



August 14, 2023

The Honorable Anne-Christine Massullo
Presiding Judge, Superior Court of California, County of San Francisco
400 McAllister Street, Room 008
San Francisco, CA 94102-4512

Dear Judge Massullo,

In accordance with Penal Code 933 and 933.05, the following is in response to the 2022-2023 Civil Grand Jury Report, "*Not Making the Grade: San Francisco's Shortage of Credentialed Teachers.*" I would like to thank the members of the 2022-2023 Civil Grand Jury for their interest in the San Francisco Unified School District's (SFUSD's) credentialed teacher recruitment and retention efforts, especially when it comes to ensuring that the school district employs an adequate number of credentialed teachers to afford a quality education to all San Francisco students. It is incredibly important for SFUSD to provide San Francisco's students with a consistently comprehensive and enriching education.

I agree with the finding that the district's failure to administer teacher and staff payroll correctly can negatively affect SFUSD's recruitment and retention of credentialed teachers. While I cannot comment on the exact impact that the district's payroll difficulties have had on teacher recruitment, it is likely that prospective employees are wary of working for the district as a result of the ongoing payroll difficulties. Despite agreeing with the finding, I will not be implementing the Jury's recommendations to request that the San Francisco Controller's Office prepare a public report that performs root cause analyses of SFUSD's purchase and implementation of EMPowerSF or failure to correctly report staff tax withholdings to the California Franchise Tax Board. The San Francisco Controller's Office has provided support and guidance to SFUSD as they work to address their payroll difficulties, but does not have additional capacity to run such analyses.

I appreciate the opportunity to comment on the Civil Grand Jury report findings and recommendations.

A detailed response from the Mayor's Office is attached.

Sincerely,

A handwritten signature in cursive script that reads "London Breed".

London N. Breed
Mayor

2022-23 CIVIL GRAND JURY FINDINGS, RECOMMENDATIONS, AND RESPONSES TO FINDINGS AND RECOMMENDATIONS

| Report Title [Publication Date] | F# | Finding | Respondent Assigned by CGJ [Response Due Date] | Finding Response (Agree/ Disagree) | Finding Response Text |
|---|----|---|---|---------------------------------------|--|
| Not Making the Grade: San Francisco's Shortage of Credentialed Teachers [June 15, 2023] | F4 | Finding 4: Ineffective Payroll Administration The San Francisco Unified School District's failures to correctly administer teacher and staff payroll can negatively affect SFUSD's recruitment and retention of credentialed teachers. | Office of the Mayor [August 14, 2023] | Agree | It is clear that the San Francisco Unified School District (SFUSD) is struggling to correctly administer teacher and staff payroll. Educators and staff have been paid late and/or incorrect amounts since SFUSD transitioned to their EMPowerSF payroll system in January of last year. The problems with EMPowerSF have been persisting for far too long and it is unacceptable that they have not been resolved. While we cannot comment on the exact impact that the payroll system has had on SFUSD's recruitment and retention of credentialed teachers without having access to the relevant data, it is likely that prospective employees who are considering working at SFUSD see the district's payroll issues as a red flag and think twice about taking a role with SFUSD because of the difficulties the district has in administering its payroll. |

2022-23 CIVIL GRAND JURY FINDINGS, RECOMMENDATIONS, AND RESPONSES TO FINDINGS AND RECOMMENDATIONS

| Report Title [Publication Date] | R# [for F#] | Recommendation | Respondent Assigned by CGJ [Response Due Date] | Recommendation Response (Implementation) | Recommendation Response Text |
|---|------------------|---|---|--|--|
| Not Making the Grade: San Francisco's Shortage of Credentialed Teachers [June 15, 2023] | 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. | Office of the Mayor [August 14, 2023] | Will not be implemented | The San Francisco Controller's Office has provided ongoing assistance to SFUSD over the past number of months to support them in resolving their payroll issues. Specifically, the San Francisco Controller's Office of Payroll and Systems Divisions offered and provided functional and technical experts to assist SFUSD with problem triage and prioritization considerations. However, the San Francisco Controller's Office is at capacity and will not be able to provide a root-cause analysis as described above. If a recommendation of the Civil Grand Jury is that a root-cause analysis of SFUSD's purchase and implementation of their EMPowerSF payroll system should be performed, we believe that this should be administered by the California State Controller's Office, or most appropriate state entity, not by the San Francisco Controller's Office. |
| Not Making the Grade: San Francisco's Shortage of Credentialed Teachers [June 15, 2023] | R4.2 [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 failure to correctly report staff tax withholdings to the California Franchise Tax Board. | Office of the Mayor [August 14, 2023] | Will not be implemented | The San Francisco Controller's Office has provided ongoing assistance to SFUSD over the past number of months to support them in resolving their payroll issues. Specifically, the San Francisco Controller's Office of Payroll and Systems Divisions offered and provided functional and technical experts to assist SFUSD with problem triage and prioritization considerations. However, the San Francisco Controller's Office is at capacity and will not be able to provide a root-cause analysis as described above. If a recommendation of the Civil Grand Jury is that a root-cause analysis of SFUSD's failure to correctly report staff tax withholdings to the California Franchise Tax Board should be performed, we believe that this should be administered by the California State Controller's Office, or most appropriate state entity, not by the San Francisco Controller's Office City entity. |