

CGJ Year	Report Title	Rec Number	Recommendation	Response Required	Original 2017 Response	Original 2017 Response Text <i>(provided by CGJ)</i>	2018 Response ⁽¹⁾	2018 Response Text	2019 Response ⁽¹⁾	2019 Response Text	2020 Response ⁽¹⁾	2020 Response Text
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R1	In order to ensure broader public access to the PS platform, and consistent with the practice of other leading cities, a clear link to the PS website should be placed on the SFG website homepage, the Office of the Mayor's homepage and the Board of Supervisor's homepage by January 1, 2018.	Board of Supervisors	The recommendation has been implemented	No. R1 has been implemented, as affirmed by the Mayor's Office in the response to the recommendation dated August 3, 2017.	**		**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R1	In order to ensure broader public access to the PS platform, and consistent with the practice of other leading cities, a clear link to the PS website should be placed on the SFG website homepage, the Office of the Mayor's homepage and the Board of Supervisor's homepage by January 1, 2018.	Mayor	The recommendation has been implemented	A direct link to the Scorecard website is linked to the homepage of the Mayor's website (sfmayor.org) as well the Controller's website (http://sfgov.org/scorecards/)	**		**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R1.2	That by the end of 2018, the Retirement Board produce an annual report for the public showing each component of the debt owed by the City to the Retirement System, including the full history of each component and descriptions of all calculations.	Retirement Board	The recommendation has been implemented	The Retirement System provides extensive reports detailing financial, actuarial and administrative matters, including a summary of their financial statements that are designed for a knowledgeable but non-expert audience, on an annual basis. These annual reports are available on the SFERS website and include audited financial statements and required supplementary information, an actuarial valuation, and a department annual report which consolidates the financial and actuarial information with detailed information on the administration of the Retirement System. The details of the breakout for each component of unfunded liability related to the City's retirement plan are contained in each annual actuarial valuation report. The Retirement System maintains at least five years of the SFERS annual actuarial valuation report on its website. Historical valuation reports beyond the years available on the website are available by request to the Retirement System. The Retirement System welcomes comments on specific ways to improve these various products to ensure their ability to be useful to a broad array of audiences interested in this complex topic.	**		**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R2.1	Consistent with other leading cities, beginning in 2018 the Mayor should present an annual SFG Performance report that concisely communicates SFG performance and progress to the public; the public transmission of which should consist of: i. Hosting a public press conference, the first of which would occur not later than January 31, 2019, announcing the SFG's annual performance. ii. Posting the SFG Performance report, not later than January 31, 2019, on the Office of the Mayor's website homepage. iii. Submitting the SFG Performance report to the Board of Supervisors for comment. iv. Within 30 days of the Board of Supervisors response, the Controller's Office should update the PS website to reflect annual SFG performance, with comments from the Board of Supervisors and responses from the Office of the Mayor included online for the public's reference.	Board of Supervisors	The recommendation will not be implemented because it is not warranted or reasonable	The Mayor's Office and the Controller have taken a number of steps to communicate performance results to the public.	**		**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R2.1	Consistent with other leading cities, beginning in 2018 the Mayor should present an annual SFG Performance report that concisely communicates SFG performance and progress to the public; the public transmission of which should consist of: i. Hosting a public press conference, the first of which would occur not later than January 31, 2019, announcing the SFG's annual performance. ii. Posting the SFG Performance report, not later than January 31, 2019, on the Office of the Mayor's website homepage. iii. Submitting the SFG Performance report to the Board of Supervisors for comment. iv. Within 30 days of the Board of Supervisors response, the Controller's Office should update the PS website to reflect annual SFG performance, with comments from the Board of Supervisors and responses from the Office of the Mayor included online for the public's reference.	Controller	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation should be directed to the Mayor and Board of Supervisors, and not to the Controller's Office. The Controller's Office will continue to develop and maintain citywide performance reporting in our program as mandated under the Charter. We also want to support accountability, public reporting and performance management desired and requested by the Mayor and Board of Supervisors, in their roles as elected policymakers responsible for overall governmental performance. We will work with them to publish materials and provide information for public hearings, in the form and process that they establish to promote transparency and accountability.	**		**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R2.1	Consistent with other leading cities, beginning in 2018 the Mayor should present an annual SFG Performance report that concisely communicates SFG performance and progress to the public; the public transmission of which should consist of: i. Hosting a public press conference, the first of which would occur not later than January 31, 2019, announcing the SFG's annual performance. ii. Posting the SFG Performance report, not later than January 31, 2019, on the Office of the Mayor's website homepage. iii. Submitting the SFG Performance report to the Board of Supervisors for comment. iv. Within 30 days of the Board of Supervisors response, the Controller's Office should update the PS website to reflect annual SFG performance, with comments from the Board of Supervisors and responses from the Office of the Mayor included online for the public's reference.	Mayor	The recommendation will not be implemented because it is not warranted or reasonable	The Mayor's Office has taken a number of steps to communicate performance results to the public. The Mayor's Office proactively publishes performance information by directly linking to the Performance Scorecard website on the Mayor's homepage. It is important to note that the City Charter gives the Controller authority to collect, manage, and report performance information. The Controller is mandated to report on performance information, and will continue to do annual reporting. However, the Mayor's Office will continue to augment reporting efforts, as appropriate.	**		**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R2.2	Commencing in 2018, the Controller's Office should prepare quarterly updates of the PS framework, inclusive of: i. Submission of the quarterly update to the Board of Supervisor's GAO Committee and the Office of the Mayor, inviting comment. ii. Posting the quarterly update on the PS website homepage, with comments from the Board of Supervisors and Office of the Mayor included for public reference.	Board of Supervisors	The recommendation has not been, but will be, implemented in the future	The Government Audit and Oversight Committee will review the implementation within six months from June 5, 2017; the Board will work on determining the correct reporting timeline for the performance indicators.	Will Not Be Implemented: Not Warranted or Not Reasonable	Motion No. M18-004 was approved by the Board of Supervisors on January 23, 2018. It responded to R2.2 with the following text: "... Recommendation No. 2.2 will not be implemented, as it is not within the jurisdiction or purview of the Board of Supervisors."	**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R2.2	Commencing in 2018, the Controller's Office should prepare quarterly updates of the PS framework, inclusive of: i. Submission of the quarterly update to the Board of Supervisor's GAO Committee and the Office of the Mayor, inviting comment. ii. Posting the quarterly update on the PS website homepage, with comments from the Board of Supervisors and Office of the Mayor included for public reference.	Controller	The recommendation has not been, but will be, implemented in the future	Many of the governmental performance reporting mechanisms we have reviewed in other jurisdictions are annual or semi-annual in nature. A key benefit of the Performance Scorecard format is the regular updates to key performance information on a more frequent schedule, with the majority of measures updated either monthly or quarterly, for more real-time monitoring by interested parties. We concur, however, that periodic static reporting on trends is always valuable, and have produced an annual report summarizing trends over the year and overall progress towards adopted goals. As a means to enhance public access to this information, we will plan to prepare a mid-year report on trends and progress for scorecard measures, and will assess the relative benefit of shifting to a quarterly schedule following that change.	Will Be Implemented in the Future	In addition to our monthly reporting on the scorecard website and bi-annual reporting in the annual performance results report and Mayor's budget book, the Controller's Office has been testing several formats to provide a high-level overview of scorecard measure progress to targets and recent trends. We will finalize this new reporting format over the next several months and implement in early 2019.	Recommendation Implemented	Many of the performance measures on the Performance Scorecards website are updated monthly and performance measures for all departments are published twice a year, including in the Mayor's Budget Book used by the Mayor and Board of Supervisors to consider and approve the City's Budget. The Controller's Office is convening a new monthly performance meeting with the Mayor's Office to review monthly Performance Scorecard highlights and to have detailed discussions on selected performance areas. Should the Board of Supervisors express interest in an additional performance reporting structure, the Controller's Office will work with them to develop.	**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R2.2	Commencing in 2018, the Controller's Office should prepare quarterly updates of the PS framework, inclusive of: i. Submission of the quarterly update to the Board of Supervisor's GAO Committee and the Office of the Mayor, inviting comment. ii. Posting the quarterly update on the PS website homepage, with comments from the Board of Supervisors and Office of the Mayor included for public reference.	Mayor	The recommendation has not been, but will be, implemented in the future	The Performance Scorecard website contains many measures which are updated on a regularly basis, including quarterly and monthly measures, and the Controller's Office prepares an annual report to discuss important performance trends from the past year. The measures are public-facing, and the Controller's Office receives feedback on an ongoing basis. The Mayor's Office and Controller's Office are always supportive of this feedback, and will continue making improvements based on that feedback. The Mayor's Office would also welcome additional periodic reporting from the Controller's Office.	Will Be Implemented in the Future	The Controller's Office continues to publish periodic updates on the scorecard website and bi-annual reporting on performance results through the Mayor's Budget Book and through an annual performance report. The Mayor's Office will continue to work closely with the Controller's Office as new reporting formats are implemented.	Recommendation Implemented	The Controller's Office updates many of the performance measures on the Performance Scorecards website monthly and performance measures for all departments are published twice a year, including in the Mayor's Budget Book used by the Mayor and Board of Supervisors to consider and approve the City's Budget. The Controller's Office is convening a new monthly performance meeting with the Mayor's Office to review monthly Performance Scorecard highlights and to have detailed discussions on selected performance areas. Should the Board of Supervisors express interest in an additional performance reporting structure, the Controller's Office will work with them to develop.	**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R3.1	In consultation with other SFG entities and community groups, the Office of the Controller should propose a narrowed set of PS indicators, likely not exceeding 30 total, by October 1, 2017; the Board of Supervisor's GAO Committee should be invited to comment on the revised indicators prior to submission to the Office of the Mayor for review and approval.	Board of Supervisors	The recommendation has not been, but will be, implemented in the future	The Government Oversight and Audit Committee will review the implementation within six months from June 5, 2017; The Board agrees with the recommendation in part, but would like to keep all the indicators and instead work with the Controller's office to develop a narrower set of indicators.	Will Not Be Implemented: Not Warranted or Not Reasonable	Motion No. M18-004 was approved by the Board of Supervisors on January 23, 2018. It responded to R3.1 with the following text: "... Recommendation No. 3.1 will not be implemented, as it is not within the jurisdiction or purview of the Board of Supervisors."	**		**	

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2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R3.1	In consultation with other SFG entities and community groups, the Office of the Controller should propose a narrowed set of PS indicators, likely not exceeding 30 total, by October 1, 2017; the Board of Supervisor's GAO Committee should be invited to comment on the revised indicators prior to submission to the Office of the Mayor for review and approval.	Controller	The recommendation will not be implemented because it is not warranted or reasonable	The Performance Scorecard project - focusing on fewer than 90 key performance metrics - is partially in response to the general observation that both current and past Grand Juries have made, and that the Controller's Office concurs with - that too many measures in publicly-facing reporting can make it difficult for policy makers or the public to understand what to focus on and what is truly important. The scorecards measures have been selected through a process that involves review of over 1,000 measures tracked and reported through our performance measurement program. However, San Francisco is a uniquely consolidated government, combining city, county, and many regional functions that in most other places are stand-alone governmental entities. Given this broad scope of services, the Performance Scorecards should report on performance across a larger number of services than the examples from other jurisdictions provided in the CGJ report. While some indicators are of great importance, some are included to provide educational information to the public and policymakers about the essential functions of government. We regularly review the relevance and importance of this new performance reporting tool and will continue to refine the selection and quantity of performance measures highlighted on the Performance Scorecards website, to eliminate less valuable indicators, while developing those of greater importance. We continue to seek and welcome input on the specific Performance Scorecard measures from the Mayor's Office, Board of Supervisors, and others, and will continue to solicit feedback on both appropriate scorecard measurements and goals.	**		**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R3.1	In consultation with other SFG entities and community groups, the Office of the Controller should propose a narrowed set of PS indicators, likely not exceeding 30 total, by October 1, 2017; the Board of Supervisor's GAO Committee should be invited to comment on the revised indicators prior to submission to the Office of the Mayor for review and approval.	Mayor	The recommendation will not be implemented because it is not warranted or reasonable	The City currently tracks performance data for over 1,000 measures. The Performance Scorecard website represents a more focused set of measures that are the most relevant to the public and policymakers. In addition to focusing on these priority areas, the Performance Scorecard website is meant to present a multi-dimensional picture of City services and overall health and viability of the City itself. In order to do this, the Performance Scorecard includes a broad array of measures, some of which are meant to be simply educational and informative to both the public and policymakers. In collaboration with the Controller's Office, we regularly review the measures reported on the Performance Scorecard website to highlight those that are more important or most informative to the public or policymakers, while also representing the full scope of City services and overall viability. In past attempts to put a hard number, such as 30, on the development of indicators, the process inevitably produces resentment from many pockets of community and city workers who may have felt that important information gets left out. The Mayor prioritizes, and City staff values, that all City efforts are inclusive and considered through an equity lens. When developing indicators, the City balances this strong San Francisco value with the need for brevity. This is something the Mayor cares about deeply and is a constant balancing act.	**		**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R3.2	In consultation with other SFG entities and community groups, the Controller's Office should evaluate, no later than July 1, 2018, the feasibility of including district level reporting on some or all indicators and posting this information within the online PS platform, enabling citizens to understand progress in their neighborhoods.	Controller	The recommendation has not been, but will be, implemented in the future	There is some geographic reporting available in the a limited number of the scorecard measures, and links to other geospatial analyses we perform are embedded within the measure pages. We concur that the inclusion of additional geographic variance reporting for key measures will add value to the site, and will explore feasibility of expanding such reporting in the coming fiscal year, as recommended.	Will Be Implemented in the Future	The Controller's Office is continuing to identify geographic data to accompany the citywide results of our scorecard measures. However, data are not often available at this level. We have identified a number of measures where we can get an underlying and/or related data set to post additional details on specific scorecard pages.	Recommendation Implemented	The Performance Scorecards website includes geographic and operational level data for select measures. The Controller's Office recently launched two additional online performance dashboards with geographic data: district comparisons showing City Survey results, and the to show detailed performance data at the district and neighborhood level. Upcoming enhancements to geographic reporting include traffic fatalities and police response.	**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R4.1	The Mayor's Office should ensure that by January 1, 2018 every PS indicator has a linked goal, with all goals approved by the Mayor – these goals comprise the SFG's overarching annual operational plan.	Board of Supervisors	The recommendation has not been, but will be, implemented in the future	The Government Audit and Oversight Committee will review the implementation within six months from June 5, 2017.	Will Not Be Implemented: Not Warranted or Not Reasonable	Motion No. M18-004 was approved by the Board of Supervisors on January 23, 2018. It responded to R4.1 with the following text: "... Recommendation No. 4.1 will not be implemented, as it is not within the jurisdiction or purview of the Board of Supervisors."	**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R4.1	The Mayor's Office should ensure that by January 1, 2018 every PS indicator has a linked goal, with all goals approved by the Mayor – these goals comprise the SFG's overarching annual operational plan.	Mayor	The recommendation has not been, but will be, implemented in the future	This work has been planned for months and is now underway. January 1, 2018 is an ambitious goal given that the Mayor values inclusion and consensus building, and working with 50 departments (whose goals are often a reflection of community engagement practices) will likely require timely and focused deep dives into their data systems and then back to the community if we do not currently have the right inputs. The Mayor's Office is very enthusiastic about this work and the goal is to get it right, setting the right precedent for building strategic plans moving forward.	Recommendation Implemented	The Mayor's Office has worked closely with the Controller's Office to ensure that departmental performance measures are linked to appropriate goals. The Mayor's FY 2018-19 and FY 2019-20 budget submission updated the strategic goals for all city departments and aligned performance measures to meet those updated goals.	**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R4.2	The Controller's Office should ensure that by January 1, 2018 the PS framework includes comparative performance figures against prior year goals alongside the current year goal and progress, so citizens can understand the trend of SFG progress.	Controller	The recommendation has not been, but will be, implemented in the future	The addition of trend data and indicators are features for the site which are under development. We intend to complete this work in the year ahead.	Recommendation Implemented	The Controller's Office has added trend indicators (up or down arrows) to the scorecard pages for each measure to clearly show recent trends. In addition, each measure page provides recent year performance summary information.	**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R5	The Controller's Office should identify the top 3-5 rankings/indices relevant to each scorecard, and add these to the PS framework by January 1, 2018.	Controller	The recommendation requires further analysis	Concurrent with the development of the Performance Scorecard program, we have revised our approach to annual benchmark reporting, and now have a broad and comprehensive benchmarking report that, for key measures such as street conditions, includes review of scorecard measures versus other jurisdictions. We anticipate increasing the linkages between these two related projects, where possible and valuable, and will continue to do so in the coming fiscal year and beyond. The specific use of 3-5 jurisdictional comparisons and completion by the specific date recommended are not feasible or advisable, from our perspective.	Will Not Be Implemented: Not Warranted or Not Reasonable	After further research into best practices and considering the scope and size of San Francisco's service delivery, the Controller's Office has decided that creating a subset of measures for each scorecard is not warranted. We regularly review relevancy and number of measures per scorecard and work closely with departments and the Mayor's Office to ensure the scorecards reflect high priority issues.	**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R6	Beginning in fiscal year 2018, the revised PS framework should be formally incorporated into the SFG department strategic planning and budgeting process – in particular, the Office of the Mayor should require each department to: i. Specify within their departmental strategic plans which initiatives directly support the SFG's PS goals most relevant to their operational mandate, and what improvement they project in achieving that goal. ii. Specify within their departmental budget submission how their budget request is directly supportive of improved SFG performance against the PS goals most relevant to their operational mandate.	Board of Supervisors	The recommendation has not been, but will be, implemented in the future	The Government Audit and Oversight Committee will review the implementation within six months from June 5, 2017.	Will Not Be Implemented: Not Warranted or Not Reasonable	Motion No. M18-004 was approved by the Board of Supervisors on January 23, 2018. It responded to R6 with the following text: "... Recommendation No. R6 will not be implemented, as it is not within the jurisdiction or purview of the Board of Supervisors."	**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R6	Beginning in fiscal year 2018, the revised PS framework should be formally incorporated into the SFG department strategic planning and budgeting process – in particular, the Office of the Mayor should require each department to: i. Specify within their departmental strategic plans which initiatives directly support the SFG's PS goals most relevant to their operational mandate, and what improvement they project in achieving that goal. ii. Specify within their departmental budget submission how their budget request is directly supportive of improved SFG performance against the PS goals most relevant to their operational mandate.	Mayor	The recommendation has not been, but will be, implemented in the future	This work has been planned and is currently under way. The Mayor's Office is actively working with all departments to draft brief public-facing summaries of their more complex and detailed strategic plans. These summaries will include the alignment between individual department plans and the Mayor's citywide vision. This work is being performed in tandem with Recommendation R.4.1 above, as it is not always clear to the public how the measures connect with strategy, which ultimately connects with the budget. The City has been and will continue to be committed to this endeavor. Strategy and performance must be made more accessible to a broader public.	Recommendation Implemented	The Mayor's Office completed working with City departments to create public-facing summaries of departmental strategic plans, which can be found at: https://sfmayor.org/strategy-and-performance/strategic-planning-documents-index . Departmental strategic plans were incorporated into the Mayor's FY 2018-19 and FY 2019-20 budget submission, highlighting how departmental goals support their operational mandate. The Mayor's Office also worked with the Controller's Office to revise departmental performance measures to align with updated strategic goals. These updated measures and goals were also part of the Mayor's FY 2018-19 and FY 2019-20 budget submission and will continue to be tracked as part of the budget process going forward.	**		**	
2016-17	Accelerating SF Government Performance. Taking Accountability and Transparency to the Next Level	R7.1	The Controller's Office should update, by January 1, 2018, the current housing affordability indicators based on recommendations from the Director of the Mayor's Office of Housing and Community Development, and submit the revisions to the Office of the Mayor for review and approval.	Controller	The recommendation has not been, but will be, implemented in the future	Our office concurs that improved housing production and affordability measures are needed, and has been working with appropriate departments to develop them. We intend to complete this work on the recommended timeline.	Will Be Implemented in the Future	While much progress has been made in identifying and aligning data sources, the Controller's Office is still working to validate data for reporting.	Will Be Implemented in the Future	The Controller's Office has been working with the Mayor's Director of Housing Delivery and select departments to help resolve data limitations to report on housing construction by type (including affordable housing). The Controller's Office is looking into adding housing affordability metrics to the Economy scorecard and will also expand these metrics in the upcoming refresh of the demographics benchmarking dashboards on the Performance Scorecards website. We expect these changes will be implemented by June 2020.	Will Be Implemented in the Future	The Controller's Office issued a memo summarizing work to provide consistent, reliable housing data. In conjunction with the Mayor's Director of Housing Delivery, the Department of Building Inspection, and DataSF, the Controller's Office helped publish a master dataset with monthly counts of newly constructed and occupiable housing units in San Francisco. The memo outlines this work and provides recommendations on next steps to improve data reliability which would be used for housing affordability indicators. Work to develop new measures for the Performance Scorecards is currently on hold as Performance Program staff are deployed to the City's COVID response efforts.

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2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R7.2	The Controller's Office should update, by January 1, 2018, the current homelessness indicators based on recommendations from the DSHS Director and the examples of other leading cities, and submit the revised indicators to the Office of the Mayor for review and approval.	Controller	The recommendation has not been, but will be, implemented in the future	Our office concurs that these measures should be augmented. Some operating indicators may become reliable in this timeframe and if so we will develop and publish those data. For client data, the Department of Homelessness and Supportive Housing is underway with a new case tracking system that will allow for reporting on client numbers and outcomes. Working with them we may be able to define and propose new measures by January 2018, however reliable data from the system will not be available until FY 2018-19.	Will Be Implemented in the Future	The Controller's Office issued new homelessness benchmarking results on the scorecards website - https://sfgov.org/scorecards/benchmarking/homelessness - comparing San Francisco to peer cities in a wide variety of metrics. We also presented expanded performance information to the Board of Supervisors during the budget hearings in April 2018. We are currently working closely with the Department of Homelessness and Supportive Housing to expand reporting of homelessness metrics on the scorecards website. While we have made progress, significant data challenges still exist, which we are working through with the department.	Will Be Implemented in the Future	The Controller's Office is continuing to work with HSH to improve the homelessness indicators on the Performance Scorecards website. Stakeholders are reviewing two new dashboards showing homelessness population and select operational metrics which will be published on the website once approved. We expect these changes will be implemented by June 2020.	Will Be Implemented in the Future	The Controller's Office continued to work with HSH to improve the homeless indicators and had made good progress until the work was put on hold due to staff being deployed to COVID response. The Controller's Office team is continuing to work with HSH through COVID response including performance reporting and will develop and implement revised homelessness indicators on the Performance Scorecards in the future.
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R7.2	The Controller's Office should update, by January 1, 2018, the current homelessness indicators based on recommendations from the DSHS Director and the examples of other leading cities, and submit the revised indicators to the Office of the Mayor for review and approval.	Mayor	The recommendation has not been, but will be, implemented in the future	The Mayor's Office agrees that the current homelessness indicators should be expanded. The newly formed Department of Homelessness and Supportive Housing is currently engaged in developing performance measures. Once those measures are developed and have reliable baseline data, the Mayor's Office would be amenable to reviewing and approving those measures for inclusion on the Performance Scorecard website.	Will Be Implemented in the Future	The Controller's Office issued new homelessness benchmarking results on the scorecards website, comparing San Francisco to peer cities in a wide variety of metrics. The Controller's Office is continuing to work closely with the Department of Homelessness and Supportive Housing to expand reporting of homelessness metrics on the scorecards website, but significant data challenges still exist. The Mayor's Office will review the proposed indicators as they become available.	Will Be Implemented in the Future	The Controller's Office is continuing to work with HSH to improve the homelessness indicators on the Performance Scorecards website. Stakeholders are reviewing two new dashboards showing homelessness population and select operational metrics which will be published on the website once approved. The Controller's Office expects these changes will be implemented by June 2020.	Will Be Implemented in the Future	The Controller's Office continued to work with HSH to improve the homeless indicators and had made good progress until the work was put on hold due to staff being deployed to COVID response. The Controller's Office team is continuing to work with HSH through COVID response including performance reporting and will develop and implement revised homelessness indicators on the Performance Scorecards in the future.
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R7.3	The Controller's Office should update, by January 1, 2018, the current crime/street safety indicators based on recommendations from the Chief of Police and the examples of other leading cities, and submit the revised indicators to the Office of the Mayor for review and approval.	Controller	The recommendation will not be implemented because it is not warranted or reasonable	The current public safety measures were chosen in consultation with the Police Department, the Department of Emergency Management and the Mayor's Office when the Performance Scorecards were developed. Uniform Crime Measures for property and violent crime, and the various 911 response measures, are indicators used in every leading city. We have recently added measures of public opinion, including how safe people feel in their neighborhoods during the day and night. Should the SFPD, new chief or Mayor's Office want to update these measures we will work with them but we don't agree that changes in this group of measures is required at this time.	**		**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R7.3	The Controller's Office should update, by January 1, 2018, the current crime/street safety indicators based on recommendations from the Chief of Police and the examples of other leading cities, and submit the revised indicators to the Office of the Mayor for review and approval.	Mayor	The recommendation has not been, but will be, implemented in the future	Currently, the Controller's Office collects performance measures on 12 public safety-related measures from the Police Department. These measures, which are collected and reported by most law enforcement agencies, include response times to Priority A and B calls, violent and property crimes, and traffic/pedestrian safety indicators. The Police Department is currently engaged with an outside consultant to develop a strategic plan and outcome measures based on the recommendations included in the Department of Justice (DOJ) Community Oriented Policing report from October 2016. The Mayor's Office will work with the Chief of Police and the Controller's Office to ensure measures are informative to the community, and develop additional measures based on reform efforts. Appropriate measures will be included on the Performance Scorecard website to measure progress in implementing critical reforms from the DOJ report.	Will Be Implemented in the Future	The Controller's Office continues to track and report public-safety measures that are reported on by other leading cities. The Police Department continues to work with an outside consultant to develop outcome measures based on the recommendations included in the Department of Justice Community Oriented Policing report from October 2016. The Mayor's Office will continue to monitor that work, and will propose updated performance indicators as they become available.	Will Be Implemented in the Future	The Mayor's Office will continue to work with the SFPD and monitor the revision of crime/safety indicators as they pertain to the implementation of DOJ recommendations. Additionally, the existing measures on property crime and violent crime and 911 response times are consistent with the Department of Justice's Uniform Crime Reporting Program, which is a national standard of reporting crime data. The City will continue to track according to this national standard, and will not be revising the Public Safety scorecard. The Controller's Office will continue to publish new response data to serious incidents but the work is temporarily on hold as Performance Program staff are deployed to the City's COVID response efforts.	Will Not Be Implemented	The Mayor's Office will continue to work with SFPD and monitor crime/safety indicators to make effective policy decisions. The existing measures on property crime, violent crime, and police response data are already consistent with the Department of Justice's Uniform Crime Reporting Program, which is a national standard of reporting crime data. The City will continue to track according to this national standard, and will not be revising the Public Safety scorecard. The Controller's Office will continue to publish new response data to serious incidents but the work is temporarily on hold as Performance Program staff are deployed to the City's COVID response efforts.
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R7.4	Consistent with Recommendation R4.1 (corrected from "P4"), the Office of the Mayor should ensure that, by January 1, 2018, each of the primary housing affordability, homelessness and crime indicators have associated goals.	Mayor	The recommendation has not been, but will be, implemented in the future	The Mayor's Office is working with the Controller's Office and City departments to develop appropriate targets or goals for all measures, where appropriate, and has regular quarterly meetings to discuss progress. As new or revised measures are developed around these areas, we will continue to assess the appropriateness of establishing targets.	Recommendation Implemented	The Mayor's FY 2018-19 and FY 2019-20 budget submission updated the strategic goals for all city departments and aligned performance measures to meet those updated goals. The Mayor's Office and the Controller's Office will continue to work closely to ensure any new or revised measures have an associated target or goal.	**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R8	In consultation with other SFG entities and community organizations, the Controller's Office should ensure that, by January 1, 2018, one or more PS indicators are amended or added to ensure the SFG is tracking and reporting on the equitable distribution of government spending and services.	Board of Supervisors	The recommendation has not been, but will be, implemented in the future	The Government Audit and Oversight Committee will review the implementation within six months from June 5, 2017.	Will Not Be Implemented: Not Warranted or Not Reasonable	Motion No. M18-004 was approved by the Board of Supervisors on January 23, 2018. It responded to R8 with the following text: "... Recommendation No. R8 will not be implemented, as it is not within the jurisdiction or purview of the Board of Supervisors."	**		**	
2016-17	Accelerating SF Government Performance, Taking Accountability and Transparency to the Next Level	R8	In consultation with other SFG entities and community organizations, the Controller's Office should ensure that, by January 1, 2018, one or more PS indicators are amended or added to ensure the SFG is tracking and reporting on the equitable distribution of government spending and services.	Controller	The recommendation has not been, but will be, implemented in the future	We agree that the City has policy goals direct at addressing social, gender and racial equity and will work to include measures of these issues in future development efforts and on the recommended timeline.	Will Be Implemented in the Future	The Controller's Office worked with the San Francisco Human Rights Commission and the Mayor's Office in 2018 to conduct a survey of all City departments to understand public-facing equity related efforts across the City. The results and follow up work will help in the development of shared methods, resources, tools, and guidance for equitable service delivery and its measurement. Once these measures are ready, we will add to the scorecards website.	Will Be Implemented in the Future	The Controller's Office is working with the new Office of Racial Equity to support the creation of the Citywide Racial Equity Framework which will include metrics to track the City's progress on advancing racial equity. Once this framework is created, the Controller's Office will add select equity metrics to the Performance Scorecards website. We expect these changes will be implemented in fiscal year 2020-21.	Will Be Implemented in the Future	The Controller's Office continued to work with the Office of Racial Equity to create the Racial Equity Report Card. Work for this was put on hold due to staff deployment to COVID response and work will commence in January 2021 to ensure the Report Card is developed and published by December 2021.
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R1	The Sheriff's Department should dedicate more time in the initial Deputy Training Course to the actual work deputies do inside the jail, rather than spending the majority of their training time on work as a police person on the street. They need training to more appropriately match their job descriptions inside. We suggest the Sheriff's Office implement this recommendation within a year (July 2018).	Sheriff's Department	The recommendation has been implemented	Entry-level deputy sheriffs have received extensive corrections-specific training for more than thirty years. Deputies are required to pass three training milestones before assuming full duty in the jails. They must pass a six-month POST-certified peace officer academy, which includes some corrections-specific topics; they must pass a four-week POST-certified jail operations course, called Core; and, they must pass a seven-week one-on-one on-site training during which they are paired with a Jail Training Officer and required to demonstrate expertise in more than 30 jail-specific skills. In addition, deputy sheriffs are required to pass annual Advanced Officer training that includes 24 hours of subjects mandated by POST, and additional topics chosen by the Sheriff. Most of this training is specific to corrections and also required by the State Board of Community Corrections (SBCC). Topics currently under consideration for future Advanced Officer training include Brain Development in Transitional Age Youth, Understanding Substance Abuse, Co-Occurring Disorders, and a Direct Supervision Refresher.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R10	We recommend that the Five Keys staff set up guidelines to measure the success of its charter school program in terms of recidivism, change of behavior, and success in re-entry for every participating inmates in the Five Keys program. We suggest this recommendation be implemented within the year (2017).	Sheriff's Department	The recommendation has been implemented	The Sheriff's Department supports Five Keys in measuring performance according to the metrics mandated by Five Keys' accreditation as a California public school, which is focused primarily on academic performance. Information about recidivism is always valuable, but it is difficult to acquire. There is no uniformity among jurisdictions and programs about what defines recidivism, and it is impossible to know the whereabouts of every individual who has taken classes or earned a diploma from Five Keys after they leave custody. It is also impossible to measure general concepts such as "change in behavior" and "success in re-entry" with any precision. The fact of not returning to custody is, on its own, a powerful indicator of success. Nevertheless, the Sheriff's Department and Five Keys continue to seek a system of measures beyond academic performance.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R11	By May 2018, the Sheriff's Department should create proper training for deputies / jail staff towards accepting transgender females as being a full part of the female population in the SF jail system, regardless of surgical status.	Sheriff's Department	The recommendation has been implemented	In Fiscal Year 2016-17, all deputies and program staff received a four-hour POST certified course in gender awareness. This year, we are implementing a training on appropriate strip search protocols and have changed the Field Arrest Booking Card to record preferred gender identity, name, pronouns and gender of the deputy who will perform any required searches.	**		**		**	

(1) **** Response not required: Recommendation has been fully implemented or abandoned.

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2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R12	By June 2018, the Sheriff's Department should create proper disciplinary actions for Sheriff's deputies / jail staff who refuse to accept transgender females as female jail population members, including refusal to perform common jail search duties on transgender inmates in the SF jail system.	Sheriff's Department	The recommendation has been implemented	Disciplinary procedures are set forth in the San Francisco Charter, the Civil Service Rules, the Rules and Regulations of the Sheriff's Department, and the collective bargaining agreements between the City and the unions that represent the Sheriff's Department's sworn and non-sworn employees. Corrective action taken pursuant to violation of department policy, whether involving TGI policy or any other policy is consistent with these. Corrective action may include informal counseling, formal counseling or request for a formal reprimand, suspension or termination.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R13	By July 2018, the Sheriff's Department should rewrite the SF jail classification directives to classify transgender females part of the female population in the SF jail facilities. This language should look like this: Transgender females are a part of the female population, and shall be accommodated and treated as such. Transgender males are a part of the male population, and shall be accommodated and treated as such.	Sheriff's Department	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation is not consistent with standards set forth in the federal Prison Rape Elimination Act (PREA), which recognizes that gender is not binary and therefore calls for transgender custodies to be offered the opportunity to state their preferences for name, pronouns, housing and the gender of the deputy sheriff who will perform searches. The assumption that all transgender females wish to be housed with cis women, and all transgender males wish to be housed with cis men has been shown to be incorrect.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R14	By August 2018, the SF Sheriff's Department should move all transgender women to appropriately female housing in the SF jail system.	Sheriff's Department	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation is not consistent with the standards set forth in the federal Prison Rape Elimination Act (PREA), which recognizes that gender is not binary, and therefore, calls for transgender women to be offered the opportunity to state their preference for housing. Furthermore, certain structural changes are necessary for the current cis women's housing to be compliant with PREA requirements for, among other things, shower privacy. Funding for these changes was included in a \$70 million jail renovation grant proposal that was rejected by the state Board of State and Community Corrections. We continue to work with the City to identify funding in order to modify areas of women's housing to allow transgender women who are if appropriate security classification to be housed with cis women if they so prefer.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R2	Deputies and the civilian staff should be required to take the two-day University of Cincinnati Core Correctional Practices training. The course involves learning the language and techniques for addressing inmates to motivate them, instead of creating resistance. It also includes education in direct supervision, which involves how to effectively manage a housing unit using cooperative strategies instead of divisive ones. We suggest the Sheriff's office implement this recommendation within the year(July 2018).	Sheriff's Department	The recommendation will not be implemented because it is not warranted or reasonable	The Sheriff's Department was an early adopter of direct supervision. Since the late 1990's, direct supervision techniques have been employed in County Jails #2 and #5, which were designed specifically for direct supervision, as well as in County Jail #4, an obsolete linear-style jail. Deputy Sheriffs receive training in direct supervision in all stages of their training, detailed above.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R3	Instead of increasing the over-time budget for existing deputies, we recommend hiring more deputies. We suggest the Sheriff's Department evaluate the feasibility of hiring more deputies within the current budget year (2017- 2018), instead of continuing to pay over-time to overworked staff.	Sheriff's Department	The recommendation has been implemented	Since January 2016, through July 2017, the Sheriff's Department has hired 140 new sworn employees, but we also separated 84, mostly for retirement, for a net gain of 56. However we began at a deficit at close to 100.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R4	We recommend the Sheriff Department hire 8 more case managers for Five Keys to effectively carry out its mission to guide an inmate through her incarceration, assist in her successful re-entry, and keep track of their progress in the Five Keys system. We suggest beginning this hiring process within the next 12 months (July 2018).	Sheriff's Department	The recommendation will not be implemented because it is not warranted or reasonable	Five Keys Schools and Programs is an independent non-profit organization, governed by its own Board of Directors and supported by state charter school funding and grants. The Sheriff has no authority over Five Keys' staffing decisions.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R5	This Committee strongly supports funding for renovated jail facilities, and recommends that the SF Sheriff's Department the California Board of Community Corrections to incorporate the Five Keys' proposal to develop a Women's Education Pod as a part of their building and redesign plans. We also recommend that the SF Sheriff's office report how this plan for a Women's Education Pod will be budgeted into their \$70 Million grant to the SF Board of Supervisors by July 2018.	Sheriff's Department	The recommendation will not be implemented because it is not warranted or reasonable	The Sheriff's Department's proposal for a \$70 million grant to fund jail renovation was rejected by the Board of State and Community Corrections. However we continue to work on plans to create better housing for all our prisoners, including gender specific housing for women.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R6	Create an adequate housing design for maximum learning for female inmates, using the Five Keys Women's Educational Pod design, by August 2018.	Sheriff's Department	The recommendation will not be implemented because it is not warranted or reasonable	Women prisoners are housed in two podular housing units within County Jail #2 where they have access to classrooms within their pods and in the Education Corridor. Since the rejection by the Board of State and Community Corrections, we have been working with the City's Capital Planning office to bring the living areas of County Jail #2 up to current BSCC standards. These improvements include an area for general population women's housing.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R7	The Sheriff's Department will focus on facilitating abbreviated, intensive courses to fit an inmate's time limitations by working with the Five Keys school administration.	Sheriff's Department	The recommendation has been implemented	The Five Keys Schools and Programs curriculum has, for more than ten years, been based on short, intensive courses which maximize a prisoner's ability to complete courses during their time in custody. In addition to Five Keys' many community sites, which enable students to continue progress toward their high school diplomas after release from jail, the school has refurbished a surplus Muni bus as a complete classroom and learning environment that travels to areas of the City where gang activity is known to hinder participation at the community sites. Students may enroll, take classes, obtain referrals to social services and avail themselves of the school library on the bus.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R8	The Sheriff's Department should facilitate more technical classes for both high school and college studies, as a part of their overall educational programs.	Sheriff's Department	The recommendation will not be implemented because it is not warranted or reasonable	The Sheriff's Department agrees with this recommendation, and works closely with Five Keys Schools and Programs to make coding classes and computer access available to as many prisoners as possible, however, course offerings are the responsibility of Five Keys Schools and Programs. The Sheriff's Department is beginning work on a collaboration with Five Keys and the Mayor's Office of Workforce Development to bring union training into the jail facilities.	**		**		**	
2016-17	Educational Parity In Custody (EPIC) Report: Ensuring Equality of Women's Education in the SF Jail System	R9	We recommend that the Sheriff's Department work with Five Keys staff set up guidelines to measure the success of its charter school program in terms of recidivism, change of behavior, and success in re-entry for every participating inmates in the Five Keys program. We suggest this recommendation be implemented within the year (2017).	Sheriff's Department	The recommendation has been implemented	The Sheriff's Department supports Five Keys in measuring performance according to the metrics mandated by Five Keys' accreditation as a California public school, which is focused primarily on academic performance. Information about recidivism is always valuable, but it is difficult to acquire. There is no uniformity among jurisdictions and programs about what defines recidivism, and it is impossible to know the whereabouts of every individual who has taken classes or earned a diploma from Five Keys after they leave custody. It is also impossible to measure general concepts such as "change in behavior" and "success in re-entry" with any precision. The fact of not returning to custody is, on its own, a powerful indicator of success. Nevertheless, the Sheriff's Department and Five Keys continue to seek a system of measures beyond academic performance.	**		**		**	
2016-17	Planning to Make our Parks Even Better	R3.1	The Mayor should require Rec & Parks, at least annually, to review and, as needed, update its Strategic, Operational, and Capital Plans.	Mayor	The recommendation has been implemented	As part of the Financial Year (FY) 2017-18 and 2018-19 budget process, the Recreation and Parks Department (RPD) presented and received approval from the Recreation and Parks Commission on its Strategic, Operations, and Capital Plans. These documents then formed the basis for RPD's budget submission to the Mayor's office. The Mayor's office reviewed and collaborated with the department in implementing these strategic documents through the annual budget. This process will be repeated in future years.	**		**		**	
2016-17	Planning to Make our Parks Even Better	R3.2	The Board of Supervisors should hold a hearing, at least annually, on the progress Rec & Parks has made in reviewing and updating its Strategic, Operational and Capital Plans.	Board of Supervisors	The recommendation has been implemented	A hearing request has been introduced at the Board of Supervisors to review the progress of Recreation and Park's Strategic, Operational and Capital Plans (Board File No. 171072), and the Government Audit and Oversight Committee is currently coordinating with the Recreation and Park Department to schedule the hearing.	**		**		**	
2016-17	Planning to Make our Parks Even Better	R4.1	Rec & Parks should establish clearer linkages between the Strategic, Operational, and Capital Plans through greater cross-referencing.	Recreation and Parks Department	The recommendation has not been, but will be, implemented in the future	The FY18 publications will be better cross-referenced with each other, and with the Citywide Mayor's Strategic Plan.	Recommendation Implemented	With the FY18-22 Strategic Plan Update, the subset of Operational Plan and Capital Expenditure Plan followed the same format, structure, and style to better link the sequence and content of reports. The FY19-23 Update and all future reports will do the same.	**		**	

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2016-17	Planning to Make our Parks Even Better	R4.2	To further cement the seamless nature of the Strategic, Operational, and Capital Plans, Rec & Parks should combine the three Plans into one document for placement on its website so that interested parties can view the Plans together and better understand their interconnectedness.	Recreation and Parks Department	The recommendation will not be implemented because it is not warranted or reasonable	The Charter clearly defines the content, schedule, and purpose of each of the three related, but distinct, planning documents. For future website posting, however, we will implement the recommendation by striving to present them as three parts of a whole, rather than chronological (as they are now).	**		**		**	
2016-17	Planning to Make our Parks Even Better	R5	Rec & Parks should include in the next version of its Capital Plan a report of all Rec & Parks planned capital investments. This report should be broken down by capital investment, timetable for completion, investment amount, maintenance vs. new acquisition, and Equity vs. Non-Equity Zones.	Recreation and Parks Department	The recommendation has not been, but will be, implemented in the future	The FY18 Capital plan will include a list of all funded capital investments and the amount, and where possible, whether the site is Equity Zone.	Recommendation Implemented	FY19-20 Capital Expenditure Plan included list of all funded capital investments back to 2012 and indicates sites located within Equity Zones, and future plans will do the same.	**		**	
2016-17	Planning to Make our Parks Even Better	R6	By January 2018, the Recreation and Parks Commission should review and, as needed, update its Acquisition Policy.	Recreation and Parks Commission	The recommendation has not been, but will be, implemented in the future	The department has updated our acquisitions policy, and it was approved by the Commission and adopted in 2011. Our Acquisitions page http://sfrecpark.org/park-improvements/acquisitions-future-park-sites/ and, our Policy is here: http://sfrecpark.org/wpcontent/uploads/Acquisition_Policy_20114.pdf .	Recommendation Implemented	The Acquisition Policy was heard at the January 2018 commission meeting	**		**	
2016-17	Planning to Make our Parks Even Better	R7.1	Rec & Parks acquisition of the replacement system for the COMET system and a reassessment of the condition of park assets should be completed by the end of 2018.	Recreation and Parks Department	The recommendation has not been, but will be, implemented in the future	The Lifecycle Project, now in its second year, has completed needs analysis, planning, and scoping the project, identified a product/vendor, and currently in the purchasing phase.	Recommendation Implemented	The Lifecycle Project has now assessed 100% of sites in San Francisco and the data is now being used to inform and guide investments as well as repair and maintenance priorities.	**		**	
2016-17	Planning to Make our Parks Even Better	R7.2	Using the results of the updated condition assessment, Rec Parks should create an annual department-wide preventative maintenance plan that incorporates previous preventative maintenance projects and outlines prioritized future projects, allocated resources, and timelines for completion.	Recreation and Parks Department	The recommendation has not been, but will be, implemented in the future	The Task Force is on track to purchase, evaluate assets, and analyze the results in 2018 as planning work for the 2019 bond proposal.	Recommendation Implemented	The Lifecycle Project has now assessed 100% of sites in San Francisco and the data is being used to inform and guide investments to be prioritized in the next parks bond.	**		**	
2016-17	Planning to Make our Parks Even Better	R8.1	Rec and Parks should consider outsourcing selected park maintenance needs as part of a preventative maintenance program.	Recreation and Parks Department	The recommendation will not be implemented because it is not warranted or reasonable	Civil Service rules and regulations strictly limit the department's capacity to consider outsourcing primary departmental functions.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R1.1	That the Mayor and Board of Supervisors fully disclose the financial details of any future retirement benefit increases or decreases to the public	Board of Supervisors	The recommendation has not been, but will be implemented	For any future retirement benefit increases or decreases, the Mayor and the Board of Supervisors shall provide information in lay-person terms that is available and easily accessible on the City's website and that clearly presents projected financials including unfunded liabilities; in addition, when there is a ballot initiative that addresses retirement benefits, the Voter Information Pamphlet shall include an introductory paragraph written by the Controller explaining in lay-person terms the assets, liabilities, projected financials, including unfunded liabilities, and health of the retirement system.	Recommendation Implemented	The trigger for future implementation of this recommendation is submittal to the voters of qualified Charter amendments which would increase or decrease retirement benefits for qualified employees. To date there have not been any new proposed Charter amendments submitted by the Board of Supervisors to the voters. Please see and consider the Board's 2017 response text to this recommendation.	**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R1.1	That the Mayor and Board of Supervisors fully disclose the financial details of any future retirement benefit increases or decreases to the public	Mayor	The recommendation has been implemented	The financial impact of major changes that impact benefit structure are already fully disclosed to the voters via the ballot (see below). Day to day decisions taken by the Retirement Board are also already disclosed to the public. Board meetings are public; agendas and minutes are posted online. Any action taken by the board is publicly posted. All changes in SFERS benefit provisions must be approved by the City's voters. For items on the ballot we are required by charter to provide actuarial reports detailing the costs of the proposition, which are disclosed on the ballot. The Retirement System and the Controller's Office prepare extensive analyses of any pension-related measure placed on the ballot. By necessity, these cost analyses are brief written statements, with more detailed files maintained and available for inspection by members of the public interested in exploring the issues in more depth.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R1.1	That the Mayor and Board of Supervisors fully disclose the financial details of any future retirement benefit increases or decreases to the public	Retirement Board	The recommendation has been implemented	The Retirement Board will continue its long-standing practice for any and all future City ordinances or City Charter amendments that impact retirement benefits. The Retirement Board's consulting actuary will prepare and present a cost-effect report to the Board of Supervisors, as required under the City Charter. Each report will be prepared in accordance with industry standards and practices, using the best available demographic information and economic information at the time, as well as the long-term demographic and economic assumptions adopted by the Retirement Board. The report is intended to assist the Board of Supervisors and/or the City's voters, by providing an expert's projection of the overall cost and increase in liability for each proposition. These reports accurately measure the cost/effect impact of the proposition at the time they are prepared. Certainly, the cost or change in liability may differ, in the future, due to changes in fund investment performance (e.g. 2007-08 Global Financial Crisis), changes in economic and demographic assumptions, and changes in plan provisions which are beyond the Retirement Board's control.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R1.2	That by the end of 2018, the Retirement Board produce an annual report for the public showing each component of the debt owed by the City to the Retirement System, including the full history of each component and descriptions of all calculations.	Board of Supervisors	The recommendation has not been, but will be implemented	The 2017 Retirement System's annual report shall include information about the Retirement System's projected finances, including unfunded liabilities.	Recommendation Implemented	The Retirement System's 2017 annual report was transmitted on March 14, 2018, and is now posted on the SFERS website.	**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R1.2	That by the end of 2018, the Retirement Board produce an annual report for the public showing each component of the debt owed by the City to the Retirement System, including the full history of each component and descriptions of all calculations.	Mayor	The recommendation has been implemented	The Retirement System provides extensive reports detailing financial, actuarial and administrative matters on an annual basis. These annual reports include audited financial statements and required supplementary information, an actuarial valuation, and a department annual report which consolidates the financial and actuarial information with detailed information on the administration of the Retirement System. The details of the breakout for each component of unfunded liability related to the City's retirement plan are contained in the annual actuarial valuation report. There is a description of the calculation method in the appendix of the report. The Retirement System maintains five years of the SFERS annual actuarial valuation report on its website. Historical valuation reports beyond the five years available on the website are available by request to the Retirement System.	**		**		**	

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2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.1	<p>That the Board of Supervisors establish a permanent Retirement System Oversight Committee to develop a comprehensive, long-term solution for the Retirement System that is fair to both employees and taxpayers, and present it to the voters in a proposition by 2018. All options for reducing pension liabilities must be considered, including a hybrid Defined Benefit / Defined Contribution plan. The details of the committee are:</p> <p>1. Name: Retirement System Oversight Committee</p> <p>2. Purpose</p> <p>a. Develop a comprehensive, long-term solution for the Retirement System's unfunded liabilities that is fair to both employees, retirees, and taxpayers, and present it to voters in a proposition by the end of 2018. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan.</p> <p>b. Inform and educate the public concerning the finances of the Retirement System.</p> <p>c. As needed, develop solutions to future problems the Retirement System encounters and, if necessary, present them to voters in a proposition. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan.</p> <p>d. The Committee shall provide oversight to ensure that: (1) actions taken by the Retirement System are in the best interest of the residents of San Francisco; (2) all propositions that modify the Retirement System are adequately described to voters in the Voter Information Pamphlet.</p> <p>e. In furtherance of its purpose, the committee may engage in any of the following activities:</p> <p>i. Inquire into the actions of the Retirement System by reviewing reports, analyses, financial statements, actuarial reports, or other materials related to the Retirement System.</p> <p>ii. Holding public meetings to review the effect on San Francisco residents of actions taken by the Retirement System.</p> <p>3. Public Meetings</p> <p>a. The Board of Supervisors shall provide the committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the committee.</p> <p>b. All committee proceedings shall be subject to the California Public Records Act (Section 6254, et seq., of the Government Code of the State of California) and the City's Sunshine Ordinance (Chapter 67 of this Code). The committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year. Minutes of the proceedings of the committee and all documents received and reports issued shall be a matter of public record and be made available on the Board's website.</p> <p>4. Membership</p> <p>a. Two-thirds of the members will be Public members and one-third will be Representative members.</p> <p>b. Public members</p> <p>i. Public members must be voters.</p> <p>ii. Public members cannot be members of the Retirement System.</p> <p>iii. Each Supervisor will appoint a single Public member.</p> <p>iv. The Mayor will appoint all other Public members.</p> <p>v. Public members can only be removed for cause.vi. Public members shall be experienced in life insurance, actuarial science, employee pension planning, investment portfolio management, labor negotiations, accounting, mathematics, statistics, economics, or finance.</p> <p>vii. Public members will receive no compensation.</p> <p>viii. Four-year term, staggered so that one-fourth of the Public members' terms expire each year.</p> <p>ix. No more than two consecutive terms.</p> <p>c. Representative members</p> <p>i. Mayor's Office representative.</p> <p>ii. Board of Supervisors' representative.</p> <p>iii. Controller's Office representative.</p> <p>iv. Human Resources Department representative.</p> <p>v. Safety Unions' representative.</p> <p>vi. Miscellaneous Unions' representative. 5. Committee Costs</p> <p>a. The Board of Supervisors will decide how best to fund the Committee.</p>	Board of Supervisors	The recommendation will not be implemented because it is not warranted or reasonable	The Mayor and Board of Supervisors have oversight over the Retirement System and review financials and projections regularly, including during the annual City budget process.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.1	<p>That the Board of Supervisors establish a permanent Retirement System Oversight Committee to develop a comprehensive, long-term solution for the Retirement System that is fair to both employees and taxpayers, and present it to the voters in a proposition by 2018. All options for reducing pension liabilities must be considered, including a hybrid Defined Benefit / Defined Contribution plan. The details of the committee are:</p> <p>1. Name: Retirement System Oversight Committee</p> <p>2. Purpose</p> <p>a. Develop a comprehensive, long-term solution for the Retirement System's unfunded liabilities that is fair to both employees, retirees, and taxpayers, and present it to voters in a proposition by the end of 2018. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan.</p> <p>b. Inform and educate the public concerning the finances of the Retirement System.</p> <p>c. As needed, develop solutions to future problems the Retirement System encounters and, if necessary, present them to voters in a proposition. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan.</p> <p>d. The Committee shall provide oversight to ensure that: (1) actions taken by the Retirement System are in the best interest of the residents of San Francisco; (2) all propositions that modify the Retirement System are adequately described to voters in the Voter Information Pamphlet.</p> <p>e. In furtherance of its purpose, the committee may engage in any of the following activities:</p> <p>i. Inquire into the actions of the Retirement System by reviewing reports, analyses, financial statements, actuarial reports, or other materials related to the Retirement System.</p> <p>ii. Holding public meetings to review the effect on San Francisco residents of actions taken by the Retirement System.</p> <p>3. Public Meetings</p> <p>a. The Board of Supervisors shall provide the committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the committee.</p> <p>b. All committee proceedings shall be subject to the California Public Records Act (Section 6254, et seq., of the Government Code of the State of California) and the City's Sunshine Ordinance (Chapter 67 of this Code). The committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year. Minutes of the proceedings of the committee and all documents received and reports issued shall be a matter of public record and be made available on the Board's website.</p> <p>4. Membership</p> <p>a. Two-thirds of the members will be Public members and one-third will be Representative members.</p> <p>b. Public members</p> <p>i. Public members must be voters.</p> <p>ii. Public members cannot be members of the Retirement System.</p> <p>iii. Each Supervisor will appoint a single Public member.</p> <p>iv. The Mayor will appoint all other Public members.</p> <p>v. Public members can only be removed for cause.vi. Public members shall be experienced in life insurance, actuarial science, employee pension planning, investment portfolio management, labor negotiations, accounting, mathematics, statistics, economics, or finance.</p> <p>vii. Public members will receive no compensation.</p> <p>viii. Four-year term, staggered so that one-fourth of the Public members' terms expire each year.</p> <p>ix. No more than two consecutive terms.</p> <p>c. Representative members</p> <p>i. Mayor's Office representative.</p> <p>ii. Board of Supervisors' representative.</p> <p>iii. Controller's Office representative.</p> <p>iv. Human Resources Department representative.</p> <p>v. Safety Unions' representative.</p> <p>vi. Miscellaneous Unions' representative. 5. Committee Costs</p> <p>a. The Board of Supervisors will decide how best to fund the Committee.</p>	Controller	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation should be directed to the Mayor and Board of Supervisors, and not the Controller's Office. In our role as financial advisor, the Controller's Office will support whatever efforts policymakers put in place to study the health of the Retirement Fund and to consider changes to manage future financial costs for the City. We note, however, that the City has rigorous ongoing practices built in to its financial management to review changes in the funded status of the Retirement Fund and their implications for the City's finances. Further, the Controller's Office has supported five different efforts in the last eight years to model financial and actuarial projections and make changes to pension benefits to better manage future costs. Many of these efforts have resulted in proposals moved forward by the Mayor and Board of Supervisors and ultimately adopted by City voters.	**		**		**	

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2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.1	That the Board of Supervisors establish a permanent Retirement System Oversight Committee to develop a comprehensive, long-term solution for the Retirement System that is fair to both employees and taxpayers, and present it to the voters in a proposition by 2018. All options for reducing pension liabilities must be considered, including a hybrid Defined Benefit / Defined Contribution plan. The details of the committee are: 1. Name: Retirement System Oversight Committee 2. Purpose a. Develop a comprehensive, long-term solution for the Retirement System's unfunded liabilities that is fair to both employees, retirees, and taxpayers, and present it to voters in a proposition by the end of 2018. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan. b. Inform and educate the public concerning the finances of the Retirement System. c. As needed, develop solutions to future problems the Retirement System encounters and, if necessary, present them to voters in a proposition. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan. d. The Committee shall provide oversight to ensure that: (1) actions taken by the Retirement System are in the best interest of the residents of San Francisco; (2) all propositions that modify the Retirement System are adequately described to voters in the Voter Information Pamphlet. e. In furtherance of its purpose, the committee may engage in any of the following activities: i. Inquire into the actions of the Retirement System by reviewing reports, analyses, financial statements, actuarial reports, or other materials related to the Retirement System. ii. Holding public meetings to review the effect on San Francisco residents of actions taken by the Retirement System. 3. Public Meetings a. The Board of Supervisors shall provide the committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the committee. b. All committee proceedings shall be subject to the California Public Records Act (Section 6254, et seq., of the Government Code of the State of California) and the City's Sunshine Ordinance (Chapter 67 of this Code). The committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year. Minutes of the proceedings of the committee and all documents received and reports issued shall be a matter of public record and be made available on the Board's website. 4. Membership a. Two-thirds of the members will be Public members and one-third will be Representative members. b. Public members. i. Public members must be voters. ii. Public members cannot be members of the Retirement System. iii. Each Supervisor will appoint a single Public member. iv. The Mayor will appoint all other Public members. v. Public members can only be removed for cause. vi. Public members shall be experienced in life insurance, actuarial science, employee pension planning, investment portfolio management, labor negotiations, accounting, mathematics, statistics, economics, or finance. vii. Public members will receive no compensation. viii. Four-year term, staggered so that one-fourth of the Public members' terms expire each year. ix. No more than two consecutive terms. c. Representative members i. Mayor's Office representative. ii. Board of Supervisors' representative. iii. Controller's Office representative. iv. Human Resources Department representative. v. Safety Unions' representative. vi. Miscellaneous Unions' representative. 5. Committee Costs a. The Board of Supervisors will decide how best to fund the Committee.	Mayor	The recommendation will not be implemented because it is not warranted or reasonable	The City already has a Retirement Board which functions as oversight to the Retirement System, and the Mayor's Office has no authority to establish or empanel a new Board committee. Mayor Lee worked to pass major pension reform legislation in 2011 and the City's long term pension obligations would be much worse if it was not for these measures. Lastly, the City closely monitors pension costs in our long range financial planning- through the 5 year financial planning process, deficit projections as well as through the 2 year budget process, which are developed by the Mayor's Office in collaboration with the Controller's Office and the Board of Supervisors. We closely monitor the impact of our pension obligations on our long term deficit and will continue to seek to reduce projected deficits over time.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.1	That the Board of Supervisors establish a permanent Retirement System Oversight Committee to develop a comprehensive, long-term solution for the Retirement System that is fair to both employees and taxpayers, and present it to the voters in a proposition by 2018. All options for reducing pension liabilities must be considered, including a hybrid Defined Benefit / Defined Contribution plan. The details of the committee are: 1. Name: Retirement System Oversight Committee 2. Purpose a. Develop a comprehensive, long-term solution for the Retirement System's unfunded liabilities that is fair to both employees, retirees, and taxpayers, and present it to voters in a proposition by the end of 2018. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan. b. Inform and educate the public concerning the finances of the Retirement System. c. As needed, develop solutions to future problems the Retirement System encounters and, if necessary, present them to voters in a proposition. All options should be on the table, including a Hybrid Defined Benefit / Defined Contribution plan. d. The Committee shall provide oversight to ensure that: (1) actions taken by the Retirement System are in the best interest of the residents of San Francisco; (2) all propositions that modify the Retirement System are adequately described to voters in the Voter Information Pamphlet. e. In furtherance of its purpose, the committee may engage in any of the following activities: i. Inquire into the actions of the Retirement System by reviewing reports, analyses, financial statements, actuarial reports, or other materials related to the Retirement System. ii. Holding public meetings to review the effect on San Francisco residents of actions taken by the Retirement System. 3. Public Meetings a. The Board of Supervisors shall provide the committee with any necessary technical assistance and shall provide administrative assistance in furtherance of its purpose and sufficient resources to publicize the conclusions of the committee. b. All committee proceedings shall be subject to the California Public Records Act (Section 6254, et seq., of the Government Code of the State of California) and the City's Sunshine Ordinance (Chapter 67 of this Code). The committee shall issue regular reports on the results of its activities. A report shall be issued at least once a year. Minutes of the proceedings of the committee and all documents received and reports issued shall be a matter of public record and be made available on the Board's website. 4. Membership a. Two-thirds of the members will be Public members and one-third will be Representative members. b. Public members. i. Public members must be voters. ii. Public members cannot be members of the Retirement System. iii. Each Supervisor will appoint a single Public member. iv. The Mayor will appoint all other Public members. v. Public members can only be removed for cause. vi. Public members shall be experienced in life insurance, actuarial science, employee pension planning, investment portfolio management, labor negotiations, accounting, mathematics, statistics, economics, or finance. vii. Public members will receive no compensation. viii. Four-year term, staggered so that one-fourth of the Public members' terms expire each year. ix. No more than two consecutive terms. c. Representative members i. Mayor's Office representative. ii. Board of Supervisors' representative. iii. Controller's Office representative. iv. Human Resources Department representative. v. Safety Unions' representative. vi. Miscellaneous Unions' representative. 5. Committee Costs a. The Board of Supervisors will decide how best to fund the Committee.	Retirement Board	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation should be directed to the Board of Supervisors and not the Retirement Board. Note: These considerations already have and do occur. For example, in 2011, the Mayor, the Board of Supervisors, other City officials, employee groups, and members of the public worked to pass Proposition C. Now, under Proposition C, employees pay more out of each and every paycheck into the SFERS Trust, which has reduced the City's contribution rate, as a percentage of payroll. This has reduced the City's pension liability over the long term. On an annual basis, the City's leadership reviews pension costs, contribution rates, and their financial impacts in the City budget process and in other settings. On a regular basis, SFERS provides the City with detailed information, funding and contribution projections and stress testing results from the Retirement Board's actuarial consultant, and any other requested information related to the pension liabilities and employer contributions as part of the City's overall financial planning process. All changes in SFERS benefit provisions must be approved by the City's voters. The Retirement Board cannot approve changes in SFERS benefit provisions.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.2	That by the end of 2018, the Mayor and Board of Supervisors submit a Charter amendment proposition to the voters to add three additional public members who are not Retirement System members to the Retirement Board.	Board of Supervisors	The recommendation requires further analysis	Board of Supervisors needs to investigate the consequences of adding members to the Retirement Board, and will report back to the Civil Grand Jury by December 16, 2017.	Will Not Be Implemented: Not Warranted or Not Reasonable	Motion No. M18-005 was approved by the Board of Supervisors on January 23, 2018. It responded to R2.2 with the following text: "... Recommendation No. R2.2 will not be implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in an alternative manner."	**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.2	That by the end of 2018, the Mayor and Board of Supervisors submit a Charter amendment proposition to the voters to add three additional public members who are not Retirement System members to the Retirement Board.	Controller	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation should be directed to the Mayor and Board of Supervisors, and not the Controller's Office. In our role as financial advisor, the Controller's Office will support whatever efforts policymakers request to review governance questions regarding the Retirement Board. We note, however, that Retirement Board members are fiduciaries that have a duty to the system's participants and not to "watch out for the interests of the City and its residents." This broader responsibility falls on the Mayor, Board of Supervisors and other policymakers. Under the City Charter ultimately the voters of San Francisco determine benefit levels, unlike the majority of governments where retirement benefits levels are not subject to a vote of the people.	**		**		**	

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2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.2	That by the end of 2018, the Mayor and Board of Supervisors submit a Charter amendment proposition to the voters to add three additional public members who are not Retirement System members to the Retirement Board.	Mayor	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation is intended to add individuals to the retirement system board who are not beneficiaries of the trust fund, and who will therefore presumably act as guardians of the public interest. However, trustees are always obligated to act only in the fiduciary interests of the beneficiaries. Therefore, this recommendation would not accomplish its intended goals, and for that reason will not be pursued. The City closely monitors pension costs in our long range financial planning - through the 5 year financial planning process, deficit projections as well as through the 2 year budget process, which are developed by the Mayor's Office in collaboration with the Controller's Office and the Board of Supervisors. We closely monitor the impact of our pension obligations on our long term deficit and will continue to seek to reduce projected deficits over time. The Mayor will continue to consider any and all mechanisms within his purview to ensure fiscal sustainability.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R2.2	That by the end of 2018, the Mayor and Board of Supervisors submit a Charter amendment proposition to the voters to add three additional public members who are not Retirement System members to the Retirement Board.	Retirement Board	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation should be directed to the Mayor's Office and Board of Supervisors and not the Retirement Board. Note: SFERS does not believe this recommendation will lead to the desired outcome of having representatives on the Retirement Board "to watch out for the interests of the City and its residents." All members of the Retirement Board, regardless of who elected or appointed them to the Board, have a fiduciary duty to SFERS participants and their beneficiaries. In accordance with the California State Constitution, this duty takes precedence over any other duty or concern. Under the State Constitution, the Retirement Board is required to discharge its duties with respect to the SFERS Trust solely in the interest of, and for the exclusive purposes of providing benefits to SFERS participants and their beneficiaries, minimizing employer contributions thereto, and defraying reasonable expenses of administering the system. Under trust law, the Retirement Board's duty to its participants and their beneficiaries takes precedence over any other duty, including any duty to the City or its residents.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R3.1	That the Elections Commission and the Department of Elections ensure that future Voter Information Pamphlets for Retirement System-related propositions provide voters with complete financial details.	Controller	The recommendation requires further analysis	Note: SFERS does not believe this recommendation will lead to the desired outcome of having representatives on the Retirement Board "to watch out for the interests of the City and its residents."	Will Be Implemented in the Future	The Controller's Office will continue to consider modifications to future costing statements provided in Voter Information Pamphlets on pension measures to summarize information most pertinent to the specific proposals placed before the voters.	Will Be Implemented in the Future	When a Retirement System-related ballot measure is placed on the ballot the Controller's Office will develop an overview for the Voter Information Packet that will outline, in simple language, the current financial state of the Retirement System, similar to the Debt Overview the Controller provides when a bond is on the ballot. We expect this change will be implemented when a pension-related ballot measure is next placed on the ballot.	Will Be Implemented in the Future	When a Retirement System-related ballot measure is placed on the ballot the Controller's Office will develop an overview for the Voter Information Packet that will outline, in simple language, the current financial state of the Retirement System, similar to the Debt Overview the Controller provides when a bond is on the ballot. We expect this change will be implemented when a pension-related ballot measure is next placed on the ballot.
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R3.1	That the Elections Commission and the Department of Elections ensure that future Voter Information Pamphlets for Retirement System-related propositions provide voters with complete financial details.	Department of Elections	The recommendation will not be implemented because it is not warranted or reasonable	The Department lacks the authority to ensure that future VIPS provide voters with complete financial details regarding Retirement System-related propositions. The Department of Elections does not determine the content of the Voter Information Pamphlet; that determination is made by ordinance, and those ordinances are included in the Municipal Elections Code. The Department's role is simply to format information and transmit it to the printer. If the City adopts an ordinance requiring the Department of Elections to include additional information regarding costs associated with retirement benefits in the Voter Information Pamphlet, the Department will do so.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R3.1	That the Elections Commission and the Department of Elections ensure that future Voter Information Pamphlets for Retirement System-related propositions provide voters with complete financial details.	Elections Commission	The recommendation will not be implemented because it is not warranted or reasonable	All members of the Retirement Board, regardless of who elected or appointed them to the Board, have a fiduciary duty to SFERS participants and their beneficiaries. In accordance with the California State Constitution, this duty takes precedence over any other duty or concern. Under the State Constitution, the Retirement Board is required to discharge its duties with respect to the SFERS Trust solely in the interest of, and for the exclusive purposes of providing benefits to SFERS participants and their beneficiaries, minimizing employer contributions thereto, and defraying reasonable expenses of administering the system. Under trust law, the Retirement Board's duty to its participants and their beneficiaries takes precedence over any other duty, including any duty to the City or its residents.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R3.2	That by the end of 2018, the Controller's Office provide SF residents, employees, and retirees with a description of the City's Retirement System that enables them to make informed decisions about it.	Controller	The recommendation has been implemented	The Retirement System, the Controller's Office, and others already produce a wide array of public reports for various audiences on the financial health of the Retirement Fund and its implications for both beneficiaries and the City government. We have augmented this reporting in recent years with additional detailed analysis and discussion in the City's Five Year Financial Plan. We welcome specific suggestions to improve these products, but do not believe that an additional annual report will improve public knowledge of this topic. As discussed elsewhere, we are open to specific means of improving our ballot measure analysis, including the possibility of providing additional background information in the voter information pamphlet when pension measures are placed before the voters, similar to our discussion of debt financing when bond authorizations are on the ballot.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R3.2	That by the end of 2018, the Controller's Office provide SF residents, employees, and retirees with a description of the City's Retirement System that enables them to make informed decisions about it.	Department of Elections	The recommendation will not be implemented because it is not warranted or reasonable	The Department lacks the authority to require that the Controller's Office provide SF residents, employees, and retirees with a description of the City's Retirement System that enables them to make informed decisions about it. If an ordinance is adopted that requires additional content to be included in the Voter Information Pamphlet, the Department will comply with the ordinance.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R3.2	That by the end of 2018, the Controller's Office provide SF residents, employees, and retirees with a description of the City's Retirement System that enables them to make informed decisions about it.	Elections Commission	The recommendation will not be implemented because it is not warranted or reasonable	The Elections Commission will not implement this recommendation because the Commission lacks the authority to do what is requested.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R4.1	That by the end of 2018, the Retirement System develop and maintain a dataset based on the data in its actuarial and financial reports of the last 20 years, and make that dataset available to the public.	Controller	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation should be directed to the Retirement System and not the Controller's Office.	**		**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R4.1	That by the end of 2018, the Retirement System develop and maintain a dataset based on the data in its actuarial and financial reports of the last 20 years, and make that dataset available to the public.	Retirement Board	The recommendation will not be implemented because it is not warranted or reasonable	The Retirement System produces various reports detailing financial, actuarial, and operational issues, including a summary of their financial statements that are designed for a knowledgeable but non-expert audience. The Retirement System provides extensive reports detailing financial, actuarial and administrative matters, available on the SFERS website, on an annual basis. These annual reports include audited financial statements and required supplementary information, an actuarial valuation, and a department annual report which consolidates the financial and actuarial information with detailed information on the administration of the Retirement System. The data used to produce these reports is available to the public to the extent it is not protected from disclosure by law. The Retirement System welcomes comments on specific ways to improve the public availability of data used in preparing the various reports to ensure their ability to be useful to a broad array of audiences interested in these complex topics.	**		**		**	

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2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R4.2	That by the end of 2018, the Controller's Office develop and produce an annual Retirement System Report that clearly explains the current and projected status of the Retirement System and its effect on the City's budget.	Controller	The recommendation requires further analysis	The City's Five-Year Financial Plan includes clear discussion regarding the high-level financial status of the Retirement Fund and its implications for future City costs, including analysis of the effects of a downturn in investment returns that may occur in a recession. The City's Comprehensive Annual Financial Report also includes discussion of the health and funded status of the Retirement Fund. The Retirement System produces various reports detailing financial, actuarial, and operational issues, including a summary of their financial statements that are designed for a knowledgeable but non-expert audience. We welcome comments on specific ways to improve these products to ensure that they are useful to a broad array of audiences interested in this complex topic.	Will Not Be Implemented: Not Warranted or Not Reasonable	The Controller's Office concurs that understanding and presenting the implications of the Retirement System for the City's budget is critical. We will continue to revise our presentation of this information in the City's Five Year Financial Plan, which we believe to be a more useful report to understand these implications than would be the case in a standalone annual report.	**		**	
2016-17	The SF Retirement System- Increasing Understanding & Adding Voter Oversight	R4.2	That by the end of 2018, the Controller's Office develop and produce an annual Retirement System Report that clearly explains the current and projected status of the Retirement System and its effect on the City's budget.	Retirement Board	The recommendation will not be implemented because it is not warranted or reasonable	This recommendation should be directed to the Controller's Office and not the Retirement Board.	**		**		**	

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