

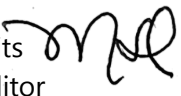
OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Greg Wagner
Controller
ChiaYu Ma
Deputy Controller

MEMORANDUM

TO: Citizens' General Obligation Bond Oversight Committee

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

DATE: August 3, 2026

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from June 2 through August 3, 2026.

Date Issued	Report
6/9/2026	Support Organizations Must Better Comply With City Agreements to Improve Public Trust and Accountability Recreation and Park Department did not ensure that its support organization maintained sufficient documentation to support 50% of the payments the auditors sampled, totaling \$1.7 million, and that San Francisco Animal Care and Control did not consistently follow its own procedures for documenting spending requests and approvals, although all tested payments were allowed by the memorandum of understanding (MOU). Also, the support organizations did not comply with some disclosure requirements or did not have documented procedures to ensure they comply with the conflict-of-interest procedures in their MOUs.
6/23/2026	The Office of the Treasurer & Tax Collector Improperly Steered Contracts to the Former Chief Assistant Treasurer's Friend's Company The Office of the Treasurer and Tax Collector's solicitation and vendor selection processes for a discovery project and subsequent request for proposal for the business tax system replacement were found to be compromised by an undisclosed friendship between the former Chief Assistant Treasurer Tajel Shah and the former chief revenue officer of Mechanical Orchard.

Date Issued	Report
6/24/2026	Whistleblower Program Quarter 3 Results January 1 Through March 31, 2026 During January 1 through March 31, 2026, (Quarter 3), the Whistleblower Program received 206 reports. The Whistleblower Program investigated 115 (54 percent) of the 214 reports it closed in Quarter 3.
7/23/2026	SFPUC Adequately Documented Compliance With Most Close-Out Requirements for Its Sunol Corporation Yard Long-Term Improvements Project but Must Improve Its Close-Out Procedures and Documentation Compliance Of the 32 close-out requirements for the Sunol Long-Term Improvements – Corporation Yard Project contract with S.J. Amoroso Construction Co., Inc., San Francisco Public Utilities Commission (SFPUC) adequately documented full compliance with 24, partial compliance with 6, and no compliance with 2.