




OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

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MEMORANDUM

TO: Citizens' General Obligation Bond Oversight Committee

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

DATE: April 17, 2023

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from February 17 through April 17, 2023.

Date Issued	Report
3/2/2023	<p>City Services Auditor Summary of Implementation Status of Recommendations Followed up on in the First and Second Quarters of Fiscal Year 2022-23</p> <p>During the first and second quarters of fiscal year 2022-23, CSA followed up on 100 open recommendations from 23 reports or memorandums. Of the 100 recommendations, departments reported implementing 44 (44 percent).</p>
3/8/2023	<p>San Francisco Municipal Transportation Agency: TEGSCO, LLC, Complied With Key Contract Provisions Related to Fee Collections and Waivers, but a Few Modifications Can Improve Documentation</p> <p>The audit of the vehicle towing contractor, TEGSCO, LLC, (TEGSCO), found that TEGSCO generally complied with key contract provisions, appropriately submitted all fees collected, and sufficiently addressed each finding from the prior audit report, issued in 2018. However, the audit identified a few areas in which San Francisco Municipal Transportation Agency (SFMTA) could improve its oversight of the vehicle tow operation and better monitor TEGSCO's compliance with its agreement.</p>

Date Issued	Report
3/9/2023	<p data-bbox="402 310 1390 415">San Francisco Public Utilities Commission: Crystal Springs Golf Partners, L.P., Paid Rent Owed for 2019 Through 2021, but a Few Improvements Can Strengthen SFPUC's Lease Administration</p> <p data-bbox="402 457 1406 716">The audit of Crystal Springs Golf Partners, L.P., (Partners) found that by 2022 Partners had paid all the rent due for the audit period but made some of the rent payments over a year after they would have been due. This occurred because San Francisco Public Utilities Commission (SFPUC) suspended the lease's rent requirement for over a year due to the COVID-19 pandemic. Also, in a few areas SFPUC can improve its oversight of the lease and better monitor Partners' compliance with it.</p>
3/22/2023	<p data-bbox="402 793 1365 898">Office of the Treasurer and Tax Collector: The Treasurer Complied With Investment Requirements in State Law and the City's Investment Policy for the Year Ended June 30, 2022</p> <p data-bbox="402 940 1398 1052">No material modifications should be made to the Schedule of Cash, Investments, and Accrued Interest Receivable as of June 30, 2022, for it to be in conformity with generally accepted accounting principles.</p>
3/27/2023	<p data-bbox="402 1129 1365 1192">Field Follow-up of the 2018 Audit of the Ethical Climate, Inspection, and Billing Processes of the Department of Public Health's Environmental Health Branch</p> <p data-bbox="402 1234 1414 1493">The field follow-up assessment of the 2018 audit, <i>Department of Public Health: Opportunities Exist to Improve the Environmental Health Branch's Ethical Climate, Inspection and Billing Processes, and System Capabilities</i>, found that Environmental Health Branch fulfilled the intent of 8 of the 15 recommendations, which, consequently, we now consider closed. We deemed another recommendation no longer applicable, so closed it. The remaining 6 recommendations—1 of which has been partially implemented—are still open.</p>
3/29/2023	<p data-bbox="402 1570 1154 1602">Whistleblower Program Fiscal Year 2022-23 Quarter 2 Report</p> <p data-bbox="402 1654 1365 1759">During October 1 through December 31, 2022, (Quarter 2), the Whistleblower Program received 143 reports. The Whistleblower Program investigated 74 (59 percent) of the 125 reports it closed in Quarter 2.</p>

Date Issued	Report
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3/30/2023	San Francisco Municipal Transportation Agency: The Department Should Strengthen the Eligibility Screening Process for Its Free Muni Program
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The audit of the Free Muni program of the San Francisco Municipal Transportation Agency found that SFMTA does *not*: require program applicants to provide proof of residency or income; periodically recertify Free Muni participants to ensure ongoing eligibility; include language on the program application that would allow SFMTA to request, retain, and reassess documentation to verify participants' ongoing eligibility; or determine whether its outreach efforts effectively target eligible populations.