

CITY AND COUNTY OF SAN FRANCISCO
BOARD OF SUPERVISORS
BUDGET AND LEGISLATIVE ANALYST
1390 Market Street, Suite 1150, San Francisco, CA 94102
(415) 552-9292 FAX (415) 252-0461

June 2, 2025

Tanya Peterson
CEO & Executive Director
San Francisco Zoological Society
1 Zoo Road
San Francisco, CA 94132

CC: Anne Elefterakis, Executive Assistant, San Francisco Zoological Society
Marie-Claude Nadeau, Chairperson, San Francisco Zoological Society Board of Directors
John Flynn, Vice Chairperson, San Francisco Zoological Society Board of Directors
District 7 Supervisor Myrna Melgar, San Francisco Board of Supervisors
Supervisor Connie Chan, Chair, Budget and Finance Committee; Chair, Budget and Appropriations Committee, San Francisco Board of Supervisors
Supervisor Jackie Fielder, Chair, Government Audit and Oversight Committee, San Francisco Board of Supervisors

Dear Ms. Peterson,

Thank you for your email yesterday (June 1st) regarding the San Francisco Zoo's response to our initial request for information, which was provided to you on January 29th. I appreciate that you provided a response to my May 23rd email outlining the many outstanding items from our initial request for information. However, I remain concerned by several of the assertions in your response and the continued lack of a complete response to most of the requested items. A summary highlighting some of those missing items is below, followed by a detailed list outlining our original request, the Zoo's responses, and the current status of each item at the end of this letter. We have highlighted in bold red font within the matrix at the end of this letter where further action is required by Zoo management in order to fulfill our requests.

If Zoo management continues to be uncooperative in fulfilling our requests, we will recommend that the Board of Supervisors take further action to compel you to do so, including by exercising subpoena power.

Current Status of Initial Audit Request Items

As of June 2, 2025, four of 25 items remain entirely unaddressed and 13 have been only partially fulfilled. Six of the items were completed (three through information provided by Zoo management, two through publicly available records, and one very recently based on the audit team's best estimate due to a lack of response from Zoo management). Further, Zoo management has informed us that two items do not exist, and we have no evidence to the contrary. Of the incomplete items, I would like to highlight the following:

- Item 4: *Detailed spreadsheet(s) from the Zoo's budget or financial system showing budgeted and actual line-item revenues and expenditures by year for the fiscal years FY 2019-20 through FY 2024-25. For FY 2024-25, please indicate the date the actual expenditures are current as.*

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 2 of 14

- The Zoo's response to this request item as of May 29th is "Publicly available on Zoo website; Pending ask of outside auditors re raw data."
 - As we have previously notified Zoo management, the documents available online and provided by Zoo management do not provide sufficient detail or present the full financial picture of the Zoo.
 - We are still awaiting additional items to fulfill this request as noted in the matrix below.
- Item 12: *All current policies and procedures related to San Francisco Zoo operations.*
 - We have received various files related to policies and procedures; however, this item requires further attention. Many of the documents provided are significantly outdated, including an "Employee Handbook" dated June 2002. SFZS management informed our audit team that SFZS engaged a consultant to revise and update policies and procedures, which are more current than the versions previously submitted. Zoo management also noted that certain policies and procedures are maintained within individual SFZS divisions.
 - On May 30th, the audit team received 11 separate files related to a limited set of animal protocols.
 - Overall, the audit team has not received all necessary documentation.
- Item 13: *A copy of any inspections by the U.S. Department of Agriculture, the Association of Zoos and Aquariums, and any other similar oversight bodies from FY 2019-20 through FY 2024-25.*
 - Based on publicly available data, it appears we did not receive all USDA inspections.
 - The AZA report we received contains several redactions, including comments that provide important context to the findings. Additionally, the full narrative section is missing.
- Item 21: *Annual reports, strategic plans, master plans, capital plans, program performance evaluations, audits, and monitoring reports since July 1, 2019.*
 - SFZS management informed the audit team that they are unable to locate the 2000/2007 Master Plan but noted that it may be filed elsewhere in the City's records.
 - We requested that SFZS provide any existing strategic plans, including those referenced in the redacted AZA Accreditation Report.
 - On May 8th, our audit team received a PowerPoint titled "San Francisco Zoo Strategic Plan 2015-2020," dated 1/15/2016. This document is labeled as a draft.
 - We request that SFZS management provide a written explanation if management does not have additional active governing documents.

Key Points in Information Request Timeline

As we have discussed, prompt responses to our audit requests are greatly appreciated and will allow us to complete the audit in a timely manner. We have also discussed our willingness to set reasonable timelines for response and are always open to discussing how we can assist Zoo management to reduce the burden of responding to our requests. That said, we have had to work through numerous delays in obtaining the requested materials. Key points in our information request timeline include:

- The initial request for information was sent on January 29th, with a deadline extended from February 14 to February 20.

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 3 of 14

- A partial response was received on February 20, with additional documents arriving sporadically over the next several weeks.
- In mid-March, following continued delays and refusal to schedule interviews, we prepared a demand letter requesting a full response to our RFI and interview availability. During a discussion with you, the Zoo Chief Financial Officer, and the San Francisco Zoological Society's pro bono legal counsel, we were assured full cooperation, including a commitment to respond to the RFI and schedule interviews by March 25th.
- In late March, we provided a detailed status tracker and requested an update by April 4th, which was not fulfilled.
- In the weeks that followed, we conducted a virtual meeting with you and a site visit to the Zoo. During that time, a few additional documents were sent, but many items remained incomplete or unaddressed.
- In early May, we set a deadline of May 16th for eight priority items and a status update on the remaining items. That deadline was not met.
- On May 29th, your assistant sent a document titled "Audit Requests- May 2025," which was described as the "SF Zoo's tracking requests for audit materials." The responses in that document are included in the matrix at the end of this letter along with responses from our audit team. We have noted in bold red font where further steps are necessary from Zoo management to fulfill our requests.

Misleading Assertions in June 1st Email from you

There are several misleading assertions in the email you sent to me yesterday that I would like to clarify. These include:

- The email states that our first visit to the Zoo on January 29th "allowed us to provide a history of the Society's financial support and continued commitment to improving the City's Zoo." The purpose of this visit, as stated in advance to you, was to conduct the entrance conference where we were to introduce members of the audit team; provide an overview of the audit scope, process, and timeline; provide and discuss our initial request for information; and discuss points of contact, next steps, and answer questions. As you may recall, you disregarded our meeting agenda and instead gave us a lengthy presentation on the history of the Zoo. After over 90 minutes, I interjected so that we could discuss our agenda items at which point you informed us that Zoo management would not be cooperating with the audit until further notice. After several weeks and discussions with the SFZS pro bono lawyer, Zoo management have provided some cooperation, including a tour of Zoo facilities on May 1st.
- The email states that "we provided contact information of former staff, which arguably was not requested by your RFIs." While we appreciate that you provided contact information of former staff, as we have stated, our request for information dated January 29th is an *initial* request for information and we would have additional requests for information as is customary for performance audits.
- The email states "Zoo staff attempted to create documents and summaries of information in an effort to respond to your RFIs (e.g., matrix of Zoo's 'active invoices/contracts'), but upon review we agreed the creation of documents or summaries was not the best way to proceed. This joint decision thereby eliminated the production of documents that never, in fact, existed as part of

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 4 of 14

the Zoo's record keeping during the period in question." As we have discussed, our audit team does not expect you to create items that do not exist and have requested that Zoo management let us know when that is the case. In regard to item 7 from our initial request for information ("a list of all active contracts between the Zoo and third-party operators or consultants..."), we continue to await additional contract files to complete our review.

- The email states "We also discussed information publicly available on the websites of the City, the Zoo and/or federal government (e.g., the Zoo's financials; "Joint Zoo" minutes; USDA regulations and inspection reports, including the Zoo's self-reporting to the USDA)." As previously discussed and requested, please provide written confirmation specifying where each referenced document can be accessed if you prefer that we retrieve them from online sources.

We hope that this exchange can be the start of a more cooperative relationship with you and other members of Zoo management.

Thank you,

A handwritten signature in black ink, appearing to read "Daniel Goncher". The signature is fluid and cursive, with a long horizontal stroke at the end.

Dan Goncher, Principal
Budget and Legislative Analyst's Office
San Francisco Board of Supervisors

See Matrix of BLA Audit Request Item Status as of 6/2/2025 below:

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 5 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
01. Current organizational chart of the San Francisco Zoo showing budgeted full time equivalent staff for each organizational unit shown.	<i>"Completed (FY 2024-25)"</i>	Completed – SFZS Submission Provided	Completed.
02. Contact information for San Francisco Zoo management, staff, and volunteers who can speak to our audit team	<i>"Produced for consultants & former employees. Publicly available for current."</i>	Completed – BLA Resolved Independently	Although BLA did not receive all the requested email addresses, the audit team used its best judgment to identify the necessary contacts by applying the same first-name-last-initial format used for other SFZS email addresses.
03. The current Memorandum of Understanding between the San Francisco Zoo and the City and County of San Francisco (and any previous versions in effect since July 1, 2019).	<i>"Completed"</i>	Completed – SFZS Submission Provided	Completed.

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 6 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
04. Detailed spreadsheet report(s) from the Zoo's budget or financial system showing budgeted and actual line item revenues and expenditures by year for the fiscal years FY 2019-20 through FY 2024-25. For FY 2024-25, please indicate the date the actual expenditures are current as.	"Publicly available on Zoo website; Pending ask of outside auditors re raw data"	Partial	<p>We received internal "account analysis" reports for FY 2021–22, 2022–23, 2023–24, and the first half of FY 2024–25 (through December 31, 2024). However, these documents do not provide sufficient detail or present the full financial picture of the Zoo. Additionally, the figures in these internal reports did not align with those in the publicly available Form 990s and audited financials. When we raised these concerns, Zoo Executive Staff advised the audit team not to rely on the internal documents and to instead use the audited financials for our review.</p> <p>We also requested a reconciliation between the Zoo's Form 990s and audited financials. On May 31, Zoo Executive Staff connected the audit team with the Zoo's long-term third-party CPA, Gilbert, to help provide the necessary documentation.</p> <p>As of June 1, we have received two non-password-protected audited financial files—for FY 2022–23 and FY 2020–21. We are still missing accessible versions of the financials for FY 2019–20, FY 2021–22, and FY 2023–24, as well as the reconciliation documentation.</p> <p>We are awaiting:</p> <ul style="list-style-type: none">-The reconciliation file between the Form 990s and audited financials-Either the password for the remaining protected files or non-protected versions-Additional non-protected files for FY 2019–20, FY 2021–22, FY 2023–24, and FY 2024–25

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 7 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
05. Detailed spreadsheet report(s) showing the Zoo's budgeted personnel including classification and budgeted salary and benefits (and budgeted attrition if applicable) by year for the fiscal years FY 2019-20 through FY 2024-25.	<i>"Completed for years requested (per CFO)"</i>	Partial	The audit team has received files for FY 2021–22 through FY 2024–25. However, FY 2019–20 and FY 2020–21 remain outstanding. If SFZS does not intend to provide these files, a written explanation outlining the reason should be submitted.
06. Report showing current staff vacancies by classification, organizational unit, and assignment.	<i>"Document does not exist for years requested, if ever."</i>	Does Not Exist	SFZS reports this document does not exist.

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 8 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
07. A list of all active contracts between the Zoo and third-party operators or consultants with (a) a brief description of the purpose of the contract, (b) the contract amount, and (c) the date the contract went into effect.	<i>"Prioritized: SSA and General Contractor per agreement"</i>	Partial	<p>An initial list of 96 contracts was received, but the list is incomplete. Key information—including contract descriptions, amounts, and execution dates—is missing. To address this, Tanya agreed to send the contracts themselves so that BLA can compile a complete and accurate list. On May 15, 2025, we received the 2015 SSA agreement and the Madagascar Phase II construction contract. On May 16, 2025, we received the DLA Piper engagement letter, but the accompanying terms of service were not included.</p> <p>We continue to await additional contract files needed to complete our review.</p>
08. All visitor fee schedules in effect since July 1, 2019.	<i>"Public records: Joint Zoo Committee Minutes"</i>	Partial	<p>Received the Admission Fee Increase Proposal PowerPoint dated July 20, 2023, and a follow-up clarification email from the SFZS CFO. However, the BLA still requires written documentation of the fee schedules covering the entire audit period.</p> <p>We continue to await a document that outlines all admission fee schedules for the full requested time frame to ensure complete verification and clarity.</p>
09. Detailed attendance data from July 1, 2019 through December 31, 2024.	<i>"Completed for years requested (per CFO)"</i>	Partial	<p>Received FY 2021-22, 2022-23, 2023-24, and first half of 2024-25. However, FY 2019–20 and FY 2020–21 remain outstanding. If SFZS does not intend to provide these files, a written explanation outlining the reason should be submitted.</p>
10. Animal censuses conducted since July 1, 2019.	<i>"Completed for years requested (per agreement)"</i>	Partial	<p>BLA received animal census dated March 28, 2025. We continue to await historical censuses for requested time period.</p>

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 9 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
11. Current property map showing Zoo buildings and enclosures with labels briefly describing the types of animals held or services provided in each.	"Completed"	Completed – SFZS Submission Provided	Completed. The BLA received two maps: "Map Zoning" (detailed w/ building names & animals) and a conservation zone map. Neither map includes info on services provided in each building. However, the BLA can obtain service information from another source, such as SFZS policies and procedures.
12. All current policies and procedures related to San Francisco Zoo operations	"Completed: HR, Safety. Partial and pending: Animal Division"	Partial	We have received various files related to policies and procedures; however, this section requires further attention. Many of the documents provided are significantly outdated, including an "Employee Handbook" dated June 2002. SFZS Executive Staff informed the audit team that SFZS engaged a consultant to revise and update policies and procedures, which are more current than the versions previously submitted. SFZS management also noted that certain policies and procedures are maintained within individual SFZS divisions. On May 30, the audit team received 11 separate files related to a limited set of animal protocols. Overall, the audit team has not yet received all necessary documentation.

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 10 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
13. A copy of any inspections by the U.S. Department of Agriculture, the Association of Zoos and Aquariums, and any other similar oversight bodies from FY 2019-20 through FY 2024-25.	<i>"Completed: USDA (most recent inspections). AZA produced with legal redactions for personnel or Zoo security reasons"</i>	Partial	<p>Based on publicly available data, it appears the BLA did not receive all USDA inspection reports. The BLA is awaiting the full set of USDA inspection reports for the audit period, including both publicly available reports and those not published online.</p> <p>To date, we have received inspection reports dated 05/19/2025, 01/06/2025, 02/22/2023, 09/06/2023, 02/04/2020, and 02/04/2019. However, we did not receive reports from 02/02/2021, 12/01/2021, 02/01/2022, 05/29/2024, and 09/18/2024. Notably, four of the five missing reports include USDA-identified findings, while none of the six reports we received contain findings.</p> <p>In addition, the AZA inspection report we received contains multiple redactions, including comments that provide essential context to the findings. The full narrative section is also missing. The BLA is awaiting the complete AZA report with only necessary redactions, such as staff names, to support a full and accurate review.</p>
14. Any warning tickets, warning statements, or notices of violation(s) from the U.S. Department of Agriculture -Animal and Plant Health Inspection Service or the Association of Zoos and Aquariums.	<i>"Do not exist for years requested"</i>	Unsupported Claim of Nonexistence	<p>SFZS reported no USDA findings for the audit period, but the BLA identified evidence to the contrary. While several inspections between 2020 and 2025 found no noncompliant items, others did. These include a 2021 citation for deteriorating primate enclosures, a 2024 lemur escape, and a 2024 inspection noting rodent feces and facility issues. USDA also issued multiple "Teachable Moments" related to fencing, sanitation, and pest control.</p> <p>The BLA is still awaiting all USDA inspection reports for the period, including those not publicly posted. Due to extensive redactions in the most recent AZA Accreditation Report, it remains unclear whether all findings were disclosed.</p>

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 11 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
15. A list showing animal acquisitions, dispositions, births and deaths from FY 2019-20 through FY 2024-25.	<i>"Public records: Joint Zoo Committee Minutes (Animals Owned by SF)"</i>	Completed – SFZS Submission Provided	SFZS indicated that this information is available through the Joint Zoo Committee minutes published online. The audit team has since downloaded those files.
16. Logs or other records showing (a) requests for maintenance, and (b) the outcome/status of each request, including the date completed where applicable.	<i>"Completed for years requested"</i>	Partial	Received records from FY 2021-22 through present. However, FY 2019–20 and FY 2020–21 remain outstanding. If SFZS does not intend to provide these files, a written explanation outlining the reason should be submitted.
17. Logs or other records showing (a) claims for workers' compensation, and (b) the outcome/status of each request, including the date approved or denied where applicable.	<i>"Completed for years requested"</i>	Partial	The audit team received a workers' compensation claim review dated January 21, 2025. Historical data covering the full audit scope is still needed. If SFZS does not intend to provide these files, a written explanation outlining the reason should be submitted.

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 12 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
18. Incident reports from FY 2019-20 through FY 2024-25 recording safety issues and/or injuries relating to staff, guests, and wildlife.	<i>"Completed for years requested"</i>	Partial	The audit team received four incident reports, two from calendar year 2023 and two from 2024, as well as Safety Committee meeting minutes from 2023 and 2024. However, additional incident reports and Safety Committee minutes covering the full audit period are still needed. If SFZS does not intend to provide these files, a written explanation outlining the reason should be submitted.
19. Compiled/summarized results (if available) of visitor surveys from FY 2019-20 through FY 2024-25.	<i>"Do not exist for years requested"</i>	Unsupported Claim of Nonexistence	SFZS stated that this information does not exist. However, Executive Staff previously informed the BLA that visitor surveys were discontinued during COVID, indicating that surveys should exist for at least the early part of FY 2019–20. Therefore, the BLA should have received those records.
20. Copies of health code violations cited at the Zoo's food services locations by the City's Department of Public Health from FY 2019-20 through FY 2024-25.	<i>"Pending Request from SSA"</i>	No	Pending SFZS response.

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 13 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
21. Annual reports, strategic plans, master plans, capital plans, program performance evaluations, audits, and monitoring reports since July 1, 2019.	<i>"Public record: 2007 Master Plan + EIR. Produced: Campus Plans. In process: Strategic Plan (draft produced)"</i>	Partial	<p>SFZS Executive Staff informed the audit team that they are unable to locate the 2000/2007 Master Plan, but noted that it may be filed elsewhere within the City's records.</p> <p>The BLA requested that SFZS provide any existing strategic plans, including those referenced in the AZA Accreditation Report.</p> <p>On 5/8/2025, the audit team received a PowerPoint titled "San Francisco Zoo Strategic Plan 2015–2020", dated 1/15/2016. This document is labeled as a draft.</p> <p>If SFZS does not have any additional active governing documents, a written explanation should be provided.</p>
22. A copy of the list of concerns shared by Zoo staff with management referenced on p. 9 of the Joint Committee report.	<i>"No document exists."</i>	Unsupported Claim of Nonexistence	<p>According to the 2024 SF Zoo Recommendations Report and information provided by SFZS staff, this list of concerns does exist.</p>
23. A list of all provisions in federal, state, and/or local law, regulations, and City code that pertain to the San Francisco Zoo.	<i>"Public records."</i>	No	<p>SFZS responded that this information is publicly available. While that is accurate, and the BLA does conduct its own due diligence to identify relevant laws, regulations, and codes, it is standard practice for the BLA to request this information through formal Requests for Information to ensure completeness and consistency. Providing this list helps confirm that all applicable provisions have been considered and avoids potential gaps in legal or regulatory interpretation.</p>

June 2, 2025

Memo to Tanya Peterson, CEO & Executive Director, San Francisco Zoological Society - Status of Audit Request Items

Page 14 of 14

Requested Item	SFZS Reported Status of Completion 5/29/2025	BLA Reported Status of Completion 6/2/2025	BLA Notes 6/2/2025
24. Any minutes and links to video, if available, from meetings of the Joint Zoo Committee from FY 2019-20 to FY 2024-25.	<i>"Public records."</i>	Completed – SFZS Submission Provided	BLA obtained minutes and agendas from link provided by SFZS.
25. Any minutes and links to video, if available, from meetings of the San Francisco Zoological Society Board of Directors from FY 2019-20 to FY 2024-25.	<i>"Completed: Approved Minutes of 6 meetings/fiscal year. No Annual Meeting for 2024. (No approved minutes for October 2024?)"</i>	Partial	<p>We have received some annual and monthly minutes and agendas. Specifically, we have received the following number of minutes files for each of the following fiscal years: FY 2013-14: 3 (Outside of Scope, not requested) FY 2018-19: 1 (Outside of Scope, not requested) FY 2019-20: 0 FY 2020-21: 0 FY 2021-22: 1 FY 2022-23: 5 FY 2023-24: 5 FY 2024-25: 1</p> <p>If the SFZS Board of Directors does not have minutes for the remaining months of the audit scope, SFZS should confirm that in writing.</p>