File No. 101025

Committee Item No. 1
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

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Committee Government Audit and Oversight Date October 14, 2010

Board of Supervisors Meeting Date _____

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Completed by: LaTonia Stokes Date October 8, 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.

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.

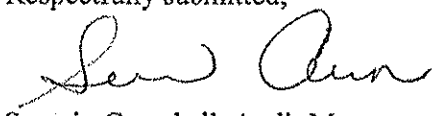
Department	Program	Audit Questions	Estimated Hours
Citywide, Department of Human Resources	Premium Pay	What are the various types of premium pay? Which memoranda of understanding provide premium pay? Which job classifications or departments incur the highest amount of premium pay? What is the overall 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? 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?	500 to 750
Citywide, Department of Human Resources	Memoranda of Understanding	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.	500 to 750
Citywide	Advertising	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?	480

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 end mental disabilities after discharge?	750 to 1,000

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

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
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Harvey Rose, Budget and Legislative Analyst