

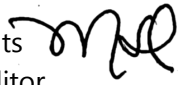


OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

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 20, 2025

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from June 3 through August 20, 2025.

Date Issued	Report
6/5/2025	<p>Whistleblower Program Quarter 3 Results, Fiscal Year 2024-25</p> <p>During January 1 through March 31, 2025, (Quarter 3), the Whistleblower Program received 174 reports. The Whistleblower Program investigated 74 (47 percent) of the 156 reports it closed in Quarter 3.</p>
6/18/2025	<p>Mayor's Office of Housing and Community Development: 2019 Affordable Housing General Obligation Bond Funds Were Spent in Accordance with the Bond Measure Through June 30, 2024</p> <p>The 2019 Affordable Housing General Obligation bond funds were spent in accordance with the bond measure through June 30, 2024.</p>
7/17/2025	<p>Proposition C: Inspector General Implementation Update as of July 2025</p> <p>As approved by San Francisco voters in November 2024, the San Francisco Inspector General is to be granted expanded investigative powers with a broad mandate to address public corruption and enhance public integrity. The Controller has identified national networks of public integrity professionals to help recruit candidates for this position and intends to hire the City's Inspector General by the end of 2025.</p>

Date Issued	Report
8/5/2025	<p>Airport Commission: SP Plus SF Joint Venture, in General, Adequately Reported and Remitted Parking Revenue, but Opportunities Exist to Improve the Oversight and Internal Controls at San Francisco International Airport Parking Facilities</p> <p>SP Plus reported to the Airport \$142,933,777 in operating revenues and \$29,238,995 in expenses during the audit period. The audit concluded that SP Plus, in general, accurately deposited collected parking revenue and submitted supported expenses for reimbursement but identified some areas in which the Airport could improve its oversight of the garage's operations and better monitor SP Plus's compliance with the management agreement.</p>
8/12/2025	<p>Recreation and Park Department: Lifetime Tennis, Inc., dba Lifetime Activities, Which Operates the Golden Gate Park Tennis Center, Generally Complied With Gross Receipts Reporting but Underpaid \$10,593 in Rent for March 3, 2021, Through March 31, 2023</p> <p>The audit found that Lifetime Tennis, Inc., (Lifetime) materially complied with its reporting requirements and payment obligations under the operating agreement for the Golden Gate Park Tennis Center. However, Lifetime underreported its gross receipts by \$310,003, which caused it to underpay rent by \$10,593. The audit also found that the Recreation and Park Department generally fulfilled its obligations in monitoring Lifetime's operations under the agreement.</p>