency medical response and wildfire prevention. The majority of funds went toward Emergency Medical Services and Wildland Urban Interface program areas, and the top spending categories were wages and benefits, professional services, capital, and transfers to the Paramedic Tax Fund.

Our audit reports that Measure FF transactions followed city purchasing procedures, but there were some limitations in internal processes and reporting. The Fire Department did not consistently provide detailed spending information to the Disaster and Fire Safety Commission due to short-staffing and reporting limitations. The Fire Department's initial hiring of retirees led to inefficient use of funds, but the Department and Human Resources have since adjusted positions and pay rates for retirees. Additionally, Human Resources is developing stronger guidelines for hiring retirees in its revision of AR 2.2. Finally, the Wildland Urban Interface Division did not have a consistent process for reporting on the performance of its inspection program.

BACKGROUND

Measure FF is a special tax dedicated to funding firefighter and emergency medical response, upgrades to the 9-1-1 dispatch system, hazard mitigation, and wildfire prevention and preparedness activities. In November of 2020, 74.2 percent of Berkeley voters passed Measure FF which authorized a special parcel tax of 10.47 cents per square foot of improvements for each

parcel of real property in the City of Berkeley. The tax was increased to 11.26 cents in fiscal year 2023.

ENVIRONMENTAL SUSTAINABILITY

There are no identifiable environmental effects or opportunities associated with this report.

RATIONALE FOR RECOMMENDATION

Implementing our recommendations will improve the City's internal processes for use of Measure FF funds.

CONTACT PERSON

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Attachments:

- 1: Audit Report: Spending Aligned with Ballot Measure FF and the City is Improving Internal Processes

Audit Report
November 22, 2023

Spending Aligned with Ballot Measure FF and the City Is Improving Internal Processes



BERKELEY CITY AUDITOR

Jenny Wong, City Auditor
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Pauline Miller, Auditor II



Spending Aligned with Ballot Measure FF and the City Is Improving Internal Processes

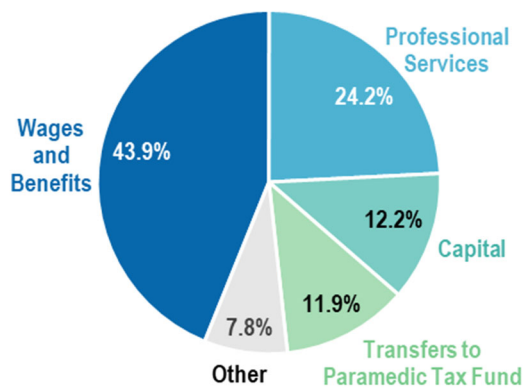
Report Highlights

November 22, 2023

Findings

1. Measure FF spending aligned with the ballot measure and city code. The majority of funds went toward Emergency Medical Services (EMS) and Wildland Urban Interface (WUI) program areas and the top spending categories were wages and benefits, professional services, capital, and transfers to the Paramedic Tax Fund.

Measure FF Spending by Category, Fiscal Years 2022 and 2023



Source: Berkeley's financial management system

Objectives

1. Did Measure FF spending align with the ballot measure and city code?
2. Are there adequate internal processes in place to ensure that Measure FF funds are used as intended?

Why This Audit Is Important

Ensuring the City spends Measure FF funds in accordance with the ballot measure and city code is important because the tax is intended to address critical public safety concerns in Berkeley, including increased fire risk associated with climate change, a growing demand for emergency medical services, and an organizational mission that has expanded and requires more education, training, and equipment. Additionally, when Measure FF passed in November 2020, the Fire Department was under pressure from responding to the COVID-19 pandemic while experiencing significant recruitment and retention challenges and changes in leadership. These factors placed strain on the Fire Department's roll out of Measure FF programs and increased risk for misuse of funds.

2. Measure FF transactions followed city purchasing procedures but there were some limitations in internal processes and reporting. The Fire Department did not consistently provide detailed spending information to the oversight commission due to short-staffing and reporting limitations. Human Resources is improving internal processes for hiring retirees to avoid future inefficient spending. The WUI Division did not have a consistent process for reporting on the performance of its defensible space inspection program.

Recommendations

To strengthen reporting for Measure FF spending, we recommend the Fire Department work with the City Manager to develop a standard expenditure and budget reporting schedule to the Disaster and Fire Safety Commission. This should include assessing the feasibility of automated reporting on Measure FF spending. To improve internal processes for hiring retirees, we recommend Human Resources complete the revision of the City's policy for retiree employment. Finally, to better track use of Measure FF funds, we recommend the Fire Department resume regular reporting on defensible space inspections and develop performance measures. The Fire Department, City Manager, and Human Resources agreed with the recommendations.



BERKELEY CITY AUDITOR

For the full report, visit:
<https://berkeleyca.gov/your-government/city-audits>

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Introduction

Our office aims to conduct periodic assessments of ballot measure funds to ensure that the spending of public funds is aligned with the intended use. The fire chief encouraged our work on this audit. Ensuring that the City spends Measure FF funds in accordance with the ballot measure and city code is a priority because the tax is intended to address critical public safety concerns in Berkeley. These include increased fire risk associated with climate change, a growing demand for emergency medical services, and an organizational mission that has expanded and requires more education, training, and equipment. Additionally, after Measure FF passed in November 2020, the Fire Department was under pressure from responding to the COVID-19 pandemic while experiencing significant recruitment and retention challenges and changes in leadership. These factors placed strain on the Fire Department's roll out of Measure FF programs and increased risk for misuse of funds.

Our objectives were to determine:

- Did Measure FF spending align with the ballot measure and city code?
- Are there adequate internal processes in place to ensure that Measure FF funds are used as intended?

To address these objectives, we examined Measure FF spending in fiscal years 2022 and 2023. We reviewed a broad sample of transactions and staffing costs to determine whether they aligned with the provisions of the tax measure. We specifically assessed internal controls to prevent fraud, waste, and abuse, including those related to purchasing policies and the City's salary schedule. While we evaluated Measure FF spending areas, our scope did not include an in-depth evaluation of all programs funded through Measure FF.

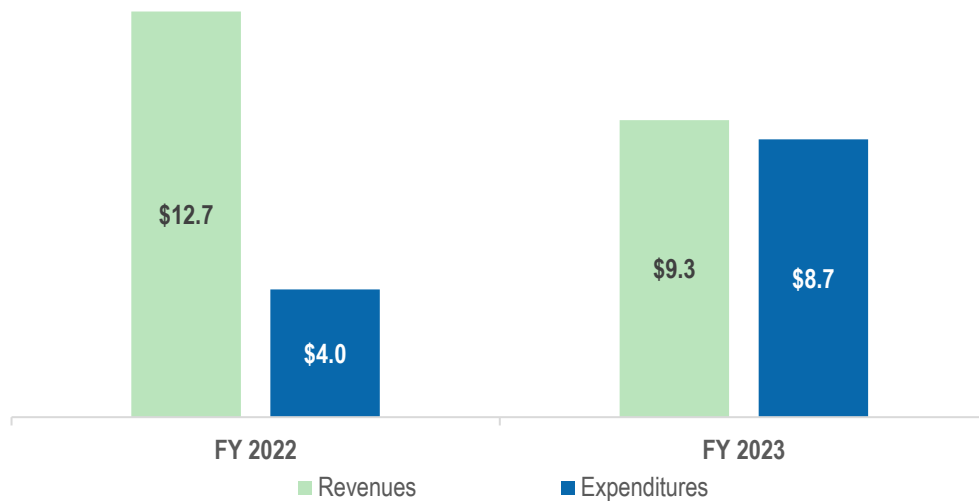
Background

Measure FF is a special tax dedicated to funding firefighter and emergency medical response, upgrades to the 9-1-1 dispatch system, hazard mitigation, and wildfire prevention and preparedness activities. In November

2020, 74.2 percent of Berkeley voters passed Measure FF which authorized a special parcel tax of 10.47 cents per square foot of improvements for each parcel of real property in the City of Berkeley. The Measure FF tax increased to 11.26 cents in fiscal year 2023.

The City collected \$12.7 million in Measure FF revenues in fiscal year 2022 and \$9.3 million in revenues in fiscal year 2023.¹ Measure FF expenditures were \$4.0 million in fiscal year 2022 and \$8.7 million in fiscal year 2023 (see Figure 1).

Figure 1. Measure FF Revenues and Expenditures by Fiscal Year, in Millions



Source: Budget Office and Fire Department

¹ Revenues were higher in fiscal year 2022 because the City also billed for the second half of fiscal year 2021, from January 1, 2021 to June 30, 2021.

Measure FF spending aligned with the ballot measure and city code.

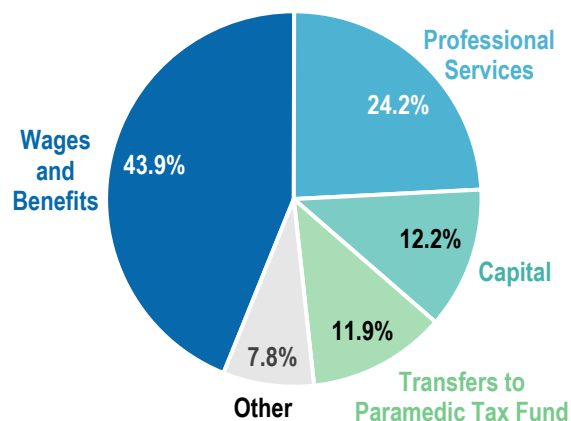
Based on our assessment of spending categories and a sample of individual transactions, the Fire Department spent Measure FF funds in accordance with the Measure FF ballot measure and city code during the audit period of fiscal years 2022 and 2023.

Measure FF broadly funds firefighter and emergency medical response and wildfire prevention. Measure FF was codified in Berkeley's municipal code (BMC) Chapter 7.83. The proceeds of the tax are placed in a special fund. We found that Measure FF funds were used according to the ballot measure language and the BMC Chapter 7.83 for the following public safety purposes:

1. Local firefighter and emergency medical response including hiring and training personnel and upgrading safety equipment and facilities;
2. Upgrading and modernizing the 9-1-1 dispatch system to implement and maintain a system to provide emergency medical dispatching; and
3. Wildfire prevention and preparedness activities including, but not limited to, vegetation management, hazard mitigation, public education, evacuation planning, and an emergency alert system.

The top spending categories were wages and benefits, professional services, capital, and transfers to the Paramedic Tax Fund (see Figure 2).

Figure 2. Measure FF Spending by Category, Fiscal Years 2022 and 2023



Source: Berkeley's financial management system

Note: Other includes supplies, non-capital, and internal services.

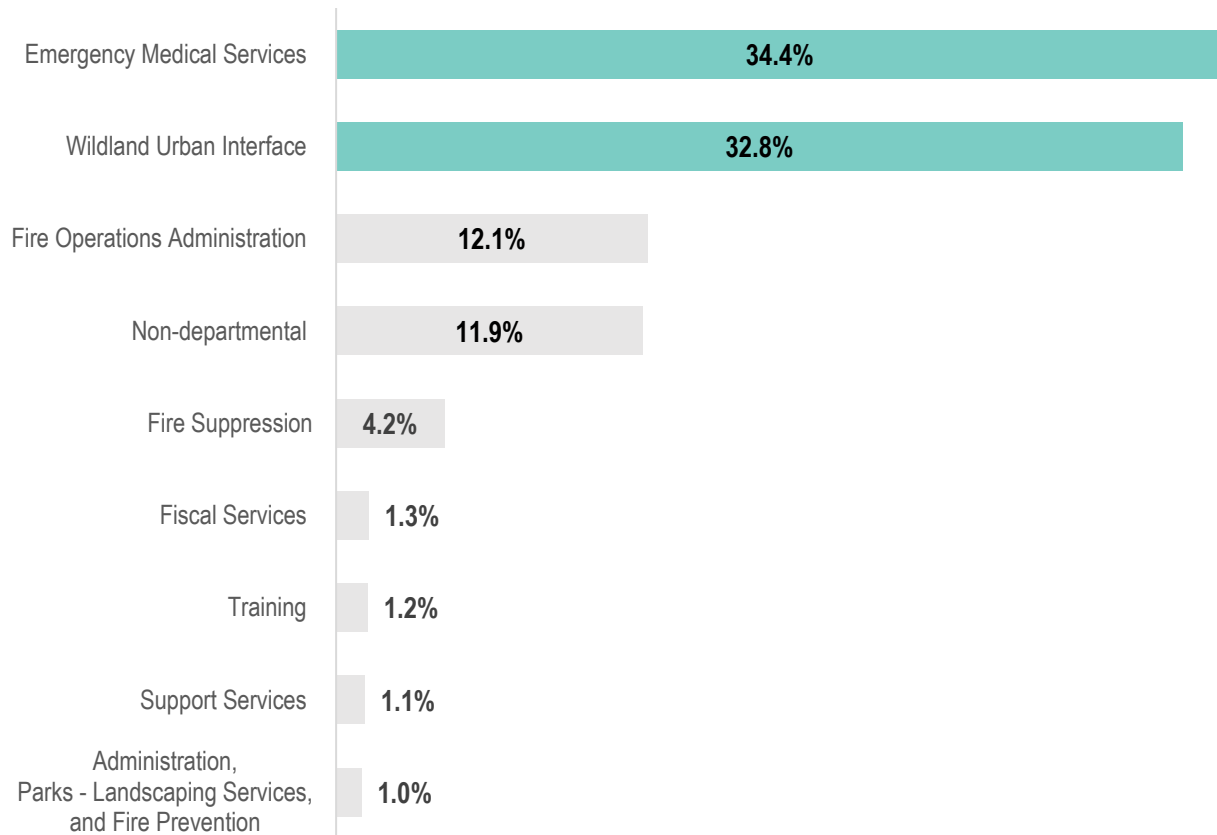
See a description of the spending categories below.

- **Wages and benefits.** Proceeds from the Measure FF tax funded 133 employees in fiscal years 2022 and 2023. This included 40 employees who were fully funded through Measure FF and 93 employees who were partially funded through Measure FF.² Fully funded positions included retired annuitants (retirees), paramedics, assistant fire chiefs, fire prevention inspectors, and administrative staff.
- **Professional services.** Purchases in this category included staffing and project management support and contracted subject matter experts in wildland fire management, emergency medical dispatch, Fire Department deployment and staffing, and architectural design services.
- **Capital.** Purchases in this category included trucks, ambulances, training equipment, and curb painting and road signage for the Safe Passages program.
- **Transfers to the Paramedic Tax Fund.** Transfers were made on a quarterly basis to cover an ongoing structural deficit in the Paramedic Tax Fund for emergency medical services.³
- **Other.** Purchases in this category included spending on supplies, non-capital (e.g., items such as computers, monitors, cameras), and internal services.

Looking at the distribution of Measure FF funds across program areas, the majority of funds were allocated to Emergency Medical Services (34.4 percent) and Wildland Urban Interface (32.8 percent). See Figure 3 for a breakdown by program area.

² The Fire Department paid staff in designated Measure FF programs and activities, and also used Measure FF funds to cover overtime or compensatory time earned by employees whose pay and benefits were primarily covered by other funding sources during the audit period.

³ The Fire Department transferred \$757,925 to the Paramedic Tax Fund in fiscal years 2022 and 2023 to help balance the fund.

Figure 3. Measure FF Spending by Program Area, Fiscal Years 2022 and 2023

Source: Berkeley's financial management system

Note: Non-departmental represents the transfer to the Paramedic Tax Fund. Parks - Landscaping Services refers to assistance with the removal of hazardous fire fuel.

Measure FF funds have allowed the Fire Department to accomplish a number of outcomes, including those highlighted below.

Local Fire and Emergency Medical Response:

- The Fire Department worked with a consultant to complete a standards of coverage analysis which included an assessment of resources within the department to determine if the City's deployment model is meeting national standards for call processing and response times.
- The Fire Department restructured its staffing by developing two new job classifications to staff ambulances: emergency medical technician (EMT) and paramedic. These new classifications allow the Fire Department to add additional ambulances and staff at a lower cost and recruit from a broader applicant pool. The paramedic classification is operational within the Fire Department and the full

transition is expected to be completed by July 1, 2025. The Fire Department has not yet recruited for the entry level EMT classification due to a lack of facility space.

- The Fire Department worked with a consultant to complete a fire facilities master plan which includes a roadmap for future facilities improvements.
- The Fire Department created a new standalone Training Division to meet training and education requirements. The Fire Department also created a separate Emergency Medical Services Division to more efficiently run emergency medical calls for service.

Upgrading and Modernizing the 9-1-1 Dispatch System:

- The Fire Department worked with a consultant to complete a dispatch needs assessment. The Fire Department is currently reviewing the recommendations of the study, which found that substantial investments are needed to provide modern fire and EMS dispatch services. According to the Fire Department, these needs exceed current Measure FF funding availability.

Wildfire Prevention and Preparedness Activities:

- The Fire Department created a new Wildland Urban Interface (WUI) Division to focus on the significant wildfire risk that faces the community.
- The Fire Department worked with a consultant and multiple stakeholders to develop the City's community wildfire protection plan, which sets goals for improving Berkeley's wildfire response.
- The Fire Department expanded the defensible space inspection program to all of fire zones 2 and 3 in Berkeley's WUI.⁴ Properties in fire zones 2 and 3 encompass a geographical area identified in the City's fire code as a very high fire hazard severity zone. The program implemented a new inspection software during the audit period.
- The Fire Department purchased a city-wide outdoor warning system to assist with emergency notifications and is managing the installation.
- The Parks, Recreation, and Waterfront Department transferred the chipping program to the Fire Department. In addition to conducting curbside pickup and providing chipping and disposal of vegetation material from residential properties citywide, the Fire Department modernized the program with new software.

⁴ Defensible space is the buffer created between buildings and the vegetation that surrounds it. Adequate space is needed to slow or stop the spread of wildfire and help protect homes from catching on fire.

Measure FF transactions followed city procedures but there were some limitations in internal processes and reporting.

We found that non-staff expenditures followed the City's purchasing procedures, but there were some limitations in internal processes and reporting. The Disaster and Fire Safety Commission (DFSC) did not consistently receive detailed information on spending to fulfill their oversight role. However, the new fire chief has worked with the DFSC to provide more detailed expenditure reports. Some retirees funded by Measure FF were hired into classifications that were inconsistent with their assigned duties, which resulted in an inefficient use of funds. To resolve this issue, the new fire chief collaborated with Human Resources (HR) to modify the retirees' positions and pay. HR is currently developing a process to ensure adequate documentation for hiring retirees. Finally, the Fire Department has not consistently reported on the defensible space inspection program and has not defined performance measures.

The Fire Department followed the City's purchasing procedures.

Our assessment of a sample of transactions for non-staff Measure FF expenditures found that the Fire Department adequately documented purchases and followed the City's purchasing procedures.

The Fire Department did not consistently provide detailed spending information to the oversight commission due to short-staffing and reporting limitations.

On September 20, 2020, the City Council authorized the Disaster and Fire Safety Commission (DFSC) as the oversight commission for expenditure of Measure FF proceeds. The resolution states that the DFSC may (1) request detailed expenditure plans for tax proceeds annually; (2) make recommendations to the City Manager and the City Council on the expenditure of tax proceeds; and (3) obtain a report on actual expenditures.

In the City's budgets for fiscal years 2022, 2023, and 2024, the Fire Department identified projects and programs that align with the City's strategic plan priorities to be funded through Measure FF. However, in a June 2022 report to City Council, the DFSC cited a need for more detailed and timely expenditure reports and budget information. According to the report, this lack of information impacted the commission's ability to fulfill their oversight role.

According to the Fire Department, the department was unable to pull expenditure reports on Measure FF from ERMA, the City's financial management system, at the level of detail commissioners requested. In a report to City Council, the former fire chief cited limited staff time and multiple conflicting priorities as challenges to

providing detailed expenditure reports requested by the DFSC. The Fire Department has since developed a workaround to manually compile line item spending information for quarterly expenditure reports to the DFSC. However, this process is time-intensive for staff.

Various boards and commissions are charged with an oversight role and make recommendations on tax measure spending in the City of Berkeley. The Fire Department stated that they have considered input from the DFSC on spending priorities and adjusted the budget based on their input, such as increased funding for vegetation management. While our audit scope did not include an assessment of DFSC input on the Measure FF budget, the City does not have clear guidelines on how often spending plans and expenditure reports should be shared with commissions for input. The City has also not established a standard baseline of detail necessary for commissions to fulfill their oversight duties. This lack of standard procedures contributed to unclear expectations between DFSC members and the Fire Department.

Recommendations:

To strengthen reporting on Measure FF spending, we recommend the Fire Department:

- 1.1 Work with the City Manager to develop a standard expenditure and budget reporting schedule to the Disaster and Fire Safety Commission. This schedule should be aligned with the budget process where appropriate. The Fire Department should consult with the Disaster and Fire Safety Commission to establish a baseline level of detail for spending plans and expenditure reports.
- 1.2 Assess the feasibility of automating detailed reporting on Measure FF spending to the Disaster and Fire Safety Commission to continue providing quarterly expenditure reports without excessive staff time.

Internal processes for hiring retirees had limitations, but the City is developing stronger ones.

Discrepancies in pay for retirees hired back to staff the new WUI Division led to inefficient use of funds. In fiscal year 2022, the Fire Department hired 13 retirees in the roles of assistant fire chief and fire prevention inspector to staff the new WUI Division due to critical staffing shortages and recruitment challenges related to the pandemic. Retirees were paid various rates within the allowable range for the City's retired annuitant classification. However, some of these rates were outside of the salary range for staff in comparable positions. According to the Fire Department, the Department and HR set the retirees' pay based on the positions they retired from instead of the rates for their new roles in the WUI Division. If the Fire Department and HR had

initially hired retirees under positions more closely aligned with the work they performed, the City could have saved nearly \$56,000 in staffing costs, or approximately 1 percent of the total Measure FF staffing cost for fiscal years 2022 and 2023. Our 2023 retention audit reported that HR was facing instability and high vacancy rates at the time it set pay rates for the retirees which may have been a factor.⁵

HR has since addressed the pay discrepancies by adjusting positions and pay rates for retirees paid through Measure FF. This went into effect in December 2022. HR is revising its internal policy for temporary staff, Administrative Regulation (A.R.) 2.2, to include state guidelines for employment of retirees and a form for retirees, hiring departments, Human Resources, and the City Manager to sign off on prior to hiring them. A.R. 2.2 currently provides some guidance for employment of retirees, but does not explicitly advise departments on setting comparable positions or pay to ensure compliance with state employment law. According to HR, the revised A.R. 2.2 is currently undergoing final review.

Recommendations:

To improve internal processes for hiring retirees and ensure that retiree pay aligns with assigned duties, we recommend Human Resources:

- 1.3 Complete revision of A.R. 2.2 to include state requirements for employment of retirees. This should include explicit guidance to set comparable positions and pay for retirees.
- 1.4 Support the above recommendation by finalizing a form for hiring retirees that specifies their comparable position as part of A.R. 2.2. Human Resources should ensure the form prompts departments to clearly specify the comparable position, duties that will be performed, and hourly rate for the comparable position offered to retirees.

The Wildland Urban Interface Division did not have a consistent process for reporting on the performance of its inspection program.

The retiree pay discrepancies impacted inspection services in the WUI Division's defensible space inspection program. The Fire Department and 11 of the 13 retirees working in the WUI Division agreed to cease work from September to December 2022 while HR adjusted their classifications and pay rates in consultation with the California Public Employees' Retirement System (CalPERS). According to the Fire Department, defensible

⁵ Staff Shortages: City Services Constrained by Staff Retention Challenges and Delayed Hiring: https://berkeleyca.gov/sites/default/files/documents/Staff%20Shortages%20--%20City%20Services%20Constrained%20by%20Staff%20Retention%20Challenges%20and%20Delayed%20Hiring_0.pdf

space inspections declined during this time from 289 in August 2022 to 64 in November 2022. The Fire Department also stated that the disruption in the inspection cycle caused inefficiencies when retiree inspectors were unable to follow up on properties flagged with violations in a timely manner and had to start the inspection process over upon their return.

The Fire Department has since hired full-time inspectors and interns, and has phased out the retirees that were performing inspections as of June 2023. With these staff, the number of inspections has increased to 1,474 in August 2023.

The Fire Department initially reported the number of inspection violations and re-inspections at monthly DFSC meetings, but the Fire Department stopped reporting after August 2022. According to the Fire Department, the WUI Division aimed to complete at least 8,600 inspections annually, but the defensible space inspection program did not define performance measures, including to ensure violations were resolved. Defining performance measures that track progress toward goals would help the public better understand the use of Measure FF funds in this program area. The WUI Division recently implemented a new inspection software with advanced analytical tools that can provide performance reports.

Recommendations:

To better track use of Measure FF funds, we recommend the Fire Department:

- 1.5 Resume regular reporting on defensible space inspections, for example to the Disaster and Fire Safety Commission.
- 1.6 Support the above recommendation by developing performance measures for the defensible space inspection program and using the new inspection software to track and report on these measures.

Recommendations and Management Response

We provided a draft of this report to city management and HR for review and comment. City management agreed with our findings, conclusions, and recommendations. We generally expect the City to implement audit recommendations within two years of report issuance. The department provided the implementation dates and corrective action plan below. We will be conducting our standard recommendation follow up process after the audit is issued. We have not yet confirmed to what extent the recommendations have been implemented prior to the audit release date.

- 1.1** To strengthen reporting on Measure FF spending, we recommend the Fire Department work with the City Manager to develop a standard expenditure and budget reporting schedule to the Disaster and Fire Safety Commission. This schedule should be aligned with the budget process where appropriate. The Fire Department should consult with the Disaster and Fire Safety Commission to establish a baseline level of detail for spending plans and expenditure reports.

Implementation Date: November 2023

Corrective Action Plan: The Department worked with the City Manager and the Disaster Fire & Safety Commission (DFSC) to develop a novel expenditure reporting schedule and format. The Department provides line-item expenditure reports for Measure FF on the following schedule:

- Quarter 1 (July, August, September) report due at November meeting
- Quarter 2 (October, November, December) report due at February meeting
- Quarter 3 (January, February, March) report due at May meeting
- Quarter 4 (April, May, June) report due at October meeting

The Q4 report includes a comprehensive presentation on the work achieved for the prior fiscal year and the planned work for the next fiscal year. The first such annual report was provided to the DFSC in October of 2023 and was met with a positive response from Commissioners.

1.2 We recommend the Fire Department assess the feasibility of automating detailed reporting on Measure FF spending to the Disaster and Fire Safety Commission to continue providing quarterly expenditure reports without excessive staff time.

Implementation Date: June 30, 2024

Corrective Action Plan: The Department would very much like to automate the expenditure reports and will work with Tyler Technologies to determine to determine if this is technically possible.

1.3 To improve internal processes for hiring retirees and ensure that retiree pay aligns with assigned duties, we recommend Human Resources complete revision of A.R. 2.2 to include state requirements for employment of retirees. This should include explicit guidance to set comparable positions and pay for retirees.

Implementation Date: December 2023

Corrective Action Plan: Human Resources has already updated A.R. 2.2 to address this recommendation in Attachment B of the A.R., which has been posted to the City's intranet.

1.4 We recommend Human Resources support the above recommendation by finalizing a form for hiring retirees that specifies their comparable position as part of A.R. 2.2. Human Resources should ensure the form prompts departments to clearly specify the comparable position, duties that will be performed, and hourly rate for the comparable position offered to retirees.

Implementation Date: December 2023

Corrective Action Plan: Human Resources has already updated the form that accompanies A.R. 2.2. The form includes classification title, salary, and specialized skills of the retired annuitant. Human Resources will align the proposed position and duties with the comparable classification to ensure that the hourly rate for comparable position is offered to the retired annuitant.

1.5 To better track use of Measure FF funds, we recommend the Fire Department resume regular reporting on defensible space inspections, for example to the Disaster and Fire Safety Commission.

Implementation Date: March 2024

Corrective Action Plan: The Department will begin to include data on the Defensible Space Inspection (DSI) program beginning with the DFSC meeting in March 2024.

1.6 We recommend the Fire Department support the above recommendation by developing performance measures for the defensible space inspection program and using the new inspection software to track and report on these measures.

Implementation Date: March 1, 2024

Corrective Action Plan: The Department will develop performance measures for the Defensible Space Inspection (DSI) program that can be publicly reported.

Methodology, Scope, and Statement of Compliance

We audited the Fire Department's use of Measure FF tax funds during fiscal years 2022 and 2023. To address our audit objectives, we evaluated personnel and non-personnel expenditures from July 2021 to June 2023.

We reviewed a sample of a combination of judgmentally and randomly selected non-personnel transactions for alignment with the use provisions of the tax measure and to identify potential control weaknesses, including risks related to fraud, waste and abuse. We did this by tracing individual expenditures within our sample to invoices, checks and contracts, where applicable. We also reviewed personnel spending to determine whether staff spending aligned with the use provisions of the tax measure. We analyzed a subset of personnel transactions to assess the Fire Department's internal controls for waste or misuse of funds. We did this by tracing staff pay rates to the City's salary schedules.

We analyzed data from ERMA, the City's financial management system.

- We compiled and analyzed a sample of individual transactions from July 2021 to April 2023. July 31, 2021 is when the first non-personnel Measure FF transaction was made and April 12, 2023 was the cutoff date for our analysis of individual transactions.
- We analyzed spending categories for FY 2022 and FY 2023, including personnel and non-personnel spending.
- We analyzed data from ERMA's payroll module from September 2021 to June 2023. September 24, 2021 is when the first paycheck was issued using Measure FF funds. June 2, 2023 is the cutoff date for the payroll data we reviewed.

We reviewed:

- Berkeley Municipal Code
- Measure FF Ballot Measure
- Disaster and Fire Safety Commission agendas and reports
- Staff reports to City Council
- Fire Department policies, procedures, and internal staffing documents
- City's Purchasing Manual
- Fire Department's Purchasing Process
- City Council resolutions
- Human Resources' policy for temporary employees (A.R. 2.2) and internal hiring documentation
- Data on Wildland Urban Interface (WUI) vegetation inspections

We interviewed staff in the Fire Department, Finance Department, Human Resources Department, the Budget Office and the City Attorney's Office. Additionally, we interviewed some members of the Disaster and Fire Safety Commission.

Data Reliability

We assessed the reliability of ERMA data by reviewing it for completeness, appropriateness, and consistency. We determined that ERMA data is reliable for the audit's purpose. We determined the reliability of ERMA data by interviewing data owners and performing logic testing on the data.

Independence

Payroll Audit is a Division of the City Auditor's Office. To reduce the threat to our independence, we limited our work to exclude areas overseen by our office. While City Charter Section 61 charges our office with the oversight of the Payroll Audit Division, this division does not assess the accuracy of rates paid to retirees. We limited our review of individual staff pay to retirees. We also selected data from closed payroll periods that were in read-only status.

We relied on previous consultations with representatives from the U.S. Government Accountability Office to assess the safeguards we put in place. Based on this, we determined that the safeguards mentioned above reduced the identified threats to our independence to an acceptable level to proceed with the audit.

Statement of Compliance

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Mission Statement

Promoting transparency and accountability in Berkeley government.

Audit Team

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Cover photographs provided by City of Berkeley



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