




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: December 5, 2022

SUBJECT: CSA Audits Activity Update

The following are highlights of the City Services Auditor (CSA) Audits Division's activity from October 17 through December 5, 2022.

Date Issued	Report
10/25/2022	<p>Whistleblower Program: Annual Report and Quarter 4 Results, Fiscal Year 2021-22</p> <p>During the fiscal year the Whistleblower Program received 732 reports and closed 703 reports, of which 299 (43 percent) reached closure after an investigation.</p>
11/8/2022	<p>San Francisco Municipal Transportation Agency: Impark Parking LLC, in General, Adequately Performed Operational Duties, but a Few Improvements Can Strengthen Its Operations at the Mission Bartlett Parking Garage</p> <p>SFMTA ensured that Impark appropriately performed most garage activities, with the goal of ensuring satisfactory operational and financial performance at the garage. However, the audit identified a few areas in which SFMTA could improve its oversight of the garage's operations and better monitor Impark's compliance with the lease.</p>

Date Issued	Report
11/8/2022	<p data-bbox="407 331 1295 443">San Francisco Municipal Transportation Agency: LAZ Parking, in General, Adequately Performed Operational Duties, but a Few Improvements Can Strengthen Its Operations at the Union Square Parking Garage</p> <p data-bbox="407 478 1409 657">SFMTA ensured that LAZ appropriately performed most garage activities, with the goal of ensuring satisfactory operational and financial performance at the garage. However, the audit identified a few areas in which SFMTA could improve its oversight of the garage's operations and better monitor LAZ's compliance with the lease.</p>
11/16/2022	<p data-bbox="407 741 1409 810">Board of Supervisors: Pacific Gas and Electric Company Properly Paid Its Franchise Fees and Surcharges for 2019 and 2020</p> <p data-bbox="407 846 1409 1066">Pacific Gas and Electric Company (PG&E) must pay the City and County of San Francisco (City) to use city streets to transmit, distribute, and supply electricity and gas. The audit found that PG&E correctly reported its gross receipts subject to the franchise fee and correctly calculated and paid the City the franchise and surcharge fees according to the terms and deadlines specified in the franchise agreements.</p>
11/17/2022	<p data-bbox="407 1150 1409 1287">Department of Homelessness and Supportive Housing: The City Must Determine Whether United Council of Human Services Should Continue Providing Services to San Francisco Residents Despite Continuing Noncompliance With City Agreements</p> <p data-bbox="407 1329 1409 1692">The audit of six grant agreements the Department of Homelessness and Supportive Housing (HOM) had with Bayview Hunters Point Foundation found that HOM continues to use a fiscal sponsorship model so it can fund United Council of Human Services (UCHS), a community-based organization, to provide housing and support services to formerly homeless tenants. However, UCHS has not complied with eligibility, expenditure, and recordkeeping requirements of its fiscal sponsorship agreements. UCHS's weak processes hinder its ability to be a stand-alone organization administering federally funded and general fund programs for the City. These findings are similar to those of a 2017 CSA audit of UCHS.</p>