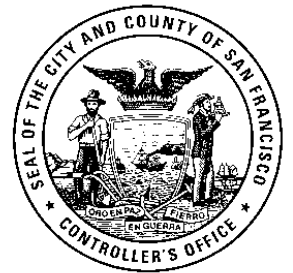


Whistleblower Program Annual Report and Quarter 4 Results

July 1, 2021, Through June 30, 2022



October 25, 2022

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

About the Audits Division

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

- Conducting performance audits of city departments, contractors, and functions to assess efficiency and effectiveness of service delivery and business processes.
- Investigating reports received through its whistleblower hotline of fraud, waste, and abuse of city resources.
- Providing actionable recommendations to city leaders to promote and enhance accountability and improve the overall performance and efficiency of city government.

Whistleblower Program Team:

Dave Jensen, *Lead Audit Manager*

Eryl Karr, *Audit Manager*

Steven Muñoz, *Audit Manager*

Tiffany Wong, *Audit Manager*

Lesli Powers, *Senior Auditor*

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con.media@sfgov.org.



<http://sfcontroller.org/whistleblower-program>



<http://www.sfcontroller.org>



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LinkedIn Office of the Controller

Whistleblower Program Authority

CSA conducts investigations under the authority of the San Francisco Charter, Appendix F, which requires that CSA receive individual complaints concerning the quality and delivery of government services, wasteful and inefficient city government practices, the misuse of city government funds, and improper activities by city government officers and employees.

Executive Summary

INVESTIGATION HIGHLIGHTS

The Whistleblower Program of the City and County of San Francisco (City) received [732](#) new reports in fiscal year 2021-22. The program has received more reports each year since fiscal year 2013-14.

The Whistleblower Program closed [703](#) reports in fiscal year 2021-22 and did so in an average of [36](#) days.

- The program closed [650](#) (92 percent) of the 703 reports within 90 days of receipt.
- Of the 703 reports closed, [299](#) (43 percent) reached closure after an investigation by the Controller's Office in coordination with liaisons at other city departments, and 69 (10 percent) were referred to either the Department of Human Resources, Civil Service Commission, Ethics Commission, City Attorney's Office, District Attorney's Office, or another authority for further review and possible investigation by that office, as required under the City's Charter or as required by law, contract, or policy to resolve them.
- Of the 299 investigations closed, [92](#) (31 percent) resulted in a city department or contractor taking [109](#) corrective or preventive actions.
- The Whistleblower Program received a significant number of reports during the period that contained insufficient information for investigators to meaningfully address through investigation or referral. Due to this surge, the Whistleblower Program closed 217 reports (31 percent) without investigation.
- The program substantiated a diverse and complex set of allegations in Quarter 4, including those concerning a manager hosting religious study classes in their office during work hours, an employee inappropriately parking their personal vehicle in a red zone and displaying their work badge to avoid parking citations, and two employees calling out sick to celebrate one of their birthdays.

At the end of Quarter 4, the Whistleblower Program had [82](#) reports open, [69](#) (84 percent) of which were 90 days old or less at that time.

To continue to manage the sustained, high number of reports received, the program has a multidisciplinary Controller's Office (Controller) team, along with a coordinated referral and follow-up process with the City Attorney's Office (City Attorney), District Attorney's Office (District Attorney), Ethics Commission, and others with jurisdictional oversight, that collectively possesses the experience and expertise to address the diverse range of allegations received.

PUBLIC INTEGRITY TIP LINE

In response to the federal criminal charges filed against former city officials and others, which were initially made public in January 2020, the City Attorney is leading the investigation into alleged wrongdoing outlined in criminal charges brought by the U.S. Attorney's Office. Also, in February 2020 the Controller and City Attorney opened a Public Integrity Tip Line (Tip Line) to gather any investigation-related information it might receive.

The Controller, in cooperation with the City Attorney, began a series of reviews of Public Works and other departments' internal control processes for contracts, purchase orders, and grants for red flags and process failures. To date, the Controller has issued the results of the following eight public integrity preliminary assessments, one audit, and one 12-month update on the implementation status of recommendations from the assessments it had completed through July 31, 2022:

- San Francisco Public Works Contracting
- Gifts to Departments Through Non-City Organizations Lack Transparency and Create “Pay-to-Play” Risk
- San Francisco’s Debarment Process
- Ethical Standards for Contract Award Processes of the Airport Commission and Other Commissions and Boards
- Refuse Rate-Setting Process Lacks Transparency and Timely Safeguards
- 12-Month Update: Implementation Status of Recommendations From Assessments to Date
- Department of Building Inspection’s Permitting and Inspections Processes
- San Francisco Public Utilities Commission’s Social Impact Partnership Program Audit
- San Francisco Department of the Environment’s Relationship With Recology and Lack of Compliance With Ethics Rules
- Refuse Rate-Setting Process – Update Based on Additional Reviews and Meetings With Recology

Additional preliminary assessments underway will review compliance of the landfill disposal agreement, and procurement processes at the San Francisco Public Utilities Commission. These public integrity preliminary assessments will include internal control reviews, when applicable, and best practice recommendations.

FISCAL YEAR 2021-22 OUTREACH AND EDUCATION HIGHLIGHTS

The Whistleblower Program was recognized for its expertise in managing a fraud hotline and asked to present on *Evaluating and Operating Fraud Hotlines* for the Association of Local Government Auditors at its national annual conference in May 2022.

The Whistleblower Program also hosts a semiannual webinar series to promote leading fraud hotline operational practices and effective investigation techniques to jurisdictions throughout the United States. In October 2021 the program hosted [Why It Matters: Inclusion and Equity in Investigations](#). In May 2022 the program hosted [Pandemic Response: Where to Focus Your Investigations and Audits](#).

INVESTIGATION AND REFERRAL PROCESS

The Whistleblower Program is the City’s central point for report intake and coordinated referrals. This process helps ensure that reports are promptly assigned and investigated so city management can address them and identify risk trends.¹ Exhibit 1 shows how the program receives and addresses allegations.

¹ See page 18 for additional information on how the Whistleblower Program refers reports to other agencies.

Exhibit 1: How the Whistleblower Program receives and addresses allegations

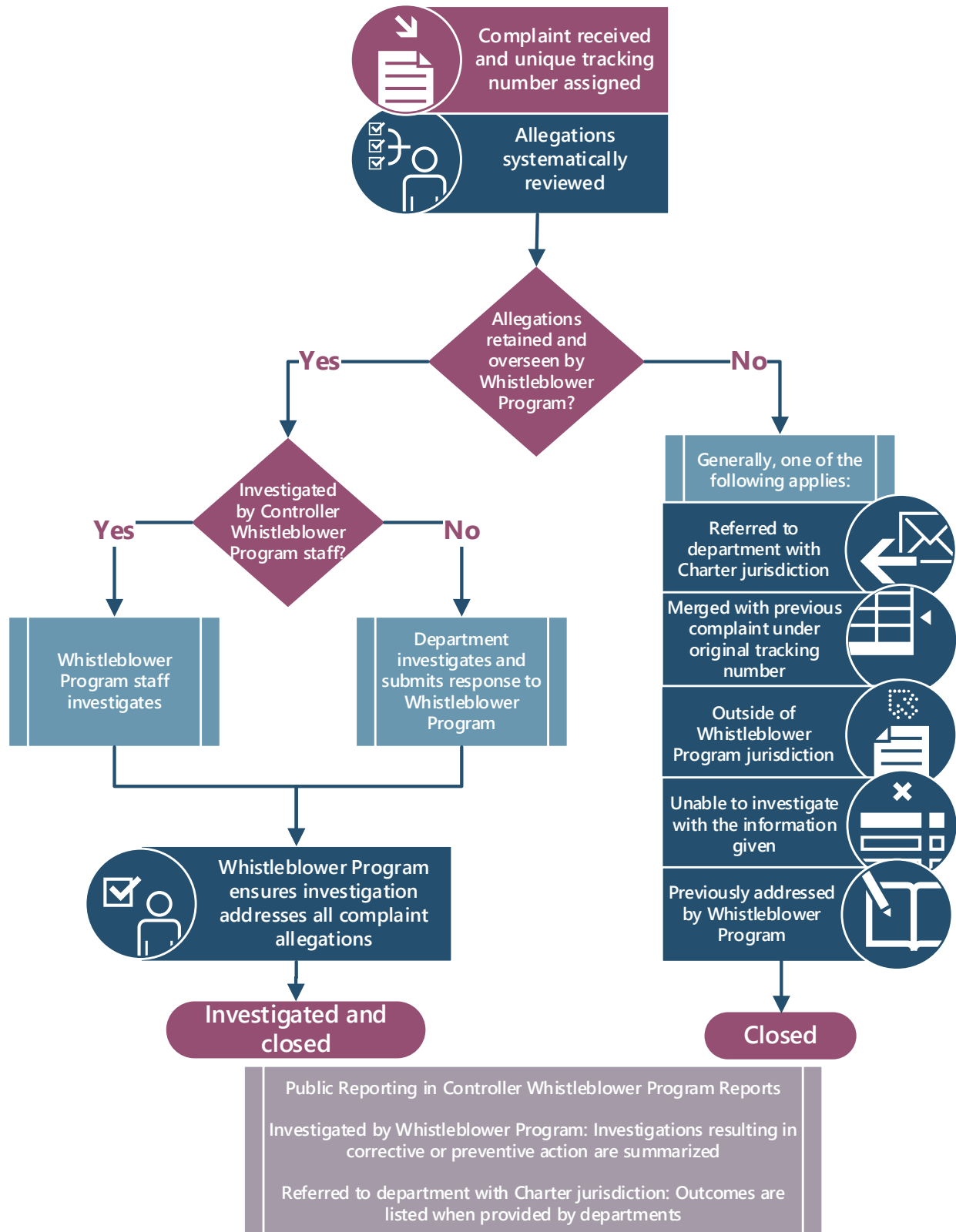


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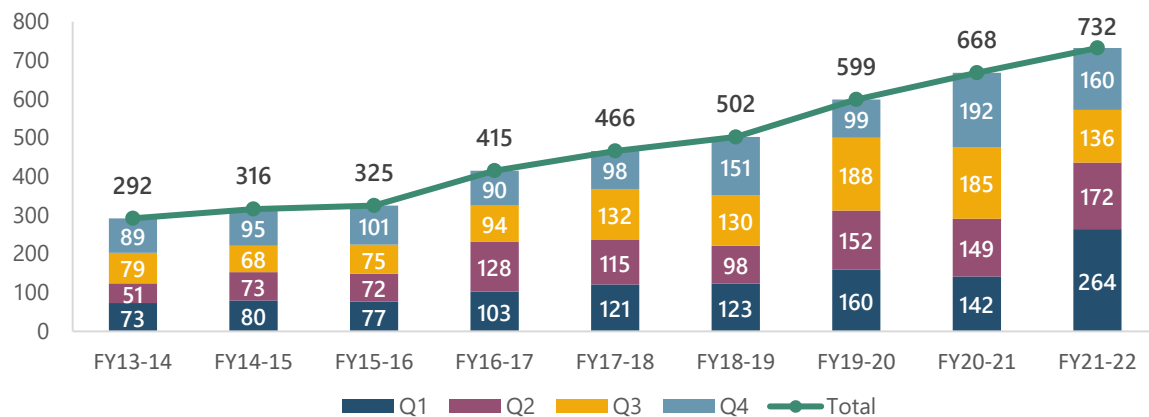
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Fiscal Year 2021-22 – Key Statistics

REPORT VOLUME

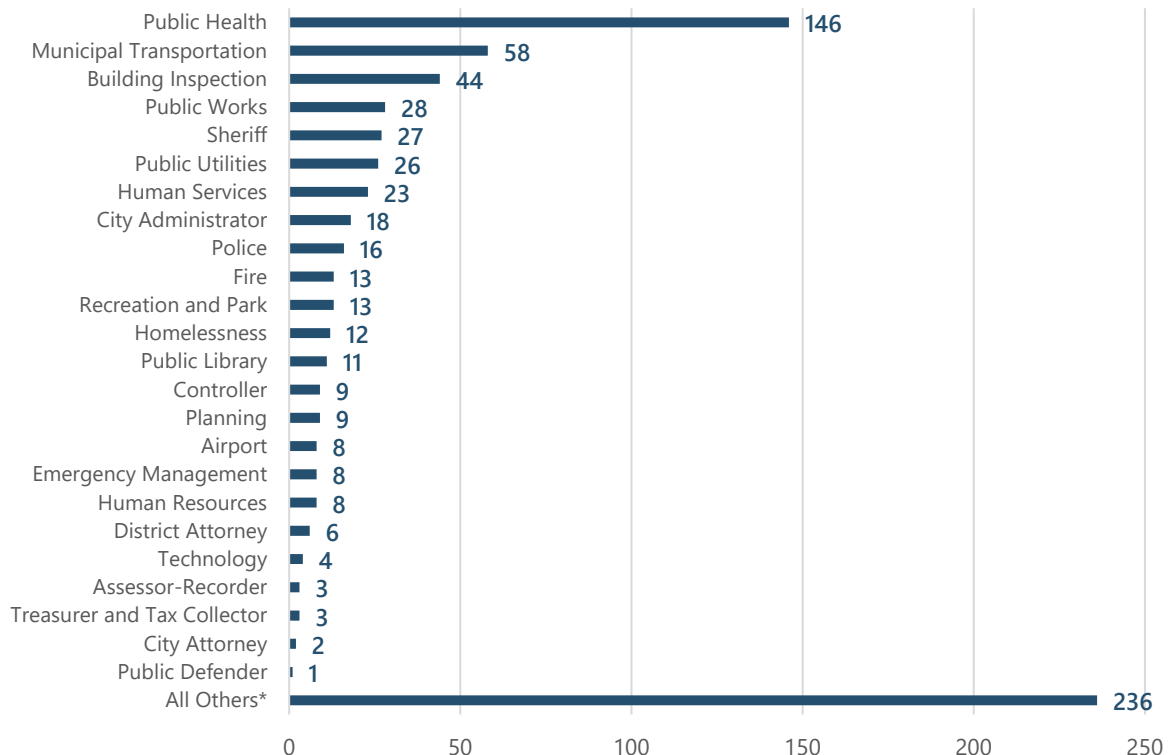
In fiscal year 2021-22 the Whistleblower Program received 732 new reports. Exhibit 2 summarizes the program’s receipt of new reports, by quarter, since fiscal year 2013-14, and Exhibit 3 shows the reports received in fiscal year 2021-22 by department.

Exhibit 2: Reports received, by quarter, since fiscal year 2013-14



Note: * The Whistleblower Program receives a significant number of reports that do not contain sufficient information for investigators to meaningfully address through investigation or referral.

Exhibit 3: Reports received in fiscal year 2021-22, by department



Note: * Includes reports received about departments with fewer than 200 authorized full-time equivalent (FTE) positions. The names of these departments are excluded to protect the confidentiality of those who reported. The City has over 50 departments and divisions, of which 26 have fewer than 200 FTE positions.

Exhibit 4 shows the allegation categories reporters used when filing reports that the Whistleblower Program investigated and closed.

Exhibit 4: Allegation categories of reports investigated and closed in Quarter 4

Department	Quarter 4 of Fiscal Year 2021-22						
	Improper Activities by City Employees	Misuse of City Funds	Wasteful and Inefficient Government Practices	Quality and Delivery of Government Services	Other	Multiple Allegation Categories	Total
Public Health	7	0	0	0	1	6	14
Building Inspection	1	0	0	1	1	7	10
City Administrator	2	0	0	1	0	1	4
Municipal Transportation	1	0	0	1	2	0	4
Public Utilities	1	0	0	0	1	2	4
Public Works	1	0	0	0	0	3	4
Sheriff	1	1	0	0	0	1	3
Emergency Management	1	0	0	0	0	1	2
Human Resources	1	0	0	0	0	1	2
Planning	1	0	0	0	0	1	2
Airport	1	0	0	0	0	0	1
Controller	1	0	0	0	0	0	1
Fire	0	0	0	0	0	1	1
Homelessness	0	0	0	0	0	1	1
Police	0	1	0	0	0	0	1
All Others*	4	0	1	1	0	3	9
Grand Total	23	2	1	4	5	28	63

Note: * Includes reports received about departments with fewer than 200 authorized FTE positions. The names of these departments are excluded to protect the confidentiality of those who reported. The City has over 50 departments, of which 26 have fewer than 200 FTE positions.





The Whistleblower Program has received more reports each year since fiscal year 2013-14. The rising number of reports received in recent years cannot be attributed to just one factor. To continue to manage the sustained, high number of reports received, the program has a multidisciplinary team of Controller staff that uses a coordinated referral and follow-up process with the City Attorney, District Attorney, Ethics Commission, and others with jurisdictional oversight. Together, the Whistleblower Program and its partners collectively possesses the experience and expertise to address the diverse range of allegations received. Further, this multiagency, coordinated referral and follow-up process creates safeguards that mitigate investigative conflicts of interest when reports are received about certain departments or department heads.

REPORT INTAKE CHANNEL

Of the 732 reports filed in fiscal year 2021-22, 665 (91 percent) came through the Whistleblower Program’s online report form. The program is available to anyone, including city employees, contractors, and members of the public. Multiple intake channels ensure the program is readily accessible to potential reporters. The goal is to offer any potential reporter a channel with which they are comfortable. The majority (430, or 59 percent) of reports were filed anonymously.

Exhibit 5 summarizes reporters’ use of various channels to file reports with the Whistleblower Program.

Exhibit 5: 665 of the 732 reports received in fiscal year 2021-22 came through the online report form

Channel	Reports Filed		Reports Filed Anonymously	
	Count	Percentage	Count	Percentage
 Online	665	91%	398	54%
 E-mail	28	4%	5	1%
 Mail	21	3%	20	3%
 Phone	17	2%	7	1%
Other (Fax and Walk-In)	1	<1%	0	0%
Total*	732	100%	430	59%

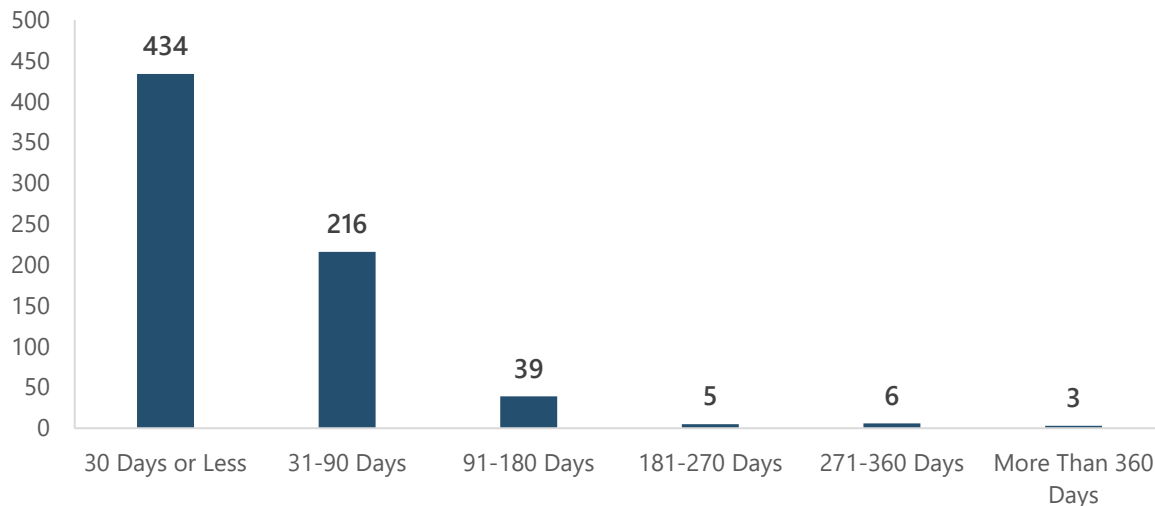
Note: * Percentages may not sum to total due to rounding.

Regardless of the reporting channel used, each report is assigned a unique tracking number and is systematically reviewed so it can be resolved as efficiently and effectively as possible while also ensuring investigation protocols and ethical safeguards are met. Having the Whistleblower Program as the City’s central point for report intake and coordinated referrals helps ensure that reports are promptly assigned and investigated so city management can address them and identify risk trends.

Report Closure Time

In fiscal year 2021-22 the Whistleblower Program closed 703 reports and did so in an average of 36 days. Closed reports include reports that were retained and addressed by the Whistleblower Program and reports that were referred to other departments that have Charter jurisdiction over the alleged issues. (See Exhibit 7 for a complete summary.) The program closed 650 (92 percent) of the 703 reports within 90 days of receipt, exceeding its goal to close at least 75 percent of all reports within 90 days. Exhibit 6 shows the age of reports closed in fiscal year 2021-22.

Exhibit 6: 92 percent of reports closed in fiscal year 2021-22 were closed within 90 days



If reports are not resolved in a timely manner, reporters may conclude that their allegations are not being taken seriously or not being acted on. However, several factors can influence report closure time, including the:

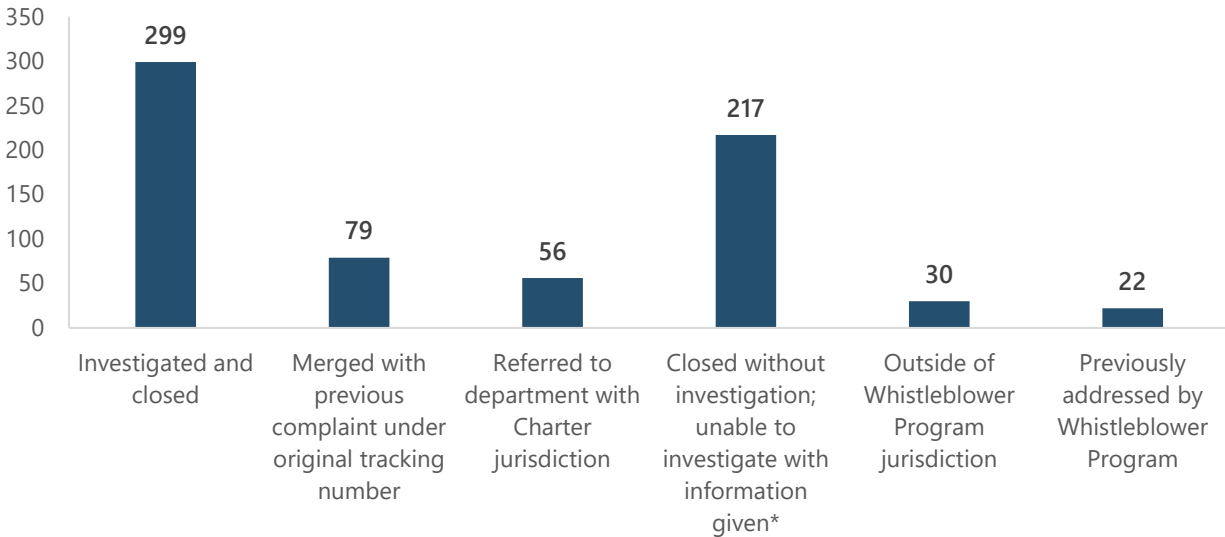
- Complexity of the report's allegations.
- Number of allegations made in the report.
- Availability of corroborating witnesses and evidence.

The Whistleblower Program uses a co-sourced investigation model to resolve reports and is required to refer certain reports directly to the City Attorney, District Attorney, Ethics Commission, or organizations that are required by law, contract, or policy to resolve them. Whistleblower Program staff leads certain investigations, whereas other reports may be referred to another city department involved in the allegation for investigation and response. By coordinating with other departments, the Whistleblower Program uses the expertise of all involved and leverages resources to ensure all allegations are effectively addressed. Management of the department associated with the report must respond to the Whistleblower Program about any corrective or preventive action taken in response to the report.

DISPOSITION OF CLOSED REPORTS

Exhibit 7 summarizes the disposition of the 703 reports the program closed in fiscal year 2021-22. Of these reports, 299 (43 percent) reached closure after an investigation by the Whistleblower Program.

Exhibit 7: 299 of the 703 reports closed in fiscal year 2021-22 were investigated



Note: * Closed without investigation refers to complaints that contain insufficient information for investigators to meaningfully address through investigation or referral.

The remaining 404 closed reports (57 percent) fall into one of the following categories:

- Merged with previous report. Reporter provided information for a matter that is already under investigation.
- Referred to another department. Reporter was referred to the city department with Charter-granted jurisdiction over the alleged issue. This fiscal year the Whistleblower Program began tracking outcomes of reports referred to other departments in 2020-21.²
- Closed without investigation. Reporter provided insufficient information to investigate. For example, the department or employee involved was not indicated.
- Outside of jurisdiction. Reporter provided information for a matter that falls outside the Whistleblower Program’s jurisdiction and is within the jurisdiction of a federal, state, or other noncity government agency or is a suggestion or general report about decisions that are within management’s discretion. The Whistleblower Program will advise reporters to file such reports with another fraud hotline program if one is available and appropriate.
- Previously addressed by the Whistleblower Program. Reporter provided information for a matter that was previously addressed by the Whistleblower Program in a separate report.

² Exhibit 12 summarizes the status of reports referred to other departments with Charter jurisdiction in fiscal year 2020-21.

Reports Investigated and Closed, By Department

The Whistleblower Program investigated and closed 299 reports in fiscal year 2021-22. The majority (265, or 89 percent) of the investigations occurred at city departments with more than 200 authorized FTE positions. Exhibit 8 summarizes the number of reports investigated and closed at these departments in the last four quarters (July 1, 2021, through June 30, 2022).

Exhibit 8: Reports investigated and closed in fiscal year 2021-22, by department

Department	Reports Investigated and Closed in Fiscal Year 2021-22	Ratio of Percentage of Reports Investigated and Closed Divided by Department's Percentage of City Workforce ^a
Public Health	70	1.10
Municipal Transportation	39	0.75
Building Inspection	24	9.47
Public Works	18	1.32
Human Services	16	0.83
Public Utilities	15	0.73
Sheriff	15	1.64
Fire	9	0.56
City Administrator	7	0.84
Emergency Management	7	2.57
Controller	6	2.41
Homelessness	5	2.62
Human Resources	5	2.36
Police	5	0.21
Public Library	5	0.85
Airport	4	0.26
Planning	4	2.10
Recreation and Park	4	0.47
District Attorney	2	0.77
Treasurer and Tax Collector	2	1.14
Assessor-Recorder	1	0.62
Public Defender	1	0.62
Technology	1	0.46
City Attorney	0	0.00
Port	0	0.00
Juvenile Probation	0	0.00
All Others ^b	34	2.66
Total^c	299	

Notes:

^a Per its annual salary ordinances, the City had the following authorized FTE positions:

Fiscal Year	Number of FTE Positions
2021-22	38,549

^b Includes reports investigated and closed at departments with fewer than 200 authorized FTE positions. The names of these departments are excluded to protect the confidentiality of those who reported. The City has over 50 departments and divisions, of which 26 have fewer than 200 FTE positions.

^c See Exhibit 7 for the disposition of all reports closed in the fiscal year, including 1) those referred to another department with Charter-granted jurisdiction over the alleged issue, and 2) those closed because they had insufficient information to investigate, were merged with another report, or concerned alleged matters outside the City's jurisdiction.

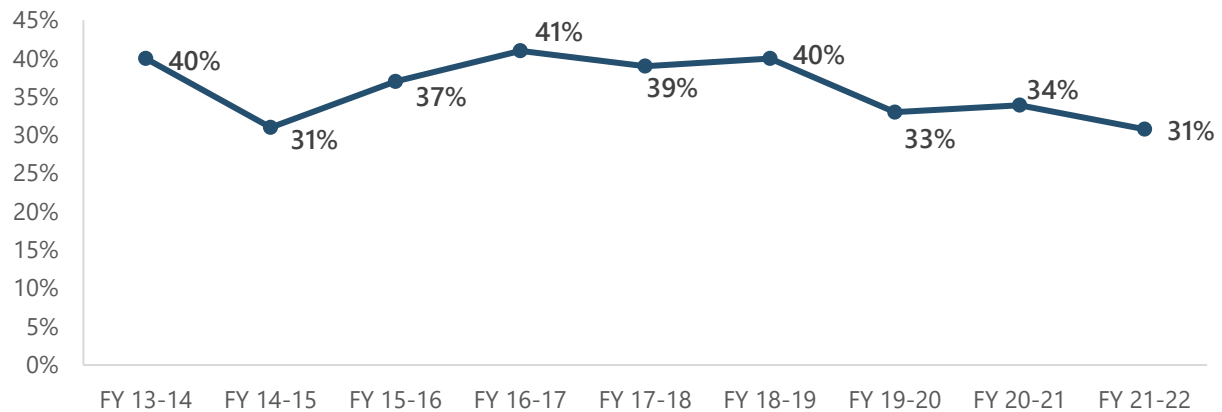
Ratio Legend	
</= 1	Low
> 1 but </= 1.25	Medium
> 1.25	High

A lower ratio means there are fewer reports in comparison to total FTEs, while a higher ratio means there are more reports in comparison to total FTEs.

REPORT OUTCOMES

Of the 299 investigations closed in fiscal year 2021-22, 92 (31 percent) resulted in a department taking 109 corrective or preventive actions. Exhibit 9 shows the percentage of investigated reports that resulted in a corrective or preventive action each year since fiscal year 2013-14.

Exhibit 9: Percentage of investigated reports that resulted in corrective or preventive action



The Whistleblower Program receives and tracks information on the corrective and preventive actions departments take in response to reports. Because reports may involve multiple subjects or contain multiple allegations, a report may have multiple outcomes.

Allegations reported to the Whistleblower Program are substantiated at a higher rate and result in more corrective and preventive actions when well-informed reporters make high-quality reports. To make city employees aware of the red flags associated with various types of costly occupational fraud, since 2016 the program has periodically issued bulletins on potentially fraudulent actions appropriate for investigation.

In fiscal year 2021-22 the Whistleblower Program was recognized for its expertise in managing a fraud hotline and asked to present on *Evaluating and Operating Fraud Hotlines* for the Association of Local Government Auditors at its national annual conference in May 2022.

The Whistleblower Program also hosts a semiannual webinar series to promote leading fraud hotline operational practices and effective investigation techniques to jurisdictions throughout the United States. In October 2021 the Whistleblower Program hosted [Why It Matters: Inclusion and Equity in Investigations](#). In May 2022 the Whistleblower Program hosted [Pandemic Response: Where to Focus Your Investigations and Audits](#).

The Department of Human Resources publishes a [discipline checklist](#) to guide departments through the entire disciplinary process. For most offenses, department management is to use a system of progressive discipline under which the employee is given increasingly more severe discipline each time the employee commits an offense. However, management is not bound by progressive discipline in cases of serious offenses. In these cases, no specific warning or prior disciplinary action must precede an employee being separated from service for cause. A progressive discipline process may include counseling (a verbal or written warning), a suspension, and finally, separation for cause.

Exhibit 10 shows the 109 corrective or preventive actions taken by departments in response to 92 investigations in fiscal year 2021-22.

Exhibit 10: Report outcomes in fiscal year 2021-22

Action Taken	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Personnel Action					
<i>Employee Counseled (Verbal/Written Warning)</i>	5	7	9	2	23
<i>Employee Suspended</i>	-	-	-	1	1
<i>Employee Terminated</i>	-	-	-	-	-
<i>Contractor Employee Terminated^a</i>	1	-	-	-	1
<i>Personnel Action Pending</i>	8	10	9	9	36
Other Corrective Action^b	2	1	-	-	3
Policies/Procedures Changed/Reinforced	14	7	16	7	44
Referred to Audit	-	1	-	-	1
Total	30	26	34	19	109

Notes:

^a Employees of city contractors may also be the subject of whistleblower reports and face personnel actions.

^b Includes corrective actions such as requiring employees to attend training or to submit additional employment paperwork or for departments to develop and administer a performance improvement plan for an employee.

REPORTS REFERRED TO OTHER AGENCIES

The Whistleblower Program must refer some of the reports it receives to other organizations that are required by law, contract, or policy to resolve them.³ Specifically, certain reports must be sent to the:

- City department with legal jurisdiction when federal, state, or local law requires another city department to adjudicate the report.
- City department designated in a collective bargaining agreement when the report can be resolved through a grievance mechanism established by the City and a labor organization.
- Appropriate law enforcement agency (federal, state, or local) when the report involves allegations of conduct that may violate criminal law.
- Investigating city department when the report is related to an existing investigation by the District Attorney, City Attorney, or Ethics Commission and when the applicable official or department states in writing that investigation by the Whistleblower Program would substantially impede or delay its own investigation of the matter.
- Ethics Commission and City Attorney when the report alleges conduct that may violate local campaign finance, lobbying, conflict of interest, or governmental ethics laws, regulations, or rules.

The Whistleblower Program informs reporters when their report meets one of these conditions and, when appropriate, ensures the report is addressed by referring it to the agency with jurisdiction or by giving the reporter contact information for the agency with jurisdiction. If a report contains allegations about the agency to which the report normally would be referred, the Whistleblower Program will identify a different venue for the reporter to ensure that an independent agency addresses the allegations.

The Whistleblower Program retained and investigated 299 (43 percent) of 703 complaints closed in fiscal year 2021-22. Exhibit 11 shows the number of reports the program referred to other agencies in fiscal year 2021-22.

³ San Francisco Campaign and Governmental Conduct Code, Article IV, Section 4.107(b).

Exhibit 11: Reports referred to other city departments and oversight units in fiscal year 2021-22⁴

Department to Which Report Was Referred	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	% of Referrals
Human Resources	5	8	7	2	22	32%
Civil Service	6	6	2	3	17	25
Ethics	4	2	4	1	11	16
City Attorney	-	2	2	1	5	7
District Attorney	2	-	2	-	4	6
Police	-	2	1	1	4	6
Police Accountability	1	1	-	1	3	4
Building Inspection	-	-	1	-	1	1
Sunshine Ordinance Task Force	-	-	1	1	2	3
Total	18	21	20	10	69	100%

In fiscal year 2021-22 the Whistleblower Program began tracking outcomes related to reports that were referred to other city departments with jurisdiction over certain allegations filed with the program in fiscal year 2020-21. The Controller's Whistleblower Program Unit must refer these reports to those departments.⁵ Exhibit 12 shows how many of the referred reports were open at the end of this fiscal year, and the number of closed reports resulting in corrective action.

Exhibit 12: Status of reports referred to other city departments in fiscal year 2020-21

Department to Which Report Was Referred	Number of Referrals	Number of Referrals Closed ^a	% of Referrals Closed	Closed Referrals Resulting in Corrective Action	% of Closed Referrals Resulting in Corrective Action
Civil Service	20	19	95%	3	16%
Human Resources	18	11	61	1	9
Ethics	9	8	89	1	13
District Attorney	7	7	100	0	0
City Attorney	6	5	83	0	0
Police	3	3	100	1	33
Economic and Workforce Development	1	1	100	1	100
Health Service System	1	1	100	0	0
Human Services	1	1	100	1	100
Mayor's Office on Disability	1	1	100	1	100
Police Accountability	1	1	100	0	0
Sheriff	1	1	100	0	0
Total	69	59	86%	9	15%

Notes:

^a The Whistleblower Program will follow up with departments and update the values in this column quarterly.

Source: Departments that assert jurisdiction over allegations from reports referred (per San Francisco Campaign and Governmental Conduct Code, Section 4.107(b)).

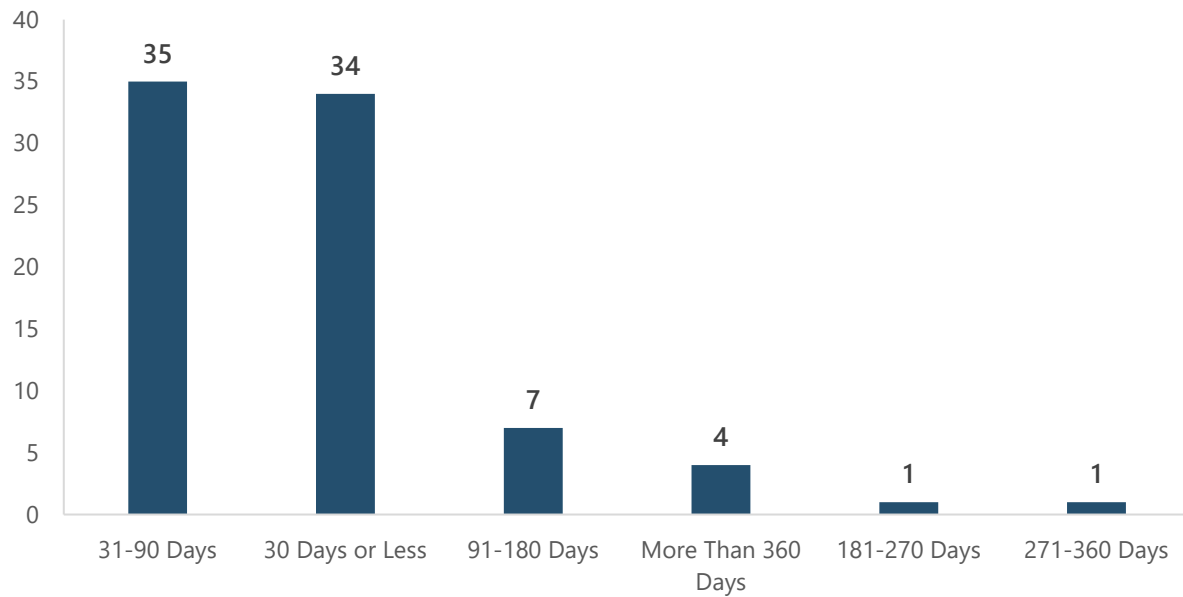
⁴ Includes reports that the Whistleblower Program investigated and closed in this fiscal year that resulted in findings that were referred to other city departments and oversight units for appropriate action. These reports are recorded as investigated and closed but are also included in the number of reports referred to these agencies.

⁵ Per San Francisco Campaign and Governmental Conduct Code, Section 4.107(b).

REPORTS OPEN WITH THE WHISTLEBLOWER PROGRAM ON JUNE 30, 2022

Of the 82 reports open at the end of fiscal year 2021-22, 69 (84 percent) were 90 days old or less at that time. Exhibit 13 shows the age of reports open on June 30, 2022.

Exhibit 13: 69 of the 82 reports open on June 30th were 90 days old or less



The Whistleblower Program examines the factors that delay report closure and, in some cases, works with the leaders of departments to address these issues. For cases referred for investigation, the program has focused on training the employees of departments responsible for investigating reports to standardize the investigation processes they use, increase their investigative skillsets, and ensure they have a uniform understanding of the responsibilities entrusted to them to carry out Whistleblower Program investigations.

WHISTLEBLOWER RETALIATION

Retaliation against whistleblowers is illegal. Protections exist for city officers and employees who in good faith file, or attempt to file, reports with the Whistleblower Program, Ethics Commission, District Attorney, City Attorney, or their own department, or who provide any information in connection with or otherwise cooperate with a whistleblower investigation.⁶

Whistleblower protections also apply to city contractors and their employees who file reports with any supervisor in a city department or who provide any information in connection with or otherwise cooperate with a whistleblower investigation.⁷

The Ethics Commission is the city department responsible for investigating reports alleging whistleblower retaliation. Exhibit 14 summarizes the results reported by the Ethics Commission, including the ten retaliation reports (four related to the Whistleblower Program) that were open on June 30th and the number of retaliation reports the Ethics Commission received, closed, and sustained in Quarter 4.

Exhibit 14: Whistleblower retaliation reports the Ethics Commission received and closed in Quarter 4

Retaliation Reports With the Ethics Commission	All Retaliation Reports	Retaliation Reports Related to the Whistleblower Program
Open on April 1, 2022	10	4
Received	7	3
Closed	10	3
Sustained (of those closed)	-	-
Open on June 30, 2022	7	4

Source: Ethics Commission

Exhibit 14(a): Whistleblower retaliation reports the Ethics Commission received and closed in fiscal year 2021-22

Retaliation Reports With the Ethics Commission	All Retaliation Reports	Retaliation Reports Related to the Whistleblower Program
Open on July 1, 2021	7	4
Received	21	9
Closed	21	9
Sustained (of those closed)	-	-
Open on June 30, 2022	7	4

Source: Ethics Commission

⁶ San Francisco Campaign and Governmental Conduct Code, Article IV, Section 4.115(a).

⁷ Ibid., Section 4.117(a).

To establish retaliation, a reporter must demonstrate by a preponderance of the evidence that the reporter's engagement in a protected activity was a substantial motivating factor for an adverse action that a city officer or employee took against the reporter. Reports of retaliation must be filed within two years after the date of the alleged retaliation.⁸

The Ethics Commission's [website](#) has more information on whistleblower protections, retaliation investigations, and available remedies in the event retaliation occurred.

⁸ Ibid., Section 4.115(b)(i).

PUBLIC INTEGRITY TIP LINE

In response to the federal criminal charges filed against former city officials and others, which were initially made public in January 2020, the City Attorney is leading the investigation into alleged wrongdoing outlined in criminal charges brought by the U.S. Attorney’s Office. In February 2020 the Controller and City Attorney opened a Public Integrity Tip Line (Tip Line) to gather any information the line might receive related to the investigation. Also, the Controller, in cooperation with the City Attorney, instituted additional reviews of city contracts, purchase orders, and grants to identify any red flags or process failures.

Exhibit 15 lists the reports resulting from the nine public integrity reviews or audits and the one 12-month update on the implementation status of recommendations the Controller has issued to date.

Exhibit 15: The Controller’s public integrity reports issued to date

Date Issued	Report Title
6/29/20	Preliminary Assessment of San Francisco Public Works Contracting
9/24/20	Preliminary Assessment: Gifts to Departments Through Non-City Organizations Lack Transparency and Create “Pay-to-Play” Risk
11/5/20	Preliminary Assessment: San Francisco’s Debarment Process
1/11/21	Preliminary Assessment: Ethical Standards for Contract Award Processes of the Airport Commission and Other Commissions and Boards
4/14/21	Preliminary Assessment: Refuse Rate-Setting Process Lacks Transparency and Timely Safeguards
8/4/21	12-Month Update: Implementation Status of Recommendations From Assessments to Date
9/16/21	Preliminary Assessment: Department of Building Inspection’s Permitting and Inspections Process
12/9/21	Audit: San Francisco Public Utilities Commission’s Social Impact Partnership Program
4/8/22	Preliminary Assessment: San Francisco Department of the Environment’s Relationship With Recology and Lack of Compliance With Ethics Rules
5/16/22	Preliminary Assessment: Refuse Rate-Setting Process – Update Based on Additional Reviews and Meetings With Recology

Additional preliminary assessments underway will review the compliance of the landfill disposal agreement, and procurement processes at the San Francisco Public Utilities Commission. These public integrity preliminary assessments will include internal control reviews, when applicable, and best practice recommendations.

The Tip Line, which is staffed by Whistleblower Program investigators, has received 77 tips since its inception, 4 of which came in fiscal year 2021-22. Tips are carefully reviewed to determine whether the information they contain can be used for the joint public corruption investigation or is more appropriate for another government agency to address. Exhibit 16 summarizes the dispositions of the tips received by the Tip Line in the last three fiscal years.

Exhibit 16: Dispositon of Public Integrity Tip Line tips, by fiscal year

Department	Number of Tips			
	FY 2019-20	FY 2020-21	FY 2021-22	Total
Retained by Whistleblower Program	19	10	2	31
Closed after initial review	-	3	1	4
Referred to:				
City Attorney	33	4	1	38
Ethics Commission	2	-	-	2
District Attorney	1	-	-	1
Office of Labor Standards Enforcement	1	-	-	1
Total	56	17	4	77

Investigation Results

Investigations highlighted in this section resulted in a department taking corrective or preventive action. The diversity of these allegations and resolutions demonstrates the breadth and complexity of the Whistleblower Program’s investigative work. A complete list of reports published in previous reporting periods can be found on the [Whistleblower Program Summary Reports](#) page.

SUMMARY OF ALL INVESTIGATIONS RESULTING IN CORRECTIVE OR PREVENTIVE ACTION IN QUARTER 4

The investigations highlighted in this section addressed allegations that resulted in a department taking corrective or preventive action in Quarter 4.⁹

Allegation	Resolution Based on Investigation
Allegations Fully Substantiated	
An employee falsifies their time and attendance records by taking excessive breaks.	The investigation substantiated that the employee regularly took excessive breaks. The investigation also found that another employee was also taking excessive breaks. Management recommended that the division establish a system to better monitor employee attendance. Other corrective action is pending.
Employees sleep on duty.	The investigation substantiated the allegation. The department issued suspensions to the employees and instructed their supervisor to conduct routine checks to monitor for this behavior in the future.
An employee has unreported secondary employment.	The investigation substantiated the allegation. The department required the employee to submit a secondary employment request, which is now being evaluated.
An employee parks their personal vehicle in a red zone and displays their work badge to avoid parking citations.	The investigation substantiated the allegation. The employee was issued a verbal warning and counseled on the parking policy.
Two employees inappropriately used sick leave instead of vacation to celebrate one of their birthdays.	The investigation substantiated that the employees called out sick and spent the afternoon celebrating. The employees were counseled and issued a letter of instruction.

⁹ The results of these investigations are separate from and in addition to the recommendations in the public integrity review reports issued thus far (and linked to on the preceding page).

Allegation	Resolution Based on Investigation
<p>A manager hosts religious study classes in their office during work hours, which disrupts work operations. The employee's status as a manager makes employees who do not participate in these classes feel uncomfortable.</p>	<p>The investigation substantiated that the manager hosted religious study classes during the workday at a city facility. The department instructed the manager to stop hosting the classes on city time.</p>
<p>Allegations Partially Substantiated</p>	
<p>Due to the inoperability of essential equipment, employees are inappropriately subjected to dangerous working conditions. Management did not take corrective action after being alerted to the issue.</p>	<p>The investigation substantiated that essential equipment was inoperable but did not substantiate that management failed to take appropriate action.</p> <p>The department took corrective action by creating a protocol that applies when the equipment becomes inoperable and training staff on the new procedures.</p>
<p>A manager inappropriately instructed their staff to record ten hours of overtime for another employee when they only worked eight. The same manager shows other acts of favoritism to the employee, such as assigning them lead assignments. The employee abuses the lead assignment to grant overtime opportunities to others based on personal relationships.</p>	<p>The investigation substantiated that the timesheet for the subject employee was incorrect. The department corrected the timesheet to match the actual hours worked. The investigation did not substantiate the other allegations.</p>
<p>An employee speaks in a non-English language when discussing work matters with their supervisor, which confuses other employees and makes them feel excluded.</p> <p>The employee does not adhere to their regular work schedule.</p>	<p>The investigation found that the employee occasionally speaks in a non-English language with their supervisor about matters unrelated to work. The supervisor acknowledged sometimes speaking a different language in the workplace, and the investigation found that the department supports language diversity in the workplace, which is city policy. The supervisor was reminded to consider staff who do not speak the language the supervisor sometimes speaks to reduce the perception of exclusion and preferential treatment.</p> <p>The investigation substantiated that the employee arrives to work late and leaves early. Corrective action is pending.</p>
<p>Two employees misused their assigned city vehicles to transport personal belongings to one of their homes.</p>	<p>The investigation found that only one employee worked for the City and substantiated that the employee misused their assigned city vehicle for personal use. Disciplinary action is pending.</p>

Allegation	Resolution Based on Investigation
<p>An employee neglected their duties, which contributed to harming a member of the public. The employee also has made racist and homophobic comments in the workplace and sexually harassed a coworker.</p>	<p>The investigation did not substantiate that the employee's alleged inattention to duties harmed or contributed to harming anyone. The investigation did substantiate that the employee made inappropriate comments and harassed a coworker. The employee was counseled on their behavioral and performance issues.</p>
<p>A manager falsified documents and directed staff to falsify documents. The manager's supervisor was informed of concerns about the falsified documents but took no action. The manager also used city resources for personal purposes.</p>	<p>The investigation found that the manager falsified documents, directed staff to falsify documents, and used city resources for personal purposes. The investigation did not substantiate that management failed to take action when made aware of the allegations. Supervisors are working with staff to ensure that documentation is completed in a timely and accurate manner. The manager was placed on administrative leave with additional corrective action pending.</p>
<p>Allegations Not Substantiated but That Led to Preventive or Corrective Actions</p>	
<p>An employee was physically aggressive with an individual during their shift. The employee brags that they are immune to adverse personnel action against them due to their romantic partner's city employment.</p>	<p>The investigation did not substantiate the allegations. However, the department is taking preventive action by enrolling the employee in a de-escalation training. Corrective action is pending.</p>
<p>A department misuses city resources by allowing employees to charge their personal electric vehicles on site with city electricity.</p>	<p>The investigation did not substantiate the allegation but found that the department has no policy covering the practice of employees charging personal vehicles at city facilities. Corrective action is pending as the department is determining whether it needs to enact such a policy.</p>
<p>A contractor mismanaged city funds for a project. External parties manipulated the project's solicitation process by granting competitive advantages to people known to them.</p>	<p>The investigation did not substantiate the allegations, but identified deficiencies in the solicitation process's policies and procedures.</p> <p>Corrective action is pending related to strengthening the solicitation process and ensuring consistency with city law.</p>
<p>An employee did not follow the appropriate reporting procedure after receiving sensitive information from a client.</p>	<p>The investigation did not substantiate the allegation. However, management reinforced the relevant policy with employees.</p>

File a Whistleblower Report

Report the misuse of funds, waste, or mismanagement in City and County of San Francisco programs and operations by contacting the Whistleblower Program.

Internet: <http://sfcontroller.org/whistleblower-program>

Telephone: 311 or 415 554 7657

OR download a [report form](#) and return it via:

E-Mail: whistleblower@sfgov.org

Mail: Office of the Controller
Attention: Whistleblower Program
1 Dr. Carlton B. Goodlett Place, Room 316
San Francisco, CA 94102

Fax: 415-554-7856

**INVESTIGATIONS ARE CONFIDENTIAL.
REPORTERS MAY REMAIN ANONYMOUS.**

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File a Public Integrity Tip

Report public integrity tips by e-mail at publicintegrity@sfgov.org or by phone at (415) 554-7657. All tips may be submitted anonymously and will remain confidential.