




**OFFICE OF THE CONTROLLER**  
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield  
Controller  
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Deputy Controller

## MEMORANDUM

**TO:** Citizens' General Obligation Bond Oversight Committee

**FROM:** Mark de la Rosa, Director of Audits  
Audits Division, City Services Auditor 

**DATE:** August 15, 2022

**SUBJECT:** **CSA Audits Activity Update**

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from May 31 through August 15, 2022.

Date Issued	Report
7/12/2022	<p><a href="#">Office of the Treasurer and Tax Collector: Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of December 31, 2021</a></p> <p>No material modifications should be made to the Schedule of Cash, Investments, and Accrued Interest Receivable as of December 31, 2021, for it to be in conformity with generally accepted accounting principles.</p>
7/12/2022	<p><a href="#">Office of the Treasurer and Tax Collector: Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of September 30, 2021</a></p> <p>No material modifications should be made to the Schedule of Cash, Investments, and Accrued Interest Receivable as of September 30, 2021, for it to be in conformity with generally accepted accounting principles.</p>
7/14/2022	<p><a href="#">Give2SF COVID-19 Response &amp; Recovery Fund Annual Update – July 14, 2022</a></p> <p>The Give2SF COVID-19 Response and Recovery Fund is a special fund established by the City as part of the Second Supplement to Mayoral Proclamation Declaring the Existence of a Local Emergency. This memorandum summarizes both the monetary and in-kind donations (goods) the fund had received to date.</p>

Date Issued	Report
7/28/2022	<p><a href="#">Citywide Project Labor Agreement, Fiscal Year 2021-22</a></p> <p>The San Francisco Administrative Code, Section 6.27, Citywide Project Labor Agreement Ordinance, directed the City to negotiate a Project Labor Agreement (PLA) with the San Francisco Building Construction Trades Council. This memorandum provides an update on the departments' efforts—despite challenges they have encountered—to begin construction on PLA-covered projects and to implement and improve data collection and tracking processes to ensure comprehensive reporting in the coming years. This memorandum also provides a look ahead at the PLA-covered projects that are now planned.</p>
8/1/2022	<p><a href="#">The PPPC Board Was Not Equipped to Effectively Manage the Portsmouth Garage Renovation Project and Rec &amp; Park, as the Project Owner, Did Not Adequately Monitor the Project</a></p> <p>Recent capital improvements at the Portsmouth Square Parking Garage were agreed upon by the City and County of San Francisco (City) through the Recreation and Park Department (Rec &amp; Park) and Portsmouth Plaza Parking Corporation (PPPC). The audit had as its objective to determine how effective and economical PPPC's processes were for the garage renovation project and whether the PPPC Board's reporting on the progress of the project to the City complied with requirements.</p> <p>The audit found that the PPPC Board was ill-equipped to effectively manage the renovation project, causing it to be \$4.5 million (52 percent) overbudget, completed a year late, and missing at least \$1 million worth of planned work. As the project owner, Rec &amp; Park was responsible to oversee the project on the City's behalf, a responsibility that cannot be delegated. SEC concludes that Rec &amp; Park did not take steps needed to ensure the project was properly executed.</p>
8/2/2022	<p><a href="#">Whistleblower Program Fiscal Year 2021-22 Quarter 3 Report</a></p> <p>During January 1 through March 31, 2022, (Quarter 3), the Whistleblower Program received 136 reports. The Whistleblower Program investigated 80 (58 percent) of the 137 reports it closed in Quarter 3.</p>