

1 [Amending the Budget and Legislative Analyst Services Audit Plan - Recreation and Park  
2 Department - FY2025-2026]

3 **Motion directing the Budget and Legislative Analyst to initiate a performance audit in**  
4 **Fiscal Year (FY) 2025-2026 of the Recreation and Park Department.**

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6 WHEREAS, The Recreation and Park Department has not undergone a department-  
7 wide performance audit in over 10 years; and

8 WHEREAS, As provided in Board Rule 3.25.3, it is the policy of the Board of  
9 Supervisors that each program of the City and County of San Francisco be the subject of a  
10 performance audit at least once every eight years; and

11 WHEREAS, The function of regular performance audits is to ensure that City  
12 departments and agencies make prudent and efficient use of City resources and also  
13 effectively perform the functions assigned to them by the Charter and applicable laws; and  
14 now be it;

15 MOVED, That the Budget and Legislative Analyst is hereby directed to initiate a  
16 performance audit in Fiscal Year (FY) 2025-2026 of the Recreation and Park Department,  
17 including, but not limited to: (i) any and all financial and in-kind relationships with SF Parks  
18 Alliance, including but not limited to any special restricted funds for the General Manager and  
19 the Recreation and Park Commission as well as partnerships with other third party nonprofit  
20 organizations and public/private partnerships; (ii) fee schedules and reservation systems for  
21 use of and/or entry to park property; (iii) management and oversight of concessions on park  
22 land; and (iv) equitable access to, and distribution of, park services across the City and  
23 processes for acquiring new park land.