The Consistent with other leading cities, beginning in 2018 the Mayor should present an annual SFG
2020 Department Responses
Office of the Controller
2016-17
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Accountability and
Performance. Taking
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i. Submission of the quarterly update to the Board of Supervisor's GAO Committee and the Office of the
Supervisors and Office of the Mayor included for public reference.

ii. Posting the quarterly update on the PS website homepage, with comments from the Board of
Supervisors and responses from the Office of the Mayor included online for the public's reference.

iv. Within 30 days of the Board of Supervisors response, the Controller's Office should update the PS
website homepage.

The Mayor's Office will continue to work

on the website are available by request to the Retirement System. The Retirement System
actuarial valuation report on its website. Historical valuation reports beyond the years available
unfunded liability related to the City's retirement plan are contained in each annual actuarial
supplementary information, an actuarial valuation, and a department annual report which
available on the SFERS website and include audited financial statements and required
knowledgeable but non-expert audience, on an annual basis. These annual reports are
welcomes comments on specific ways to improve these various products to ensure their ability to
keep all the indicators and instead work with the Controller's office to develop a narrower set of
periodic reporting from the Controller's Office.

Many of the performance measures on the Performance
Scorecard highlights and to have detailed discussions on
the scorecard website and bi-annual reporting on performance
measures for all departments are published twice a year,
including in the Mayor's Budget Book used by the Mayor and
Controller's Office updates many of the performance
indicators. This recommendation should be directed to the Mayor and Board of Supervisors, and not to the
Controller's Office.

The Mayor's Office has taken a number of steps to communicate performance results to the
public. The Mayor's Office provided a complete performance information to the public.

The Retirement System provides extensive reports detailing financial, actuarial and
information to the Mayor and Board of Supervisors.

The Controller's Office will continue to develop and maintain citywide
performance results to the public.

This recommendation was an assumption we made in our review of the Controller's Office. The
Performance Scorecard offers a report detailing financial, actuarial and
information to the Mayor and Board of Supervisors.

The Mayor's Office and the Controller have taken a number of steps to communicate
performance results to the public, including the Mayor's performance
report. The Mayor's Office will continue to work

in early 2019.

The Controller's Office is convening a new monthly
performance measures for all departments are published twice a
year, including in the Mayor's Budget Book used by the Mayor and
Controller's Office updates many of the performance
indicators. This recommendation should be directed to the Mayor and Board of Supervisors, and not to the
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indicators. This recommendation should be directed to the Mayor and Board of Supervisors, and not to the
Controller's Office.
The Mayor's Office should ensure that by January 1, 2018 every PS indicator has a linked goal, with all improvements to be reported in a balanced manner consistent with the original goals. The Controller's Office should be invited to comment on the revised indicators prior to submission to the Office of the Mayor for review and approval.

The Mayor’s Office also worked with the Controller’s Office to revise the Performance Scorecards website and clarify the City’s focus on strategic planning and budgeting processes. In particular, the Mayor’s Office should require departmental strategic plans for the City’s strategic goals. These updated measures and goals were also part of the Mayor’s FY 2018-19 and FY 2019-20 budget submission and were based on an analysis of where best to allocate City resources and in order to improve SFG performance against the PS goals most relevant to their operational mandate.

The City currently tracks performance data for over 1,000 measures. The Performance Scorecard project - focusing on fewer than 90 key performance metrics - is currently on hold as Performance Scorecards are under development. The Controller’s Office helped publish a scorecard dashboard with geographic data: district comparisons showing recent trends. In addition, each measure page provides recent data and/or related data set to post additional details on specific scores.

The Mayor’s Office should ensure that by January 1, 2018 the PS framework includes comparable performance measures across departments and goals alongside the current goal and progress, as some have not been approved by the Mayor for review and approval as of January 23, 2018. It responded to R6 with the following text: “…Motion No. M18-004 was approved by the Board of Supervisors on January 23, 2018, which revised the PS framework to include performance measures for fiscal year 2018-19. The revised framework includes comparable performance measures for all City departments and goal areas.”

The Performance Scorecards website includes geographic and performance data. The Controller’s Office responded to the additional performance indicators with no impacts to report on performance across a larger number of services than the examples from other cities. The Controller’s Office is looking at the future budget and performance summary reporting in the City’s budget and performance data.

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The Controller’s Office should update, by January 1, 2018, the current homelessness indicators based on
In consultation with other SFG entities and community organizations, the Controller’s Office should ensure
The Controller’s Office should update, by January 1, 2018, the current crime/street safety indicators based
The Controller’s Office should update, by January 1, 2018, the current housing affordability indicators
The Controller’s Office is working to validate the data for these indicators. The Mayor’s Office will review the proposed indicators as they become available.

**The Controller’s Office is working to validate the data for these indicators. The Mayor’s Office will review the proposed indicators as they become available.**

The Controller’s Office continues to work with the Office of the Mayor to develop outcome measures based on the recommendations included in the Department of Justice Community Oriented Policing Services (COPS) report. Additionally, the Office of the Mayor will review the proposed indicators as they become available.

The Controller’s Office is considering the next steps to make these indicators available on the Performance Scorecards website.

The Controller’s Office is working with the new Office of Racial Equity to create the Racial Equity Report Card. Work for this project was put on hold due to staff being deployed to COVID-19 response efforts. We expect these changes will be implemented by June 2020.

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The Controller’s Office is working with HSH through COVID response including performance reporting to the Board of Supervisors during the budget hearings in April 2018.

The Controller’s Office continued to work with HSH to improve the performance reporting. The Controller’s Office team is continuing to work with HSH to expand reporting of homelessness indicators on the Performance Scorecards website.

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**Educational Parity In**

The Sheriff’s Department should facilitate more technical classes for both high school and college studies, to encourage academic success that will lead to better employment opportunities. Additionally, the Sheriff’s Department should 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 her progress toward their high school diplomas after release from jail.

By June 2018, the Sheriff’s Department should create proper disciplinary actions for Sheriff’s deputies / jail deputies who are found guilty of sexual harassment. 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 determine its true impact on sexual harassment because the Sheriff’s Department does not have access to information about sexual harassment incidents that did not result in disciplinary action.

**Rec & Parks**

Planning to make our Parks Even Better

Report: Ensuring Equality of Women’s Educational Pod design, by August 2018. Instead of increasing the overtime budget for existing deputies, we recommend hiring more deputies. We oppose the increased use of overtime, especially when there are 40 active staff members who have the necessary credentials to perform their jobs. The Sheriff’s Department did not implement the recommendation to provide more training to its personnel.

**Office of the Controller**

The FY18 publications will be better cross-referenced with each other, and with the Citywide 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 implemented changes to the budget submitted 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 all-women’s population system in housing.

**Deborah Failla**

In reviewing and updating its Strategic, Operational and Capital Plans.

Recommending the Sheriff's Department to 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 her progress toward their high school diplomas after release from jail.

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**Rec & Parks should include in the next version of its Capital Plan a report of all Rec & Parks planned investments to be prioritized in the next parks bond. 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. The Acquisition Policy was heard at the January 2018 commission meeting and adopted in 2011. Our Acquisitions page http://sfrecpark.org/park-acquisitions provides a list of all investments to be prioritized in the next parks bond.**

**That the Mayor and Board of Supervisors fully disclose the financial details of any future retirement benefits to be increased or decreased to the public. The Retirement System maintains five years of the SFERS annual actuarial valuation report on its website. There is a description of the calculation method in the appendix of the report. The Retirement System’s projected finances, including unfunded liabilities, is also already disclosed to the public. Board meetings are public; agendas and minutes are posted online.**

**The Office of the Controller has been evaluated by an independent auditing firm for the 2016-17 fiscal year. The Controller’s report for the 2016-17 fiscal year is available to the public. The OCG’s March 2017 response text to the 2016-17 OCG report has been posted to the SF Rec & Parks website.**

**By January 2018, the Recreation and Parks Commission should review and, as needed, update its Acquisition Policy. The Acquisition Policy was heard at the January 2018 commission meeting and adopted in 2011. Our Acquisitions page http://sfrecpark.org/park-acquisitions outlines prioritized future projects, allocated resources, and timelines for completion. It also lists investments back to 2012 and indicates sites located within Equity Zones, and future plans will do the same.**

**Rec and Parks should consider outsourcing selected park maintenance needs as part of a preventative maintenance program. The Acquisition Policy was heard at the January 2018 commission meeting and adopted in 2011. Our Acquisitions page http://sfrecpark.org/park-acquisitions has a list of all investments to be prioritized in the next parks bond.**

**That by the end of 2018, the Retirement Board produce an annual report for the public showing each proposition, investment amount, maintenance vs. new acquisition, and Equity vs. Non-Equity Zones. The report will be submitted to the voters via the ballot (see below). Day to day decisions taken by the Retirement Board are day to day decisions taken by an independent board, subject to the oversight of the Board of Supervisors.**

**For any future retirement benefit increases or decreases, the Mayor and Board of Supervisors shall provide the public with a separate cost-effect report as mandated by Prop. 2.(a) The current report on major changes now impacts amounts already disclosed at the site, and thus the site could take place today. Day to day decisions taken by the Retirement Board are day to day decisions taken by an independent board, subject to the oversight of the Board of Supervisors.**

**Adding Voter Oversight Understanding & System- Increasing voter participation and accountability is a top priority for a preventative maintenance program. The Acquisition Policy was heard at the January 2018 commission meeting and adopted in 2011. Our Acquisitions page http://sfrecpark.org/park-acquisitions has a list of all investments to be prioritized in the next parks bond.**

**The lifecycle of the updated condition assessment assessment needs to be prioritized in the next parks bond. The data is now being used to inform and guide investments as well as repair and maintenance priorities. The Acquisition Policy was heard at the January 2018 commission meeting and adopted in 2011. Our Acquisitions page http://sfrecpark.org/park-acquisitions has a list of all investments to be prioritized in the next parks bond.**

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**That by the end of 2018, the Retirement Board produce an annual report for the public showing each proposition, investment amount, maintenance vs. new acquisition, and Equity vs. Non-Equity Zones. The report will be submitted to the voters via the ballot (see below).**

**The Retirement System’s 2017 annual report was transmitted on March 14, 2018, and is now posted on the SFERS website. The Report is in compliance with Prop. 2(a) of the California Constitution and includes all other provisions. The current report on major changes now impacts amounts already disclosed at the site, and thus the site could take place today. Day to day decisions taken by the Retirement Board are day to day decisions taken by an independent board, subject to the oversight of the Board of Supervisors.**

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The SF Retirement System Oversight Committee

1. Name: Retirement System Oversight Committee

2. Purpose

1. 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 in a proposition by the end of 2018. All options for reducing pension liabilities must be considered, including a hybrid Defined Benefit/Defined Contribution plan. The details of the committee’s deliberations, including financial analysis and actuarial reports, will be open to public scrutiny.

2. Purpose

1. Inquire into the actions of the Retirement System by reviewing reports, analyses, financial statements, and actuarial reports, or other materials related to the Retirement System.

3. Public Meetings

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3. Public Meetings

1. Inquire into the actions of the Retirement System by reviewing reports, analyses, financial statements, and actuarial reports, or other materials related to the Retirement System.
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<td>R1.2</td>
<td>The SF Retirement Board of Supervisors recommend to the Board of Supervisors to make the retirement system more transparent and accountable. The recommendations include changes to the Retirement Board's governance and internal controls. The Board of Supervisors needs to investigate the consequences of adding members to the Retirement Board.</td>
<td>The SF Retirement Board of Supervisors recommend to the Board of Supervisors to make the retirement system more transparent and accountable. The recommendations include changes to the Retirement Board's governance and internal controls. The Board of Supervisors needs to investigate the consequences of adding members to the Retirement Board.</td>
<td>The recommendations will not be implemented or abandoned.</td>
<td>This recommendation will not be implemented or abandoned.</td>
<td>Not implemented.</td>
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### Notes:
- **Status of Recommendations**
  - **Implemented**: The recommendation has been fully implemented in all relevant areas.
  - **Not Implemented**: The recommendation has not been implemented in any relevant area.
  - **Will Not Be Implemented**: The recommendation will not be implemented for the reasons stated in the Status column.
  - **Recommended Abandonment**: The recommendation is recommended for abandonment due to significant challenges or improvements in the situation.

- **Testing Results**
  - The testing results from the Retirement Board's actuarial consultant, and any other requested information, provides the City with detailed information, funding and contribution projections and stress testing results from the Retirement Board.

- **Reasoning**
  - 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 means that any recommendations made by the Board must be considered, including a hybrid Defined Benefit / Defined Contribution plan. The details of the committee will be determined by the Board.

- **Recommendation 2.2**
  - The recommendation was not implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in the future to include more public members who are not Retirement Board members. It will not be implemented.

- **Recommendation 2.3**
  - The recommendation was not implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in the future to include more public members who are not Retirement Board members. It will not be implemented.

- **Recommendation 2.4**
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- **Recommendation 2.5**
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- **Recommendation 2.6**
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- **Recommendation 2.7**
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- **Recommendation 2.8**
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- **Recommendation 2.9**
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- **Recommendation 2.10**
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- **Recommendation 2.11**
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- **Recommendation 2.12**
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- **Recommendation 2.14**
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- **Recommendation 2.15**
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- **Recommendation 2.16**
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- **Recommendation 2.18**
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- **Recommendation 2.19**
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- **Recommendation 2.22**
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- **Recommendation 2.23**
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- **Recommendation 2.24**
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- **Recommendation 2.25**
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- **Recommendation 2.26**
  - The recommendation was not implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in the future to include more public members who are not Retirement Board members. It will not be implemented.

- **Recommendation 2.27**
  - The recommendation was not implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in the future to include more public members who are not Retirement Board members. It will not be implemented.

- **Recommendation 2.28**
  - The recommendation was not implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in the future to include more public members who are not Retirement Board members. It will not be implemented.

- **Recommendation 2.29**
  - The recommendation was not implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in the future to include more public members who are not Retirement Board members. It will not be implemented.

- **Recommendation 2.30**
  - The recommendation was not implemented, because it is not warranted or reasonable; the Board of Supervisors may consider alteration of the composition of the Retirement Board in the future to include more public members who are not Retirement Board members. It will not be implemented.
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.

The Elections Commission and the Department of Elections ensure that future Voter Information Pamphlets include additional background information in the voter information pamphlet when pension-related ballot measure is next placed on the ballot.

The SF 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.

The SF Retirement System welcomes comments on specific ways to improve the public availability of its actuarial and financial reports and its description of the Retirement System. The Retirement System, the Controller’s Office, and others already produce a wide array of financial and actuarial information with detailed information on the administration of the Retirement System. The specific proposals placed before the voters.

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 recommendations the Controller’s Office provide to address pension-related ballot measure, including any duty to the City or its residents.

The SF Retirement System, the Controller’s Office, and all other city departments that receive pensions are open to specific means of improving our ballot measure analysis, including the possibility of providing additional background information in the Voter Information Pamphlet; that determination is made by ordinance, and those with complete financial details regarding Retirement System-related propositions. The Department of Elections receives a reasonable warrant or recommendation that the information is made by, and is appropriate for, the reasonable needs of, and is currently being distributed to, the public, the reason for its release, and the reason for its release.

The Controller’s Office will continue to consider modifications to the Voter Information Pamphlets to summarize information most pertinent to pension-related ballot measures to be voted on. The Voter Information Pamphlet includes the specific proposals placed before the voters. We expect this change will be implemented when a pension-related ballot measure is next placed on the ballot.
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<tr>
<td>2016-17</td>
<td>The SF Retirement System- Increasing Understanding &amp; Adding Voter Oversight</td>
<td>R4.2</td>
<td>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.</td>
<td>Required for further analysis.</td>
<td>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.</td>
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<td>Not warranted or not reasonable</td>
<td>This recommendation should be directed to the Controller's Office and not the Retirement Board.</td>
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(1) **Response not required: Recommendation has been fully implemented or abandoned.**