

1 [Amending the Budget and Legislative Analyst Services Audit Plan - Sheriff's Office - 2026]

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3 **Motion directing the Budget and Legislative Analyst to initiate a performance audit in**
4 **2026 of the Sheriff's Office.**

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6 WHEREAS, The Sheriff's Office has not undergone a departmentwide performance
7 audit in over 10 years; and

8 WHEREAS, It is the policy of the Board of Supervisors that each program of the City
9 and County of San Francisco be the subject of a performance audit at least once every eight
10 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 2026 of the Sheriff's Office, including, but not limited to: (i) the Office's
17 staffing plan for custody and field operations and the tracking of workload data; (ii) policies
18 and controls to manage the Office's use of overtime; (iii) efforts to improve the recruitment and
19 hiring of deputies; (iv) the provision of Sheriff law enforcement and security services to other
20 City departments and programs, and the cost recovery of these services; (v) the Office's
21 management of programs and contracts for pretrial, in-custody, reentry, post-release, and
22 victims' services; (vi) the Office's level and nature of cooperation with federal immigration
23 courts and authorities; and (vii) decision-making in situations that have resulted in civil
24 lawsuits and/or fines to the Sheriff's Office.

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