




OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller
Todd Rydstrom
Deputy Controller

MEMORANDUM

TO: Citizens' General Obligation Bond Oversight Committee

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

DATE: November 29, 2023

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from October 16 through November 29, 2023.

Date Issued	Report
10/17/2023	<p>Public Integrity Review: The Community Challenge Grant Program's 2023 Solicitation Process Was Deeply Flawed and Needs to Be Redone Properly</p> <p>In January 2020 the City Attorney's Office, with the support of the Controller's Office, launched an independent public integrity investigation and created a hotline in response to federal criminal charges against Mohammed Nuru for aiding and abetting honest services wire fraud in connection with an alleged scheme to bribe public officials. Concurrently, the Controller, in cooperation with the City Attorney, undertook a Public Integrity review of city contracts, purchase orders, and grants for red flags that could indicate process failures.</p> <p>The report found that the Community Challenge Grant program's 2023 solicitation process cannot be relied upon because the former program director misrepresented key aspects of the process, which also lacked adequate controls and proper documentation.</p>
10/24/2023	<p>Office of the Treasurer and Tax Collector: Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of September 30, 2022</p> <p>No material modifications should be made to the Schedule of Cash, Investments, and Accrued Interest Receivable as of September 30, 2022, for it to be in conformity with generally accepted accounting principles.</p>

Date Issued	Report
10/24/2023	Office of the Treasurer and Tax Collector: Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of December 31, 2022
	No material modifications should be made to the Schedule of Cash, Investments, and Accrued Interest Receivable as of December 31, 2022, for it to be in conformity with generally accepted accounting principles.
10/24/2023	Office of the Treasurer and Tax Collector: Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of March 31, 2023
	No material modifications should be made to the Schedule of Cash, Investments, and Accrued Interest Receivable as of March 31, 2023, for it to be in conformity with generally accepted accounting principles.