

# **City Services Auditor Charter Appendix F Discussion**

## **Citizens General Obligation Bond Oversight Committee**

**September 25, 2014**



## CSA's Charter Mandates

- Evaluate quality and quantity of the City's services, compare, benchmark & provide public information
- Serve as the City's internal auditor: conduct financial and performance audits
- Measure the City's performance to standards for streets, parks, and sidewalks
- Evaluate city management and employment practices
- Oversee contracting procedures and RFP standards
- Operate whistleblower hotline, investigations, website

## CCGOBC/CARB's Charter Mandates

- Review the Controller's service standards and benchmarks to ensure their accuracy and usefulness;
- Review all audits to ensure that they meet the requirements set forth [in Appendix F]; and
- Review citizen and employee complaints received through the whistleblower/complaint hotline and website and the Controller's disposition of those complaints.
- Also: may hold public hearings regarding the results of benchmark studies and audits to encourage the adoption of "best practices" consistent with the conclusions of the studies and audits.

# CSA Programs for Service Standards and Benchmarks

- Performance Management
  - Citywide performance database; updates, validation, reports
  - Government data sharing: Barometer, SFOpenBooks
  - Benchmarking research and reports
  - Support to Mayor's performance efforts and City departments
  - Data visualization tools and training
- Parks: inspections, analysis, and reporting
- Streets and sidewalks: analysis and reporting
- Citywide nonprofit monitoring and accountability

# CARB Review of Service Standards and Benchmarks

- CSA's Annual Performance Measure Report comes after the close of the fiscal year. Reports can be run from BPMS at any time;
- CARB could choose to have a liaison review the BPMS dataset at any time;
- CSA would welcome advice on the number, typology, distribution and other quality measures of the dataset;
- CSA would welcome advice on what measures, departments or service areas are strengths and weaknesses;
- A review and comment process would help us shape our work—adding and deleting measures, validating measures, and developing reports and presentation materials

# CSA Audits—Programs in FY15

- Continuous Monitoring Programs:
  - Cash Transactions Assessments
  - Contract Compliance
  - Information Technology Audits
  - Payroll
  - Cash Disbursements,
  - Inventory Audits
  - Departure & Onboard Audits *(New)*
  - Eligibility Program *(New)*
  - Nonprofit Audits *(New)*
- Concession and compliance audits
- Financial statement reviews of the Treasurer's Office
- Field follow-ups on audit recommendations

## CSA Audits—Major Audits FY15

- Performance Audits:
  - SFMTA Absence Management Audit
  - Citywide Procurement Performance Audit
  - SFPUC Wastewater Enterprise Performance Audit
- Capital and Construction Audits:
  - Audit of 2011 Road Repaving & Street Safety Program's bond funds
  - Audit of 2010 Earthquake Safety & Emergency Response Program
  - Performance Audit of Construction Safety Management Procedures
  - Audit of Airport Construction and Capital Planning
  - Construction Contract Close-out Assessments

## CARB Review of audits

- CSA Audits are issued frequently—sometimes many in one week. Major performance audits are issued at least four times per year. CBOBOC/CARB receives all audits;
- CSA's audit workplan is designed to meet Charter mandates, Admin. Code mandates, contract and lease requirements, and a variety of other mandates. The audit program meets and exceeds formal requirements and includes many audits addressing risks, citywide needs and other best practices;
- CSA has an ongoing process of presenting audit content to the Board of Supervisors Government Audit and Oversight Committee. These hearings highlight audit recommendations and departmental responses;
- CGOBOC/CARB hearings could supplement the BOS process if desired.



# Questions and Discussion

