

1 [Charter Amendment - Public Works Department and Commission, Sanitation and Streets
2 Commission]

3 **Describing and setting forth a proposal to the voters at an election to be held on November**
4 **8, 2022, to amend the Charter of the City and County of San Francisco to transfer the**
5 **responsibilities of the Department of Sanitation and Streets to the Department of Public**
6 **Works; to establish a new seven-member Public Works Commission to replace the five-**
7 **member Public Works Commission that is currently responsible for overseeing the**
8 **Department of Public Works; to eliminate the Department of Sanitation and Streets and**
9 **the five-member Sanitation and Streets Commission; and to establish a new seven-member**
10 **Sanitation and Streets Commission to hold hearings and set policies for the Department of**
11 **Public Works regarding maintenance of the public right of way and sanitation standards**
12 **and protocols.**

13
14 Section 1. The Board of Supervisors hereby submits to the qualified voters of the City
15 and County, at an election to be held on November 8, 2022, a proposal to amend the Charter of
16 the City and County by deleting Section 4.138, and revising Sections 4.139, 4.140, 4.141,
17 16.129, and F1.102, to read as follows:

18 NOTE: **Unchanged Charter text and uncodified text** are in plain font.
19 **Additions** are *single-underline italics Times New Roman font*.
20 **Deletions** are *strike-through italics Times New Roman font*.
21 **Asterisks (* * * *)** indicate the omission of unchanged Charter
22 subsections.

23 ~~**SEC. 4.138. DEPARTMENT OF SANITATION AND STREETS.**~~

24 ~~*(a) Establishment. There shall be a Department of Sanitation and Streets, which shall*~~
25 ~~*come into existence three months after the Transition Date for the Sanitation and Streets*~~
~~*Commission in Section 4.139(d). The Department shall be headed by the Director of Sanitation*~~
~~*and Streets, who shall be qualified by either technical training or management experience in*~~

1 ~~environmental services or the maintenance, sanitation, or cleaning of public spaces; and shall~~
2 ~~have a demonstrated knowledge of best practices regarding cleaning and maintenance of high-~~
3 ~~traffic or publicly accessible areas. The Department shall assume all responsibilities previously~~
4 ~~under the jurisdiction of the Department of Public Works that pertain to the duties specified in~~
5 ~~subsection (b).~~

6 ~~(b) **Duties.** Except as otherwise provided in the Charter or pursuant to Section 4.132, in~~
7 ~~addition to any other duties assigned by ordinance, the Department shall have the following~~
8 ~~duties:~~

9 ~~—— (1) efficient and systematic street sweeping, sidewalk cleaning, and litter~~
10 ~~abatement;~~

11 ~~—— (2) maintenance and cleaning of public restrooms in the public right of way;~~

12 ~~—— (3) provision and maintenance of city trash receptacles;~~

13 ~~—— (4) removal of illegal dumping and graffiti in the public right of way;~~

14 ~~—— (5) maintenance of public medians, and of street trees in the public right of way~~
15 ~~pursuant to section 16.129;~~

16 ~~—— (6) maintenance of City streets and sidewalks;~~

17 ~~—— (7) construction, repair, remodeling, and management services for City-owned~~
18 ~~buildings and facilities; and~~

19 ~~—— (8) control of pests on City streets and sidewalks.~~

20 ~~The Board of Supervisors may limit, modify, or eliminate the duties set forth in~~
21 ~~subsections (1) through (8), and may transfer any of those duties to the Department of Public~~
22 ~~Works or other City departments, by ordinance approved by two-thirds of the Board. Nothing in~~
23 ~~this Section 4.138 shall relieve property owners of the legal responsibilities set by local or State~~
24 ~~law, including as those laws may be amended in the future.~~

1 ~~(c) **Refuse Collection and Disposal Ordinance.** The Director of Sanitation and Streets~~
2 ~~shall perform the responsibilities assigned to the Director of Public Works by the Refuse~~
3 ~~Collection and Disposal Ordinance of November 8, 1932, as it may be amended from time to~~
4 ~~time.~~

5 ~~(d) **Administrative Support.** By no later than the Transition Date in Section 4.139(d),~~
6 ~~the Board of Supervisors shall by ordinance require the City Administrator, the Department of~~
7 ~~Public Works, and/or any other City department to provide administrative support for the~~
8 ~~Department, which shall include but need not be limited to human resources, performance~~
9 ~~management, finance, budgeting, technology, emergency planning, training, and employee safety~~
10 ~~services. At any time more than two years and three months after the Transition Date, the Board~~
11 ~~of Supervisors may adopt ordinances requiring the Department of Sanitation and Streets to~~
12 ~~assume responsibility for some or all of that administrative support.~~

13 ~~(e) **Transition.** No later than the Transition Date in Section 4.139(d), the City~~
14 ~~Administrator shall submit to the Board of Supervisors a proposed ordinance amending the~~
15 ~~Municipal Code, including but not limited to the Public Works Code, to conform to Sections~~
16 ~~3.104, 4.139, 4.140, 4.141, 16.129, F1.102, and this Section 4.138, as adopted or amended by~~
17 ~~the voters at the November 3, 2020 election.~~

18
19 **SEC. 4.139. SANITATION AND STREETS COMMISSION.**

20 (a) **Purpose.** There is hereby established a Sanitation and Streets Commission. ~~The~~
21 ~~Commission shall set policy directives and provide oversight for the Department of Sanitation~~
22 ~~and Streets.~~

23 (b) **Membership and Terms of Office.**

24 (1) The Commission shall consist of seven members, appointed as follows: Seats 1, 2,
25 and 3 shall be appointed by the Board of Supervisors. Seats 4, 5, and 6 shall be appointed by the

1 Mayor subject to confirmation by the Board of Supervisors. Seat 7 shall be appointed by the
2 Controller subject to confirmation by the Board of Supervisors.

3 Each nomination of the Mayor and the Controller shall be subject to approval by the
4 Board of Supervisors, and shall be the subject of a public hearing and vote within 60 days of the
5 date the Clerk of the Board receives notice of the nomination from the Mayor or Controller. If
6 the Board fails to act on the nomination within those 60 days, the nominee shall be deemed
7 approved. The appointment shall become effective on the date the Board adopts a motion
8 approving the nomination or on the 61st day after the Clerk of the Board receives notice of the
9 nomination, whichever is earlier.

10 (2) Members of the Commission shall serve four-year terms, beginning at noon on
11 March 15, 2023, except that the initial term of the appointees in Seats 1, 4, and 7 shall expire at
12 noon on March 15, 2025. The initial term of the appointees in Seats 2, 3, 5, and 6 shall expire at
13 noon on March 15, 2027.

14 (3) Commissioners may be removed from office at will by their respective appointing
15 authority.

16 ~~—— (1) The Commission shall consist of five members, appointed as follows:~~
17 ~~Seats 1 and 2 shall be appointed by the Mayor subject to confirmation by the Board of~~
18 ~~Supervisors. Each nomination shall be the subject of a public hearing and vote within 60 days. If~~
19 ~~the Board of Supervisors fails to act on a nomination within 60 days of the date the nomination is~~
20 ~~transmitted to the Clerk of the Board of Supervisors, the nominee shall be deemed confirmed.~~
21 ~~Seat 1 shall be held by a person who is a small business owner. Seat 2 shall be held by a person~~
22 ~~with experience in project management.~~

23 ~~Seat 3 shall be appointed by the Controller subject to confirmation by the Board of~~
24 ~~Supervisors. The nomination shall be the subject of a public hearing and vote within 60 days. If~~
25 ~~the Board of Supervisors fails to act on a nomination within 60 days of the date the nomination is~~

1 ~~transmitted to the Clerk of the Board of Supervisors, the nominee shall be deemed confirmed.~~

2 ~~Seat 3 shall be held by a person who has a background in finance and audits.~~

3 ~~Seats 4 and 5 shall be appointed by the Board of Supervisors. Seat 4 shall be held by a~~
4 ~~person who has a background in either urban forestry, urban design, or environmental services.~~

5 ~~Seat 5 shall be held by a person with significant experience in cleaning and maintaining public~~
6 ~~spaces.~~

7 ~~—— (2) Members of the Commission shall serve four year terms; provided, however,~~
8 ~~the term of the initial appointees in Seats 1 and 4 shall be two years.~~

9 ~~—— (3) Members may be removed at will by their respective appointing officer.~~

10 (c) **Duties.** ~~With regard to the Department of Sanitation and Streets, beginning three~~
11 ~~months after the Transition Date in subsection (d), the Commission shall exercise all the powers~~
12 ~~and duties of boards and commissions set forth in Sections 4.102, 4.103, and 4.104, and may~~
13 ~~take other actions as prescribed by ordinance. The Commission shall hold public hearings and~~
14 ~~set policies for the Department of Public Works (the “Department”) regarding sanitation~~
15 ~~standards and protocols, and maintenance of the public right of way.~~ In addition, the

16 Commission shall:

17 (1) review and evaluate data regarding ~~the street and sidewalk~~ conditions of the
18 public right of way, including but not limited to data collected by the Department; and annual
19 reports generated by the Controller; and

20 (2) establish minimum standards of cleanliness for the public right of way, and
21 set baselines for services to be administered by the Department; ~~and~~

22 Notwithstanding Sections 4.102, 4.103, and 4.104 of this Charter, the Commission shall
23 exercise only the powers set forth in this subsection (c), and the Public Works Commission shall
24 exercise the oversight authority described in those sections over the Department of Public
25 Works, as set forth in Section 4.141.

1 ~~—— (3) approve all contracts proposed to be entered into by the Department,~~
2 ~~provided that the Commission may delegate this responsibility to the Director of the Department,~~
3 ~~or the Director's designee;~~

4 ~~—— (4) perform an annual cost analysis evaluating whether there are inefficiencies~~
5 ~~or waste in the Department's administration and operations; and~~

6 ~~—— (5) perform an annual review on the designation and filling of Department~~
7 ~~positions, as exempt, temporary, provisional, part time, seasonal or permanent status, the~~
8 ~~number of positions that are vacant, and at the Commission's discretion, other data regarding~~
9 ~~the Department's workforce. This function shall not in any way limit the roles of the Civil~~
10 ~~Service Commission or the Department of Human Resources under the Charter.~~

11 ~~(d) **Transition provisions.**~~

12 ~~—— (1) The Commission shall come into existence on the Transition Date, which~~
13 ~~shall be established by the Board of Supervisors by written motion adopted by a majority vote of~~
14 ~~its members, provided that the Transition Date shall be no earlier than July 1, 2022. The Board~~
15 ~~of Supervisors shall vote on a written motion to establish the Transition Date no later than~~
16 ~~January 1, 2022. If the Board of Supervisors fails to adopt such a motion by January 1, 2022, the~~
17 ~~Clerk of the Board of Supervisors shall place such a motion on the agenda of a Board of~~
18 ~~Supervisors meeting at least once every three months thereafter until such time as the Board of~~
19 ~~Supervisors adopts a motion establishing the Transition Date. The Mayor, Board of Supervisors,~~
20 ~~and Controller shall make initial appointments to the Commission by no later than three months~~
21 ~~before the Transition Date. The terms of all five members shall commence at noon on the~~
22 ~~Transition Date.~~

23 ~~—— (2) The Commission shall have its inaugural meeting by no later than 30 days~~
24 ~~after three members of the Commission have assumed office.~~

1 ~~_____ (3) The Director of Public Works or person serving in an acting capacity as~~
2 ~~Director of Public Works, at the time the Commission comes into existence, shall perform the~~
3 ~~duties of the Director of the Department of Sanitation and Streets in an acting capacity until the~~
4 ~~Commission appoints a new Director in accordance with the Charter provisions governing~~
5 ~~appointment of a department head serving under a commission.~~

6 (d) Transition.

7 (1) The five-member Sanitation and Streets Commission established under
8 Proposition B, approved by the voters at the November 3, 2020 election, shall dissolve and cease
9 to exist on January 1, 2023.

10 (2) The Mayor and Controller shall make initial appointments to the seven-
11 member Sanitation and Streets Commission under this Section 4.141 by no later than January
12 15, 2023, and the Board of Supervisors shall make initial appointments by no later than
13 February 15, 2023. The Commission shall come into existence at noon on March 15, 2023, or
14 when four members of the Commission have assumed office, whichever is later.

15
16 **SEC. 4.140. DEPARTMENT OF PUBLIC WORKS.**

17 ~~Except as otherwise specified in the Charter, including in Section 4.138(b)(7), the~~
18 ~~Department of Public Works shall design, build, and improve the City's infrastructure and~~
19 ~~public right of way, and assume any other duties assigned by ordinance or pursuant to Section~~
20 ~~4.132. The Department shall be headed by the Director of Public Works, who shall be qualified~~
21 ~~by either technical training or management experience in engineering or architecture.~~

22 (a) Responsibilities of Department. There shall be a Department of Public Works
23 (the "Department"). On January 1, 2023, the Department shall assume the responsibilities of
24 the Department of Sanitation and Streets as they existed on December 31, 2022, and shall retain
25 the existing responsibilities of the Department of Public Works. The Department shall be headed

1 by a Director of Public Works appointed by the Mayor as provided in Sections 3.100(19) and
2 4.102(5).

3 Except as otherwise provided in the Charter or pursuant to Section 4.132, in addition to
4 any other duties assigned by ordinance, the Department shall have the following duties: the
5 design, building, repair, and improvement of the City's infrastructure, including City-owned
6 buildings and facilities and public right of way; maintenance of the public right of way,
7 including street sweeping, and litter abatement; the provision and maintenance of City trash
8 receptacles and removal of illegal dumping and graffiti in the public right of way; and planting
9 and maintenance of street trees pursuant to Section 16.129.

10 (b) Nothing in this Section 4.140 shall relieve property owners of the legal
11 responsibilities set by City or State law, including as those laws may be amended in the future.

12 (c) **Transition.**

13 (1) The Director of Public Works or person serving in an acting capacity as
14 Director of Public Works on December 31, 2022, shall continue to serve as the Director of
15 Public Works beginning on January 1, 2023. If the position of Director of Public Works is
16 vacant for any reason, the position shall be filled in accordance with the Charter provisions
17 governing appointment of a department head.

18 (2) By no later than June 30, 2023, the Director of Public Works shall submit
19 to the Board of Supervisors a proposed ordinance amending the Municipal Code to conform to
20 Sections 4.139, 4.140, and 4.141 and the repeal of Section 4.138.

21
22 **SEC. 4.141. PUBLIC WORKS COMMISSION.**

23 (a) **Purpose.** There is hereby established a Public Works Commission. ~~The Commission~~
24 ~~shall set policy directives and provide oversight for the Department of Public Works.~~

25 (b) **Membership and Terms of Office.**

1 (1) The Commission shall consist of ~~five~~ seven members, appointed as follows:
2 Seats 1, 2, and ~~3~~5 shall be appointed by the Board of Supervisors. ~~Seat 1 shall be held by a~~
3 ~~registered professional engineer licensed in the State of California, with a background in civil,~~
4 ~~mechanical, or environmental engineering, and Seat 5 shall be an at large position.~~ Seats 2 and
5 4, 5, and 6 shall be appointed by the Mayor subject to confirmation by the Board of Supervisors.
6 ~~Each nomination shall be the subject of a public hearing and vote within 60 days. If the Board~~
7 ~~of Supervisors fails to act on a nomination within 60 days of the date the nomination is~~
8 ~~transmitted to the Clerk of the Board of Supervisors, the nominee shall be deemed confirmed.~~
9 ~~Seat 2 shall be held by a registered architect licensed in the State of California, and Seat 4 shall~~
10 ~~be an at large position. Seat 3-7 shall be held by a person with a background in finance with at~~
11 ~~least 5 years in auditing experience, appointed by the Controller subject to confirmation by the~~
12 Board of Supervisors. ~~The nomination shall be the subject of a public hearing and vote within 60~~
13 ~~days. If the Board of Supervisors fails to act on a nomination within 60 days of the date the~~
14 ~~nomination is transmitted to the Clerk of the Board of Supervisors, the nominee shall be deemed~~
15 ~~confirmed.~~

16 Each nomination of the Mayor and the Controller shall be subject to approval by the
17 Board of Supervisors, and shall be the subject of a public hearing and vote within 60 days of the
18 date the Clerk of the Board receives notice of the nomination from the Mayor or Controller. If
19 the Board fails to act on the nomination within those 60 days, the nominee shall be deemed
20 approved. The appointment shall become effective on the date the Board adopts a motion
21 approving the nomination or on the 61st day after the Clerk of the Board receives notice of the
22 nomination, whichever is earlier.

23 Qualifications for commissioners that are desirable, but not required, include a
24 background or experience in cleaning and maintaining public spaces, urban forestry, urban

25

1 design, construction, skilled crafts and trades, finance and audits, architecture, landscape
2 architecture, engineering, or performance measurement and management.

3 (2) Members of the Commission shall serve four-year terms, beginning at noon
4 on March 15, 2023, provided, however, except that the initial term of the initial appointees in
5 Seats 1, 3, and 5-4, and 7 shall expire at noon on March 15, 2025 be two years. The initial term
6 of the appointees in Seats 2, 3, 5, and 6 shall expire at noon on March 15, 2027.

7 (3) Commissioners may be removed from office at will by their respective
8 appointing authority.

9 (c) **Powers and Duties.**

10 (1) — With regard to the Department of Public Works, beginning on September
11 1, 2022, the Commission shall exercise all the powers and duties of boards and commissions set
12 forth in Sections 4.102, 4.103, and 4.104, except for the authority to set policy relating to
13 sanitation standards and protocols, and maintenance of the public right of way as set forth in
14 Section 4.139, and may take other actions as prescribed by ordinance.

15 — (2) ~~The Commission shall oversee the Department's performance, including~~
16 ~~evaluation of data collected by the Department, the Controller, and other City agencies.~~

17 — (3) ~~The Commission shall approve all contracts proposed to be entered into by~~
18 ~~the Department, provided that the Commission may delegate this responsibility to the Director of~~
19 ~~Public Works, or the Director's designee.~~

20 — (4) ~~The Commission shall require the Director of Public Works, or the~~
21 ~~Director's designee, to provide the Commission with proof of adequate performance of any~~
22 ~~contract entered into by the Department for public works involving the City's infrastructure or~~
23 ~~public right of way, based on written documentation including documentation that the building~~
24 ~~official has issued a building or site permit and a final certificate of occupancy.~~

1 ~~—— (5) The Commission shall perform an annual review on the designation and~~
2 ~~filling of Department positions, as exempt, temporary, provisional, part-time, seasonal or~~
3 ~~permanent status, the number of positions that are vacant, and at the Commission’s discretion,~~
4 ~~other data regarding the Department’s workforce. This function shall not in any way limit the~~
5 ~~roles of the Civil Service Commission or the Department of Human Resources under the~~
6 ~~Charter.~~

7 (d) **Transition provisions.**

8 (1) The five-member Public Works Commission established under Proposition
9 B, approved by the voters at the November 3, 2020 election, shall dissolve and cease to exist on
10 January 1, 2023.

11 (2) The Mayor and Controller shall make initial appointments to the seven-
12 member Public Works Commission under this Section 4.141 by no later than January 15, 2023,
13 and the Board of Supervisors shall make initial appointments by no later than February 15,
14 2023. The Commission shall come into existence at noon on March 15, 2023, or when four
15 members of the Commission have assumed office, whichever is later. During the period between
16 January 1, 2023 and when the Commission comes into existence, the Department of Public
17 Works shall operate as a department in the executive branch without a commission.

18 ~~(1) The Mayor, Board of Supervisors, and Controller shall make initial appointments~~
19 ~~to the Commission by no later than the Appointment Deadline, which shall be either noon on~~
20 ~~June 1, 2022, or an earlier date established by the Board of Supervisors by written motion~~
21 ~~adopted no later than January 1, 2022 by a majority vote of its members. The Commission shall~~
22 ~~come into existence either at noon on the 31st day after the Appointment Deadline, or at noon on~~
23 ~~the date that three members of the Commission have assumed office, whichever is later. The~~
24 ~~terms of all five members shall commence at noon on the 31st day after the Appointment~~
25 ~~Deadline, regardless of when the Commission comes into existence.~~

1 ~~—(2) The Commission shall have its inaugural meeting by no later than three months~~
2 ~~after the terms of the initial members begin.~~

3 ~~—(3) The Director of Public Works at the time the Commission comes into existence~~
4 ~~shall remain in that position unless removed from it in accordance with the Charter provisions~~
5 ~~governing removal of a department head serving under a commission. If a person is serving in~~
6 ~~an acting capacity as Director at the time the Commission comes into existence, the preceding~~
7 ~~sentence applies, except that the position shall also be considered vacant for purposes of the next~~
8 ~~sentence. If the position of Director is vacant for any reason, including removal of the incumbent~~
9 ~~Director, the position shall be filled in accordance with the Charter provisions governing~~
10 ~~appointment of a department head serving under a commission. In that event, a person removed~~
11 ~~from the position under the first sentence of this subsection may be considered for appointment~~
12 ~~to the position.~~

13
14 **SEC. 16.129. STREET TREE MAINTENANCE.**

15 (a) **Definitions.** For purposes of this Section 16.129:

16 * * * *

17 “Maintenance” (and its root “Maintain”) shall mean those actions necessary to
18 promote the life, growth, health, or beauty of a Tree. Maintenance includes both routine
19 maintenance and major maintenance. Routine maintenance includes adequate watering to ensure
20 the Tree’s growth and sustainability; weed control; removal of Tree-well trash; staking;
21 fertilizing; routine adjustment and timely removal of stakes, ties, Tree guards, and Tree grates;
22 bracing; and Sidewalk repairs related to the Tree’s growth or root system. Major maintenance
23 includes structural pruning as necessary to maintain public safety and to sustain the health,
24 safety, and natural growth habit of the Tree; pest and disease-management procedures as needed
25 and in a manner consistent with public health and ecological diversity; and replacement of dead

1 or damaged Trees. Pruning practices shall be in compliance with International Society of
2 Arboriculture Best Management Practices and ANSI Pruning Standards, whichever is more
3 protective of Tree preservation, or any equivalent standard or standards selected by the Director
4 of the Department of Public Works~~Sanitation and Streets~~.

5 * * * *

6 “Street Tree” shall mean any Tree growing within the public right-of-way, including
7 unimproved public streets and Sidewalks, and any Tree growing on land under the jurisdiction of
8 the Department of Public Works ~~or the Department of Sanitation and Streets~~. “Street Tree” does
9 not include any other forms of landscaping.

10 * * * *

11 (f) **Creating the Street Tree Maintenance Fund; Annual City Contributions.**

12 There shall be a Street Tree Maintenance Fund (the “Fund”). * * * *

13 * * * *

14 (h) **Administration and Use of the Fund.** The Department of Public Works~~Sanitation~~
15 ~~and Streets~~ shall administer the Fund. Monies in the Fund shall only be used for the following
16 purposes: * * * *

17 (i) **Annual Reports.** Commencing with a report filed no later than January 1, 2019,
18 covering the fiscal year ending June 30, 2018, the Department of Public Works~~Sanitation and~~
19 ~~Streets~~ shall file annually with the Board of Supervisors, by January 1 of each year, a report
20 containing the amount of monies collected in and expended from the Fund during the prior fiscal
21 year, and such other information as the Director of the Department of Public Works~~Sanitation~~
22 ~~and Streets~~, in the Director’s sole discretion, shall deem relevant to the operation of this Section
23 16.129.

24 * * * *

1 **SEC. F1.102. STREET, SIDEWALK, AND PARK CLEANING AND**
2 **MAINTENANCE.**

3 (a) The Services Audit Unit shall conduct annually a performance audit of the City's
4 street, sidewalk, and public park maintenance and cleaning operations. The annual audit shall:

5 (1) Include quantifiable, measurable, objective standards for street, sidewalk, and
6 park maintenance, to be developed in cooperation and consultation with ~~the Department of~~
7 ~~Sanitation and Streets~~, the Department of Public Works, and the Recreation and Park
8 Department;

9 (2) Based upon such measures, report on the condition of each geographic portion of
10 the City;

11 (3) To the extent that standards are not met, assess the causes of such failure and
12 make recommendations of actions that will enhance the achievement of those standards in the
13 future;

14 (4) Ensure that all bond funds related to streets, parks and open space are spent in
15 strict accordance with the stated purposes and permissible uses of such bonds, as approved by the
16 voters.

17 Outside of the audit process, the City departments charged with cleaning and
18 maintaining streets, sidewalks, and parks shall remain responsible for addressing individual
19 complaints regarding specific sites, although the Controller may receive and investigate such
20 complaints under Section F1.107.

21 (b) The Services Audit Unit shall conduct annually a cost and waste analysis
22 evaluating whether there are inefficiencies or waste in the administration and operations of ~~the~~
23 ~~Department of Sanitation and Streets, and~~ the Department of Public Works ~~or inefficiencies or~~
24 ~~waste in the division of labor between the two departments~~. The annual audit shall make
25

