



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: October 19, 2026

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from August 4 through October 19, 2026.

Date Issued	Report
8/19/2026	Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of September 30, 2025 The review of the Schedule of Cash, Investments, and Accrued Interest Receivable of the Office of the Treasurer and Tax Collector (Treasurer) of the City and County of San Francisco (City) as of September 30, 2025, did not identify any material modifications that should be made to the Schedule for it to be in accordance with generally accepted accounting principles.
8/19/2026	Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of December 31, 2025 The review of the Schedule of Cash, Investments, and Accrued Interest Receivable of the Treasurer of the City as of December 31, 2025, did not identify any material modifications that should be made to the Schedule for it to be in accordance with generally accepted accounting principles.

Date Issued	Report
8/19/2026	Quarterly Review of the Schedule of Cash, Investments, and Accrued Interest Receivable as of March 31, 2026 The review of the Schedule of Cash, Investments, and Accrued Interest Receivable of the Treasurer of the City as of March 31, 2026, did not identify any material modifications that should be made to the Schedule for it to be in accordance with generally accepted accounting principles.
8/20/2026	2018 Seawall General Obligation Bond Funds Were Spent in Accordance With the Bond Measure Through June 30, 2025 The Port of San Francisco spent 2018 Seawall general obligation bond funds in accordance with the bond measure through June 30, 2025. However, the department should improve its controls over allocating bond funds and documenting its decision-making related to the allowability of certain expenditures.
8/26/2026	The Fragmented Structure of the City's Opportunities for All Program Between the Japanese Community Youth Council, Human Rights Commission, and the Department of Children, Youth, and Their Families Led to Deficient Fiscal and Programmatic Activities and Inadequate Oversight of the Grant Agreement The audit found a disjointed structure to execute the Opportunities for All (OFA) grant agreement to provide career exploration and workforce development opportunities to youth in San Francisco and the entities involved — Department of Children, Youth, and Their Families, Human Rights Commission, and Japanese Community Youth Council (JCYC) — were confused about their respective roles and responsibilities. This lack of clarity contributed to JCYC's deficient fiscal controls and practices surrounding budget, invoicing, payroll, and record retention in addition to inadequate city oversight, mismanagement of the agreement, and weak accountability in both the fiscal and programmatic sides of the OFA program.
8/31/2026	Clearer Expectations and Communication Are Key to a Stronger Partnership With the African American Art and Culture Complex The audit identified gaps in African American Culture Complex's management practices, which resulted in inefficient use of its resources and errors in its grant reporting. Also, the San Francisco Arts Commission can clarify reporting requirements, improve grant agreements, and further consider grantees' capacity to perform the work required of them under their grant agreements.

Date Issued	Report
9/16/2026	Public Integrity Reviews: 2026 Update - Implementation Status of Recommendations This report provides updates on 22 out of 91 total recommendations that were open as of August 2024 and issued after August 2024. These recommendations resulted from a series of 13 public integrity assessments and audits conducted by the Controller, in conjunction with the City Attorney, concerning investigations involving criminal conduct by city officials, employees, and/or contractors.
9/24/2026	Whistleblower Program Annual Report and Quarter 4 Results, July 1, 2025, Through June 30, 2026 During fiscal year 2025-26, the Whistleblower Program received 817 reports and closed 827 reports, of which 422 (51 percent) reached closure after an investigation.
10/6/2026	City Services Auditor Follow-up on Recommendation Implementation Status – January 1 Through June 30, 2026 During January 1 through June 30, 2026, CSA followed up on 80 recommendations, of which departments reported implementing 58 (73 percent) and are considered closed.
10/6/2026	City Services Auditor Recommendations Not Implemented After More Than Two Years, as of June 30, 2026 CSA issued a summary of its recommendations not implemented after more than two years on June 30, 2026. Of the 3,018 recommendations issued since July 1, 2010, 52 (2 percent) are not implemented, and of those, only 13 are more than two years old.
10/7/2026	City Services Auditor Fiscal Year 2026-27 Annual Work Plan The work plan highlights CSA’s work in fiscal year 2025-26. The Audits Division continued to provide impactful audit and investigative services to improve and promote transparency, accountability, and integrity in city government. The City Performance Division continued to support departments to innovate, work across boundaries, and problem-solve to improve services for city residents. In fiscal year 2026-27, CSA will continue to support city leadership and departmental staff to focus on critical areas of need, with focus on projects related to public health, homelessness, nonprofit monitoring, and public safety. CSA will also continue its audits of departments, contractors, and functions to improve efficiency and effectiveness of service delivery and business processes, including audits of information technology and cybersecurity, nonprofits, and capital projects.