



CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF THE CONTROLLER

Ben Rosenfield
Controller

Monique Zmuda
Deputy Controller

Audit Determination Status Memorandum

To: Tom DeCaigny
 Director of Cultural Affairs
 San Francisco Arts Commission

From: Tonia Lediju
 Director of City Audits
 City Services Auditor Division

Date: July 19, 2012

Subject: Updated audit determination status of the recommendations from *Memorandum - San Francisco Arts Commission: Results of the Financial Management Review*

Thank you for your response to our follow-up request. We have reviewed your responses and updated the audit determination status of each recommendation accordingly. As a reminder, the audit determination status is CSA's assessment of whether or not the provided response satisfactorily resolves the issue underlying the recommendation. A status for a recommendation of:

- ? **Open** indicates that the recommendation has not yet been fully implemented.
- ? **Contested** indicates that your department has chosen not to implement the recommendation for some reason.
- ? **Closed** indicates that the recommendation has been fully implemented or is no longer applicable due to some change.

The summary follow-up status for a report or memorandum of:

- ? **Closed** indicates that all recommendations have been closed.
- ? **Open** indicates that one or more recommendations have a status of open or contested.
- ? **Elapsed** indicates that at least one recommendation still has a status of open or contested, but CSA's two-year follow-up cycle has been completed.
- ? **Active** indicates that your department did not respond to one or more of CSA's follow-up requests. CSA will continue to send follow-up requests, even beyond its two-year follow-up cycle, until it receives a response.

Title: Memorandum - San Francisco Arts Commission: Results of the Financial Management Review		Date Issued: 11/15/11	Summary Status: Open
Recommendation Status	No. of Recommendations	No. of Recommendation in Report	
<i>Open</i>	4	5, 7, 8, 12	
<i>Contested</i>	0		
<i>Closed</i>	8	1, 2, 3, 4, 6, 9, 10, 11	
Total	12		

Please be advised that CSA also periodically reports to the Board of Supervisors' Government Audit and Oversight Committee on the implementation status of our recommendations and the responsiveness of departments in replying to our follow-up status requests. CSA follows up on recommendations for *active* and *open* reports and memoranda at 6 months, 12 months, and 24 months after they are issued. Regardless of status, CSA may select any audit for a more in-depth field follow-up review.

If you have any questions about the follow-up process or a particular recommendation, please contact Kat Scoggin at kathleen.scoggin@sfgov.org or (415) 554-7512 or Monica Wu at monica.wu@sfgov.org or (415) 554-7519.