OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller

Todd Rydstrom
Deputy Controller

August 15, 2023

The Honorable Anne-Christine Massullo
Presiding Judge, Superior Court of California, County of San Francisco
400 McAllister Street, Room 008
San Francisco, CA 94102

Dear Judge Massullo:

The following is in response to the 2022-2023 Civil Grand Jury report, *Not Making the Grade: San Francisco's Shortage of Credentialed Teachers (June 15, 2023)*. In accordance with California Penal Code §933, our response is being submitted to the Presiding Judge.

Thank you for the opportunity to comment on this Civil Grand Jury report. If you have any questions, please contact me at Todd.Rydstrom@sfgov.org.

Respectfully submitted,

Todd Rydstrom /s/
Deputy Controller

cc: Ben Rosenfield, Controller
Mark de la Rosa, Director of Audits
Claire Stone, Manager of Special Projects and Key Initiatives
Anatolia Lubos, Civil Grand Jury Analyst
Stephanie Cabrera, Board of Supervisors Clerk

#	Recommendation	Respondent Assigned by CGJ	Response	Response Text
			Has been implemented	Summary regarding implemented action
			Will be implemented	Timeframe for implementation
			Require further analysis	Explain scope and parameter of analysis, timeframe (should not exceed 6-months)
			Will not be implemented	Explain thereof
R4.1 [for F4]	By September 30, 2023, the Mayor should request that the San Francisco Controller's Office prepare a public report that performs a root-cause analysis of the San Francisco Unified School District's purchase and implementation of EMPowerSF.	MYR, CON	Will not be implemented	While we believe that a post-stabilization review of the SFUSD's implementation of a new payroll system is warranted, we do not believe that our office has the jurisdiction, capacity, or technical knowledge of SAP payroll systems to provide the recommended analysis. However, it is also helpful to note that the Controller's Office — in an effort to assist the SFUSD with their payroll stabilization efforts — has provided senior leadership-level participation on the SFUSD's Corrective Action Plan Governance Steering Committee, along with functional payroll procedures guidance and other assistance. A new systems implementation assessment, of the sort recommended by the Civil Grand Jury, we believe is better provided by an SAP-experienced Independent Verification and Validation consultant, conducted at the direction of the SFUSD's governing board or superintendent.
R4.2 [for F4]	By September 30, 2023, the Mayor should request that the San Francisco Controller's prepare a public report that performs a root-cause analysis of the San Francisco Unified School District's failure to correctly report staff tax withholdings to the California Franchise Tax Board.	MYR, CON	Will not be implemented	While we believe that a post-stabilization review of the SFUSD's implementation of a new payroll system is warranted, we do not believe that our office has the jurisdiction, capacity, or technical knowledge of SAP payroll systems to provide the recommended analysis. However, it is also helpful to note that the Controller's Office — in an effort to assist the SFUSD with their payroll stabilization efforts — has provided senior leadership-level participation on the SFUSD's Corrective Action Plan Governance Steering Committee, along with functional payroll procedures guidance and other assistance. A new systems implementation assessment, of the sort recommended by the Civil Grand Jury, we believe is better provided by an SAP-experienced Independent Verification and Validation consultant, conducted at the direction of the SFUSD's governing board or superintendent.