


OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller
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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 6, 2026

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from February 3 through April 6, 2026.

Date Issued	Report
3/10/2026	<p>Whistleblower Program Quarter 2 Results October 1 Through December 31, 2025</p> <p>During October 1 through December 31, 2025, (Quarter 2), the Whistleblower Program received 202 reports. The Whistleblower Program investigated 100 (53 percent) of the 202 reports it closed in Quarter 2.</p>
3/19/2026	<p>The San Francisco Public Utilities Commission Must Strengthen Its Controls to Ensure Accurate Reporting of Bond Expenditures</p> <p>The audit assessed whether San Francisco Public Utilities Commission (SFPUC) spent revenue bond funds in accordance with the stated and permissible use of such bonds. The audit found SFPUC did not accurately assign \$106.5 million in expenditures related to wastewater revenue bonds and did not accurately report some bond expenditures.</p>
4/1/2026	<p>City Services Auditor Summary of the Implementation Status of Recommendations, July 1 Through December 31, 2025</p> <p>During July 1 through December 31, 2025, CSA followed up on 37 recommendations, of which departments reported implementing 15 (41 percent) and are considered closed.</p>