

Open Audit Recommendations as of April 19, 2019

Audit	Issue	Status	Recommendation	Responsible Department
Leases Audit: Conflicting Directives Hinder Contract Oversight	6/2/2009	Partially Implemented	The City Manager should formalize and approve the division of responsibilities between the Public Works department and other departments regarding lease management.	City Manager
Leases Audit: Conflicting Directives Hinder Contract Oversight	6/2/2009	Partially Implemented	The Public Works department should determine and formally define the role of the real property administration staff given available resources.	City Manager
Leases Audit: Conflicting Directives Hinder Contract Oversight	6/2/2009	Partially Implemented	Develop and finalize a property management plan that documents the specific responsibilities of Public Works and of other departments for lease management.	Public Works
Leases Audit: Conflicting Directives Hinder Contract Oversight	6/2/2009	Partially Implemented	The property management plan should be coordinated with affected City departments, including the Contract Administrator in Finance/Purchasing, before finalizing.	Public Works
Leases Audit: Conflicting Directives Hinder Contract Oversight	6/2/2009	Partially Implemented	Formally communicate the plan with all affected City departments.	City Manager
Leases Audit: Conflicting Directives Hinder Contract Oversight	6/2/2009	Partially Implemented	Administrative Regulation 6.6 and Contracts Online should be updated to give clear direction to City staff regarding administration and execution of lease agreements.	Public Works
Leases Audit: Conflicting Directives Hinder Contract Oversight	6/2/2009	Partially Implemented	Public Works should update the City's real property administration policies and procedures to align with management's expectations.	Public Works
Business License Taxes: Providing Better Guidance and Customer Service Will Increase Revenues	5/29/2012	Partially Implemented	Develop/distribute 1 set of written procedures on BLT process & calculating tax/penalty/interest. Include: guidance-examples for date used for penalties-interest & types of subcontractor deductions allowed. Require: answers to FAQs/written support for adjustments (describe what's sufficient)/evidence of supervisor review of adjusts. to include written evidence of review, mgmt review of large \$ transactions, review of monthly list of adjusts/reconcile OL revenue to GL pmts./rigorous review of P&P.	Finance
Business License Taxes: Providing Better Guidance and Customer Service Will Increase Revenues	5/29/2012	Partially Implemented	Contract with outside collection agency to pursue collection of citywide delinquent accounts within statute of limitations.	Finance
Business License Taxes: Providing Better Guidance and Customer Service Will Increase Revenues	5/29/2012	Partially Implemented	Immediately pursue collection of all delinquent account within statute of limitations. Follow proven best practices. Before starting collection, find out if account on unapplied balances list & adjust to see if there's remaining delinquent balance.	Finance
Business License Taxes: Providing Better Guidance and Customer Service Will Increase Revenues	5/29/2012	Partially Implemented	Develop reports to monitor collection activity monthly & quarterly.	Finance
Business License Taxes: Providing Better Guidance and Customer Service Will Increase Revenues	5/29/2012	Partially Implemented	Develop performance measures to evaluate the effectiveness of collection efforts. Establish a performance goal for each measure and monitor performance toward achieving the goals. Examples include: Percentage of delinquent accounts collected; Percentage of delinquent dollars collected; Average time to collect a delinquent account	Finance

Construction Permits: Monitor Performance and Fee Assessments to Ensure Excellent and Equitable Customer Service	3/25/2014	Partially Implemented	<p>Develop policies and procedures that identify not-to-exceed goals for customer wait times and methods to reduce high wait times when they occur. Methods should avoid using supervisors to perform staff work (see related Finding 2 and Recommendation 2.1). When wait times exceed the established goal, PSC management should investigate the reasons to understand why and adjust the policies and procedures as necessary to ensure they are designed to minimize customer wait times as described.</p>	Planning & Development
Construction Permits: Monitor Performance and Fee Assessments to Ensure Excellent and Equitable Customer Service	3/25/2014	Partially Implemented	<p>Routinely verify the reliability of reports generated by the building permit module (and Accela, after implementation) to ensure the information is accurate and reliable to use to monitor performance and improve customer service.</p>	Planning & Development
Construction Permits: Monitor Performance and Fee Assessments to Ensure Excellent and Equitable Customer Service	3/25/2014	Partially Implemented	<p>Work with Information Technology to ensure that the Accela software is configured to require staff to input the information listed below and that it is incorporated into system reports. Require Planning management to regularly review the reports and use the information to monitor both individual and overall department performance, and to develop and implement changes in practices to improve service delivery through increased efficiency and timeliness. Recorded and monitored information should include:</p> <ul style="list-style-type: none"> • Start and end dates and times for each phase of the plan check process, and the specific reason(s) for each missed turnaround goal. Management should identify a list of reasons that will allow them to determine changes needed to improve performance. • Amount of time spent performing each plan check review. • Number of times plans were required to be resubmitted before Planning had sufficient information to review them, and the reason for each resubmission. 	Planning & Development
\$52,000 Theft: More Can Be Expected Without Citywide Changes in Culture and Procedures	4/1/2014	Partially Implemented	<p>In collaboration with the Department of Information Technology, implement a general cash-handling system to serve as the city's single portal for all cash-collection activities. Such a system would allow Finance to:</p> <ul style="list-style-type: none"> § Integrate with the City's financial system, FUNDS\$, for automatic input of cash receipts. § Remove manual processes (e.g., reconciliations) and free up staff time to perform other cash-handling oversight activities. § Develop graphic workflow maps that can generate procedures for processing cash transactions, and identify the specific positions assigned to each step in the cash-handling sequence. § Use automated restrictions to prevent staff from processing cash transactions when they: <ul style="list-style-type: none"> ▫ Have not taken the required cash-handling training. ▫ Are not assigned to processing cash-receipt transactions. 	Finance

\$52,000 Theft: More Can Be Expected Without Citywide Changes in Culture and Procedures	4/1/2014	Partially Implemented	Develop supplemental cash-handling procedures describing activities unique to site-specific operations to accompany Finance's cash-handling manual. Obtain guidance from Finance to ensure that these procedures adequately protect cash and cash handlers. Also see recommendations 1.9 and 1.12.	All Departments
\$52,000 Theft: More Can Be Expected Without Citywide Changes in Culture and Procedures	4/1/2014	Partially Implemented	In connection with recommendation 1.14, install an access system such as barrier arms that open only after providing a paid ticket at the launch area to ensure boaters pay for a launch before using the ramp. This may require PRW to redesign the parking area to provide enough space for boaters to park their vehicles and trailers after they pay for the launch ticket and still have access to the amenities (boat washing stations, etc.). The parking area should have a separate exit that opens by sensing that a vehicle has driven up to it so that boaters are not required to use a ticket to exit, since there is a likelihood tickets will get wet, which could cause machinery to malfunction.	Parks, Recreation, & Waterfront
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Request the City Council to redefine and then reaffirm its commitment to zero waste (i.e., the percentage that the Council considers to be success), and to ensure sufficient resources to fund appropriate staffing and the necessary infrastructure to achieve stated goals by 2020.	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Draft and obtain Council approval of a written strategic plan to achieve zero waste by 2020, including annual or biennial interim waste diversion goals. Topics that the strategic plan should discuss include: <ul style="list-style-type: none"> • Objectives and long-term and interim goals • Actions to be taken • Responsible parties • Expected cost and impact of implementation • Performance measures • External factors affecting performance and progress 	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Prepare detailed annual work plans that contain: <ul style="list-style-type: none"> • Objectives • Annual/biennial (short-term) goals • Actions to be taken • Budget allocated for the actions • Timeline for completion • Lead staff responsible for task completion • Full-time equivalent employees assigned to the tasks • Performance measures 	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Partially Implemented	Regularly communicate zero-waste goals and achievements to City staff and the Council, and offer training to staff on how they can help Berkeley achieve zero waste. This includes sharing strategic and annual work plan goals and regular updates regarding progress and completion.	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Partially Implemented	Determine if additional funds are needed for the education, outreach, compliance, and enforcement necessary to reach zero-waste goals. If sufficient funds are not available, propose to Council a separate fee to cover those costs for the City's zero-waste program, such as a regulatory fee as allowed under Proposition 218.	Public Works

Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Work with the Department of Information Technology to configure the CRM system with a required field that auto populates valid route information based on address and service delivery type so that route-specific data can be collected on a going-forward basis.	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Work with the Department of Information Technology to create a link between RouteSmart and the CRM system (or the software implementation of Recommendation 2.5 below).	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Designate a business-line expert within the Zero Waste Division and require that expert to develop internal capacity to configure optimal collection routes and produce standardized reports for route-specific reporting using existing software (or the software implementation of Recommendation 2.5 below). The reports developed should allow measurement of the performance metrics developed in Recommendation 1.2 and 1.3 above.	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Assess the benefits of using mobile technologies that would allow drivers to enter information directly into the CRM system while on their routes, take pictures of why pickups were skipped, and implement electronic route books and other mobile field reporting. Include in the assessment changes to job responsibilities that might require a meet and confer with union representatives. Purchase the software and hardware if cost beneficial.	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Use the reports developed from implementing recommendation 2.4 to monitor customer complaints and determine what impact the annual bid process has on customer service. If the information demonstrates the annual bid process significantly affects customer service, meet and confer with union representatives to discuss the elimination the annual route bidding process to help reduce customer complaints and improve service delivery. Implement change if agreement is reached.	Public Works
Underfunded Mandate: Resources, Strategic Plan, and Communication Needed to Continue Progress Toward the Year 2020 Zero Waste Goal	7/1/2014	Not Implemented	Create a method for community members to track the status of their cases online, which will reduce the call volume to the 311 Call Center.	Information Technology

[Audit Report: Most Contracts Executed Timely but Contract Project Managers Could Use Better Tools and Guidance](#) 10/6/2015 Not Implemented

Require departments to document their specific procedures for contract preparation, oversight, and management. Procedures should include:

- planning for department specific actions, e.g., obtaining management's approval
- tracking contract status and funding needs
- attending City training courses when offered, e.g., contract preparation and FUNDS 101
- describing shared contract management responsibilities between project managers and support staff
- requiring projects managers to coordinate with and respond to support staff's needs for contract administration
- requesting contract extensions
- aligning contract needs with department work plans
- using Finance's contract process timelines and On Demand report of expiring contracts for contract planning (also see recommendations 1.1 and 1.2)
- minimum level of documentation needed to effectively manage contracts

City Manager

[Examination of Department Directors Transition Procedures Follow Up Audit](#) 7/19/2016 Not Implemented

Develop and implement clear procedural guidelines for the department director transition process that ensure:

- Finance is notified of changes in signature authority when the transition takes place;
- Information Technology is notified of changes in access authority when the transition takes place;
- The incoming director is briefed on knowledge transfer;
- Uniform formal exit briefings between the City Manager and exiting directors take place that include a transfer of knowledge discussion and confirmation that all assets have been returned;
- Assignment of responsibilities to staff who will assist the City Manager in completing and updating the City's property checklist for department directors, both incoming and exiting;
- Assigned staff (a) maintain original checklists for current directors; (b) forward final property checklists for exiting directors to Human Resources; and (c) obtain confirmation from Human Resources of receipt of checklists for exiting directors.

City Manager

[Examination of Department Directors Transition Procedures Follow Up Audit](#) 7/19/2016 Not Implemented

Complete City property checklists for all current department directors.

City Manager

[Examination of Department Directors Transition Procedures Follow Up Audit](#) 7/19/2016 Partially Implemented

Update and revise Administrative Regulation 2.15, City Issued Communication Equipment to reflect that the department is responsible for the regulation, describe current practices, and include procedures for recording retrieval of the equipment.

Information Technology

[Public Works Grant Follow Up](#) 7/19/2016 Not Implemented

Issue an internal policy assigning the division responsible for overall grants accounting (e.g., billing and monitoring receivables) and reporting. Make it clear to project managers that they are responsible for providing information on the grants they manage to the appointed division to assist with grants accounting.

Public Works

Public Works Grant Follow Up	7/19/2016	Not Implemented	Create a work team of Public Works staff who administer and manage grants. Team members should include the position responsible for overall grants accounting and reporting, and staff from the divisions that manage grants (e.g., Engineering and Transportation). The team should work collectively to evaluate their respective functions and their interrelated roles and responsibilities for grants management, billing, and accounting; and work towards developing an effective workflow that provides for accurate and timely grants accounting and reporting.	Public Works
Public Works Grant Follow Up	7/19/2016	Not Implemented	<p>Require the grants team to work collectively to develop a written procedures manual that clearly explains roles, responsibilities, and workflows. The manual should:</p> <ul style="list-style-type: none"> ▪ provide guidance on the overall grant application, approval, and monitoring process within the department ▪ refer to other applicable policies and procedures such as City Administrative Regulation 1.17 and Contracts Online ▪ describe the specific tasks performed within divisions and/or by job classification ▪ identify the forms and data sheets that staff are to use for recording, tracking, and monitoring grants (also see Recommendations 5.1 and 6.2) ▪ describe coordinating efforts needed between divisions and with the grant coordinator in Finance ▪ identify timelines and requirements for reporting, performing reconciliations, and providing information to the Finance grant coordinator (also see Recommendation 2.2) ▪ provide enough detail to more easily train new hires or staff with new responsibilities <p>As with all procedures, the work team should consider the manual a living document that they review and update regularly to reflect</p>	Public Works
Public Works Grant Follow Up	7/19/2016	Not Implemented	Require the grants work team to have regular meetings to share information and discuss workflows between their divisions. These meetings may need to be more frequent at first, e.g., quarterly, and less frequent over time, e.g., annually. The team should invite the Finance grant coordinator to their meetings to ensure the coordinator is receiving the necessary information for recording grants to the central repository and issuing grants receivables reports.	Public Works
Public Works Grant Follow Up	7/19/2016	Not Implemented	Provide the Finance grant coordinator with a list of personnel who are responsible for grants management, accounting, and reporting so that they can be notified when the grant coordinator posts the grants reports to the City's shared drive.	Public Works
Public Works Grant Follow Up	7/19/2016	Not Implemented	<p>Require the division responsible for grants accounting and reporting to use Finance's grant reports to:</p> <ul style="list-style-type: none"> ▪ reconcile Public Works' grant financial records with FUND\$ to ensure that the department is recording expenditures and payments to the correct accounts ▪ work with Finance to make any necessary corrections to FUND\$ financial data when they identify discrepancies and errors ▪ track grants receivables and follow up with grantors on outstanding receivables 	Public Works

Public Works Grant Follow Up	7/19/2016	Not Implemented	Take ownership of City Administrative Regulation 1.16 and: <ul style="list-style-type: none"> ▪ review and update the regulation so that it is consistent with City practices and procedures, and cross reference the regulation to other guidance and policies, e.g., Contracts Online and City Administrative Regulation 1.17 ▪ reissue the updated guidance to all City staff with emphasis on ensuring that project managers and those responsible for identifying and applying for grant funding are notified of the update 	City Manager
Public Works Grant Follow Up	7/19/2016	Not Implemented	Request that all department directors notify their grant management and accounting staff of City Administrative Regulation 1.17, and their expectations that staff adhere to the guidance.	City Manager
Public Works Grant Follow Up	7/19/2016	Not Implemented	Require those responsible for grant accounting use the summary of charges sheet and work with project managers and the Finance grant coordinator to obtain the data they need to populate the sheet (also see Recommendations 1.3 and 1.4).	Public Works
Public Works Grant Follow Up	7/19/2016	Not Implemented	Require that all department directors ensure that their staff with grants management and fiscal responsibilities receive the following training: <ul style="list-style-type: none"> ▪ City Administrative Regulation 1.17: Pre-Award Authorization and Post-Award Grant Requirements ▪ Contracts Online, in particular, the revenue contract requirements 	City Manager
Public Works Grant Follow Up	7/19/2016	Not Implemented	Require all departments that receive financial assistance from a third-party to ensure that their written procedures clarify that all such awards are consider grants and must be packaged in accordance with Contracts Online, and to follow City Administrative Regulation 1.17 to ensure that the grant coordinator receives the grant accounting data sheet (also see Recommendation 1.3).	City Manager
Public Works Grant Follow Up	7/19/2016	Not Implemented	Notify department directors when the grant coordinator finds that project managers and administrative staff are not providing grant information in accordance with City policy. Request that the department directors refer their staff to City Administrative Regulation 1.17, Contracts Online, and departmental procedures for guidance on ensuring they adhere to required grant policies and procedures.	Finance
Public Works Grant Follow Up	7/19/2016	Not Implemented	Survey project managers and administrative staff who are responsible for grants management, reporting, and accounting to identify ways to improve the current grant database and reporting so that data are current and accurate, and reports are more user-friendly.	Finance
Public Works Grant Follow Up	7/19/2016	Not Implemented	Use the information learned from surveying project managers and administrative staff (Recommendation 6.5) to identify critical business needs for the purchase of a comprehensive grants management system. Provide this information to the Department of Information Technology to use as part of Enterprise Resource Planning.	Finance

Unified Vision of Zero Waste Activities Will Help Align Service Levels with Billing and Ensure Customer Equity	9/20/2016	Partially Implemented	Require the zero waste team formed in response to recommendation 1.2 to develop written procedures that clearly support cross-departmental strategies and help staff perform their work, as well as understand how their work contributes to success. Include information that helps promote the unified view of zero waste operations, while also explaining the individual tasks that take place within the departments and how those connect. Examples include, but are not limited to, describing the process for routing customer cases from 311 calls, and detailing in layman's terms the monthly updates that take place to align the CX and RouteSmart systems. Also see recommendation 1.2.	Finance, Public Works, Information Technology (One City Team)
Unified Vision of Zero Waste Activities Will Help Align Service Levels with Billing and Ensure Customer Equity	9/20/2016	Partially Implemented	In collaboration with Information Technology and as part of Enterprise Resource Planning, budget for, select, and install an account management system designed for zero waste activities. Use information from the zero waste team evaluation (recommendation 1.2) and zero waste strategy analysis (recommendation 1.8) to identify the critical business needs that should be included in the purchase of new zero waste account management system, or that should be considered when determining whether sufficient middleware options exist to fully integrate existing systems with the new account management software. Also see recommendations 1.2 and 1.8.	Finance, Public Works, Information Technology (One City Team)
Unified Vision of Zero Waste Activities Will Help Align Service Levels with Billing and Ensure Customer Equity	9/20/2016	Partially Implemented	Perform, or contract for, a fully comprehensive route audit to align service delivery with billing rates. Use the route audit to: <ul style="list-style-type: none"> ▪ Make CX module and/or RouteSmart system updates to ensure customers are billed correctly for their City provided services. ▪ Ensure that all residential accounts are receiving required services. ▪ Ensure that the commercial accounts that the City is responsible for receive and pay for the zero waste services required by City policy. ▪ Verify that roll-off bin customers serviced by the Zero Waste Division are accurately billed. 	Public Works
Unified Vision of Zero Waste Activities Will Help Align Service Levels with Billing and Ensure Customer Equity	9/20/2016	Not Implemented	When drafting the new franchise hauler agreements: <ul style="list-style-type: none"> ▪ Clearly define the fee calculation requirements. ▪ Clearly define the type of financial data and reports that the haulers must submit to support their fee calculations. ▪ Create and enforce the use of standardized forms for the franchise haulers to use when remitting their fees to facilitate Public Works staff's review. 	Public Works
Unified Vision of Zero Waste Activities Will Help Align Service Levels with Billing and Ensure Customer Equity	9/20/2016	Partially Implemented	Continue to investigate whether the franchise hauler erroneously removed recyclables from its fee calculations and, if so, back bill as allowable, per state law and city code.	Public Works
City at crossroads as long-standing need for structured approach to line of business experts function intersects with ERP implementation	1/24/2017	Not Implemented	Clearly define the purpose, responsibilities, minimum qualifications, and training requirements for the line of business experts function.	City Manager

City at crossroads as long-standing need for structured approach to line of business experts function intersects with ERP implementation	1/24/2017	Not Implemented	Work with Information Technology to establish written policies and procedures for the line of business experts function at the appropriate organizational level based on the guiding principles established in Recommendation 1.1.	City Manager
City at crossroads as long-standing need for structured approach to line of business experts function intersects with ERP implementation	1/24/2017	Not Implemented	<p>Create boilerplate service level agreements that, at a minimum, define the:</p> <ul style="list-style-type: none"> - general purpose of the agreement; - roles and responsibilities of the parties involved; - goals and objectives; - provisions for monitoring the agreement; and - procedures for amending the agreement. <p>The standard boilerplate should also include a cost section that allows for quantifying service charges and payment provisions in as much detail as possible to help justify costs.</p>	Information Technology
City at crossroads as long-standing need for structured approach to line of business experts function intersects with ERP implementation	1/24/2017	Not Implemented	Negotiate and execute service level agreements with client departments.	Information Technology
City at crossroads as long-standing need for structured approach to line of business experts function intersects with ERP implementation	1/24/2017	Not Implemented	<p>Work with Human Resources to revise the job classification used for the portfolio coordinator position. Minimum qualification factors might include, but are not limited to:</p> <ul style="list-style-type: none"> - IT Governance/Portfolio Management experience; - Project Management Professional certification; - Project coordination experience; and - Excellent verbal and written communication skills. 	Information Technology
Berkeley's Ethical Climate Rated Strong Overall and Management Working to Make it Better	3/14/2017	Partially Implemented	<p>Establish a formal, public-sector-values based, ethics program by:</p> <ol style="list-style-type: none"> 1) Adopting a code of ethics that identifies important ethical principles or values and how to integrate the code into day to day practices 2) Designating high-level personnel (a specific individual or individuals) to ensure the organization has an effective ethics program 3) Identifying City staff member(s) or an external resource to whom employees can turn for ethics advice 4) Providing staff with guidance on how to tackle ethical dilemmas 	City Manager

Berkeley's Ethical Climate Rated Strong Overall and Management Working to Make it Better	3/14/2017	Not Implemented	<p>Promote ethical standards to employees and City Manager the public by:</p> <ol style="list-style-type: none"> 1) Including the City's ethics statement in the new employee packet and discussing the City's commitment to ethical standards in new employee orientation 2) Providing all employees with training covering the City's ethics related policies and incorporating key aspects of the Fair Political Practices Commission ethics training 3) Providing a variety of ways to access ethics information and resources for employees, including those with no regular computer access at work, such as: <ul style="list-style-type: none"> • Posters and wallet cards • Centralized, intranet based ethics resource center • Periodic inclusion of ethics statement in Berkeley Matters 4) Emphasizing the City's commitment to workplace ethics during formal meetings, informal staff discussions, and regular communications with outside parties 	
Berkeley's Ethical Climate Rated Strong Overall and Management Working to Make it Better	3/14/2017	Not Implemented	<p>Provide supervisors and midlevel management with written guidance and training on how to:</p> <ul style="list-style-type: none"> • Initiate and encourage discussions of ethical issues to help dispel misconceptions and alert management to actual problems • Report concerns or complaints to management or an external resource, and conduct investigations of ethics related complaints according to the City's procedures 	City Manager
Berkeley's Ethical Climate Rated Strong Overall and Management Working to Make it Better	3/14/2017	Not Implemented	<p>Develop a system for tracking, analyzing, and reporting on suspected misconduct, including written guidance and forms (or similar) to assist employees in making reports.</p>	City Manager
Berkeley's Ethical Climate Rated Strong Overall and Management Working to Make it Better	3/14/2017	Not Implemented	<p>Provide employees and the City Council with summary reports about investigation and resolution of employee ethics complaints, such as the reports already provided about EEO complaints, taking care to protect confidential and identifying information.</p>	City Manager
Berkeley's Ethical Climate Rated Strong Overall and Management Working to Make it Better	3/14/2017	Not Implemented	<p>Monitor and regularly evaluate the effectiveness of the ethics program and make improvements based on results.</p>	City Manager
Berkeley Fire Department Ambulance Billing Follow Up Audit	3/28/2017	Not Implemented	<p>Work with Intermedix to expand collection methods:</p> <ul style="list-style-type: none"> • Amend the progressive language on billing notices for clarity, e.g., first notice, second notice • Increase the number of billing notices sent to patients, e.g., four or five • Add information to billing notices about installments plan options and, if approved, the sliding-fee scale program (see also recommendations 1.4 and 1.5) • Call patients to discuss payment options • Continue to make attempts to form working relationships with local hospitals to collect billing information 	Fire

Berkeley Fire Department Ambulance Billing Follow Up Audit	3/28/2017	Not Implemented	In collaboration with the City Manager's Office, develop and propose to City Council a sliding-fee scale pilot program that would allow patients to pay a discounted rate based on income levels within defined low-income ranges. This would apply to only the portion of the ambulance fee for which a patient is responsible after Medicare, Medi-Cal, or insurance coverage.	Fire
Berkeley Fire Department Ambulance Billing Follow Up Audit	3/28/2017	Not Implemented	If City Council approves the sliding-fee scale pilot program: <ul style="list-style-type: none"> • Begin offering it to patients and monitor its success rate. If successful, i.e., if revenues increase with minimal additional costs, obtain City Council approval to continue the program. If not successful, cease the program and provide City Council with the cost-benefit analysis explaining why the program is not achieving the desired results. • Promote the sliding-fee scale pilot program using various methods, e.g., introduce program on the Fire Department's website; provide handouts to the Department of Health, Housing, and Community Services. 	Fire
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Establish a system for charging on-call services provided by PRW mechanics to the appropriate account codes. This includes identifying the appropriate: <ul style="list-style-type: none"> - Fund unrelated to PRW activities - Department outside of PRW - PRW fund: Parks or Marina <p>Work with the City Manager's Office as may be needed to develop the system, and to communicate the new practices to department directors citywide.</p>	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Restrict the mechanics use of compensatory time to only instances in which they can demonstrate that the work they performed on an after-hours call related to their default account code, i.e., normal work functions.	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	In collaboration with the City Manager's Office and Public Works, assess citywide standby needs and determine the best cost allocation for standby pay and whether compensatory time should be allowed for standby.	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Develop written procedures for existing and new practices: <ul style="list-style-type: none"> - Charging funds and departments for on-call services unrelated to PRW activities (see recommendation 1.1) - Identifying and using the appropriate account codes for PRW on-call services based on the work done, e.g., Parks vs. Marina - Charging board ups to the Public Works Building Maintenance Fund and requiring that employees receive pay, not comp time, for that service - Restricting the use of comp time to services applicable to employees' default account code (see recommendation 1.2) - Accounting for standby hours depending on the outcome of recommendation 1.3 	Parks, Recreation, & Waterfront

PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Apply the above recommendations to other on call services, e.g., Forestry, as may be warranted.	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	The City Manager's Office should request that other departments, e.g., Public Works, apply the above recommendations as may be warranted for on-call services.	City Manager
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	<p>Develop a system for monitoring on-call services based on risk indicators. Document system in written procedures. The system should include, but not be limited to:</p> <ul style="list-style-type: none"> - Identifying possible high-risk patterns, e.g., one mechanic routinely responding to after-hours calls more than average; claiming more than the standard three hours more often than others; and/or signing up for standby more than others - Identifying possible high-risk circumstances that warrant close monitoring, e.g., disgruntled employee - Using the above patterns and indicators to determine if site inspections are warranted - Using the above patterns and indicators to determine if placing follow up calls to the person or facility that requested the service are warranted - Using site inspections and follow-up calls to ensure the work was needed and sufficient, and obtain feedback on customer satisfaction and quality of program - Physically inspecting locations when the hours a mechanic reported are excessive as compared to the work done or considered reasonable 	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	<p>Develop written procedures for existing and needed practices:</p> <ul style="list-style-type: none"> - Obtaining and maintaining support for on-call services and stand by, and comparing that against timecards - Reviewing timecards to ensure the appropriate use of time codes and account codes, and that timecards agree with punch cards - Monitoring practices used to assess the reasonableness of employees' claimed time for on call services and documenting that assessment with timecards - Documenting standby schedule changes on the standby list 	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Apply the above recommendations to other on call services, e.g., Forestry, as may be warranted.	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	The City Manager's Office should request that other departments, e.g., Public Works, apply the above recommendations as may be warranted for on-call services	City Manager
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Use information from the on-call services to inform Direct Line on how to better triage calls. Information includes feedback from mechanics and customers, and Direct Line's message detail reports. Include this requirement in written procedures.	Parks, Recreation, & Waterfront

PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Develop guidance describing the types of calls considered urgent and, therefore, requiring on call services, to a reasonable extent. Require mechanics to use this guidance as a tool for informing the Building and Maintenance supervisor of possible needs to improve how Direct Line triages calls.	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	Apply the above recommendations to other on-call services, e.g., Forestry, as may be warranted.	Parks, Recreation, & Waterfront
PRW On-Call Program: Ensure Equity by Developing Procedures for Charging for Services, and Improve Monitoring Practices and Communication	11/14/2017	Not Implemented	The City Manager's Office should request that other departments, e.g., Public Works, apply the above recommendations as may be warranted for on call services.	City Manager
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Partially Implemented	Recruit and cultivate qualified people with the business and financial expertise necessary to serve as active Easy Does It board members. Include a process for vetting and voting on nominees to ensure members have the required skills and time to commit to the development and support of Easy Does It.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Have staff and board members jointly perform a risk assessment of all major processes to identify the operational weaknesses that leave Easy Does It vulnerable to fraud, misuse, and abuse, and result in noncompliance with funding requirements. Rate the risks to identify those most significant in preventing Easy Does It from achieving its mission and becoming fiscally stable.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Have management and board members jointly establish a written strategic plan that includes short- and long-term goals using the recommendations from this audit and the risk assessment performed in response to recommendation 1.2. Include target implementation dates in the strategic plan. Prioritize implementation of goals identified as presenting the highest risk. Use the plan to guide the changes needed for an adequate system of internal controls, including the recommendations in this report.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Create and enforce written payroll processing and monitoring procedures that include practices for detecting and deterring fraud, waste, and abuse; and that ensure payroll accuracy. This includes but is not limited to: - Ensuring that no single person performs all the tasks related to a single transaction cycle. - Designating a second person to review and sign off on approved timesheets, changes to payroll data, time entry, and payroll pre-process registers.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Perform a staff scheduling and service needs analysis to establish optimal staffing schedules. Perform the analysis on a recurring basis, e.g., quarterly, to identify needed changes.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Create and enforce written procedures for analyzing and managing staff schedules. Include the requirement for conducting the analysis on a recurring basis to keep up with scheduling change needs.	Easy Does It

Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Establish and enforce clear written procedures for evaluating individual eligibility for Measure E services during client intake and service delivery. Use the City contract as a guide in creating the procedures and include: - Definitions for severe physical disability and emergency that are in alignment with Measure E requirements. - Requirement to complete intake and evaluation forms, and to thoroughly document and data enter Measure E eligibility criteria: residency, severity and type of disability, and reason the client situation is an emergency.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Update all forms used for client intake and eligibility evaluation with guidance for identifying the severe physical disability and emergency that are in alignment with Measure E requirements. Include on the intake form an area for staff to conclude as to whether the services provided are considered Measure E eligible. Use the City contract as a guide in creating the forms.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Create written case management procedures and enforce the requirements for Measure E clients when usage exceeds the threshold. Ensure the procedures and any related forms are consistent with Measure E contract requirements for basic case management. Use the City contract as a guide in creating the procedures and include written processes for: - Identifying and documenting client overuse - Creating case management files - Assessing client needs - developing a plan with the client - Identifying and documenting clients who refuse assistance - Documenting all support and intervention, including progress made in, or obstacles to, obtaining reliable attendant care	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Partially Implemented	Train staff on all procedures including those created in response the recommendations in this audit and any developed as a result of the risk assessment performed in response to recommendation 1.2. Monitor staff's work and provide additional training as may be warranted to ensure staff follow procedures.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Create informational literature that helps educate the public on why Easy Does It service is almost entirely limited to Measure E eligible services. Provide this literature to new clients and their families, as well as staff, to help clarify any misconceptions about Easy Does It's service delivery restrictions and capabilities.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Partially Implemented	If funding allows, implement a mobile, electronic data collection system that allows Easy Does It staff to capture and record client intake, service, and billing data to the central database. Train staff on the use of the system and enforce its requirements. Update procedures as may be necessary to reflect the use of the system.	Easy Does It

Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	If funding allows, integrate an electronic scheduling and timekeeping software application with the current payroll system that will allow for a more efficient analysis of staffing trends as aligned with service delivery needs. Train staff on the use of the system and enforce its requirements. Update procedures as may be necessary to reflect the use of the application.	Easy Does It
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Request an opinion from the City Attorney on whether the use of Measure E, per the governing legislation, is intended for: <ul style="list-style-type: none"> • Persons who work or go to school, but do not reside, in the City of Berkeley. • Ensuring one male and one female attendant are on staff or on call at all times. • Ensuring optional staff availability to work with clients who are known to be abusive or who refuse to work with specific attendants. • 24-hour service availability. • Other items HHCS believe require clarification. <p>Maintain documented opinion to allow for transparency and reference.</p>	Health, Housing, & Community Services
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Use the City Attorney opinion to: <ul style="list-style-type: none"> • Inform Easy Does It on whether or not Measure E money may be used for: non Berkeley residents who work and/or go to school in Berkeley; staffing both a male and female attendant at all times; and providing 24-hour services. • Clarify in the scope of services of new City contracts using Measure E funding whether or not Measure E money may be used for: non Berkeley residents who work and/or go to school in Berkeley; staffing both a male and female attendant at all times; and providing 24-hour services. 	Health, Housing, & Community Services
Stronger Oversight Necessary to Ensure Continued Assistance for Severely Physically Disabled Persons	5/1/2018	Not Implemented	Work with EDI to lower the thresholds for high use clients. For example, identify high use clients as those with 10 or more calls a month, and require clients obtain case management services once they reach 20 calls in one month. Incorporate those thresholds into new City contracts for Measure E funding.	Health, Housing, & Community Services
Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Partially Implemented	Implement a resource analysis process by which proposed legislation is discussed with City management to evaluate the impact on current City resources and determine the feasibility of making the intended impact. The analysis should take place before the policy is presented to Council for adoption and include considerations of: <ul style="list-style-type: none"> • Staff time and other City resource needs, including the fiscal impact of those resource needs • Opportunity cost, i.e., consideration of other activities that will be deprioritized in order to meet new demands • Feasibility impact to determine how best to rollout out new legislation 	City Council

Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Not Implemented	Conduct a staffing analysis to determine the appropriate staffing level needed for the Code Enforcement Unit to effectively enforce City codes. In conducting the analysis, include an assessment of the workload impact created by the codes for which the CEU is solely responsible as well as those created by the codes for which CEU shares responsibility with other enforcement units.	City Manager - CEU
Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Not Implemented	Use the staffing analysis performed in response to Recommendation 1.3 to: <ul style="list-style-type: none"> • Quantify the full burden cost of additional staff • Determine if sufficient budgetary funding is available for additional staff • Request additional staffing from Council during the annual appropriations process 	City Manager - CEU
Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Partially Implemented	If budgetary constraints prevent additional staffing or if Council does not approve the budget needed to fund additional staffing, report to Council the restrictions placed on the Code Enforcement Unit's ability to effectively enforce City codes. Include information explaining the hindrance this will cause for any new ordinances the City Council may want to pass in the future. Provide this information regularly, for example, annually as part of the budget process, to keep Council informed of the CEU's capacity restrictions. See also Recommendation 1.7.	City Manager - CEU
Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Partially Implemented	Implement code enforcement software that: <ul style="list-style-type: none"> • Identifies case assignment to CEU officers and other work units • Prioritizes cases, in particular high-risk cases posing health and safety risks • Captures pertinent case dates, e.g., opened, notice of violation, citation issuance, and closed • Tracks enforcement actions taken within the CEU and other work units • Quantifies citations issued and collected • Allows for readily identifying repeat offenders • Includes performance measurement tools, e.g., turnaround times within defined specifications (see Recommendation 2.2) • Allows for uploading information from mobile technologies (see Recommendation 1.8) • Includes reporting tool to showcase workload trends and capacity restrictions (i.e., backlogs) 	City Manager - CEU
Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Partially Implemented	Implement mobile computers and printers to allow Code Enforcement Officers to complete more work in the field, thus improving their time spent in the community and reducing time in the office. Mobile computers should have the capacity to interface with the code enforcement case management software implemented in response to Recommendation 1.7.	City Manager - CEU

Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Partially Implemented	<p>Develop and issue written procedures for code enforcement operations that:</p> <ul style="list-style-type: none"> • Reflect current practices and management expectations. • Describe the tiered prioritization system giving attention to cases based on risk levels of high, moderate, and standard. Require adherence to a uniform technology policy, which includes: <ul style="list-style-type: none"> o Assigning unique numbers to cases. o Recording all pertinent case data timely, e.g., within two business days of receipt. o Using a single, centralized system to record, manage, and monitor case information. o Using case file management standards so that pertinent data are captured uniformly. • Inform staff that preferential treatment should not be given to complaints made or referred by City Council members, Council staff, and City management. Those complaints should be prioritized based on established objectives and channeled through the appropriate supervisor. • Describe processes for issuing citations in a consistent and equitable manner. • Include beat assignments once feasible to do so, i.e., after the CEU addresses the backlog and receives adequate software 	City Manager - CEU
Code Enforcement Resources Significantly Constrained and Improvements Needed in Case Management and Oversight	6/26/2018	Partially Implemented	<p>Implement performance metrics and goals to:</p> <ul style="list-style-type: none"> • Assess the effectiveness of code enforcement operations and goal achievement • Identify constraints preventing goal attainability. • Submit regular reports, e.g., biannually, to City management on performance. <p>Include a metric to provide at least some proactive code enforcement activities. Develop this metric after implementing the process and system improvement recommendations made in this report.</p>	City Manager - CEU
Credit Card Use: Clearer Guidance Needed	6/26/2018	Partially Implemented	<p>Issue written credit card use policies and procedures that:</p> <ul style="list-style-type: none"> • Reflect the City's expectations regarding credit card use, e.g., for immediate needs that cannot wait for the purchase order process. • Clarify acceptability, or not, of creating accounts with third party payment groups, e.g., PayPal. • Address the use Amazon or similar organizations that offer cheaper prices but may result in noncompliance with procurement restrictions. • Incorporate current practices used by Finance to issue and manage credit cards. • Include best practices, for example, spending limits and reconciliation requirements. • Require staff provide itemized receipts to support purchases. • Require the City Manager approve department head credit card purchases. • Require the Finance Director approve the City Manager's credit card purchases. • Require staff verify that a purchase order is not the more appropriate procurement option in circumstances that do not clearly warrant the use of a credit card. For example, travel purchases clearly warrant use of a credit card. 	Finance
Credit Card Use: Clearer Guidance Needed	6/26/2018	Not Implemented	<p>Create and issue a written policy regarding food purchases. This policy should cover when food purchases are allowable, identify purchase limits, and require staff obtain itemized receipts.</p>	Finance

Credit Card Use: Clearer Guidance Needed	6/26/2018	Not Implemented	Align City policies and procedures reflecting purchasing requirements and restrictions: purchasing; travel and attendance; petty cash; credit card use; food purchases; and any others that, if not updated, would create disconnect regarding the City's expectations and create confusion for City staff expected to adhere to City policy.	Finance
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