

City Services Auditor Final FY 2023-24 Workplan

Overview for CGOBOC



CITY & COUNTY OF SAN FRANCISCO

Office of the Controller
City Services Auditor

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06.12.2023

Overview of CSA's Mandates

CSA was created through Charter Appendix F, which San Francisco voters approved in November 2003. Under the Charter, CSA is mandated to:

- Serve as the City's internal auditor by conducting financial and performance audits.
- Evaluate the quality and quantity of city services, compare, benchmark, and provide public information and transparency.
- Measure and report on the City's performance to standards for streets, parks, and sidewalks.
- Evaluate city management and employment practices.
- Oversee contracting procedures and RFP standards.
- Operate a whistleblower hotline and website and conduct investigations.

Audits

- City's internal auditor, operating under Charter, codes and GAGAS standards
- Performance and operational audits
- Financial and mandated audits
- Compliance audits: construction, information technology, key business processes
- Whistleblower program and investigations

City Performance

- City's Performance analysis and reporting function, operating under Charter and codes
- Standards, performance measures, benchmarking
- Citywide and interdepartmental projects
- Financial and operational analysis and implementation
- Technical assistance and professional contracting

Overview of CSA's Work Planning Process

- CSA's work plan is driven by
 - Charter and Administrative Code requirements
 - Limited risk analysis
 - Mayor, Board, leadership, and department requests
- CSA compiles a list of potential projects and audits for the upcoming fiscal year based on budgets, mandates, & analysis
- CSA prioritizes projects and audits in consultation with the Controller, leadership, and departments, and considers risk
- Resource balancing allocates staffing and funding in light of priorities

Overview for Fiscal Year 2022-23

CSA receives two-tenths of one percent (0.2%) of the City's budget by fund.

Funding

Preliminary Estimated Amounts:

- Annual Operating Budget: \$21M estimated
- Capital Budget: \$5.0M estimated (varies by timing and size of bond issuance)

Staffing

- 77 FTE Budgeted Positions
 - CSA Audits 40 FTE
 - City Performance 38 FTE

Fiscal Year 2023-24 Work Order Budgets (Estimate): Large Departments

Department/Work Order	Amount
General Fund Departments	\$7.1 M
Department of Public Health	\$5.8 M
Municipal Transportation Agency	\$2.7 M
Human Services Agency	\$2.1 M
Airport	\$1.20 M
Public Utilities Commission	\$1.3 M
Homelessness and Supportive Housing	\$1.3 M

Ongoing City Performance Programs

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Performance Program

- [Performance Scorecards](#)
- [Citywide performance measurement reports](#) to Mayor, Board, stakeholders and public

Maintenance Standards

- [Parks evaluations](#)
- [Streets and sidewalks evaluations](#)

Nonprofit Program

- [Nonprofit fiscal and compliance monitoring program](#)
- Capacity building and technical assistance for nonprofits
- Policy work – focus on [wage solutions](#)

Our City Our Home Committee

- Ongoing OCOH Committee work
- [OCOH funding budget reporting](#)
- [Needs assessment](#)

Fiscal Year 2023-24 Major Projects

- **Department of Public Health** – process improvement support to DPH hiring, projects to support understanding and improving patient flow
- **Department of Homelessness and Supportive Housing** – shelter assessment, homelessness strategic plan metric development and reporting, technical assistance
- **Municipal Transportation Agency** – onboard survey contract management, fare evasion study
- **Government Operations Recovery** – support efforts to improve contracting, hiring and financial systems functions
- **Nonprofit** – performance monitoring standards and reporting program development

CSA Audits: FY23-24 Work Plan Highlights

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Risk-Based Approach Per Government Audit Standards

Performance & Compliance



- Audits of Payroll, Contract Compliance, Procurement, Inventory, Eligibility Programs
- Mandated, Divisional, Operational Audits and Assessments
- Audits of Nonprofits and Homelessness Activities
- Effectiveness, Efficiency, Economy, Equity, Leading Practices Audits

Construction & GO Bonds



- Construction Risk Assessment
- Capital and Bond Expenditures Program Audits
- Audits of Construction Internal Controls, including Close-Outs, Change Orders, Project Management, Contract Compliance, Overhead Rates, Leading Practices

Public Integrity



- Follow-up on Public Integrity Recommendations
- Internal Control Audits and Assessments on Contracting, Nonprofits and Grants, Ethics and Tone at the Top, Commissions
- Refuse Rate Analysis
- Public Integrity Tipline

IT Systems & Cybersecurity



- Ongoing Systems Security and Information Technology Controls Audits and Reviews
- Vulnerability and Maturity Assessments, Assistance to COIT, DT, and Other Stakeholders

Whistleblower Investigations



- Whistleblower Investigations
- Citywide Outreach and Education Activities
- Fraud Webinars

Other Activities



- Recommendations Follow-up
- Risk Assessments & Data Analytics
- Compliance with Auditing Standards (Peer Review)
- Citywide Disaster Cost Recovery

CSA Audits: GO Bond Expenditure Audits

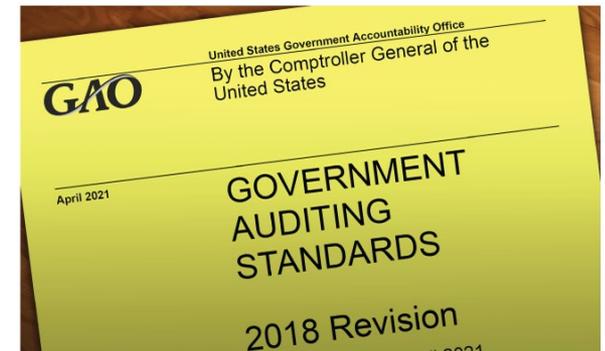
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CSA Audits has completed 10 audits and these audits found the expenditures reviewed were spent in accordance with the ballot measures.

Active GO Bond Programs	Completed or Ongoing Audits
1. 2010 Earthquake Safety & Emergency Response	Issued 7/12/16
2. 2011 Road Repaving and Street Safety	Issued 7/25/16
3. 2008 SF General Hospital Improvement	Issued 3/16/17
4. 2012 Clean and Safe Neighborhood Parks	Issued 4/2/18
5. 2008 Clean and Safe Neighborhood Parks	Issued 6/4/18
6. 2014 Earthquake Safety & Emergency Response	Issued 9/27/18
7. 2014 Transportation and Road Improvement	Issued 2/27/19
8. 2015 Affordable Housing	Issued 7/30/19
9. 2016 Public Health & Safety	Issued 1/14/20
10. 2016 Affordable Housing	Issued 3/11/21
11. 2018 Seawall Safety Improvement	<i>Planned</i>
12. 2019 Affordable Housing	<i>Planned</i>
13. 2020 Earthquake Safety & Emergency Response	<i>Planned</i>
14. 2020 Health and Homelessness, Parks and Streets	<i>Planned</i>

Generally Accepted Government Auditing Standards (GAGAS, aka “Yellow Book”)

- Objective, Independent, Integrity, Facts-Based
- Effective, Efficient, Economical, Ethical, Equitable
- High Quality; Quality Assurance Policies & Procedures
- Professional Judgment, Competence, Continuing Professional Education (CPE)
- [Triennial Peer Review](#) (2011, 2014, 2017, 2021)
- Performance Audit & Nonaudit Services
- <https://www.gao.gov/yellowbook>



Source: GAO file photo.

Thank you.

Questions?