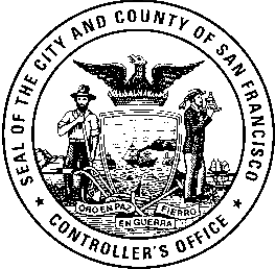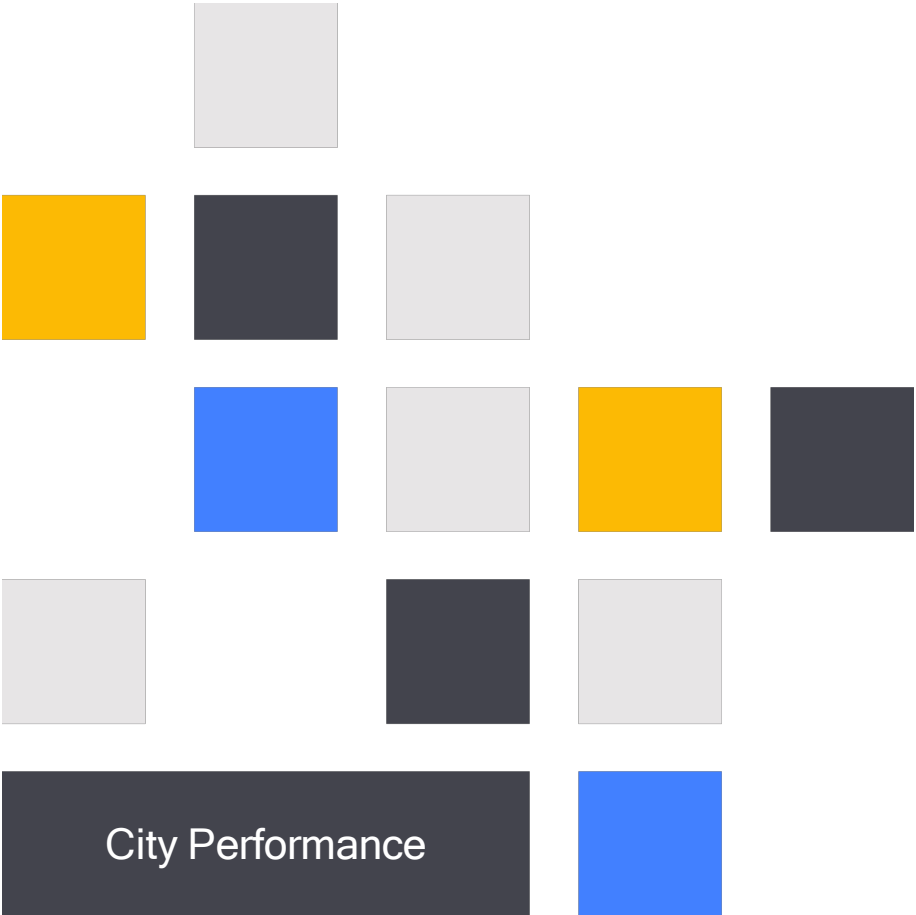# Citywide Nonprofit Monitoring and Capacity Building Program

Fiscal Year 2021-2022 Annual Report

In Fiscal Year 2021-2022, 88% of monitored contractors completed the initial monitoring cycle in conformance with all fiscal and compliance standards.

City Performance

December 20, 2022

About City Performance

The City Services Auditor (CSA) was created in the Office of the Controller through an amendment to the San Francisco City Charter that was approved by voters in November 2003. Within CSA, City Performance ensures the City's financial integrity and promotes efficient, effective, and accountable government.

City Performance Goals:

- City departments make transparent, data-driven decisions in policy development and operational management.
- City departments align programming with resources for greater efficiency and impact.
- City departments have the tools they need to innovate, test, and learn.

FY22 City Performance Team:
Natasha Mihal, Director
Wendy Lee, Project Manager
Angela Pride, Sr. Performance Analyst

Contact Information
To learn about the Citywide Nonprofit Monitoring and Capacity Building Program, visit the Controller's Office website at https://sf.gov/resource/2022/citywide-nonprofit-monitoring-and-capacity-building-program

For more information about the program, please contact a team member at:

nonprofit.monitoring@sfgov.org
Office of the Controller
City and County of San Francisco

Visit: https://sf.gov/resource/2022/citywide-nonprofit-monitoring-and-capacity-building-program

www.sfcontroller.org

@sfcontroller

Table of Contents

Program Background

In 2005, the Controller's Office launched the Citywide Nonprofit Monitoring and Capacity Building Program (the Program) in response to the 2003 report of the Nonprofit Contracting Task Force, which included recommendations for improving how the City and County of San Francisco (City) does business in this sector.

In FY22, the City contracted with over 600 nonprofits to deliver safety net services to vulnerable San Francisco residents across several sectors, including:

- Arts and cultural services
- Behavioral health services
- Childcare/early childhood services
- Family support services
- Homelessness and housing services
- Legal aid services

- Medical care/physical health services
- Senior services
- Veteran services
- Workforce development
- Youth services

Specifically, City departments establish contracts with individual agencies to provide these services within specified budgets. As funders for these services, City departments work with those agencies to administer and monitor these services through:

Contract monitoring: Departments holding contracts with agencies regularly review the status of each contract and performance of contracted services to assess contract compliance and ensure that services are fulfilled according to contract agreements.

Fiscal and compliance monitoring: The City also monitors agencies on fiscal and compliance standards to ensure that nonprofits doing business with the City have strong financial and operational practices in place to ensure sustainability of City-funded services.

Prior to the 2005 launch of the Nonprofit Monitoring and Capacity Building Program, City departments individually conducted fiscal and compliance monitoring for nonprofits they funded; this meant contractors receiving funding from multiple City departments would receive multiple fiscal and compliance monitoring reviews. To minimize duplication of effort and improve coordination across City departments, the Program streamlines and standardizes the City's nonprofit fiscal and compliance monitoring so that nonprofits that receive funding from multiple departments participating in the Program, or have large contracts, receive a single fiscal and compliance monitoring each year. The Program streamlines fiscal and compliance monitoring for participating City departments and their nonprofit contractors that receive City funding above a certain funding threshold. Nonprofits that do not meet criteria to be included in the Program's citywide nonprofit monitoring pool continue to receive risk assessment and monitoring from the funding department.

This approach is designed to improve the effectiveness and efficiency of fiscal and compliance monitoring for both nonprofit contractors and City Departments. The overall goal of the Program is to ensure public funds are spent in alignment with the City's financial and administrative standards and to equip and ensure that nonprofit contractors have strong, sustainable fiscal operations.

FY22 Report Highlights

12 Departments jointly funded **192 Nonprofit Contractors** in the Program

The 192 contractors received **85%** of City funding for all nonprofits

$1.4 Billion | Total	◀ City funding for all nonprofits
$1.3 Billion | 96%	◀ Funding for all nonprofits funded by the 12 departments in the Program
$1.2 Billion | 85%	◀ Funding for the 192 nonprofits in the monitoring pool

176 Nonprofits were Monitored

$302 million
DPH had the highest total funding amount

87 nonprofits
MOHCD had the highest numbers of nonprofits in pool

447 contracts
DPH had the most contracts in pool

MONITORING FINDINGS

155 Nonprofits were in Conformance

✓ 89% of contractors ended the cycle in full conformance with standards

Most Common Findings

- Cost allocation procedures
- Board oversight/governance
- Agency-wide budget

2 Nonprofits Placed on Elevated Concern

2 Nonprofits Placed on Red Flag Status

CAPACITY BUILDING

Individualized Coaching and Workshops

- 7 nonprofits coached
- 270 hours of coaching provided
- 3 nonprofits combined for 158 hours of coaching
- 3 nonprofit workshops, 1 City workshop

Most Common Areas for Coaching

- Cash flow and budgeting
- Board oversight/governance
- Complete fiscal policies and procedures
- Incomplete financial statements
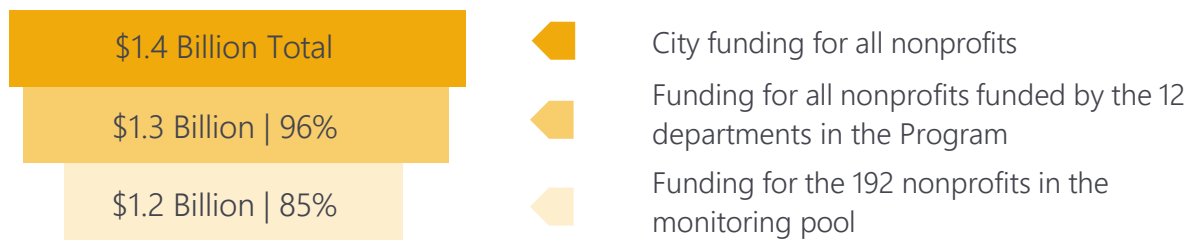
FY22 Program Overview

The Citywide Nonprofit Monitoring and Capacity Building Program (the Program) consolidates contract monitoring requirements related to fiscal and organizational health for nonprofit contractors that receive funding from multiple City departments. The Controller's Office coordinates the Program's fiscal and compliance monitoring activities to promote efficient monitoring that uses consistent standards and methods among the 12 City departments that are the primary funders of health and social services (see Figure 1). In FY22, there were 192 nonprofit contractors with an aggregate of $1.2 billion in funding from the 12 departments in the Program (see Figure 2). With over $302 million in contracts, DPH allocates the largest share of nonprofit funding, followed by HSH and HSA (see Figure 3).

Figure 1. Departments in the Monitoring Program

ADP	Adult Probation Department
ART	Arts Commission
DCYF	Department of Children Youth and Their Families
First 5*	Children and Families Commission
HSH	Department of Homelessness and Supportive Housing
DPH	Department of Public Health
DPW	Department of Public Works
DOSW	Department on the Status of Women
HSA*	Human Services Agency
MOHCD	Mayor's Office of Housing and Community Development
OEWD	Office of Economic and Workforce Development
SHF	Sheriff's Department

* In FY23, First 5 and Office of Early Care and Education (OECE, formerly in HSA) are now Department of Early Childhood (DEC).

Figure 2. FY22 City Funding of Nonprofits

$1.4 Billion Total — City funding for all nonprofits

$1.3 Billion | 96% — Funding for all nonprofits funded by the 12 departments in the Program

$1.2 Billion | 85% — Funding for the 192 nonprofits in the monitoring pool

Figure 3. FY22 City Funding for Nonprofits in the Joint Monitoring Pool (Dollars in Millions)

DPH $302 | HOM $280 | HSA $269 | DCYF $98 | MOHCD $82 | OEWD $45 | Other Depts*
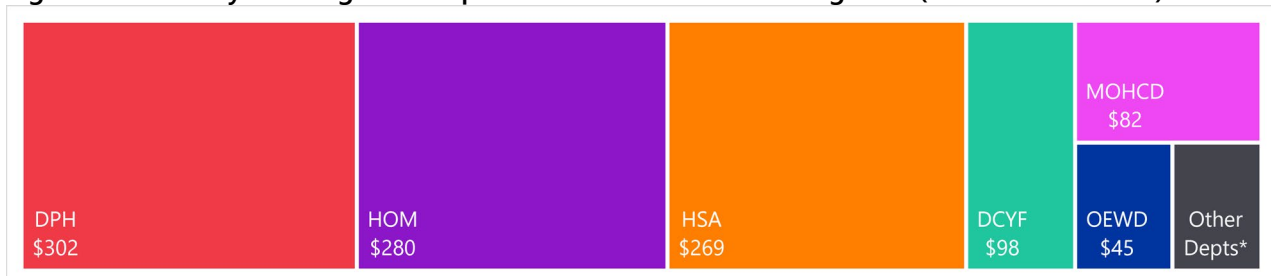
* First 5 ($26M), DPW ($13M), ADP ($6M), DOSW ($6M), ART ($4M), and SHF ($4M). Funding from non-Program departments not listed.

PROGRAM GOALS AND ACTIVITIES

Goals

The Program aims to ensure public funds are spent in alignment with the City's financial and administrative standards and that nonprofit contractors have strong, sustainable fiscal operations.

Program activities contribute to this desired outcome by promoting fiscal and compliance monitoring of nonprofit contractors and providing capacity building support that:

- Is consistent and coordinated across City departments
- Reduces duplication for City departments and contractors
- Is aligned with best practices in financial management; and
- Is responsive to City and contractor needs.

Program Activities

The Controller's Office performs the following activities to support the Program to accomplish its goals:

Additionally, the Controller's Office tracks and analyzes data from the monitoring and uses this data to improve program performance, as well as to support management of the Citywide Corrective Action Policy and process for designation of elevated concern and red flag status when necessary.

Annual Monitoring

Each year, the Controller's Office supports the Program Steering Committee, which includes representatives from City departments in the Program, to conduct a risk assessment process to determine which nonprofit contractors are included in the Program monitoring pool and the type of monitoring these contractors receive. Department monitors then conduct fiscal and compliance monitoring to help nonprofits comply with City standards and improve their financial management practices.

An annual assessment of contractors' ability to meet specific fiscal and compliance standards is central to the Program. The monitoring allows the City to evaluate whether funds are being spent in alignment with the City's financial and administrative standards, to assess specific indicators of nonprofit organizational health, and to provide a structure for discussions about nonprofit improvement needs.

The standard monitoring form (which can be found on the Program website, https://sf.gov/resource/2022/citywide-nonprofit-monitoring-and-capacity-building-program) includes the standards that must be met by nonprofits contracting with the City. The FY22 monitoring cycle began and ended later in the year, due the ongoing COVID-19 pandemic and subsequent impacts to staff capacity to resume full-scale monitoring activities.

Jan 2022	Mar-Jun 2022		Aug 2022
Establish pool of contractors to be monitored and how they will be monitored	Monitors conduct site visits or self-assessments and notify contractors of findings	Monitors determine if findings are addressed and documents final status	

Risk Assessment	Contractor Outreach	Monitoring	Contractor Response	Final Status	Cycle Close

| | City monitors notify contractors and schedule appointments | | If findings, contractors address them or submit corrective action plan | | Contractors notified of final status of findings and cycle closes |

Continuous Improvement and Adapting During COVID-19 Pandemic

This FY22 Annual Report marks the completion of the first full monitoring cycle since FY19, due to the COVID-19 pandemic. In March 2020, City staff and nonprofits had to quickly pivot in response to the COVID-19 public health emergency. Across the City, staff were pulled from their regular roles and activated as disaster service workers to support the City's emergency response to the global pandemic. Nonprofits adjusted their operations and service delivery to continue providing key health and human services.

Due to the COVID-19 pandemic, our Citywide Nonprofit Monitoring and Capacity Building Program also had to adapt. When the COVID-19 pandemic began, FY20 monitoring activities were abruptly paused. Though the monitoring pool had been established and monitoring was underway, the Program was unable to close the FY20 monitoring cycle. As the COVID-19 pandemic continued into FY21, monitoring activities could not be administered in its full scope. Throughout the pandemic, the Program Steering Committee adjusted monitoring activities in the following ways:

- **Adapted monitoring processes and tools for monitoring in a virtual environment.** The Program facilitated participating departments to revise program policy to include guidelines for monitoring in virtual environment.
- **Made monitoring discretionary in FY21.** During the height of the COVID-19 pandemic, fiscal and compliance monitoring through the Program was discretionary by department. The Program continued to provide training resources to support nonprofits, including updating the annual spring nonprofit training series to include a session on how to adapt and operate virtually.
- **Streamlined monitoring standards.** The Program conducts an annual process to review and improve upon the standard monitoring form. The Program revised the monitoring types into *core monitoring* (formerly self-assessment) and *expanded monitoring* (formerly site visit). Appendix A includes a summary of the changes made to the form in FY22.

This FY22 annual report represents the work of City staff, department monitors, and nonprofit contractors to return to our fiscal and compliance monitoring practices in fuller capacity. For the Monitoring Program, FY22 was a transition year as we return from the earlier acute stages of the COVID-19 emergency. As we

continue our transition back into full-scale fiscal and compliance monitoring, the Controller's Office will maintain its focus on continuous improvement to strengthen the City's ability to evaluate whether nonprofit contractors are stable and in good financial health to support the sustainable delivery of City-funded services.

The Controller's Office also leverages its role in the Monitoring Program to engage departments in developing Citywide policy on key issues of nonprofit contracting. While not directly affiliated with the Monitoring Program, the Controller's Office coordinated the following initiatives in FY22:

- **Nonprofit Policy Group:** In FY22, the Controller's Office convened a group of nonprofit stakeholders from key advocacy groups and leadership from City departments funding nonprofit contractors to discuss issues in nonprofit contracting, to identify and prioritize policy needs and strategies, and to support communications and decision-making on nonprofit policies.

- **Nonprofit Wage Pressures:** Nonprofits providing critical safety net services are having difficulty with hiring and retaining staff as they face pressures caused by inflation, as well as market competition and low wage levels across the sector. The Controller's Office recognizes that addressing wage pressures faced by nonprofit contractors is essential for sustaining the City's social safety net and maintaining these important safety net services. Through interviews, focus groups, and review of existing data, the Controller's Office conducted an analysis to identify trends in wage pressures and how pain points affect nonprofits and the services they deliver. The Controller's Office published a memo of findings and potential recommendations on City strategies that may help alleviate these wage pressures.

FY22 Monitoring Results

FY22 MONITORING POOL

A total of 192 contractors were in the joint monitoring pool in FY22 (see Figure 4). This is an increase of 27 contractors as compared to FY19, which was the latest release of the Program annual report due to the COVID-19 pandemic.

Except for FY21, there has been an increase in program participation. Compared to the monitoring pool established for FY20 before COVID-19 where there were 168 contractors, there were 192 contractors in latest FY22 pool. The large decrease for FY21 was due to the pandemic which caused most monitoring to be discretionary (see Figure 5).

Per the Monitoring Program's waiver policy, in FY22, departments granted 39 contractors a waiver from monitoring due to strong performance (see Appendix B for a list of these contractors). Compared to FY19, the number of contractors to receive a waiver increased by 19.

This analysis describes monitoring outcomes for the remaining 176 monitored contractors (excluding 16 due to incomplete monitoring).

Figure 4. Number of Contractors by Monitoring Type, FY22

Type of Monitoring	Number of Contractors
Good Performance Waivers	39
Core	90
Expanded	63
Total Contractors in Pool	**192**
Excluded from Analysis	16
Total Monitored Contractors	**176**

With departmental input, FY22 monitoring was revised into different types. City departments monitored contractors through:

- **Core monitoring** (formerly *self-assessment*) focused on standards that are essential to determine financial health for a nonprofit agency.
- **Expanded monitoring** (formerly *site visit*) included more standards to ascertain additional aspects of financial health and overall governance.

Figure 5. Number of Contractors in Pool FY19-FY22
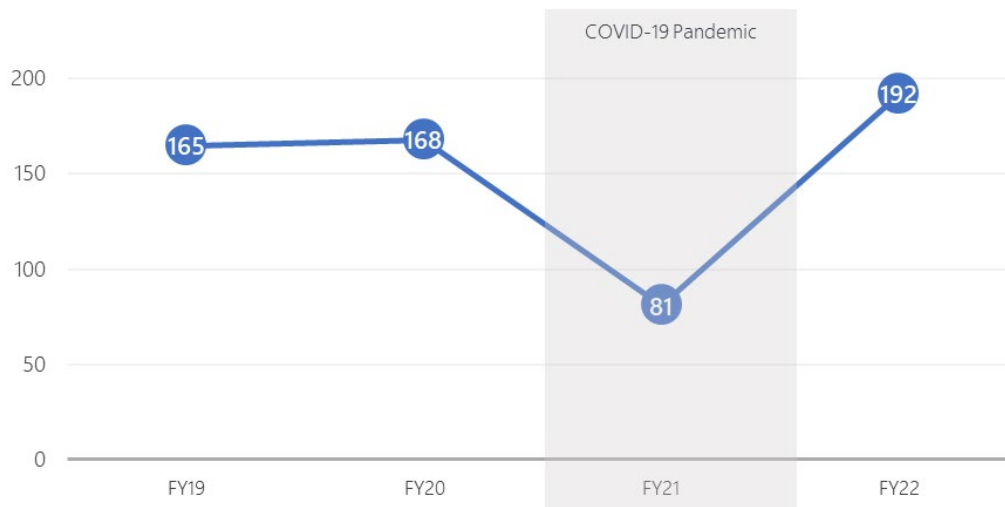
As in prior years, MOHCD has the highest number of contractors in the joint monitoring pool, closely followed by HSA, DCYF, and DPH (see Figure 6 below). Given the joint funding of the pool, contractors are represented in multiple boxes below.

Figure 6. Number of Joint Monitoring Pool Contractors Funded by Departments, FY22

| MOHCD, 87 | HSA, 85 | DCYF, 72 | DPH, 66 | OEWD, 58 | HSH, 50 | Other Depts*, 36 / DOSW, 18 |

*ADP (10), ART (8), SHF (7) DPW (6) and First 5 (5) had the fewest jointly funded contracts.

Overall, 76% of nonprofits were jointly funded. The average number of departments funding the same contractors is two and the maximum is six (see Figure 7)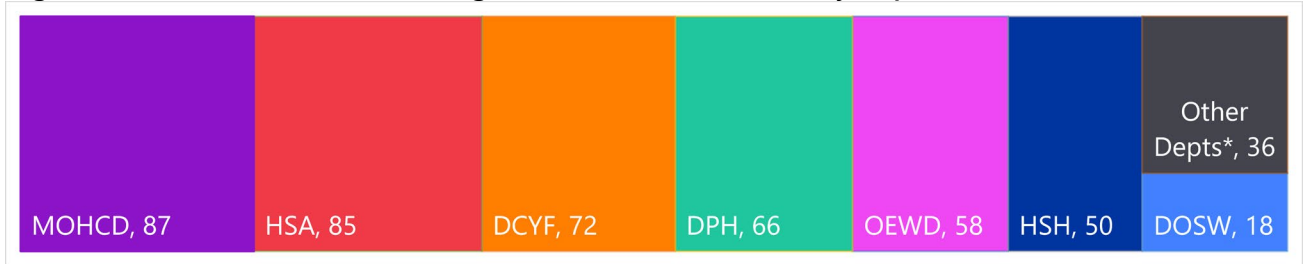. The contractors with the most funding departments are Community Youth Center of San Francisco, Episcopal Community Services of San Francisco, Five Keys Charter School and Programs, Glide Foundation, and San Francisco LGBT Community Center; all are funded by six city departments. Additionally, 13 nonprofits receive funding from five departments.

Figure 7. Number of Departments Funding the Same Contractor, FY22
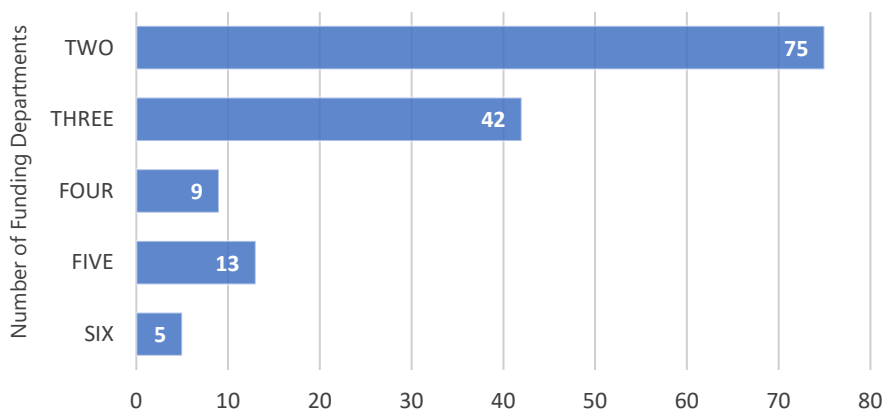
In addition to having the largest total funding for nonprofits in our monitoring pool, DPH had the largest number of contracts followed by HSA, DCYF, HSH, and MOHCD (see Figure 8).

Figure 8. Number of Contracts in Joint Monitoring Pool by Department, FY22

| DPH, 447 | HSA, 318 | DCYF, 288 | HSH, 202 | MOHCD, 167 | OEWD, 121 / Other Depts*, 92 |
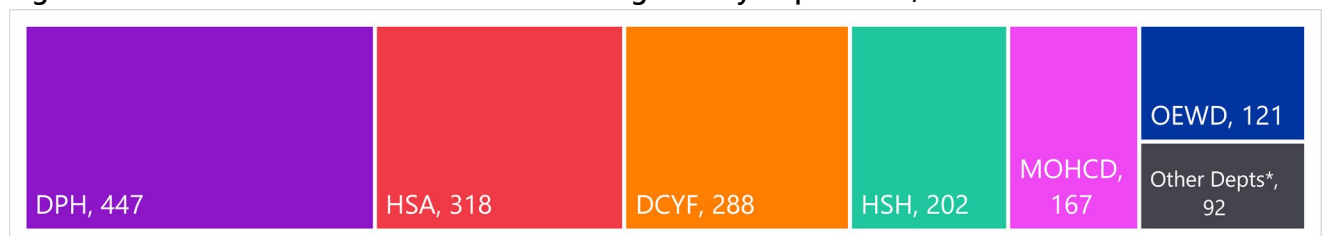
* DOSW (23), First 5 (19), SHF (16), ADP (14), ART (12) and DPW (8).

The California Attorney General's Office reviews and updates the status of agencies registered as charitable nonprofits, including identification of those whose status is suspended or delinquent. As of December 2022, none of the nonprofits in the Program monitoring pool have had their nonprofit status revoked. However, the Program has identified contractors in the pool whose nonprofit status appears to be delinquent per the California Attorney General's Office. The Program will integrate monitoring of contractors' charitable nonprofit status into the Program's design for the next monitoring cycle.

FY22 MONITORING FINDINGS

Monitoring Standards

Fiscal standards relate to aspects of nonprofit financial management and can be broken down into functional subcategories that monitors use to evaluate a nonprofit's financial health. Compliance standards relate to nonprofits' responsibilities for providing public access to records, certain board oversight practices, subcontracting practices, personnel policies, and emergency operations plans. The Program evaluates four areas of fiscal and compliance standards, which include 14 categories (see Figure 9):

- For **accounting and budgeting** standards, monitors review the agency-wide budget and cost allocation plan to confirm a nonprofit is following best practices, by, for example, having a budget that shows income and expenses by program, that allocates shared and indirect costs across programs, and by having a consistent and reasonable cost allocation plan.

- For standards related to the nonprofit's **financial statements**, monitors review audited financial statements and financial reports to confirm they are complete and current, show income and expense by program and funding source, and show the nonprofit has the operating capital needed to carry out its day-to-day work. A nonprofit's balance sheet and profit and loss statement are key resources monitors use to make this assessment.

- For **policy and operations**-related standards, monitors evaluate fiscal policies and procedures for completeness and to confirm nonprofits are following specified procedures for reporting, accounts payable and receivable, and payroll. Monitors review invoice documentation and cross-check invoices and timesheets against the agency-wide budget.

- **Governance** standards confirm nonprofit boards of directors are fulfilling their fiduciary responsibilities by checking to make sure the board has reviewed and approved the agency-wide budget, financial reports, and the nonprofit's most recent audit.

Figure 9. Monitoring Categories, FY22

ACCOUNTING & BUDGETING

12 standards
- Agency-wide Budget
- Cost Allocation Procedures

FINANCIAL STATEMENTS

21 standards
- Audited Financial Statements
- Financial Reports
- Tax Form

POLICY & OPERATIONS

28 standards
- Fiscal Policies and Procedures
- Invoices
- Payroll
- Public Access
- Personnel Policies
- Emergency Operations Plan
- Preparedness

### GOVERNANCE

19 standards
- Board Oversight
- Subcontracts

Monitoring Results

The FY22 dataset (available online[1]) includes a list of the contractors in the FY22 monitoring pool and their monitoring results, including type of monitoring and any findings.

Monitors conduct their assessment in two phases. They first review standards in either the core or expanded monitoring ("initial monitoring") and then provide the contractor the opportunity to respond and correct any findings, resulting in a "final status" determination.

At the close of initial monitoring in FY22, 155 contractors (88%) were in conformance with all standards, including 39 contractors who had received good performance waivers. Twenty-one nonprofits (12%) had initial findings at initial monitoring, which is lower than in prior years. In FY19, 80 nonprofits had initial findings at close of monitoring. For nonprofits that have initial findings, program policy allows nonprofits an opportunity to correct findings within a specific timeline, prior to final status.

Figure 10. Contractors' Status at Close of Initial Monitoring, FY22
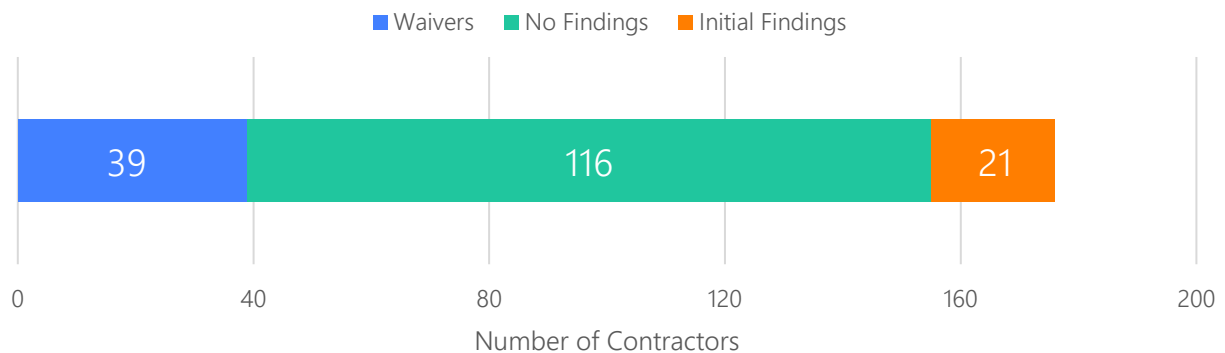
At final status, 167 contractors (95%) were in conformance in FY22. Of the 21 nonprofits that had initial findings, 12 nonprofits brought those findings into conformance; nine nonprofits had remaining findings at final status. The Program found that more contractors had no findings at both initial monitoring and final status in FY22, as compared to prior years. In FY19, 76% of contractors had no findings at final status.

Upon further exploration with department monitors, the Program identified various factors that may contribute to the higher percentage of contractors with no findings, or conversely, the lower percentage of contractors with findings. As the Program resumed in FY22, departments had new staff who were less familiar with the monitoring standards as well as staff who had not completed fiscal and compliance monitoring during the pandemic; this may have led to variability in how findings were identified and recorded.

Findings Across Contractors

The Program evaluated nonprofits against 80 fiscal and compliance standards, comprised of 65 required standards, and 15 best practices. In FY22, 21 contractors had 156 initial findings at the close of initial monitoring with 89% of those findings on required standards and 11% on best practices. After initial monitoring, contractors are given the opportunity to resolve initial findings. At final status, 15 contractors had 70 total findings not in conformance on required standards and best practices.

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[1] https://sf.gov/file/citywide-nonprofit-monitoring-and-capacity-building-program-fy21-22-dataset

Best practices are not technically considered formal findings; contractors are not required to bring those into conformance. Excluding best practices, nine nonprofits had 55 findings not in conformance at final status. These unresolved findings spanned across 36 standards. Most unresolved findings (53%) were in Cost Allocations Procedures, followed by Board Oversight, and Agency-wide Budget (Figure 11).

Figure 11. Monitoring Findings at Final Status by Category, FY22
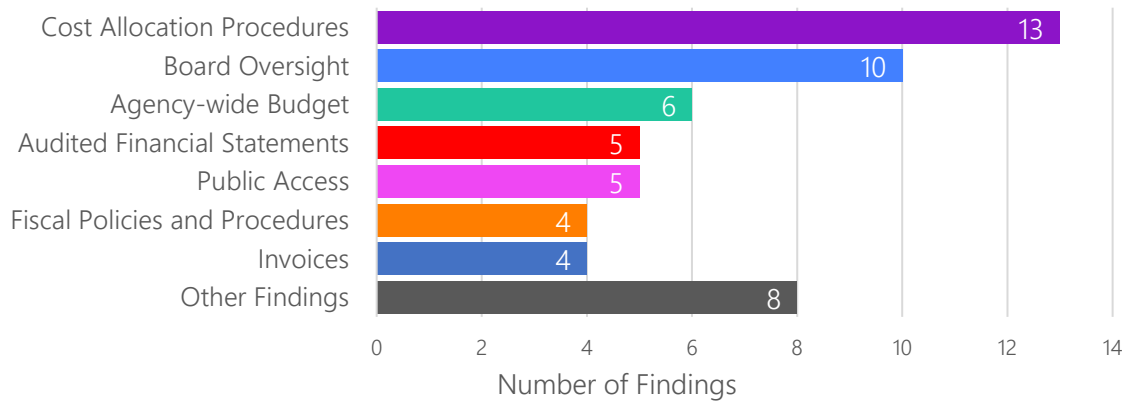
In comparison to FY19, the Program found that 35 nonprofits had findings not in conformance when the Program last completed a full monitoring cycle and analysis. There were notably more nonprofits with findings at final status in FY19 compared to FY22. Upon validation with department monitors, this decrease in findings may potentially be attributed to variation between department monitors in how they reviewed monitoring standards, as well as how the internal tracking portal is used to record findings; consistency in applying monitoring standards and identifying findings can be improved through additional training and resources for department monitors.

Of the top findings not in conformance at final status, audited financial statements and cost allocation standards presented contractors with the most challenges. Of the nine nonprofits with findings at final status, three contractors had challenges completing their audits within six months of their fiscal year end (Figure 12).

Figure 12. Most Common Findings At Final Status Among Nonprofits

Standard Category	Standard	Number of Contractors with Finding
Audited Financial Statements	Audit completed within six months of the close of the contractor's fiscal year	3
Cost Allocation Procedures	Process for allocating shared program costs is consistent and reasonable	3
	Process for allocating indirect costs is consistent and reasonable	3
	Procedures for cost allocation match actual cost allocation practices found in the agency-wide budget and financial documents	3
Board Oversight	Minutes show that the Board approved the current agency-wide budget within at least three months of the start of the fiscal year	2
	Minutes show that financial reports are shared with the Board at least quarterly, or more regularly when financial concerns warrant it	2
	Minutes show that the Board reviewed the most recent audit within the fiscal year	2

In FY22, there were ten standards for which no contractors had findings. All nonprofits had documentation that payroll taxes were paid. For nonprofits with a single audit, there were no findings related to prior year audit findings. Financial reports (balance sheet, bank reconciliation, and profit and loss statement) were also current for all contractors in FY22. Appendix C lists all the monitoring standards and shows the number of findings across all contractors for each required standard or best practice.

Conversely, 155 nonprofits did not have any initial findings in FY22, including 39 nonprofits who received good performance waivers. Appendix D compares nonprofits with no findings in FY22 to nonprofits without findings in FY19. Fifty-seven nonprofits monitored in FY22 and FY19 maintained a status of no findings for both fiscal years. In addition, Appendix E provides a comprehensive review of contractors in the monitoring pool, the level of monitoring assigned through the risk assessment process and final monitoring status at the end of the fiscal year.

Contractors New to the Joint Monitoring Pool

Annual monitoring can be an opportunity for nonprofits to engage with monitors to get feedback about where they can improve their financial management practices from one year to the next, or nonprofits can be referred for coaching services. Contractors who are new to the pool may have more room for improvement than a nonprofit who has been through the monitoring process before. Additionally, nonprofits that are new to the joint monitoring pool may be less familiar with City requirements and potentially more likely to have findings during their first year of monitoring.

In FY22, there were 11 new nonprofits to the monitoring pool. They comprise 6% of all monitored nonprofits. Of the 11 new nonprofits, two nonprofits (18%) had findings not in conformance at the end of the monitoring cycle.

Looking ahead in FY23

- The Controller's Office will resume reporting of performance measures to assess the effectiveness and impact of the Program's activities and citywide coordination.
- To address potential variability in the application of monitoring standards, the Controller's Office will ramp back up monitor trainings and increase resources for department monitors to improve consistency in monitoring review and reporting findings.
- The Controller's Office will update and enhance the internal monitoring tracking portal to be more user friendly for department monitors and minimize risk of incomplete data.
- The Controller's Office will also review existing standards and other potential financial standards that we might include to better flag risk of deteriorating financial health.
- Audited financial statements are one of the most important financial documents to assess a contractor's financial health. Requirements for audited financial statements differ across City departments, which may lead to variability in how challenges with audited financial statements are identified. The Program will work with participating departments to develop a uniform citywide audit policy to standardize review of this key document.
- The Program will add monitoring of contractors' charitable nonprofit status as an indicator.
- The Program will formally integrate external inputs (such as findings through program and contract monitoring, or third-party audits and investigations) into annual risk assessment and monitoring results.

CORRECTIVE ACTION POLICY

Elevated Concern Status

The Nonprofit Contractor Corrective Action Policy[2] specifies monitoring findings that meet the technical criteria for a recommendation of elevated concern status by the Controller's Office. In addition to monitoring findings, other monitoring activities (such as City departments' own contract or program monitoring) or formal audits inform the recommendation for elevated concern in cases where an agency's administrative and financial management practices may cause risk to sustainable service delivery for San Franciscans.

Based on FY22 monitoring activities and events that identified potential fiscal management and organizational concerns, the Controller's Office and City departments placed the following contractors on elevated concern status:

- Bayview Hunters Point Foundation for Community Improvement
- HomeRise (formerly Community Housing Partnership)

The contractors will develop an action plan with the City to address fiscal and organizational concerns and can receive individualized technical assistance from the City during FY23 to support the action plan implementation. Designation of elevated concern ensures that technical assistance and enhanced coordination by City departments supports the contractors to develop and sustain financial management practices that meet City standards.

Red Flag Status

Red flag status is for agencies at imminent risk of being unable to perform services per their contract. The designation is determined by City departments or division heads, with recommendations made by the Controller's Office; in these cases, department heads may also prescribe specific corrective actions.

Similarly, the Nonprofit Contractor Corrective Action Policy specifies the monitoring findings that meet technical criteria for a recommendation of red flag status by the Controller's Office. Activities outside the annual monitoring process (such as departments' own contract or program monitoring, or formal audits) may also identify significant financial or organizational concerns that indicate exceptional risk to the sustainable delivery of City-funded services. Designation of red flag status may also result in compliance with mandatory technical assistance or fiscal sponsorship to correct the financial and management issues identified.

Based on FY22 monitoring activities and external audits, the Controller's Office and City departments placed the following contractors on red flag status:

- PRC and Baker Places, Inc.
- United Council of Human Services

The contractors will develop a corrective action plan with the City with the specific corrective actions required to come into compliance with the terms of the contract or grant, the deadline for completion of each action item, and the ramifications of the status. Nonprofit organizations designated with red flag status are less competitive (or may be ineligible) in Requests for Proposal (RFP) processes for new grants and contract. De-funding may also be an option, determined by funding departments.

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[2] https://sf.gov/sites/default/files/2022-05/CCSF%20Corrective%20Action%20Policy%202014.pdf

Capacity Building Program

INDIVIDUAL COACHING

City contractors are eligible for financial management coaching services and workshops at no cost to them. Contractors funded by departments participating in the Program are prioritized for the service. Coaching supports Program goals by addressing issues that could impact the stability of a nonprofit and the services they offer to the community on behalf of the City. Coaching services are provided by BDO-FMA and Community Vision Capital and Consulting.

Coaching is tailored to a nonprofit's needs and focuses on operational and transactional finance and governance functions, providing each nonprofit with the tools it needs to succeed. Participation in coaching is viewed as a positive and proactive response by nonprofits interested in continuous improvement. Coaching can be initiated throughout the year. As the Program continues its return to full-scope monitoring procedures, it is anticipated that nonprofit technical assistance engagements will increase in the next fiscal year.

In FY22, the Program delivered:

| **270** hours of coaching to | **7** Nonprofits | Worth **$57,974** |

The following contractors received coaching during FY22. Five coaching engagements were completed by the end of the fiscal year (see Figure 13). Three of the nonprofits below accounted for over half of all coaching hours in FY22. Coaching for these contractors focused primarily on fiscal topics: improving financial reporting and use of software to develop financial reports, implementing or refining cost allocation procedures, developing program-based budgets to better understand the true cost of programs, clarifying fiscal policies and procedures, and strengthening fiscal management and oversight, including board oversight, and understanding of finances.

Figure 13. Contractors That Received Coaching, FY22

Nonprofit Referred to Coaching in FY22	Final Status FY22
African American Arts and Culture Complex	Complete
Bayview Hunters Point Foundation	Ongoing
OAKES	Complete
PRC/Baker Places	Ongoing
SF Rebels	Complete
SOMArts	Complete
Westside Community Services	Complete

Although technical assistance to Westside Community Services was completed, there was a new coaching engagement initiated at the end of the fiscal year. Furthermore, assistance will continue to be provided to Bayview Hunter's Point Foundation and to PRC/Baker Places in the next fiscal year.

TRAINING SERIES

Trainings fill an important role in building capacity to understand and adhere to City standards. The Program delivers a Monitor Training Series designed to ensure all staff conducting monitoring, particularly those new to the role, have a foundational knowledge in nonprofit financial management practices and apply the City's standards consistently. In FY22, the Program had limited monitoring training due to capacity constraints. Looking ahead in FY23, the Program plans to resume and increase monitor training resources to better support department monitors who are conducting monitoring. Similarly, the Spring Nonprofit Training Series offers staff members from City-funded nonprofits the opportunity to participate in interactive sessions to learn both basic and advanced concepts in financial management.

In FY22 the Monitoring Program coordinated a Spring Training Series for nonprofit organizations. Two trainings were provided by BDO-FMA and one by Community Vision. Please see below for FY22 training workshop, including brief training descriptions and the number of attendees (Figure 14).

Figure 14. Training Series Topics and Attendance, FY22

Training Series	Training Facilitator	Workshop Title and Description	Number of Attendees
Spring Nonprofit Training	BDO-FMA	**Budgeting and True Cost:** This workshop helped participants develop a well-designed budget process that facilitates programmatic, strategic, and fiscal discussions among the leadership team, resulting in a mission-driven budget.	66
	BDO-FMA	**Strategies for Managing Government Funding:** This workshop was designed for organizations new to government funding and those looking for ways to successfully manage government grants or contracts.	48
	Community Vision	**Serving on a Nonprofit Board:** The trainers discussed board members' roles in navigating a crisis, both from a financial and legal standpoint, and addressed the associated risk for board members if an organization's operations are threatened.	26
Monitor Training	Controller's Office	**Overview of Monitoring:** An overview the monitoring process was provided to new city monitors to include policies, procedures, and overall timeline of the monitoring process.	9

Appendix A: Standard Monitoring Form Summary of Changes, FY22

During FY20 and FY21, the COVID-19 pandemic impacted standard operating procedures for the Citywide Nonprofit Monitoring and Capacity Building Program (the Program). In FY21, the Controller's Office and participating City Departments implemented changes to the Program to respond to the global pandemic; during this time, fiscal and compliance monitoring was discretionary for departments. In FY22, the pandemic continued, and it was necessary to implement additional changes in program processes and apply lessons learned from the prior year to further respond to pandemic challenges. The Program responded and pivoted to performing all monitoring virtually and focused the scope of monitoring for many nonprofits to fiscal standards.

All fiscal monitoring was virtual in FY22. To reflect this change, the Program modified the structure of monitoring by eliminating the concepts and terms of "site visits" and "self-assessments". Expanded and Core Monitoring replaced these terms respectively. The summary of changes to the Standard Monitoring Form in FY22 are described below. The standard monitoring form with the standards that must be met by nonprofits contracting with the City can be found on the Program website (https://sf.gov/resource/2022/citywide-nonprofit-monitoring-and-capacity-building-program).

Category	Standard Name	FY19	FY22
Board Oversight	a) Minutes show that the Board approved the current agency-wide budget within at least three months of the start of the fiscal year b) Minutes show that financial reports are shared with the Board (or finance committee) at least quarterly, or more regularly when financial concerns warrant it c) Minutes show that the Board reviewed the most recent audit within the fiscal year	Self-Assessment and Site Visits (Core and Expanded)	Core Standard Only
	d) Minutes show that if a paid City employee or City commission member is on the Board, he or she did not vote on items related to City contracts with their affiliated City department (excluding vote on Agency-Wide Budget) e) If a paid City employee or City commission member is on the Board, Contractor provides documentation showing that board member signed a Conflict-of-Interest Policy f) Minutes show that if the Executive Director is a member of the Board, s/he does not vote on his or her compensation	Self-Assessment and Site Visits (Core and Expanded)	Expanded Standard Only

	g) Board conducts a performance review of the Executive Director annually		
	h) Assist with the raising of funds i) Participate in annual giving to agency with either money, in-kind contributions, or volunteering j) Achieve quorum at every meeting k) Board reviews IRS Form 990 (or is distributed to members) l) Bylaws define term limits, quorum, committee structures, and voting/decision-making process m) Board leadership positions are filled n) Board is conducting active recruitment to fill vacancies o) Conflict of Interest policy exists p) Agency has a Board Manual documenting these best practices	Self-Assessment and Site Visits (Core and Expanded)	Expanded Standard*
Emergency Operations Plan	a) Written emergency operations plan	At initial monitoring of new nonprofits in the Program (and as needed)	Expanded Standard*
	b) Staff and volunteers were trained on the emergency plan, or have undergone at least one fire drill within the last year	Site Visits only (Expanded)	Expanded Standard*
Fiscal Policies and Procedures	a) Upon turnover of executive director and/or fiscal manager, policies and procedures are reviewed within one year of the change, and updated if necessary [if applicable]	Site Visits only (Expanded)	Core Standard

Personnel Policies	a) Current written personnel/employee manual, including:
	  ▪ Equal Employment Opportunity
	  ▪ Harassment and Discrimination
	  ▪ Reasonable Accommodation - ADA
	  ▪ Grievance Procedures
	  ▪ Protecting Personally Identifiable Information
	  ▪ Whistleblower Policy
	  ▪ Drug and Alcohol Policy
		At initial monitoring of new nonprofits in the Program (and as needed)	Expanded Standard*

	▪ Travel Policy		
	b) Evidence that staff were trained regarding personnel policies c) Documentation of the following is maintained on file: 　　▪ Job description 　　▪ Employment application or résumé 　　▪ Employment confirmation or letter of hire 　　▪ Salary information including adjustments 　　▪ Verification of employee orientation 　　▪ Annual TB clearance (as applicable) 　　▪ Fingerprinting (required for children's services)	Site Visits Only (Expanded)	Expanded Standard*
Preparedness	a) Contractor was prepared with documents requested in Site Visit Checklist upon monitoring team's arrival	Site Visits	Expanded Standard*
Public Access (Administrative Code Section 12L)	a) Contractor has and follows a written policy that it must maintain and make available for public inspection within 10 days of the request (1) most recent budget, (2) most recently filed State and federal tax returns, and (3) any financial audits and performance evaluations performed by or for the City pursuant to a City contract	At initial monitoring of new nonprofits in the Program (and as needed)	Expanded Standard*
	b) At least two meetings with quorum status are open to the public each year c) These two meetings are announced to the general public at least 30 days in advance through the SF Public Library and the Clerk of the Board of Supervisors d) By-laws include requirements for client representation on Board, or Contractor makes other good–faith efforts to ensure client representation	Site Visits Only (Expanded)	Expanded Standard*

* Not a required monitoring standard in FY22; only monitored at funding department's discretion as additional standards that could be included under expanded monitoring.

Appendix B: Good Performance Waivers

Departments may grant a one-year waiver from Citywide fiscal and compliance monitoring for exceptional fiscal and compliance performance by a nonprofit contractor. Contractors may be eligible for a Good Performance Waiver ("waiver") if all the following are true:

- The contractor had no findings in the prior two years of Citywide fiscal and compliance monitoring.
- The contractor had no findings in the prior two years of external audit, and, if applicable, the Single Audit.
- The contractor had no turnover in the Executive Director or Chief Financial Officer positions within the past two fiscal years.
- The contractor did not receive a waiver within the last three years.

In some circumstances, a contractor meets the criteria, but must still receive a monitoring visit due to federal funding requirements. All nonprofit contractors receiving a waiver must receive a site visit in the subsequent year.

The following nonprofit contractors received a waiver in FY22:

- Aids Legal Referral Panel of The SF Bay Area
- Asian Americans Advancing Justice - Asian Law Caucus
- Asian and Pacific Island Wellness Center
- Bayview Hunters Point Multipurpose Senior Services
- Bernal Heights Neighborhood Center
- Brilliant Corners
- Chinese for Affirmative Action
- Community Forward SF
- Compass Family Services
- Episcopal Community Services of San Francisco, Inc.
- Eviction Defense Collaborative, Inc.
- Family Builders By Adoption
- Family Caregiver Alliance
- Gum Moon Residence Hall
- Heluna Health
- Institute on Aging
- Jamestown Community Center
- Jewish Family And Children's Services
- La Raza Centro Legal
- Legal Assistance to The Elderly

- Low Income Investment Fund
- Lutheran Social Services of Northern California
- Meals on Wheels
- Mental Health Association of San Francisco
- Nihonmachi Legal Outreach
- Open Door Legal
- Progress Foundation
- Project Open Hand
- Q Foundation
- Reality House West Inc
- Recovery Survival Network
- San Francisco Food Bank
- San Francisco LGBT Community Center
- San Francisco Public Health Foundation
- Self-Help For The Elderly
- Seneca Center
- Shanti Project
- St. Vincent De Paul Society
- WestEd

Appendix C: Number of Contractors with Initial Findings by Standard, FY17-FY19 and FY22

Category	Standard Type	Core or Expanded Monitoring	Standard Name	FY17	FY18	FY19	FY22
Agency-wide Budget	Standard	Core	a. Current (fiscal or calendar year)	0	0	0	1
	Standard	Core	b. Shows income and expense by program	5	0	2	5
	Standard	Core	c. Shows allocation of shared and indirect costs by program	4	2	7	8
	Standard	Core	d. Shows fundraising separate from program expense	1	1	0	6
	Standard	Core	e. Clearly identifies all revenue sources (City, state, federal)	2	0	0	6
	Standard	Core	f. 15% of funding from non-City sources or contractor can demonstrate non-City fundraising efforts	3	2	3	6
	Best Practice	Expanded	g. Includes annual cash flow projections	14	13	15	5
Audited Financial Statements	Standard	Core	a. Completed and complete: all sections and statements included opinion and other audit letters are signed	1	5	6	2
	Standard	Core	c. No material weaknesses mentioned or going concern stated in the notes to the financial statements	1	0	1	1
	Standard	Core	e. Audit completed within six months of the close of the contractor's fiscal year	3	13	14	8
	Standard	Core	f. Management letter has been signed by the audit firm	2	0	0	1
	Standard	Core	h. [A-133 Audit] No material weaknesses mentioned or going concern stated in the notes to the financial statements	0	0	0	1
	Standard	Core	i. [A-133 Audit] No current findings and/or questioned costs	0	1	0	2
	Standard	Core	k. Total unrestricted net income (change in net assets) is positive over the sum of 2 consecutive years, or the contractor provides a reasonable explanation for how it will be positive by the end of the fiscal year [pilot in first year of finding]	NA	17	19	2

	Best Practice	Core	l. Total unrestricted net income (change in net assets) is positive over the sum of 2 consecutive years, or the contractor provides a reasonable explanation for how it will be positive by the end of the fiscal year [second year of finding]	41	10	18	2
	Best Practice	Core	m. Total change in cash is positive over the sum of 2 consecutive years or agency has a reasonable explanation and/or plan to reverse cash outflow	34	31	36	4
	Best Practice	Core	n. In current audit, agency has at least 60 days of operating cash	0	0	0	1
Board Oversight	Standard	Core	a. Minutes show that the Board approved the current agency-wide budget within at least three months of the start of the fiscal year	0	3	2	3
	Standard	Core	b. Minutes show that financial reports are shared with the Board at least quarterly, or more regularly when financial concerns warrant it	2	0	3	4
	Standard	Core	c. Minutes show that the Board reviewed the most recent audit within the fiscal year	0	6	3	6
	Standard	Expanded	d. Minutes show that if a paid City employee or City commission member is on the Board, s/he did not vote on items related to City contracts with their affiliated City department (excluding vote on Agency-Wide Budget)	0	0	1	2
	Standard	Expanded	e. If a paid City employee or City commission member is on the Board, Contractor provides documentation showing that board member signed a Conflict-of-Interest Policy	0	0	1	2
	Standard	Expanded	f. Minutes show that if the Executive Director is a member of the Board, s/he did not vote on his or her compensation	1	0	0	1
	Standard	Expanded	g. Board conducts an Executive Director performance review annually	6	5	7	3
Cost Allocation Procedures	Standard	Core	a. Cost allocation procedures and plan for shared costs is documented in a written narrative or in the footnotes of the current approved agency-wide budget	1	2	5	2
	Standard	Core	b. Process for allocating shared program costs is consistent and reasonable	3	1	5	4
	Standard	Core	c. Cost allocation procedures and plan for indirect costs is documented in a written narrative or in the footnotes of the current approved agency-wide budget	3	3	3	3
	Standard	Core	d. Process for allocating indirect costs is consistent and reasonable	3	2	7	3

	Standard	Core	e. Procedures for cost allocation match actual cost allocation practices found in the agency-wide budget and financial documents	6	3	7	7
Financial Reports	Standard	Core	b. Balance Sheet: Working capital ratio is greater than 1	5	4	5	2
	Standard	Core	e. Profit and Loss Statement: Shows year-to-date (YTD) income and expense by program/ contract/ funding source, including indirect costs	3	2	4	3
	Standard	Core	f. Profit and Loss Statement: Year-to-date net income is either a positive number or the Contractor provides a sound explanation of how it will be positive by the end of the fiscal year	5	4	6	3
Fiscal Policies and Procedures	Standard	Core	a. Upon turnover of executive director and/or fiscal manager, policies and procedures are reviewed within one year of the change, and updated if necessary	1	3	3	4
	Best Practice	Expanded	b. Policies are current (updated within the past two calendar years or to reflect monitoring/audit recommendations)	4	10	3	4
	Standard	Expanded	c. Policies are complete (contain internal controls, financial reporting, accounts payable and receivable, payroll, procurement, conflict of interest, subcontract monitoring, and record retention)	3	2	11	4
	Standard	Expanded	d. Implementation of policies and procedures demonstrates appropriate internal controls, including segregation of duties	1	2	1	2
Invoices	Standard	Expanded	a. Expenses tested on invoices have supporting documentation: credit card charges and/or petty cash expenditures are all documented with an original receipt and reasonably tie to the cost allocation plan.	3	3	5	2
	Standard	Expanded	b. Contractor follows its policies for writing checks, credit card use, petty cash use, and/or reimbursement for expenses tested on invoices	2	1	2	2
	Standard	Expanded	c. Tested expenses on invoices appear to be reasonably associated with the program budget	5	0	3	3
	Standard	Expanded	e. Subcontracts: Subcontractor authorized by contract	1	0	0	1
	Standard	Expanded	f. Subcontracts: Contractor paid its subcontractors' invoices per the schedule established in the subcontracting agreement and/or prior to receiving City reimbursement for the services delivered	1	0	0	1
	Standard	Expanded	g. Subcontracts: Subcontractor invoices show basis for work billed as performed (units of service, hours, reimbursable costs)	1	0	0	1
Payroll	Standard	Core	a. State (DE 9 and DE 9C) and federal (941) payroll tax returns were filed by the end of the month following the end of the quarter for monitoring months under review	0	0	1	1

	Standard	Expanded	b. Employees paid with City funds listed on invoices checked in Section 7 above are listed on the DE 9 and DE 9C for the quarter(s) that includes the monitoring months under review	0	0	1	1
	Standard	Expanded	d. Timesheets: If employee time is paid by more than one source, it is recorded by funding source or program on timesheets, or tracked separately via time study	4	3	8	3
	Standard	Expanded	e. Timesheets: Employee and supervisor signatures on timesheets in ink (e-timesheets are acceptable)	1	0	0	1
	Standard	Expanded	f. Timesheets: All changes to timesheet are initialed by supervisor and employee in ink (e-timesheets are acceptable)	1	0	0	1
	Standard	Expanded	g. Timesheets: Timesheets of employees paid with City funds listed on invoices checked through this monitoring list hours worked that are consistent with (close to amount charged in) invoices	4	1	2	1
Personnel Policies	Standard	Optional	a. Current written personnel/employee manual, including: Equal Employment Opportunity.; Harassment and Discrimination; Reasonable Accom. (ADA); Grievance Procedures; Protecting Personally Identifiable Information; Whistleblower; Drug and Alcohol; Tr	1	2	2	1
Preparedness	Standard	Optional	a. Contractor was prepared with documents requested in Site Visit Checklist upon monitoring team's arrival	0	0	0	1
Public Access	Standard	Optional	a. Contractor has/follows written policy made available to the public w/in 10 days of request most recent budget, most recent state and federal tax returns, and any financial audits and performance evaluations performed by or for the City	0	4	2	1
	Standard	Optional	b. At least two meetings with quorum status are open to the public each year	1	1	3	3
	Standard	Optional	c. These two meetings are announced to the general public at least 30 days in advance through the SF Public Library and the Clerk of the Board of Supervisors	0	2	5	3
Subcontracts	Standard	Expanded	b. Legally binding agreements between Contractor and subcontractors are valid and current, and include scope of work/deliverables	1	1	2	2
	Standard	Expanded	c. Documentation that contractor follows its policy related to regularly monitoring fiscal and programmatic performance of subcontractors providing direct services to clients, including monitoring of invoices	1	0	4	1
Tax Form	Standard	Core	a. Federal 990 return filed for most recent tax year or request for extension submitted on time	4	1	0	3

Appendix D: Contractors with No Findings in FY22

FY22 Contractors with No Findings	Also, No Findings in FY19 (*)
3rd Street Youth Center and Clinic	Not Monitored
A Better Way	*
A. Philip Randolph Institute San Francisco	Not Monitored
Abode Services	Not Monitored
Alternative Family Services	Not Monitored
APA Family Support Services	Good Performance Waiver
Arriba Juntos	*
Asian Pacific American Community Center	Not Monitored
Bay Area Legal Aid	*
Bayview Hunters Point Center for Arts and Technology	Not Monitored
Bayview Opera House	*
Boys and Girls Clubs of San Francisco	*
Bridges from School to Work	Not Monitored
Castro/Upper Market Community Benefit District	Not Monitored
Catholic Charities	Good Performance Waiver
Central American Resource Center	*
Central City Hospitality House	Not Monitored
Charity Cultural Services Center	Not Monitored
Children's Council of San Francisco	*
Chinatown Community Development Center	*
Community Initiatives	*
Community Living Campaign	Not Monitored
Community Vision Capital and Consulting	Not Monitored
Community Works West, Inc.	*
Curry Senior Center	Good Performance Waiver
Donaldina Cameron House	*
Dustys' Fishing Well	Not Monitored
Enterprise for Youth	*
Evident Change	Not Monitored
Family Support Services of the Bay Area	Not Monitored
Felton Institute	*
First Place for Youth	Good Performance Waiver
Five Keys Charter School and Programs	*
Friendship House Association of American Indians	*
Glide Foundation	Good Performance Waiver
GlobalSF	Not Monitored
Golden Gate Senior Services	Not Monitored

Good Samaritan Family Resource Center, Inc	*
Goodwill Industries of SF, San Mateo and Marin	*
Hamilton Families	*
HealthRight 360	*
Help a Mother Out	Not Monitored
Homebridge	*
Homeless Prenatal Program	*
Horizons Unlimited of San Francisco	*
Huckleberry Youth Programs	*
Hyde Street Community Services	Not Monitored
Independent Living Resource Center of San Francisco	*
Instituto Familiar de La Raza	*
Japanese Community Youth Council	*
Jewish Vocational Service	*
Kai Ming Head Start	Not Monitored
Kimochi Inc.	Not Monitored
La Casa de Las Madres	*
Larkin Street Youth Services	*
Legal Services for Children	*
Life Learning Academy	Not Monitored
LightHouse for the Blind and Visually Impaired	Not Monitored
Maitri	*
Mid-Market Foundation	Not Monitored
Mission Economic Development Agency	*
Mission Graduates	Not Monitored
Mission Hiring Hall	Not Monitored
Mission Neighborhood Centers	*
Mission Neighborhood Health Center	*
Mt St Joseph-St Elizabeth	*
Mujeres Unidas y Activas	*
My Path	Good Performance Waiver
Native American Health Center	Not Monitored
New Door Ventures	*
Next Village San Francisco	Not Monitored
On Lok Day Services	Not Monitored
OpenHouse	*
Pomeroy Recreation and Rehabilitation Center	Not Monitored
Portola Family Connections	*
Rafiki Coalition for Health and Wellness	*
Richmond Area Multi-Services, Inc.	*
Richmond District Neighborhood Center	*
Russian American Community Services	Not Monitored
Safe and Sound	Good Performance Waiver
Samoan Community Development Center Inc	Not Monitored
San Francisco AIDS Foundation	Not Monitored

San Francisco Clean City Coalition	Not Monitored
San Francisco Parks Alliance	*
San Francisco Tourism Improvement District Management Corporation	Not Monitored
SF New Deal	Not Monitored
SOMArts Cultural Center	Not Monitored
Southeast Asian Development Center	Not Monitored
Sunset District Community Development - Sunset Youth Services	*
Swords to Plowshares Veterans Rights Organization	Not Monitored
The Arc Of San Francisco	Not Monitored
Tides Center	*
Toolworks, Inc.	*
United Playaz	*
YMCA of San Francisco	*
Young Community Developers	*
Young Women's Freedom Center	*

Appendix E: Contractors by Type of Monitoring and Final Monitoring Results, FY22

Contractor's Name	Type of Monitoring	Final Monitoring Results
3rd Street Youth Center and Clinic	Expanded	Complete (No Findings)
A Better Way	Core	Complete (No Findings)
A. Philip Randolph Institute San Francisco	Core	Complete (No Findings)
Abode Services	Core	Complete (No Findings)
African American Art and Culture Complex	Core	Complete (No Findings)
AIDS Legal Referral Panel of the SF Bay Area	Waiver	Complete (No Findings)
Alternative Family Services	Core	Complete (No Findings)
APA Family Support Services	Core	Complete (No Findings)
Arriba Juntos	Core	Complete (No Findings)
Asian Americans Advancing Justice - Asian Law Caucus	Waiver	Complete (No Findings)
Asian and Pacific Island Wellness Center	Waiver	Complete (No Findings)
Asian Pacific American Community Center	Core	Complete (No Findings)
Asian Women's Shelter	Core	Complete (No Findings)
Baker Places, Inc.	Expanded	Not Complete
Bay Area Community Resources	Core	Complete (No Findings)
Bay Area Legal Aid	Core	Complete (No Findings)
Bay Area Video Coalition	Core	Complete (No Findings)
Bayanihan Equity Center	Expanded	Not Complete
Bayview Hunters Point Center for Arts and Technology	Core	Complete (No Findings)
Bayview Hunters Point Foundation	Expanded	Not Complete
Bayview Hunters Point Multipurpose Senior Services	Waiver	Complete (No Findings)
Bayview Opera House	Core	Complete (No Findings)
Bernal Heights Neighborhood Center	Waiver	Complete (No Findings)
Booker T. Washington Community Service Center	Core	Findings In Conformance
Boys and Girls Clubs of San Francisco	Core	Complete (No Findings)
Bridges from School to Work	Core	Complete (No Findings)
Brilliant Corners	Waiver	Complete (No Findings)
Castro/Upper Market Community Benefit District	Core	Complete (No Findings)
Catholic Charities	Core	Complete (No Findings)
Center on Juvenile and Criminal Justice	Core	Complete (No Findings)
Central American Resource Center	Core	Complete (No Findings)
Central City Hospitality House	Core	Complete (No Findings)
Centro Latino de San Francisco, Inc.	Core	Findings In Conformance

Charity Cultural Services Center	Core	Complete (No Findings)
Children's Council of San Francisco	Core	Complete (No Findings)
Chinatown Community Development Center	Core	Complete (No Findings)
Chinese for Affirmative Action	Waiver	Complete (No Findings)
Citizen Film	Core	Findings Not in Conformance
Collective Impact	Core	Complete (No Findings)
Community Forward SF	Waiver	Complete (No Findings)
Community Initiatives	Core	Complete (No Findings)
Community Vision Capital and Consulting	Core	Complete (No Findings)
Community Works West, Inc.	Core	Complete (No Findings)
Community Youth Center of San Francisco	Expanded	Not Complete
Community Living Campaign	Expanded	Complete (No Findings)
Compass Family Services	Waiver	Complete (No Findings)
Conard House Inc	Core	Findings Not in Conformance
Covia Foundation	Expanded	Not Complete
Curry Senior Center	Core	Complete (No Findings)
Dolores Street Community Services	Core	Findings In Conformance
Donaldina Cameron House	Core	Complete (No Findings)
Dustys' Fishing Well	Core	Complete (No Findings)
Edgewood Center for Children and Families	Expanded	Not Complete
Enterprise for Youth	Core	Complete (No Findings)
Episcopal Community Services of San Francisco, Inc.	Waiver	Complete (No Findings)
Eviction Defense Collaborative, Inc.	Waiver	Complete (No Findings)
Evident Change	Core	Complete (No Findings)
Faces-SF	Core	Complete (No Findings)
Family Builders by Adoption	Waiver	Complete (No Findings)
Family Caregiver Alliance	Waiver	Complete (No Findings)
Family Support Services of the Bay Area	Core	Complete (No Findings)
Felton Institute	Core	Complete (No Findings)
Filipino American Development Foundation	Core	Complete (No Findings)
First Place for Youth	Core	Complete (No Findings)
Five Keys Charter School and Programs	Core	Complete (No Findings)
Friends of the Urban Forest	Core	Findings Not in Conformance
Friendship House Association of American Indians	Core	Complete (No Findings)
Glide Community Housing	Core	Findings In Conformance
Glide Foundation	Expanded	Complete (No Findings)
GlobalSF	Expanded	Complete (No Findings)
Golden Gate Senior Services	Core	Complete (No Findings)
Good Samaritan Family Resource Center, Inc.	Core	Complete (No Findings)
Goodwill Industries of SF, San Mateo and Marin	Expanded	Complete (No Findings)
Gum Moon Residence Hall	Waiver	Complete (No Findings)
Hamilton Families	Core	Complete (No Findings)
Harm Reduction Coalition	Core	Not Complete
HealthRight 360	Expanded	Complete (No Findings)
Help a Mother Out	Expanded	Complete (No Findings)

Heluna Health	Waiver	Complete (No Findings)
Homebridge	Expanded	Complete (No Findings)
Homeless Children's Network	Expanded	Not Complete
Homeless Prenatal Program	Expanded	Complete (No Findings)
HomeRise (formerly Community Housing Partnership)	Core	Not Complete
Homies Organizing the Mission to Empower Youth	Expanded	Complete (No Findings)
Horizons Unlimited of San Francisco	Expanded	Complete (No Findings)
Huckleberry Youth Programs	Core	Complete (No Findings)
Hunters Point Family	Core	Not Complete
Hyde Street Community Services	Core	Complete (No Findings)
Independent Living Resource Center of San Francisco	Expanded	Complete (No Findings)
Institute on Aging	Waiver	Complete (No Findings)
Instituto Familiar de La Raza	Core	Complete (No Findings)
Jamestown Community Center	Waiver	Complete (No Findings)
Japanese Community Youth Council	Expanded	Complete (No Findings)
Jewish Family and Children's Services	Waiver	Complete (No Findings)
Jewish Vocational Service	Expanded	Complete (No Findings)
Justice and Diversity Center-SF Bar Association	Core	Findings In Conformance
Kai Ming Head Start	Core	Complete (No Findings)
Kimochi, Inc.	Expanded	Complete (No Findings)
La Casa de la Madres	Core	Complete (No Findings)
La Raza Centro Legal	Waiver	Complete (No Findings)
Larkin Street Youth Services	Expanded	Complete (No Findings)
Lavender Youth Recreation and Information Center	Expanded	Findings In Conformance
Legal Assistance to the Elderly	Waiver	Complete (No Findings)
Legal Services for Children	Core	Complete (No Findings)
Life Learning Academy	Expanded	Complete (No Findings)
LightHouse for the Blind and Visually Impaired	Core	Complete (No Findings)
Livable City	Core	Not Complete
Low Income Investment Fund	Waiver	Complete (No Findings)
Lower Polk Community Benefit District	Core	Complete (No Findings)
Lutheran Social Services of Northern California	Waiver	Complete (No Findings)
Maitri	Expanded	Complete (No Findings)
Meals on Wheels	Waiver	Complete (No Findings)
Mental Health Association of San Francisco	Waiver	Complete (No Findings)
Mid-Market Foundation	Core	Complete (No Findings)
Mission Bit	Core	Complete (No Findings)
Mission Economic Development Agency	Core	Complete (No Findings)
Mission Graduates	Core	Complete (No Findings)
Mission Hiring Hall	Expanded	Complete (No Findings)
Mission Housing Development Corporation	Core	Complete (No Findings)
Mission Neighborhood Centers	Expanded	Complete (No Findings)
Mission Neighborhood Health Center	Expanded	Complete (No Findings)
Mt St Joseph-St Elizabeth	Core	Complete (No Findings)
Mujeres Unidas y Activas	Expanded	Complete (No Findings)

My Path	Expanded	Complete (No Findings)
Native American Health Center	Expanded	Complete (No Findings)
New Door Ventures	Core	Complete (No Findings)
Next Village San Francisco	Core	Complete (No Findings)
Nihonmachi Legal Outreach	Waiver	Complete (No Findings)
On Lok Day Services	Expanded	Complete (No Findings)
Open Door Legal	Waiver	Complete (No Findings)
OpenHouse	Expanded	Complete (No Findings)
Pomeroy Recreation and Rehabilitation Center	Expanded	Complete (No Findings)
Portola Family Connections	Expanded	Complete (No Findings)
Potrero Hill Neighborhood House	Expanded	Complete (No Findings)
PRC	Expanded	Not Complete
Progress Foundation	Waiver	Complete (No Findings)
Project Open Hand	Waiver	Complete (No Findings)
Providence Foundation of San Francisco	Expanded	Findings Not in Conformance
Q Foundation	Waiver	Complete (No Findings)
Rafiki Coalition for Health and Wellness	Expanded	Complete (No Findings)
Reality House West, Inc.	Waiver	Complete (No Findings)
Recovery Survival Network	Waiver	Complete (No Findings)
Richmond Area Multi-Services, Inc.	Expanded	Complete (No Findings)
Richmond District Neighborhood Center	Expanded	Complete (No Findings)
Russian American Community Services	Expanded	Complete (No Findings)
Safe and Sound	Expanded	Complete (No Findings)
Salvation Army	Expanded	Findings Not in Conformance
Samoan Community Development Center, Inc.	Expanded	Complete (No Findings)
San Francisco AIDS Foundation	Core	Complete (No Findings)
San Francisco Clean City Coalition	Core	Complete (No Findings)
San Francisco Conservation Corps	Core	Complete (No Findings)
San Francisco LGBT Community Center	Waiver	Complete (No Findings)
San Francisco Parks Alliance	Expanded	Complete (No Findings)
San Francisco Pre-Trial Diversion Program	Expanded	Not Complete
San Francisco Public Health Foundation	Waiver	Complete (No Findings)
San Francisco Study Center	Expanded	Complete (No Findings)
San Francisco Tourism Improvement District Management Corp.	Core	Complete (No Findings)
San Francisco Food Bank	Waiver	Complete (No Findings)
Self-Help for the Elderly	Waiver	Complete (No Findings)
Seneca Center	Waiver	Complete (No Findings)
Senior and Disability Action	Core	Findings Not in Conformance
Sequoia Living	Expanded	Findings In Conformance
SF New Deal	Core	Findings In Conformance
Shanti Project	Waiver	Complete (No Findings)
SOMArts Cultural Center	Core	Complete (No Findings)
Southeast Asian Development Center	Core	Complete (No Findings)
Special Service for Groups	Expanded	Complete (No Findings)

St. James Infirmary	Expanded	Not Complete
St. Vincent de Paul Society	Waiver	Complete (No Findings)
Stepping Stone	Expanded	Findings In Conformance
Success Center SF	Core	Complete (No Findings)
Sunset District Community Development - Sunset Youth Services	Expanded	Complete (No Findings)
Support For Families of Children with Disabilities	Expanded	Findings In Conformance
Swords to Plowshares Veterans Rights Organization	Core	Complete (No Findings)
Telegraph Hill Neighborhood Center	Core	Not Complete
The Arc of San Francisco	Expanded	Complete (No Findings)
The Bar Association of San Francisco	Core	Findings In Conformance
The Latino Commission	Core	Findings Not in Conformance
Tides Center	Expanded	Complete (No Findings)
Toolworks, Inc.	Expanded	Complete (No Findings)
United Playaz	Expanded	Complete (No Findings)
Urban Alchemy	Expanded	Findings Not in Conformance
Urban Ed Academy, Inc.	Core	Not Complete
WeHope	Expanded	Findings In Conformance
WestEd	Waiver	Complete (No Findings)
Westside Community Services	Core	Complete (No Findings)
Wu Yee Children Services	Core	Complete (No Findings)
Yerba Buena Center for the Arts	Core	Findings Not in Conformance
YMCA of San Francisco	Core	Complete (No Findings)
Young Community Developers	Core	Complete (No Findings)
Young Women's Freedom Center	Expanded	Complete (No Findings)
Youth Leadership Institute	Expanded	Complete (No Findings)