Citywide Nonprofit Monitoring and Capacity Building Program

Capacity Building Program Plan and Procedures

City Performance

April 2020

City & County of San Francisco
Office of the Controller
City Services Auditor

About City Performance

The City Services Auditor (CSA) was created in the Office of the Controller through an amendment to the San Francisco City Charter that was approved by voters in November 2003. Within CSA, City Performance ensures the City's financial integrity and promotes efficient, effective, and accountable government.

City Performance Goals:

- City departments make transparent, data-driven decisions in policy development and operational management.
- City departments align programming with resources for greater efficiency and impact.
- City departments have the tools they need to innovate, test, and learn.

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City and County of San Francisco

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Capacity Building Program

PURPOSE OF THE DOCUMENT

- Describe program context, goals, and services
- Document program procedures
- Serve as a communications tool for program stakeholders, including capacity building service providers and steering committee members
- Establish a framework for evaluation to understand and track progress towards achieving program goals and impact

PROGRAM CONTEXT

City Context

Nonprofits are a critical part of the City's service delivery system. The City values, invests in, and respects the integrity of nonprofits. In Fiscal Year 2018-2019 (FY19), the City and County of San Francisco (City) all together provided $865 million in funding to nonprofit contractors to support residents in the areas of health, housing, workforce, and other social services (see FY19 Annual Report). The City relies on nonprofits to provide necessary care to residents, but a nonprofit's financial and operational health can put these services and their clients at risk.

What is Capacity Building?

A process of developing and strengthening skills, instincts, processes, and resources that individuals, organizations, and communities need to survive, adapt, and thrive in a fast-changing world.

The Citywide Nonprofit Monitoring and Capacity Building Program (Monitoring Program or Program) consolidates contract monitoring requirements related to fiscal and organizational health for nonprofit contractors that receive funding from multiple City departments. The Program facilitates coordination between departments to promote consistent monitoring of nonprofit adherence to financial management and operations standards. The Program streamlines monitoring activities to support two ultimate outcomes:

- Public funds are spent in alignment with the City's financial and administrative standards.
- Nonprofit contractors have strong, sustainable fiscal operations.

In FY19, the Monitoring Program included 165 nonprofit providers with funding from 12 departments.

The Monitoring Program also provides capacity building resources. Capacity building services include training for nonprofits and City staff and individual coaching for nonprofits. These activities support City staff in evaluating nonprofits and support nonprofits to create and maintain strong financial management practices. Services are targeted to nonprofits in contract with the City and the City staff that conduct contract management and monitoring activities with nonprofits.

A Steering Committee made up of representatives of departments provides input and guidance related to Program policies, including capacity building policies and practices. Steering Committee members advise the Controller's Office regarding utilizing coaching funds for specific nonprofits. Other than department referral due to needs identified through monitoring, there are no specific criteria in place to support nonprofit selection for coaching services. To date, the supply of services has been sufficient to accommodate referrals.

Capacity building resources provided annually to nonprofits and City staff between FY16 and FY19, included the following:

	Budget	Coaching Hours	Training Sessions
Available Contract Amount	$42,000	255	7
Average Annual Spending	$30,000	180	6
Difference[1]	$12,000	75	1

Training topics delivered between FY16 and FY19 included the following:

Delivered to Nonprofit Staff	Delivered to City Staff
▪ Budgeting 101: Introductory budgeting workshop* ▪ Board Governance: Nonprofit board requirements and best practices ▪ Telling Your Financial Story: Understanding and communicating financial health using standard financial documents* ▪ Operational Excellence: Processes, systems, and standards recommended to avoid fraud and ensure successful operations	▪ Monitoring 101 (delivered by contractors and by City staff): Orientation to monitoring process and purpose of monitoring ▪ Assessing Your Grantees' Financial Health: Financial health assessment using standard financial documents ▪ Financial Planning: Budgeting training ▪ Cost Allocations and Operations: Overview of cost allocations and guidance in assessing degree of financial planning undertaken by an organization

* Popular trainings

Nonprofit Context

Nonprofits experience challenges creating and maintaining strong financial capacity and practices for a variety of reasons, including high staff turnover, an inability to pay for the appropriate level of administrative staff, administrative staff without a background in nonprofit finance, reliance on part time or volunteer staff, and a lack of technical capacity in house. Staff commonly fulfill a variety of roles, sometimes taking on responsibilities for which they are not formally trained. Making strategic improvements can also be difficult due to funding constraints. For example, City funds typically only cover a portion of administrative costs that cannot be isolated to an individual program or contract.

[1] The difference in budget versus spending is due to the decision to not use one contractor for coaching and training.

It is resource intensive for nonprofit leadership to train themselves and their staff and to provide the necessary support to create infrastructure changes in the general course of business. Nonprofits need additional support to learn best practices and institutionalize change.

In addition, nonprofits that struggle to implement financial management best practices due to resource or capacity constraints also struggle to find the time and resources to engage with assistance providers to make and sustain changes.

These challenges hinder nonprofits' ability to make strategic financial decisions and leave organizations vulnerable when external factors shift that affect their funding streams and business model.

Even nonprofits with strong financial abilities seek out and benefit from ongoing infrastructure support.

DESIRED IMPACT

Broadly, capacity building services aim to:

- Ensure nonprofits create and maintain strong financial management practices
- Ensure nonprofits maintain fiscal and operational health; including in key areas such as finance, operations, leadership development, transition planning, board engagement, and risk analysis
- Support nonprofits to meet the City's fiscal management standards
- Support City staff to evaluate the financial health of an organization and discuss best practices with nonprofits

The Program's desired result is that nonprofit agencies serving San Francisco residents are:

- **Resilient**. Meaning nonprofits can pivot and adjust in a tumultuous financial environment. *Diversified funding* and *the ability to withstand staff and leadership turnover* are important contributors to resilience.
- **Accountable**. Meaning they can show results to funders (including the City), clients, and the community. Accountable nonprofits are *goal oriented and achieve* their desired outcomes. Accountable nonprofits spend public funds *in alignment with best practices* in financial and operational management.
- **Responsive.** Meaning nonprofits are in and accessible to their target communities, reflect the target population, and represent disadvantaged populations.
- **Sustainable**. Meaning they can deliver continuous services by staying and growing in San Francisco.

Capacity building services aim to contribute to this desired result by increasing the technical capacity of organizations to deliver their programs and services. Our influence on organizational capacity is first through individuals. We therefore aim to increase the technical skills of individuals within organizations to perform the accounting, budgeting, fundraising, technology use, governance, and collaborative functions to support sustainable programming, and organizational management.

Through individual and organizational participation in improvement activities, services aim to increase awareness, knowledge, and skills of best practices and eventually change individual and organizational behavior to incorporate and sustain these practices.

By improving technical capacities at the individual and organizational levels services aim to increase:

- The organization's capacity to deliver responsive programs and services and
- The organization's accountability and resiliency

Increased accountability, resiliency and responsiveness contribute to sustainable organizations, which is intended ultimately to contribute to the desired result.

SERVICES

The following services are the interventions intended to lead to increased individual and organizational awareness, knowledge, and skills. These services also increase monitors' awareness, knowledge, and skills of financial management and operational best practices. These capacities support monitors to better evaluate nonprofits and to have discussions with them about their improvement needs.

Individual Financial Management Coaching

Nonprofits receiving City funding are eligible for individualized financial management coaching at no cost to them. Coaching services are provided by contracted vendors with specialized expertise related to a variety of nonprofit management issues. Coaching is tailored to a nonprofit's needs and is meant to address operational and transactional finance and governance functions to ensure the nonprofit has the foundational tools they need to succeed.

While coaching is targeted to nonprofits referred through the monitoring process, the areas addressed through coaching may not be specifically tied to the findings but may generally support the agency to strengthen financial management capacity. Programmatic coaching to nonprofits is not included in these services. Examples of past coaching projects include:

- Transitioning from a funding source budget to a program-based budget
- Development or improvement of a cost allocation plan
- Refining a chart of accounts or enhancing use of QuickBooks
- Transitioning the accounting system from a cash to an accrual basis
- Developing financial policies and procedures and coaching staff on implementation
- Training Board members in fiduciary responsibilities or developing a recruitment plan

Coaching may encompass low, moderate, and high intensity engagements. Some issues require extensive support to address and these take time to work through. Alternatively, some nonprofits may only need or only have the capacity to receive smaller doses of support. The following defines these:

- High intensity: up to 50 hours of coaching time over an extended duration (e.g., eight months-one year). These engagements are likely for organizations that must address multiple improvements, for example, an agency that needs to develop a program-based budget, refine cost allocation and time tracking procedures, develop financial reporting tools, and train leadership and/or board members.
- Moderate intensity: approximately 30 hours of coaching time over a short duration (e.g., four-seven months). These engagements are likely for organizations that have specific technical needs and capacity to implement without significant support.
- Low intensity: up to 15 hours of coaching time. These engagements are likely for organizations that need very targeted assistance, or for conducting assessments of nonprofits that are found not to have the capacity, skill or willingness to accept further coaching support.

Larger projects requiring more than 50 hours of consultant time are possible, such as for an agency at risk of closing due to financial instability or large-scale strategic planning in periods of organizational transition. However, these larger projects may be managed separately, may require a separate contract with a specialized provider, and will require more input by funding departments and the contractor during their implementation. For more details about larger coaching projects, inquire with the Controller's Office.

In 2019, City Performance developed a pre-qualified list of vendors with various areas of expertise. The list includes vendors approved to deliver services in up to five categories:

- Nonprofit Management Consulting Services
- Fiscal Agency and Nonprofit Management Service Organization Services
- Contract Administration and Compliance Services
- Racial Equity Consulting Services
- Trauma Informed Systems Consulting Services

Workshops and Webinars for City and Nonprofit Staff

Workshops make up a small (approximately 10%) but important portion of the capacity building support delivered through the Program.

Trainings for City staff focus on topics related to the monitoring process and nonprofit financial management. The Program provides approximately three to four group trainings to City staff annually, at generally a half-day in length. Training topics may include:

- Financial Reports and Audits
- Monitor Practice Sessions
- Board Governance
- Contract Negotiation
- How to Be a Good Fiscal Agent

Trainings for nonprofit staff focus on topics of nonprofit financial management but may also include other topics related to administration and sustainability. The Program provides approximately three to six group trainings to nonprofit staff annually, at generally a half-day in length. Training topics may include:

- Budgeting 101: Introductory budgeting workshop for nonprofit employees new to the budgeting process
- Budgeting 201: Budgeting workshop covering more complex budgeting concepts and issues relevant for an audience with intermediate financial literacy
- Telling Your Financial Story: Guidance for nonprofits in assessing and communicating financial stability using standard financial documents, such as balance sheets, profit and loss statements, audited financials, budgets, and cost allocation plans
- Board Governance: Workshop covering nonprofit board requirements and best practices
- Operational Excellence: Workshop covering processes and systems necessary to avoid fraud and ensure successful operations in alignment with an organization's mission
- QuickBooks and Chart of Accounts: Workshop covering foundational accounting practices such as choosing the right accounting software and setting up a chart of accounts.

- Systems: Workshop covering common technological needs of nonprofits (e.g. accounting software, CRM, etc.) and providing guidance for how to select appropriate systems based on specific organizational needs and criteria
- How to Be a Good Fiscal Agent: Workshop covering key elements of effective fiscal sponsorship and guiding nonprofits in establishing systems and processes to be effective fiscal sponsors

The Program also offers online resources, including materials and guides.

Next-Level Services

In addition to the above core services, the Program may explore the creation of a set of services targeted to nonprofits that are proactively seeking to improve their operations. An application-based cohort model may be piloted, or other ways to engage the population of higher-capacity nonprofits may be explored. While the Program has not yet decided to offer Next-Level Services, the following considerations support planning.

- Which more advanced topics to focus on, (e.g., talent lifecycle management, business model development, evaluation frameworks, implementing or maximizing IT solutions, space planning for growth and/or downsizing, long-range financial planning)
- Number of nonprofit representatives to participate
- Other activities to include, such as individual coaching, office hours, or action planning
- Number of sessions and over what time period
- Criteria for participation (e.g., capacity to devote staff time and a nexus with the organizational goals for participation).
- Whether participating nonprofits need to intend to address similar barriers
- Whether or not to include an incentive

The goals outlined below apply to both existing services and new services developed in the future.

GOALS

The coaching and training services described above, at an **individual level**, aim to:

- Develop the technical capacity of nonprofit and City staff by increasing their knowledge and skills in key areas such as finance, operations, leadership development, transition planning, board engagement, and risk analysis
- Develop the technical capacity of nonprofit staff and organizations by increasing their use of techniques, tools and expertise to implement and maintain improvements in key areas such as finance, operations, leadership development, transition planning, board engagement, and risk analysis
- Develop the technical capacity of City staff by increasing use of techniques, tools and expertise to evaluate and advise nonprofits in key areas such as finance, operations, leadership development, transition planning, board engagement, and risk analysis

At an **organizational level**, coaching and training services aim to:

- Support nonprofit organizations to sustain technical capacity/changes (e.g., through cross training, documentation, intra-agency collaboration)

The Program aims to deliver services that (how services are delivered):

- Are responsive to City and nonprofit contractor needs
- Address nonprofit contractors' barriers to engagement, knowledge and skill acquisition, and the application of skills
- Include a range of modalities to accommodate nonprofit subject matter needs and time constraints (e.g., coaching, training, resources)
- Are coordinated between funding departments

FOCUS

The sector is made up of both growing and established nonprofit agencies with varying levels of technical capacity. The focus of this Program has historically been on agencies experiencing challenges in maintaining strong financial management practices. However, achieving the desired result should include strategies that allow stable nonprofits to improve and grow their operations as well.

Capacity building services will *maintain* a focus on:

- Nonprofits funded by the City and County of San Francisco, with priority given to nonprofits in the Monitoring Program (generally, those jointly funded by multiple departments).
- Nonprofits referred due to findings uncovered through the monitoring process.

While creating opportunities for:

- Strong nonprofits proactively seeking to improve their operations.

Prioritization factors

- Nonprofits operating in underserved communities or serving underserved populations, e.g.:
  - Nonprofits that are the only (or one of a few) service providers in a particular program area (as informed by funding department).
  - Nonprofits that are the only (or one of a few) service providers to a neighborhood.
- Additional prioritization factors may be developed and incorporated by, for example, requesting responses on applications and incorporating them in decision criteria.

Procedures

INDIVIDUAL FINANCIAL MANAGEMENT COACHING

Roles and Responsibilities

Controller's Office, City Performance

- Serves as the liaison between nonprofits, coaches, and departments.
- Carries out coaching procedures as detailed below.

Funding Departments

- Refer nonprofits for coaching using the coaching referral form.

- Confirm with internal stakeholders, other departments, and steering committee members that coaching for a specific nonprofit is an appropriate use of City resources.
- Play an active role in coaching by staying updated about the status of the engagement and responding to questions from the nonprofit, coaching provider, or the Controller's Office.
- Inform the nonprofit, provider, or the Controller's Office about specific department procedures (e.g., invoicing) or changes to procedures that may impact an engagement.

Steering Committee

- Confirm with internal stakeholders, other departments, and steering committee members that coaching for a specific nonprofit is an appropriate use of City resources.
- Raise relevant issues with department leadership as they relate to Program policies and practices and raise relevant issues with the Program as they relate to department policies and practices.
- Respond to questions from City Performance or Coaching Providers and problem-solve to address nonprofit coaching needs.

Coaching Provider

- Conduct assessment, fill out action plan and final report forms, and communicate with the Controller's Office as needed to address the nonprofit's coaching needs.
- Define a clear process for working with nonprofit staff that accommodates the nonprofit's needs, barriers and time.
- Provide coaching services in accordance with the approved action plan.

Nonprofit Coaching Participant

- Participate in coaching services by setting aside time to meet with the coach, complete "homework" assignments, and communicate about scheduling and other needs.
- Provide feedback to City Performance as requested, especially through the pre-engagement and post-engagement surveys.

Referral Process

Monitors refer nonprofits for coaching at any point during the year when they identify financial management practices that could be strengthened. Nonprofits referred by City monitors may be prioritized for coaching services.

Nonprofit contractors may refer themselves for coaching if they identify financial management practices they would like to strengthen. The nonprofit should be funded by at least one of the departments that participate in the Monitoring Program, though a nonprofit funded solely by non-Program departments may be eligible at the discretion of the Controller's Office. Nonprofits can access a referral form by visiting the Monitoring Program's website: https://sfcontroller.org/nonprofits

The referral forms request the nonprofit's contact information, funding departments and representatives, a brief description of the nonprofit's coaching needs, and an assessment of whether the nonprofit has the time, staff and readiness to make the engagement successful. Relevant documents, such as the agency-wide budget, are requested on the form and should be enclosed.

Regardless of how the referral is made (by City or nonprofit staff), funding departments and the nonprofit leadership must agree to the need for assistance. City Performance confirms the need for assistance based on submission of required materials and phone discussions with the funding departments.[2]

Step-by-Step

1. City staff access the Referral Form in the Library of the Program's Salesforce site. The staff member should discuss the referral with other funding departments and their department's Steering Committee member to confirm the need for the referral and to obtain the information requested on the form. The staff member submits the form and all requested materials to City Performance per the instructions on the form.
    a. The form and submission instructions may change occasionally, so staff should check the Salesforce site to confirm they are using the most updated guidance.
    b. The referrer should copy their Steering Committee member in the submission.

2. When City Performance receives the referral, a staff member will contact the referrer by phone or email to gather more information and confirm that coaching is appropriate. The following questions and/or criteria are considered in assessing need for coaching:
    a. How urgent is the need?
        i. Is there a risk to performance on City contracts?
        ii. What percentage of the nonprofit's budget is City funding?
        iii. How soon should the engagement be started (e.g., as soon as possible, the nonprofit is not invoicing City departments, or it can wait if there are nonprofits with more urgent coaching needs in the queue)?
    b. Is assistance being offered, or could it be offered, through another department's capacity building program? If assistance is offered through another department, how should the assistance be coordinated?
    c. What level of intensity is expected for the engagement (high, medium, or low, see definitions above)?
    d. How receptive do we think the nonprofit will be to coaching? Does the agency agree with the need for coaching?
    e. What level of progress would you expect the nonprofit to make in what timeframe, given staff, time they can devote to coaching, and other challenges?
    f. Does the nonprofit serve underserved populations?
    a. Is the nonprofit the only service provider, or one of a few, in a critical program area (as informed by the funding department)? Are there other nonprofits who could provide the services, if the nonprofit is unable to provide them?
    g. Is the nonprofit the only service provider, or one of a few, in a neighborhood?
    h. Do funding departments want to require coaching as part of a corrective action plan?

3. City Performance assigns a coach to a nonprofit based on the coaching provider's expertise in the area of need and coach availability.

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[2] The referral process described here relates to jointly-funded nonprofit referrals made through the Citywide Nonprofit Monitoring and Capacity Building Program. City departments may also refer nonprofits funded by a single department. The referral process remains largely the same, though without a team to provide additional input.

Coaching Delivery

After the decision is made to proceed with coaching for the nonprofit, City Performance will let the nonprofit know the opportunity is available (or required, if so). At the start of every coaching engagement, coaches assess the nonprofit needs and readiness through a kick off meeting with City Performance and the nonprofit.

Coaching providers document their assessment findings on the Action Plan form. The Action Plan asks the providers to describe the goals, activities, hours, and dates for the engagement.

During the engagement, coaches provide templates, tools, and techniques; access to a set of knowledge and expertise that aligns with the nonprofits needs; review and feedback of interim improvement products; and direction to individuals and nonprofit teams on how to follow a process to accomplish goals.

Step-by-Step

1. To initiate a coaching engagement, City Performance contacts the nonprofit (generally the Executive Director) to schedule a kick off meeting with the nonprofit and coaching provider. City Performance organizes this meeting, but the coaching provider guides the discovery and assessment process. During and after the meeting, the coaching provider documents an assessment of the nonprofit's needs.

2. City Performance sends a Pre-Engagement Survey to the nonprofit to ask what they would like to address with the coach, who they expect to participate in coaching, their barriers to participating in coaching and making changes, and what they need to be successful.

    a. The survey is posted to survey monkey using the controller's survey monkey account, which is in Vicente's name. Contact him or Karena Phung for access.

3. The coach uses the Action Plan form to document and provide their assessment of the following:
    - The goals or intended outcomes of the engagement, the activities, and the categories that goals fall into
    - The hours needed to accomplish all goals, the expected completion date, and the expected hours and completion date specific to each goal
    - The nonprofit's level of engagement in coaching and implementing changes among key staff
    - The skill level of key staff members to participate in coaching and implement changes
    - The amount of time per month the nonprofit anticipates being able to devote to coaching activities
    - The nonprofit's biggest barriers to participating in coaching and implementing and sustaining changes
    - Accommodations the provider could make to address the nonprofits barriers
    - Any external resources the coach anticipates needing to ensure the success of the engagement

4. The coaching provider and the nonprofit approve the Action Plan and send it to City Performance per the instructions on the form. City Performance reviews the plan, requests department review, raises any questions with the provider, and then approves the provider to

begin work. City Performance saves the referral and Action Plan form in the nonprofit's library folder on the Salesforce site.

5. During the engagement, coaches provide instructions, techniques, tools and templates; access to a set of knowledge and expertise; review and feedback of interim improvement products; direction to individuals and nonprofit teams on how to follow a process to accomplish goals. If there are specific deliverables, such as, for example, an agency-wide budget or cost allocation plan, the coach may make these available to departments for their feedback prior to the completion of the engagement. Coaches manage the interactions with the nonprofit independent of City Performance unless specific support from the City is requested, e.g., if the nonprofit is unresponsive.

    a. Coaching provider progress on goals is recorded quarterly according to the following process:

        i. Analyst transfers the goals from the Action Plan to a word document created for each engagement (see template and examples in the following folder). Analyst sends the coaching providers the set of documents that they then update and return. Analyst then sends the updates to the funding departments for the engagement. The analyst should also record the hours from the 'TA Tracking for Contracts FY20-22' tracking file on the update document and include a question to the coach if hours are getting close to estimates. This is an opportunity to ask about adjustments needed to the original plan and what is needed to finalize the engagement.

6. At the end of the engagement, the provider sends City Performance a Final Report form documenting the tasks, activities, and goals achieved; challenges encountered; hours spent performing the coaching; and responses to a set of post-assessment questions that mirror those on the action plan form. If review of work products is necessary, the provider should reach out to City Performance to facilitate this review and approval prior to submitting the final report.

7. City Performance emails the final report to the monitor and Steering Committee members of funding departments, coordinates any necessary follow-up communication between the provider and funding departments, and saves the form in the nonprofit's library folder on the Salesforce site.

8. At the close of the engagement, City Performance sends a Post-Engagement Survey to the nonprofit to assess satisfaction with coaching services, and whether the services helped them address the improvement areas they identified in the Pre-engagement survey, and their barriers to participation or implementation.

    a. The survey is posted to survey monkey using the controller's survey monkey account, which is in Vicente's name. Contact him or Karena Phung for access.

9. City Performance internally monitors contracts to ensure that coaching follows the plan outlined in the Action Plan. When coaching deviates from the plan because of circumstances beyond the provider's control (such as non-responsiveness or delayed follow-up by the nonprofit contractor), City Performance will coordinate communications between the provider and

funding departments to discuss the issues the provider is having and potential changes to the original plan.

Reporting

Throughout and following the engagement, coaches update the City on the status of the engagement, progress toward goals, and constraints or barriers. Specific reporting elements include:

1. City Performance coordinates quarterly updates from coaching providers to funding departments, in which City Performance solicits responses from providers about their progress on the Action Plan goals, any barriers they have encountered, and questions the providers or nonprofits have for City Performance or funding departments. City Performance collects the progress updates and distributes them to the Steering Committee members and funding departments. City Performance coordinates any follow up with providers, nonprofits, or departments to address issues or questions related to coaching progress.

2. Providers submit a Final Report at the close of each engagement.

3. When the coaching provider submits a final report and indicates the engagement is complete, City Performance sends the Post-Engagement survey to assess whether the nonprofit received the support necessary to carry out the Action Plan. If needed, City Performance may also follow up with a phone call to the nonprofit contractor for more information. This information will serve as input to City Performance's evaluation of the impact of coaching services.

The above elements inform the following deliverables:

1. Annual Report: City Performances summarizes the types of coaching services delivered in the Program's annual report, produced in the fall of each year. City Performance also documents the specific contractors that received coaching and a summary of outcomes.

2. Performance Measures: Each year, City Performance calculates the number of findings a contractor that received coaching had in its annual joint monitoring visit and compares it to the number of findings that contractor had in the subsequent year. This is intended to show the impact of coaching on monitoring outcomes, though not all coaching activities are designed to address specific monitoring findings.

3. Verbal and Email Updates: The bi-monthly updates are an opportunity for the provider to directly liaise with funding departments related to a nonprofit's coaching experience. City Performance also provides the final report from the coaching provider and the survey results from the nonprofit to the funding departments. Additionally, City Performance provides verbal reports on the status of coaching projects at each quarterly Steering Committee meeting.

WORKSHOPS

City Performance also provides the following resources to nonprofits that are seeking additional support but do not require one-on-one assistance:

Spring Nonprofit Training Series

Every spring, City Performance offers a series of trainings to nonprofits to help them build capacity in specific areas. City Performance uses the nonprofit year-end survey to collect information on training needs and identify appropriate training topics. Trainings are led by external capacity building providers. Trainings may be 2-4 hours in length and are held during the workday in or near City Hall.

Outreach and Registration

Once the training offerings are determined, City Performance produces a brochure and sends an email to funding departments, requesting they inform their nonprofit contractors about the trainings. City Performance also sends an email to its nonprofit contact list inviting them to register for the trainings through an online event registration website.

Monitor Training Series

Every fall, City Performance coordinates a series of trainings targeted to City staff to orient them to the Monitoring Program and its procedures, to support them in applying the standards and evaluating nonprofit's practices, and to help facilitate conversations between City staff and nonprofits about best practices in financial management. City Performance evaluates the success of the prior year's trainings, considers year-end survey results, and determines the specific trainings to offer. Trainings are led by City Performance or external capacity building providers, as appropriate.

Outreach and Registration

Each fall, City Performance asks Steering Committee members to identify any new monitors who would benefit from training. City Performance then sends out email invitations to all monitors, inviting them to participate in the workshops.

Evaluation

The following measures evaluate the Program's success in accomplishing its goals and contributors or inhibitors of success. These measures are reported in the Annual Report and through other verbal and written updates. The measures are used to inform Program improvements as appropriate.

NONPROFITS

Coaching

For coaching services targeted to nonprofits, the following measures allow the Program to track how much of the intervention is being delivered.

- # of nonprofits receiving coaching
- # of coaching hours delivered
- # and type of goal categories included in action plans
- Average hours estimated to accomplish goals (from action plans)

- Average months estimated to accomplish goals (from action plans)

For coaching services targeted to nonprofits, the following measures allow the Program to measure how well the intervention is being delivered.

- % of nonprofits that received coaching and reported the services met their needs
- % of nonprofits that completed all goals
- % to accomplish goals by completion date or in projected timeframe

For coaching services targeted to nonprofits, the following measures allow the Program to measure whether Program participants are better off as a result of the intervention.

- % of nonprofits who report, at 6 months to 1 year follow up, they are maintaining action plan changes
- % of coached nonprofits in the monitoring pool who had fiscal findings and reduced them in the subsequent year

Workshops

For training services targeted to nonprofits, the following measures allow the Program to measure how much of the intervention is being delivered.

- # of trainings offered per year
- Types of trainings offered per year
- # of attendees (unique attendees across all workshops)

For training services targeted to nonprofits, the following measures allow the Program to measure how well the intervention is delivered *and* whether Program participants are better off as a result of the intervention.

- % who rate the training series as very helpful or somewhat helpful (of those who attended)
- % who attended a training who report (via survey) they changed their practices based on the training

CITY STAFF

Workshops

For training services targeted to City staff, the following measures allow the Program to measure how much of the intervention is being delivered.

- # of trainings offered per year
- # of attendees (total and per training)
- Types of trainings offered per year

For training services targeted to City staff, the following measures allow the Program to measure how well the intervention is delivered *and* whether Program participants are better off as a result of the intervention.

- % who attended a training who agree or strongly agree that the information they received was useful
- % who attended a training who report (via survey) they will use the information they learned to support their monitoring practices

Performance Measures

The following are performance measures relevant to the capacity building and monitoring aspects of the Program.

Measure	Program Category	Program Subcategory	Audience	Type of Measure
% of monitors reporting they were always or most of the time confident about their findings	Monitoring		City staff	How Well
% of nonprofits who agree or strongly agree the Program helps ensure their nonprofit has strong, sustainable fiscal operations	Monitoring		Nonprofits	Better Off
% of all nonprofits who had fiscal findings who reduced them in the subsequent year	Monitoring		Nonprofits	Better Off
% of nonprofits who report a clear understanding of the fiscal and compliance elements to be monitored in their contracts	Monitoring		Nonprofits	How Well
% of nonprofits who agree City staff clearly communicated about what to expect from the site visit or self-assessment process	Monitoring		Nonprofits	How Well
% of nonprofits who agree City staff conducted the site visit or self-assessment according to the communicated process	Monitoring		Nonprofits	How Well
% of nonprofits who agree City staff conducted the site visit or self-assessment process efficiently	Monitoring		Nonprofits	How Well
% of monitors who agreed their monitoring teams collaborated effectively the majority of the time	Monitoring		City staff	How Well
% of monitors who, on average, rate the tools and resources provided by the Monitoring Program as helpful (of those who used)	Monitoring		City staff	Better Off
# of nonprofits receiving coaching	Capacity Building	Coaching	Nonprofits	How Much
# of hours of coaching delivered	Capacity Building	Coaching	Nonprofits	How Much
# and type of goal categories included in action plans	Capacity Building	Coaching	Nonprofits	How Much
Average hours estimated to accomplish goals (from Action Plans)	Capacity Building	Coaching	Nonprofits	How Much
Average months estimated to accomplish goals (from Action Plans)	Capacity Building	Coaching	Nonprofits	How Much

% of nonprofits that received coaching and reported that the coaching services met their needs	Capacity Building	Coaching	Nonprofits	How Well
% of nonprofits that completed all goals	Capacity Building	Coaching	Nonprofits	How Well
% to accomplish goals by completion date or in projected timeframe	Capacity Building	Coaching	Nonprofits	How Well
% of nonprofits who report, at 6 months to 1 year follow up, they are maintaining action plan changes	Capacity Building	Coaching	Nonprofits	Better Off
% of coached nonprofits who had fiscal findings who reduced them in the subsequent year	Capacity Building	Coaching	Nonprofits	Better Off
# of nonprofit trainings offered per year	Capacity Building	Workshops	Nonprofits	How Much
Training types offered per year	Capacity Building	Workshops	Nonprofits	How Much
# of attendees at Nonprofit Training Series (unique attendees across all workshops)	Capacity Building	Workshops	Nonprofits	How Much
# of City Monitor Workshops offered	Capacity Building	Workshops	City staff	How Much
Types of trainings offered per year	Capacity Building	Workshops	City staff	How Much
# of attendees at City Monitor Workshops (unique attendees across all workshops)	Capacity Building	Workshops	City staff	How Much
% of nonprofits who rate the training series as helpful (of those who attended)	Capacity Building	Workshops	Nonprofits	How Well
% who attended a training who agree or strongly agree that the information they received was useful	Capacity Building	Workshops	City staff	How well
% of nonprofits who attended a training and report (via survey) they changed their practices based on the training	Capacity Building	Workshops	Nonprofits	Better Off
% who attended a training who report (via survey) they will use the information they learned to support their monitoring practices	Capacity Building	Workshops	City staff	Better Off

Appendices

The following appendices are included below. These are for reference only and may be updated periodically. Please refer to the Program's Salesforce site for the most updated versions.

- Monitor Coaching Referral Form
- Nonprofit Request for Financial Management Coaching
- Nonprofit Pre-Engagement Survey
- Action Plan Form
- Final Report Form
- Nonprofit Post-Engagement Survey

OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Citywide Nonprofit Monitoring and Capacity Building Program

MONITOR COACHING REFERRAL FORM

Nonprofit Name ______________________

Primary Contact ______________________

Title ______________________

Email ______________________

Phone ______________________

Date of Referral ______________________

Referral Type (mark one)

☐ Required by City monitors

☐ Recommended by City monitors

☐ Agency Self-Referral

CITY MONITORS

Lead Department ______________________

Lead Contact ______________________

Email ______________________

Phone ______________________

List all other funding departments

1. ______________________
2. ______________________
3. ______________________
4. ______________________
5. ______________________

COACHING REQUEST

Primary reason for referral (brief narrative)

Please attach these documents to the referral

☐ Most recent Monitoring Report Letter

☐ Most recent audit and financial statements

☐ Current agency-wide budget

☐ Other pertinent documents

Have you spoken with the nonprofit about this coaching referral?

☐ Yes ☐ No

If yes, what is their level of interest in receiving coaching?

☐ High ☐ Moderate ☐ Low

What is your assessment of staff's ability to participate and implement changes?

☐ High ☐ Moderate ☐ Low

How urgent is this coaching need?

☐ High ☐ Moderate ☐ Low

Please provide additional comments about the above questions, as needed:

Type of coaching (mark all that apply)

☐ Fiscal ☐ Compliance ☐ Governance

Submit completed Coaching Referral Form and direct questions to Marnie Purciel-Hill

Office of the Controller – City Performance | Marnie.Purciel-Hill@sfgov.org | (415) 554-5313

OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller

Todd Rydstrom
Deputy Controller

Citywide Nonprofit Monitoring and Capacity Building Program

NONPROFIT REQUEST FOR FINANCIAL MANAGEMENT COACHING

Nonprofit Name	**Date of Request**
Primary Contact	
Title	
Email	
Phone	

FUNDING DEPARTMENTS (please check one):

☐ Adult Probation Department
☐ Arts Commission
☐ Department of Children Youth and Families
☐ Department on the Status of Women
☐ Department of Public Health
☐ Children and Families Commission (First 5)
☐ Human Services Agency
☐ Human Rights Commission
☐ Department of Homelessness and Supportive Housing
☐ Mayor's Office of Housing and Community Development
☐ Office of Economic and Workforce Development
☐ Sheriff's Office
☐ Other/not listed (please list):

COACHING REQUEST

Coaching is tailored to a nonprofit's needs and is meant to address strategic, operational, and transactional finance and governance functions to ensure your organization has the foundational tools you need to succeed.

Please describe the financial management improvements you would like to make through coaching. What is the reason for your request? (brief narrative)

Please Select the Primary (1-2) Goal Categories

☐ Agency-wide Budget/Cost Allocation
☐ Accounting/Reporting Systems (e.g., QuickBooks)/Chart of Accounts)
☐ Financial Reports and Metrics
☐ Audited Financial Statements
☐ Board Oversight
☐ Policies & Procedures
☐ Timesheets, Invoicing, Payroll
☐ Other (please describe below)
Other description:

How much time do you anticipate you and your staff can dedicate to the coaching engagement?

Estimated number of hours per month:

Estimated number of months:

How confident are you that your organization can devote this amount of time to coaching?

☐ Very confident ☐ Moderately confident ☐ Uncertain

Ben Rosenfield
Controller

Todd Rydstrom
Deputy Controller

How will your finance and governance staff participate in coaching?
Do you have the right staffing currently to make and sustain the changes? What concerns do you have, if any, about your current staffing?
Please provide additional comments about the above questions, as needed:
Please attach these documents to the request ☐ Most recent Monitoring Report Letter (if available) ☐ Most recent audit and financial statements ☐ Current agency-wide budget

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CITY AND COUNTY OF SAN FRANCISCO

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Controller

Todd Rydstrom
Deputy Controller

NONPROFIT PRE-ENGAGEMENT SURVEY

You will soon begin financial management coaching through the Citywide Nonprofit Monitoring and Capacity Building Program! Please take this short (4 question) survey before we get started. These questions will help get your team and ours thinking about how coaching can best serve your needs.

1. What are the top three things you want to work on with your financial management coach? What aspects of financial management do you think your organization could strengthen (e.g., your agency-wide budget, establishing accounting systems, time tracking and invoicing, creating financial reports, etc.)?

2. Who from your organization do you expect to participate in coaching?

3. What are your organization's biggest barriers to participating in coaching and implementing changes? Why do you think it will be hard?

4. What does your organization need to be successful in making and sustaining changes to your financial management practices?

5. Is there anything else you would like us to know as we begin coaching?

6. What is the name of your organization?

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CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller

Todd Rydstrom
Deputy Controller

Citywide Nonprofit Monitoring and Capacity Building Program

COACHING ACTION PLAN

Nonprofit Name:	**Date:**
Primary Contact:	
Title:	
Email:	
Phone:	
Other Nonprofit Staff Members:	
Contact 1 name:	**Email:**
Title:	**Phone:**
Contact 2 name:	**Email:**
Title:	**Phone:**
Coaching Plan	
Coaching Provider/Organization:	
Email:	**Phone:**
Initiation Meeting Date:	**Planned Start Date:**
Estimated Hours Needed to Accomplish Goals:	**Estimated Months Needed to Accomplish Goals/ Planned Completion Date:**
Major improvement areas (brief narrative):	

Submit completed Coaching Action Plan and direct questions to Marnie Purciel-Hill

Office of the Controller – City Performance | Marnie.Purciel-Hill@sfgov.org | (415) 554-5313

Goals or Intended Outcomes	Related Activities or Tasks	Please Select the Primary (1-2) Goal Categories
1.	**1.1**	☐ Agency-wide Budget/Cost Allocation ☐ Accounting/Reporting Systems (e.g., QuickBooks)/Chart of Accounts) ☐ Financial Reports and Metrics ☐ Audited Financial Statements ☐ Board Oversight ☐ Policies & Procedures ☐ Timesheets, Invoicing, Payroll ☐ Other (please describe in Goals)
	1.2	
	1.3	
	1.4	
Estimated number of hours needed to accomplish goal:	Estimated months needed to accomplish goal:	
2.	**2.1**	☐ Agency-wide Budget/Cost Allocation ☐ Accounting/Reporting Systems (e.g., QuickBooks)/Chart of Accounts) ☐ Financial Reports and Metrics ☐ Audited Financial Statements ☐ Board Oversight ☐ Policies & Procedures ☐ Timesheets, Invoicing, Payroll ☐ Other (please describe in Goals)
	2.2	
	2.3	
	2.4	
Estimated number of hours needed to accomplish goal:	Estimated months needed to accomplish goal:	
3.	**3.1**	☐ Agency-wide Budget/Cost Allocation ☐ Accounting/Reporting Systems (e.g., QuickBooks)/Chart of Accounts) ☐ Financial Reports and Metrics ☐ Audited Financial Statements ☐ Board Oversight ☐ Policies & Procedures ☐ Timesheets, Invoicing, Payroll ☐ Other (please describe in Goals)
	3.2	
	3.3	
	3.4	
Estimated number of hours needed to accomplish goal:	Estimated months needed to accomplish goal:	
4.	**4.1**	☐ Agency-wide Budget/Cost Allocation ☐ Accounting/Reporting Systems (e.g., QuickBooks)/Chart of Accounts) ☐ Financial Reports and Metrics ☐ Audited Financial Statements ☐ Board Oversight ☐ Policies & Procedures ☐ Timesheets, Invoicing, Payroll ☐ Other (please describe in Goals)
	4.2	
	4.3	
	4.4	
Estimated number of hours needed to accomplish goal:	Estimated months needed to accomplish goal:	
Please add rows for additional goals or tasks		

Submit completed Coaching Action Plan and direct questions to Marnie Purciel-Hill

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Nonprofit Readiness Questions	**Coach's Assessment** (Please provide a 1-3 sentence response, unless more is warranted)
1. Which staff members will participate in coaching and what are their operational or financial management roles in the organization?	
2. What is your assessment of the nonprofit's **level of engagement** in coaching and implementing changes among key staff?	
3. What is your assessment of the **skill level** of key staff members to participate in coaching and implement changes?	
4. How much **time per month** does the nonprofit anticipate being able to devote to coaching activities?	
5. What are the nonprofit's **biggest barriers** to participating in coaching and implementing and sustaining changes?	
6. Are there **accommodations** you can make to address these barriers? If so, what are they?	
7. What external **resources** do you anticipate needing to ensure the success of this coaching engagement (e.g., support from the Controller's Office or City departments)?	

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Controller

Todd Rydstrom
Deputy Controller

Citywide Nonprofit Monitoring and Capacity Building Program

COACHING FINAL REPORT

Nonprofit Name:	**Date:**
Primary Contact:	**Email:**
Title:	**Phone:**
Coaching Provider/Organization	**Email:**
	Phone:
Summary of Coaching Engagement	
Was the nonprofit responsive?	**Was the nonprofit an active participant?**
Please provide additional relevant information about the nonprofit's participation:	
Summary of Accomplishments/ Final Outcomes:	

Submit completed Coaching Final Report and direct questions to Marnie Purciel-Hill

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Activity Tracker		
GOAL *Tasks and activities carried out*	**STATUS** *Complete/ In Progress/ Not Started*	**COACHING HOURS TO DATE**
5.		
6.		
7.		
8.		
9.		
	Total Coaching Hours Used	
	Projected Hours (from Action Plan)	
	Hours Balance	
Would you recommend the nonprofit receives more coaching? If so, for what?		
What is your assessment of the nonprofit's ability to maintain the changes that were implemented during the coaching engagement and why?		
How can future coaching be improved?		

OFFICE OF THE CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

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Deputy Controller

NONPROFIT POST-ENGAGEMENT SURVEY

You have recently completed financial management coaching through the Citywide Nonprofit Monitoring and Capacity Building Program. Please take this short survey before DATE. Your responses will help us improve the program.

1. What aspects of financial management did your organization work on with your coach (e.g., your agency-wide budget, establishing accounting systems, time tracking and invoicing, creating financial reports, etc.)?
   ☐ Agency-wide Budget/Cost Allocation
   ☐ Accounting/Reporting Systems (e.g., QuickBooks)/Chart of Accounts)
   ☐ Financial Reports and Metrics
      ☐ Audited Financial Statements
   ☐ Board Oversight
   ☐ Policies & Procedures
   ☐ Timesheets, Invoicing, Payroll
   ☐ Other (please describe below)

2. Did the coaching services address your agency's needs?
3. Did you make immediate changes based on your work with the coach?
4. On a scale of 0 to 10, how confident are you in your ability to sustain these changes?
5. What were your organization's biggest barriers to participating in coaching and implementing changes?
6. Please rate the quality of the assistance you received on a scale of 0 to 10.
7. On a scale of 0 to 10, how likely are you to recommend your coach to another nonprofit?
8. Is there anything else you would like us to know at the conclusion of your coaching?
9. What is the name of your organization?
10. Which contractor provided you with coaching services?