

File No. 101025

Committee Item No. 1

Board Item No. 24

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee Government Audit and Oversight

Date October 28, 2010

Board of Supervisors Meeting

Date November 09, 2010

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form (for hearings) |
| <input type="checkbox"/> | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/> | <input type="checkbox"/> | MOU |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Budget |
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| <input type="checkbox"/> | <input type="checkbox"/> | Contract/Agreement |
| <input type="checkbox"/> | <input type="checkbox"/> | Form 126 – Ethics Commission |
| <input type="checkbox"/> | <input type="checkbox"/> | Award Letter |
| <input type="checkbox"/> | <input type="checkbox"/> | Application |
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OTHER

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| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Budget and Legislative Analyst Audit Schedule</u> |
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Completed by: LaTonia Stokes

Date October 29, 2010

Completed by: _____

Date _____

An asterisked item represents the cover sheet to a document that exceeds 20 pages. The complete document is in the file.

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1 [Directing the Budget and Legislative Analyst's to Conduct Three Audits in FY2010-11
2 and Set the Priority for These Three Audits]

3
4 **Motion directing the Budget and Legislative Analyst to conduct three audits to**
5 **evaluate (a) the City's policies and revenues for advertising on private property;**
6 **(b) the financial impact to the City of the fiscal provisions of the City's**
7 **Memoranda of Understanding with labor unions; and (c) the impact of hiring five**
8 **new positions in the Assessor's Office on the property assessment backlog and**
9 **property tax revenue.**

10 WHEREAS, It is the policy of the Board of Supervisors that each program of the
11 City and County of San Francisco be the subject of a performance audit at least once
12 every eight years; and

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

16 MOVED, That the Budget and Legislative Analyst is hereby directed as a first
17 priority to audit the City's policies and revenues for advertising on public property,
18 including evaluating (a) how City departments comply with City policies for advertising
19 on City property, (b) the Municipal Transportation Agency, Airport, Recreation and Park
20 Department, Convention Facilities, Planning Department or other City departments as
21 applicable in their oversight of advertising or naming rights agreements and of general
22 advertising on public property, and (c) the costs and benefits of current City practices;
23 and recommend improvements to City practices for advertising on City property, and,
24 be it

1 FURTHER MOVED, That the Budget and Legislative Analyst is hereby directed
2 as a second priority to evaluate the fiscal provisions of the Memoranda of
3 Understanding between the City and the Labor Unions, including conferring with the
4 Department of Human Resources and evaluating (a) how special fiscal provisions meet
5 actual job needs, (b) the financial impact of automatic pay or benefit increases, (c)
6 conformance of specific fiscal provisions to State and Federal laws and industry
7 practices, and (d) consistency and equity of benefits among Labor Union bargaining
8 units; and make findings and recommendations to the Board of Supervisors to establish
9 policies and in consultation with the Mayor give direction to the Department of Human
10 Resources in negotiating Memoranda of Understanding between the City and the
11 Employee Unions; and, be it

12 FURTHER MOVED, That the Budget and Legislative Analyst is hereby directed
13 as a third priority to evaluate the impact of five new positions in the Office of the
14 Assessor-Recorder's FY 2009-10 budget on the Real Property Services Division staffing
15 and workload; and the resulting reduction in the property assessment backlog and
16 increase in property tax revenues.

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BOARD OF SUPERVISORS

BUDGET AND LEGISLATIVE ANALYST
1390 Market Street, Suite 1150, San Francisco, CA 94102

September 20, 2010

Supervisor Eric Mar, Chair,
Supervisor Carmen Chu, Member,
Supervisor Sophie Maxwell, Member,
Government Audit and Oversight Committee
City and County of San Francisco
Room 244, City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

Dear Chairperson Mar, Supervisor Chu, and Supervisor Maxwell:

Charter Section 16.114 grants the Board of Supervisors powers of inquiry. Under Charter Section 16.114, the Board of Supervisors directs the Budget and Legislative Analyst to conduct performance audits of City and County departments and functions by approval of a motion of the Board of Supervisors.

To assist the Board of Supervisors in determining which performance audits to assign to the Budget and Legislative Analyst, we have compiled a list of potential performance audit topics for the remainder of calendar year 2010 and for calendar year 2011, based on the following criteria:

- Review of performance audits or special studies conducted by the Controller or the Budget and Legislative Analyst since 2002 to identify City departments or programs that had not been recently audited or required further study.
- City programs that are costly, inefficient, or have failed to achieve program goals that we have previously identified in our reports submitted to the Board of Supervisors.
- Significant programs or issues identified by members of the Board of Supervisors.

The list of potential performance audits to be conducted by the Budget and Legislative Analyst by department is presented in the following table.

BOARD OF SUPERVISORS
BUDGET AND LEGISLATIVE ANALYST

Supervisor Eric Mar, Chair,
 Supervisor Carmen Chu, Member,
 Supervisor Sophie Maxwell, Member,
 Government Audit and Oversight Committee
 September 23, 2010
 Page 2 of 5

Department	Program	Audit Questions	Estimated Hours
Citywide, Department of Human Resources	Premium Pay	<p>What are the various types of premium pay? Which memoranda of understanding provide premium pay? Which job classifications or departments incur the highest amount of premium pay? What is the overall cost for premium pay in SF? How has it changed over time? How is it anticipated to grow? What is the actual impact on earnings? How does it change SF workers' earning profiles? How does it impact retirement and pension costs?</p> <p>Are SF's premium pay practices in line with other municipalities or jurisdictions? Why or why not? How does SF premium pay and provisions and outlays compare to other municipalities and jurisdictions? Should the City's premium pay practices be adjusted?</p>	500 to 750
Citywide, Department of Human Resources	Memoranda of Understanding	<p>What criteria should the Board of Supervisors adopt to better guide the City's negotiations with labor unions? Such criteria could include standardizing overtime requirements, simplifying and streamlining premium pay, more flexible minimum staffing requirements, streamlining work rules to increase flexibility in staff assignments, evaluating wellness or other employee incentive programs, and other labor contract provisions.</p>	500 to 750
Citywide	Advertising	<p>What are the City's policies for advertising on public property? Do City departments comply with these policies? Do City departments negotiate agreements for advertising on City property that are in the best interests of the City? What are the actual revenues generated by advertising agreements? What are other comparable city practices?</p>	480

BOARD OF SUPERVISORS
BUDGET AND LEGISLATIVE ANALYST

Supervisor Eric Mar, Chair,
 Supervisor Carmen Chu, Member,
 Supervisor Sophie Maxwell, Member,
 Government Audit and Oversight Committee
 September 23, 2010
 Page 3 of 5

Department	Program	Audit Questions	Estimated Hours
Citywide	Affordable Housing Monitoring and Assignment	The Mayor's Office of Housing, San Francisco Redevelopment Agency, San Francisco Housing Authority, and numerous non-profit organizations fund and manage publically funded and subsidized housing in San Francisco. What are (a) the total number of available affordable housing units and/or vouchers; (b) the total number of individuals or families on waitlists for affordable housing; and (c) how do these agencies track units and wait lists? What costs and housing access issues are associated with the lack of information about affordable housing supply and demand? What systems would allow the City to better coordinate accurate occupancy and waitlist information for all affordable housing facilities in San Francisco?	750 to 1,000
Assessor	Property Assessment	The Board of Supervisors approved four new positions in the Assessor's FY 2009-2010 budget to reduce the assessment backlog. Hiring of these new positions was expected to result in collection of an additional \$17,000,000 in property taxes. What is the status of the backlog? What additional revenue has resulted? What operational efficiencies or improvements could help in reducing the backlog?	500 to 750
Human Services Agency, Department of Aging and Adult Services, and Department of Public Health	Transitional Care Programs	What are the various types of programs that facilitate the transition from hospital discharge to independence at home? What are the costs of these programs? What has been the participation and outcome? What systems exist to evaluate the different programs' costs, effectiveness, and outcomes? What are other models for providing services to community residents, in particular seniors and adults with physical and mental disabilities after discharge?	750 to 1,000

BOARD OF SUPERVISORS
BUDGET AND LEGISLATIVE ANALYST

Supervisor Eric Mar, Chair,
 Supervisor Carmen Chu, Member,
 Supervisor Sophie Maxwell, Member,
 Government Audit and Oversight Committee
 September 23, 2010
 Page 4 of 5

Department	Program	Audit Questions	Estimated Hours
Public Defender and Indigent Defense	Indigent Defense	What are the other models for providing indigent defense when the public defender declares a conflict of interest? What counties have successfully implemented alternative models, such as a non profit indigent defense or a second public defender's office to handle conflict cases? What are the costs? What are the benefits? What would be the advantages, disadvantages, and barriers to implementing alternative models for conflict cases in San Francisco?	750 to 1,000
Department of Public Health	Healthy SF	The Controller's Office presented a report on Healthy SF in 2007 with recommendations to assist the Department of Public Health in the planning and implementation of Healthy SF. What has been the cost of Healthy SF? What has been the participation and outcomes? Has the City set up systems to evaluate the program's costs, effectiveness, and improved outcomes (access to health care, improved healthcare)? How is DPH preparing to transition to the new federal model?	1,200 to 1,500
Recreation and Park Department	Golf Course Management	What are the best practices for public golf course management? What other models do cities use to manage public golf courses, and how do these compare to San Francisco's practices? What are San Francisco's goals in managing public golf courses? How could these goals be best met?	500 to 750
Sheriff's Department	Expenditure Savings	How much does the practice of providing double meals to inmates who work in jails cost the City in both food costs and potential increased health care costs? What are the best practices for incentivizing good inmate behavior?	240

**BOARD OF SUPERVISORS
 BUDGET AND LEGISLATIVE ANALYST**

Supervisor Eric Mar, Chair,
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 Supervisor Sophie Maxwell, Member,
 Government Audit and Oversight Committee
 September 23, 2010
 Page 5 of 5

Department	Program	Audit Questions	Estimated Hours
Treasurer/Tax Collector's Office	Revenue Collection	Does the City lose parking tax revenue because not all parking is covered or operators do not record all parking revenues? Has the Revenue Control Ordinance improved collection rates and revenues?	500 to 750

Respectfully submitted,



Severin Campbell, Audit Manager
 Budget and Legislative Analyst's Office

cc: President Chiu
 Supervisor Alioto-Pier
 Supervisor Avalos
 Supervisor Campos
 Supervisor Daly
 Supervisor Dufty
 Supervisor Elsbernd
 Supervisor Mirkarimi
 Clerk of the Board
 Controller
 Cheryl Adams
 Greg Wagner
 Harvey Rose, Budget and Legislative Analyst

BOARD OF SUPERVISORS
BUDGET AND LEGISLATIVE ANALYST

INTRODUCTION FORM

By a member of the Board of Supervisors or the Mayor

RECEIVED
BOARD OF SUPERVISORS
SAN FRANCISCO

Time Stamp of Meeting Date
2010 JUL 27 AM 11:06

BY AK

I hereby submit the following item for introduction:

- 1. For reference to Committee:
 An ordinance, resolution, motion, or charter amendment.
- 2. Request for next printed agenda without reference to Committee
- x 3. Request for Committee hearing on a subject matter.
- 4. Request for letter beginning "Supervisor inquires...".
- 5. City Attorney request.
- 6. Call file from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File Nos.
- 9. Request for Closed Session
- 10. Board to Sit as A Committee of the Whole

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

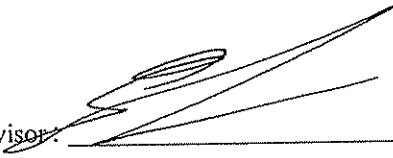
Note: For the Imperative Agenda (a resolution not on the printed agenda), use a different form.]

Sponsor(s): Supervisor Mar

SUBJECT: Hearing to consider the Budget and Legislative Analyst's audit schedule.

The text is listed below or attached:

Hearing to consider the Budget and Legislative Analyst's schedule for conducting performance audits, special projects, or other studies for the remainder of calendar year 2010 and for calendar year 2011.

Signature of Sponsoring Supervisor: 

For Clerk's Use Only: