


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: June 1, 2026

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from April 7 through June 1, 2026.

Date Issued	Report
4/13/2026	<p>Annual Audit of the Free City College Program Fund: August 1, 2022, Through July 31, 2023</p> <p>City College of San Francisco (City College) charged indirect costs to the Free City College Program, but the auditors could not conclude whether City College's allocation of indirect costs complies with the memorandum of understanding because it does not address indirect costs and its language related to administrative costs is ambiguous and open-ended.</p>
4/16/2026	<p>Arriba Juntos Generally Complied With Its Grant Agreements With the San Francisco Human Services Agency, Although It Did Not Always Meet Job Enrollment and Placement Goals</p> <p>Arriba Juntos, a nonprofit, community-based organization, has requisite internal controls and generally adhered to grant spending provisions, but improvements are needed.</p>

Date Issued	Report
4/22/2026	<p data-bbox="402 321 1419 394">Annual Audit of the Free City College Program Fund: August 1, 2023, Through July 31, 2024</p> <p data-bbox="402 432 1419 583">City College charged indirect costs to the Free City College Program, but the auditors could not conclude whether the allocation of indirect costs complies with the memorandum of understanding because it does not address indirect costs and its language related to administrative costs is ambiguous and open-ended.</p>
4/30/2026	<p data-bbox="402 625 1078 657">Citywide Project Labor Agreement, Fiscal Year 2024-25</p> <p data-bbox="402 695 1419 951">The San Francisco Administrative Code, Section 6.27, Citywide Project Labor Agreement Ordinance, directed the City and County of San Francisco (City) to negotiate a Project Labor Agreement (PLA) with the San Francisco Building Construction Trades Council. Of the 35 citywide PLA projects that had been active through June 30, 2025, 3 (9%) had been completed as of that date. The memorandum provides an update on city departments' progress in administering the citywide PLA, including:</p> <ul data-bbox="451 989 1403 1140" style="list-style-type: none"><li data-bbox="451 989 1403 1062">• An analysis of hours worked and number of workers on projects covered and not covered by the PLA.<li data-bbox="451 1062 1403 1094">• Mapped locations of PLA-covered projects in San Francisco.<li data-bbox="451 1094 1403 1140">• A look ahead at planned PLA-covered projects.
5/12/2026	<p data-bbox="402 1182 1305 1245">2020 Health and Recovery General Obligation Bond Funds Were Spent in Accordance With the Bond Measure Through June 30, 2025</p> <p data-bbox="402 1283 1354 1350">The City spent bond funds in accordance with the 2020 Health and Recovery General Obligation Bond measure through June 30, 2025.</p>