




**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:** October 20, 2025

**SUBJECT:** CSA Audits Activity Update

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The following are highlights of the City Services Auditor (CSA) Audits Division's activity from August 21 through October 20, 2025.

Date Issued	Report
8/28/2025	<p><a href="#">City Services Auditor Annual Work Plan Fiscal Year 2025-26</a></p> <p>The annual work plan for fiscal year 2025-26 highlights the work done by the Controller's CSA, which consists of the Audits Division and City Performance Division. In fiscal year 2025-26, CSA will continue to support city leadership and departmental staff to focus on critical areas of need in the City and County of San Francisco, with a particular focus on projects related to public health, homelessness, and improving contracting processes and performance management for departments that contract with nonprofit. CSA will also continue its public integrity assessments, implement Proposition C by establishing the Inspector General within the Office of the Controller, and devote more resources to audits of city operations, including audits of information technology and cybersecurity, nonprofits, and city procurement.</p>
8/29/2025	<p><a href="#">Whistleblower Program Annual Report and Quarter 4 Results, Fiscal Year 2024-25</a></p> <p>During fiscal year 2024-25, the Whistleblower Program received 661 reports and closed 668 reports, of which 335 (50 percent) reached closure after an investigation.</p>

Date Issued	Report
9/16/2025	<p><a href="#">Human Rights Commission: The Human Rights Commission Violated the City's Purchasing Rules, Circumventing Controls and Policies</a></p> <p>The audit and investigation jointly conducted with the Office of the City Attorney related to the Human Rights Commission's noncontract payments totaling over \$6 million found that the Human Rights Commission (HRC), under the direction of former Executive Director Sheryl Davis, demonstrated a pattern and practice of evading existing controls and avoiding scrutiny from city oversight agencies, raising serious concerns about transparency, accountability, and financial integrity. The audit found that \$4.6 million of the \$6.3 million HRC spent on noncontract payments were ineligible or likely ineligible payments. HRC also violated other procurement rules, such as order splitting.</p>
9/30/2025	<p><a href="#">San Francisco Municipal Transportation Agency: TEGSCO, LLC, Complied With Key Agreement Provisions Related to Fee Collection, Invoiced Services, and Certain Tow Services, but the Agreement Is Unclear and Inconsistent</a></p> <p>The audit of the contract between TEGSCO, LLC, (TEGSCO) and the City and County of San Francisco (City) found that TEGSCO generally complied with key Agreement provisions, appropriately submitted all fees collected, and accurately billed SFMTA for its services. However, the audit identified significant issues because some parts of the Agreement amendments are vague, use incorrect or outdated schedules, and apply changes retroactively. Thus, the audit could not determine whether certain Agreement requirements were met. The audit also found that TEGSCO did not consistently meet the Agreement's required tow response times or lien sale process requirements related to timely lien classification and notice issuance.</p>
10/8/2025	<p><a href="#">Office of the City Administrator: The City Should Consider Risk-Based Monitoring of Surveillance Technology</a></p> <p>The audit of the Acquisition of Surveillance Technology Ordinance of the City and County of San Francisco (City) found that the law does not enable the City to use a risk-based approach to match the level of oversight for different proposed uses of surveillance technology to the risks they pose. Thus, the City may be wasting resources by closely monitoring low-risk uses.</p>
10/15/2025	<p><a href="#">City Services Auditor Summary of the Implementation Status of Recommendations, January 1 Through June 30, 2025</a></p> <p>During January 1 through June 30, 2025, CSA followed up on 73 recommendations, of which departments reported implementing 36 (49 percent) and are considered closed.</p>

Date Issued	Report
10/15/2025	<a href="#">Recommendations Not Implemented After More Than Two Years, as of June 30, 2025</a>  CSA issued a summary of its recommendations not implemented after more than two years on June 30, 2025. Of the 2,887 recommendations issued since July 1, 2010, 37 (1 percent) are not implemented, and of those, only 7 are more than two years old.