



# San Francisco Police Department Use-of-Force Data Audit

## Interim Key Issue Report: Best Practices in Reporting Use-of-Force Data

December 18, 2019

Audits Division, City Services Auditor

Office of the Controller | City and County of San Francisco

The Office of the Controller’s City Services Auditor (CSA) is auditing how the San Francisco Police Department (Police Department) collects and reports use-of-force data on behalf of the Department of Police Accountability. This interim report focuses on the transparency and clarity of publicly issued reports of the department’s use-of-force statistics and relates to one of the audit’s five subobjectives.

### Overall Audit Objective\*

- ✓ Does the Police Department collect and report use-of-force data adequately and effectively?

### This Interim Report’s Objective

- ✓ Does the Police Department’s publicly reported use-of-force data meet mandates and best practices for reporting data?

\* The audit’s five subobjectives are shown on page 10.

**The Police Department complies by including all necessary elements required by use-of-force reporting mandates, but can improve clarity and provide more context in its reports.**

The Police Department publicly reports on use of-force statistics quarterly in two reports:

- Early Intervention System Quarterly Report (EIS Report) - *Provides statistical information regarding events and officer actions that may indicate a pattern of behavior that could benefit from non-disciplinary intervention.*
- Administrative Code Chapter 96A.3 Report (96A Report) - *Provides information regarding demographics and outcomes of stops, arrests, uses of force, and allegations of officer bias.*

The 96A Report meets some best practices for reporting data effectively, although the EIS report does not meet any. Improving these reports may make the department more able to inform stakeholders of use-of-force trends, build greater accountability and trust with its stakeholders, and reinforce its commitment to transparency. **Exhibit 1** shows how the department aligns with best practices on effectively presenting data. These best practices recommend incorporating several elements to help users understand the data’s significance and relevance.

### Exhibit 1: The Police Department Can Improve Its Use-of-Force Reports by Aligning Them With Best Practices

Best Practices for Reporting Data		EIS Report	96A Report
<b>Context</b>	Reports should provide context to assist users in interpreting data and facilitate informed decision making.	✗	⊖
<b>User needs</b>	Reports should include data that is summarized, stratified, and provided in appropriate detail to meet the needs of stakeholders relying on the data.	✗	✓
<b>Key points</b>	Reports should include a concise and organized executive summary to improve the structure of the report and ensure users can easily follow relevant points.	✗	⊖
<b>Visualization</b>	Reports should represent data, especially more complex data, through graphics that accurately show trends, relationships, and the most significant information.	✗	⊖
<b>Open Data</b>	Data that supports reports should be available to increase public trust.	✗	✗
<b>Accuracy and completeness</b>	Stakeholders should be able to rely on the accuracy and completeness of the data <i>underlying</i> reports to make informed decisions.	CSA will assess this in its full audit*	
✓ Complies with best practice   ⊖ Partly complies with best practice   ✗ Does not comply with best practice			

\*As part of its full audit, CSA is assessing the accuracy and completeness of the data underlying the EIS and 96A reports.  
Source: Best practices from publications on writing statistics for governments; compliance with best practices assessed by CSA.

Increased public demand for Police Department data requires the department to produce information that is easily understood and consistently interpreted by different audiences. The federal Plain Writing Act of 2010<sup>1</sup> emphasizes the importance of government agencies writing clearly so users can find what they need, understand what they find, and use what they find to meet their needs. When statistics are presented clearly, it increases public trust decreases the risk of misinterpretation. Conversely, stand-alone facts, figures, and data, without explanatory text, requires users to try to interpret the data and determine what is significant themselves.

**The 96A and EIS reports contain all mandated elements of use-of-force reporting, but can be improved by aligning report content with best practices.**

The content of the reports is driven by requirements set by law and departmental policy. Both reports included the elements specified in the mandates.<sup>2</sup> **Exhibit 2** shows the reports’ reporting mandates, content, and audiences.

**Exhibit 2: Use-of-Force Report Content Is Driven by Reporting Mandates and Intended for Different Audiences**

Report	Mandate	Content	Audience
<b>EIS</b>	Police Department General Order 3.19 Early Intervention System (EIS)*	<ul style="list-style-type: none"> <li>Total indicators by quarter, month, station, and unit <i>Incidents involving reportable use of force are one of several indicators.</i></li> <li>Total alerts by quarter, month, station, and unit. <i>The system generates an alert when an officer’s indicators reach pre-defined thresholds, including three use-of-force incidents within three months.</i></li> <li>Use-of-force statistics, including incident, member, subject, and application counts</li> </ul>	<ul style="list-style-type: none"> <li>Police Department Management</li> <li>San Francisco Police Officers Association</li> <li>Department of Police Accountability</li> <li>Police Commission</li> <li>Public</li> </ul>
<b>96A</b>	San Francisco Administrative Code Chapter 96A.3, Law Enforcement Reporting Requirements	<ul style="list-style-type: none"> <li>Total uses of force</li> <li>Total uses of force that resulted in death</li> <li>Total uses of force broken down by race or ethnicity, age, and gender identity</li> <li>Information on detentions, traffic stops, and arrests in addition to uses of force</li> </ul>	<ul style="list-style-type: none"> <li>Mayor</li> <li>Board of Supervisors</li> <li>Police Commission</li> <li>Human Rights Commission</li> <li>Public</li> </ul>

\*Department General Order (DGO) 3.19 (Early Intervention System) only requires “quarterly and annual statistical reports” and does not mandate specific content. EIS alerts help the Police Department to identify officers who may require non-disciplinary intervention to address or prevent performance-related problems. Alerts are triggered when a threshold of a specific number of indicators (including reportable use of force) is met.

Source: CSA analysis of San Francisco Police Department’s DGO 3.19; EIS reports; San Francisco Administrative Code, Chapter 96A

**The Police Department does not provide context in the EIS report, and can use the existing context in the 96A report to help users accurately interpret the 96A report contents.**

The EIS report does not provide context or interpretation. For example, the report explains the EIS process, indicators, and alerts with a flowchart, as shown in **Exhibit 3**. Although the flowchart shows the general EIS process, it does not provide sufficient context for a user to understand the significance of the EIS statistics. Thus, users may miss the importance of associated factors, underestimate the checks and balances built into the EIS intervention process, or question the proportion of interventions with members about whom alerts are received.

<sup>1</sup> Implemented by the U.S. Office of Management and Budget.

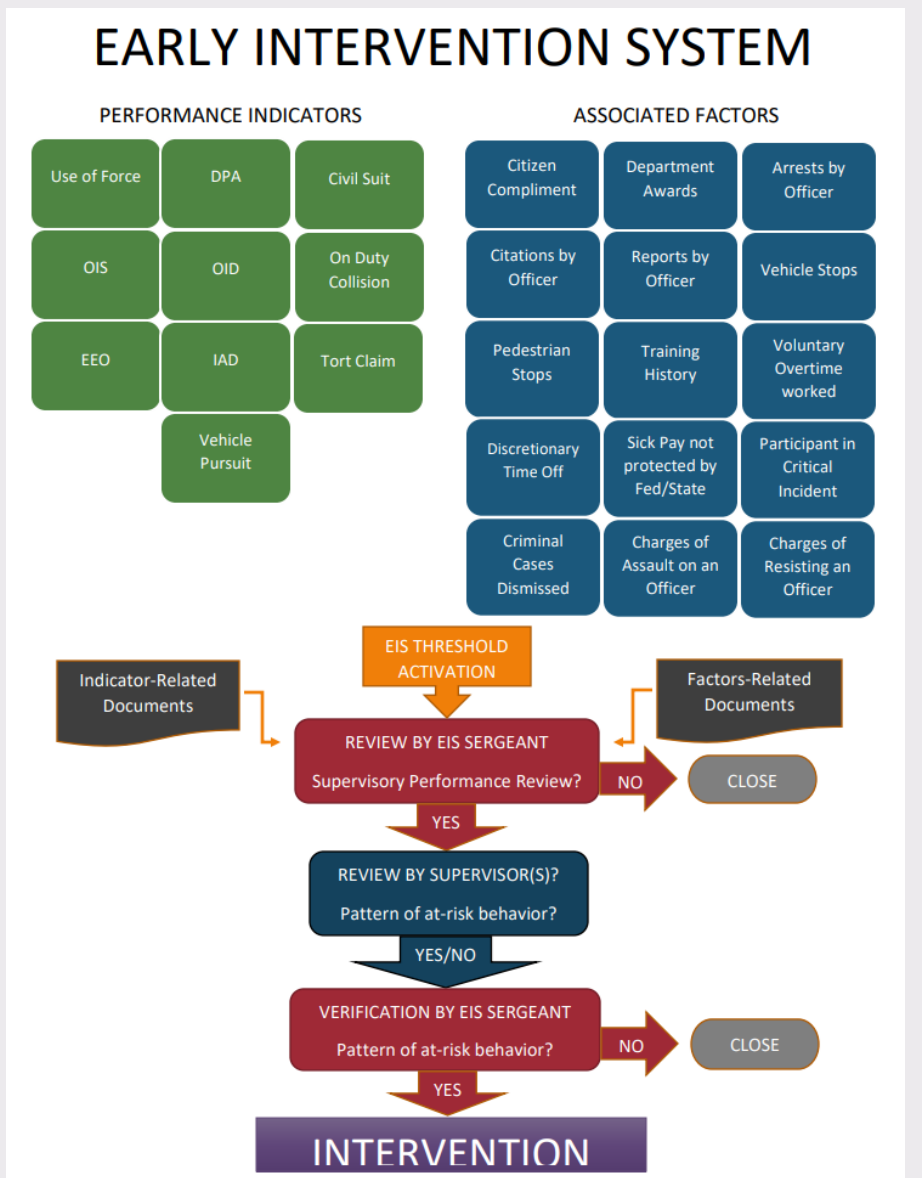
<sup>2</sup> Although the data contains all mandated elements, CSA has not yet concluded it was accurate and complete. CSA will conclude on the data’s integrity as part of its full audit.

**Exhibit 3: The EIS Report Provides a High-Level Process Flow That Is Insufficient to Give Users an Understanding of the System**

To the right is the second page of the EIS report – the only page providing background or context for understanding the report.

It does not:

- Define and differentiate performance indicators and associated factors.
- Define an EIS alert.
- List the thresholds that activate an EIS alert.
- Define each indicator and factor.
- Describe what the EIS sergeant and supervisor reviews entail.
- Discuss what intervention entails.



Source: San Francisco Police Department, 1<sup>st</sup> Quarter 2019 Early Intervention System Report, p. 1

**Context**

“One challenge [police] departments must resolve is providing a context and explanations for **what the numbers mean**. It is important that as these data are shared that consideration be given to whether or not it requires some explanation and if so, how that will be accomplished.”

– *Strategic Communication Practices*, p. 70

The EIS report is also missing relevant background information, such as descriptions of units’ operations. This increases the risk that users draw inaccurate conclusions about the officers in those units. For example, the table from the EIS report in **Exhibit 8** shows the TACT unit as having the highest number of UOF (uses of force).<sup>3</sup> The Tactical Company’s primary work is to handle situations where using force, such as pointing a firearm at someone, is more frequently needed. This information is important for an EIS report reader to know but is not included.

<sup>3</sup> TACT is an abbreviation for Tactical Company, which includes the special weapons and tactics (SWAT) team. Members of this team respond to critical incidents involving life-threatening scenarios and are assigned to assist with patrolling high-crime areas of the City.

**Police Commissioner Suggests that the EIS Report Raises More Questions than It Answers**

“An EIS report that has this kind of data would trigger some type of inquiry, because it does raise numbers that you can’t analyze or understand just on their face.”

– Police Commissioner Hirsch at a Police Commission Meeting on March 20, 2019

The report includes the table in **Exhibit 4** in an attempt to demonstrate the impact this change had on reporting uses of force. However, this purpose is not immediately clear without context. This context could be provided by including the updated use-of-force policy<sup>5</sup> language and its effective date and a more descriptive title for the graph, such as “Effects of Classifying the Pointing of a Firearm at a Subject as a Reportable Use of Force.”

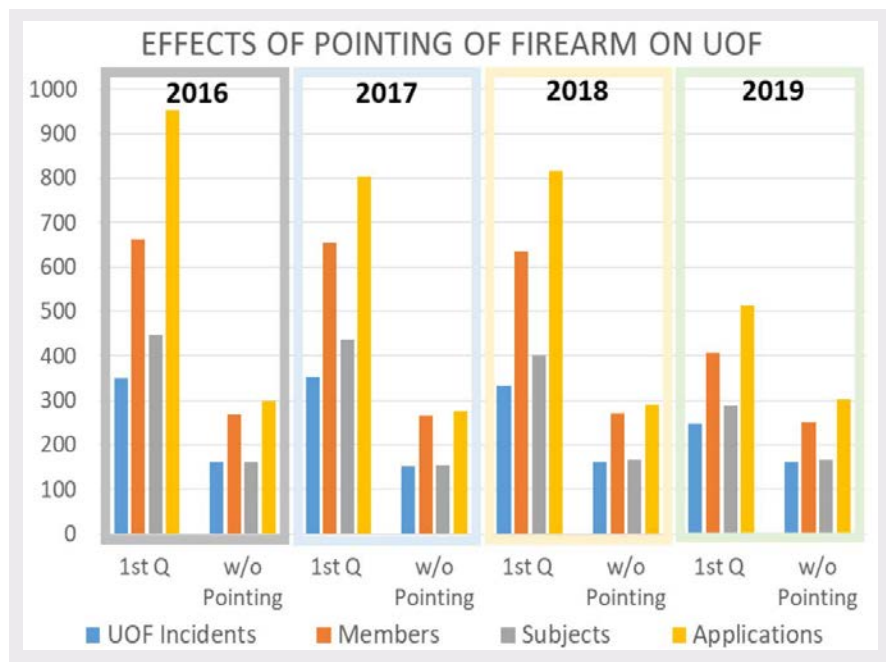
In contrast, the 96A Report has an executive summary with context and interpretation including:

- An introduction to the ongoing conversation on police reform and the department’s reform efforts.
- Use-of-force reporting requirements.
- Department data collection procedures.
- Scheduled reporting periods.
- Context and analysis to support visualizations.

Even during a Police Commission meeting, the department was asked to clarify the significance of indicators related to officer counts and incident counts.

Some graphics in the EIS report include concepts that can be confusing without explanation. For instance, **Exhibit 4** shows a bar graph in which the department tries to provide context for an apparent change in the frequency of use of force that is actually related to a change in how the data was collected. Multiple court cases<sup>4</sup> resulted in adding pointing a firearm at a subject as an action officers must now report as a use of force. This additional category increased the total numbers of reported uses of force and the number of alerts generated based on using force.

**Exhibit 4: The EIS Report Provides No Context to Explain a Chart Intended to Clarify an Increase in Use-of-Force Statistics**



Source: San Francisco Police Department, 1st Quarter 2019 Early Intervention System Report, p. 16

Although the executive summary provides context, the full 96A report does not, and the executive summary is not included with the full report. In some cases, a graphic is in both documents, but is supported by analysis in only the executive summary. **Exhibit 5** shows a table of numbers of uses of force by race or ethnicity and gender of the officer applying force with the additional context of the breakdown of the entire department by race or ethnicity and gender. In the executive summary, this table includes the text circled in red, which clearly states the conclusion that can be derived from this data. That is, the make-up of officers using force mirrors the demographics of the department. The same table in the full report omits this statement, leaving readers to perform the calculations themselves or guess at the intended conclusion. Explicitly stating the conclusion of the data presented reduces the risk that users may misinterpret the statistics to mean that officers of a specific race or ethnicity or a specific gender are more inclined to use force.

<sup>4</sup> Due to court decisions such as *Espinosa v. City & County of San Francisco*, 598 F.3d 528, 537-538 (9th Cir. 2010), pointing a firearm at someone, even without discharging the firearm, became a reportable use of force.

<sup>5</sup> On December 11, 2015, the Police Department made the pointing of a firearm a reportable use-of-force incident.

**Exhibit 5: A Table in the 96A Report Is Supported by Analysis to Help Users Interpret Its Content**

The **additional analysis** accompanying this table helps explain the relevance of the data shown.

**USES OF FORCE BY RACE/ETHNICITY AND GENDER OF OFFICER, FIRST QUARTER 2018 VS. 2019**

White males make up 54% of officers using force during Q1 of 2019. Asian male officers make up 15% of the use-of-force incidents. This parallels the Department’s Demographics.

Officer Race & Gender	Officers Using Force			Total Uses of Force			Department Demographic		
	Q1 2018	Q1 2019	% change	Q1 2018	Q1 2019	% change	Q1 2018	Q1 2019	% change
Asian Female *	6	4	-33%	9	4	-56%	48	48	0%
Asian Male *	79	44	-44%	154	75	-51%	464	475	2%
Black Female	5	3	-40%	12	5	-58%	45	46	2%
Black Male	29	22	-24%	44	33	-25%	178	177	-1%
Hispanic Female	9	5	-44%	16	5	-69%	74	71	-4%
Hispanic Male	59	39	-34%	114	65	-43%	305	325	7%
White Female	17	17	0%	31	38	23%	171	170	-1%
White Male	218	163	-25%	407	277	-32%	982	962	-2%
Other Female **	2	0	-100%	25	0	-100%	8	10	25%
Other Male **	7	5	-29%	3	12	300%	35	36	3%
<b>Total</b>	<b>431</b>	<b>302</b>	<b>-30%</b>	<b>815</b>	<b>514</b>	<b>-37%</b>	<b>2310</b>	<b>2320</b>	<b>0%</b>

\* Asian includes Asian and Pacific Islander.

Note: Unknown indicates ethnicities outside DOJ definitions, Native American, and incident reports where data wasn’t provided.

Source: San Francisco Police Department, *Administrative Code Chapter 96A.3 2019 Quarter 1 Report*, Executive Summary, p. 13

Use-of-force reporting by the City of Portland, Oregon, demonstrates the value of explanation and context in meeting user needs. A recent Portland Police Audit Team’s use-of-force report includes a note explaining that a policy change expanded the reportable use-of-force categories, which increased the reported number of uses of force.

As shown in **Exhibit 6**, the report also includes a glossary to define the use-of-force categories and clarify the circumstances in which an officer’s action is considered a reportable use of force. For example, the glossary clarifies that a control hold is reportable only if it results in an injury. Similar circumstances exist in San Francisco, but the San Francisco Police Department’s reports do not include such explanations.

**Exhibit 6: The City of Portland Uses a Glossary of Common Law Enforcement Terms to Improve Readers’ Understanding of Reported Use-of-Force Statistics**

Non-Category IV Force	
<b>Control Holds with Injury</b>	A control hold with injury event occurs when a member applies physical control to a person and an injury results. The physical control may not have caused the injury but an FDCR* will be completed and a force investigation will occur.
<b>Takedown</b>	A takedown occurs when a member moves a subject from an upright position to the ground by applying some amount of force. It is <i>not</i> a takedown if the subject goes to the ground under their own power.

\* FDCR - Force Data Collection Report

Source: Portland (Oregon) Police Audit Team, *PPB [Portland Police Bureau] Force Analysis Summary Report*, p. 17

### User Needs

“The production, management and dissemination of official statistics should **meet the requirements of informed decision-making** by government, public services, business, researchers and the public.”

– *Statistical and Analytical Guidance on Crime and Policing Statistics*, p. 9

### The EIS report does not meet user needs.

Although the department satisfies its own policy<sup>6</sup> to provide quarterly and annual EIS reports to internal management and the Police Commission, the EIS report should be improved to meet the needs of internal and external stakeholders. The EIS reports are made public on the Police Department’s website and are discussed at meetings attended by members of the public. According to the department, the EIS report is written with the assumption that users are familiar with departmental policies. However, discussions at Police Commission meetings suggest that key stakeholders, including the commissioners, public, community groups, and other city departments, would benefit from additional detail and context in the EIS report. The data must stand on its own. The department should not assume the report user has familiarity of police operations.

The Police Department may receive feedback at Police Commission meetings through discussion and public comment, but it does not actively solicit feedback from stakeholders. By not doing so, the department misses the opportunity to consider and incorporate changes that may benefit stakeholder understanding and use. In comparison, the police bureau of the City of Portland, Oregon, solicits feedback from stakeholders by including a comment and web link at the end of its use-of-force report.

### Portland Includes an Option to Provide Feedback on its Report

“You can submit comments or suggestions about this report by navigating to this address.”

– *City of Portland, 1st Quarter 2019 PPB Force Analysis Summary Report*

### The Police Department summarizes key points in the 96A report, but not in the EIS report.

#### Summary of Key Points

“The lead not only has to grab the reader’s attention and draw him or her into the story, but it also has to **capture the general message of the data**. . . . Don’t try to summarize your whole report. Rather, provide the **most important and interesting facts**. . . . The lead paragraph should also place your findings in context, which makes them more interesting.”

– *Making Data Meaningful Part 1*, p. 5

The Police Department presents key points in the 96A report, including an executive summary with statistics and analysis of visualizations found in the full 96A report (See **Exhibit 5**). Further, this information is supported by background on reporting requirements, data collection and reporting procedures, and data scope. However, the executive summary is not included in the full report. Thus, the department may miss the opportunity to present key points and guide users in understanding the purpose and significance of the 96A report’s content.

Although the EIS report includes a high-level process flow (See **Exhibit 3**) and begins each section with summary statistics, the report otherwise provides minimal guidance about its key points. During a March 2019 Police Commission meeting a commissioner said that an executive summary in the EIS report would help the public understand the report’s content.

### Police Commissioner Suggests Adding an Executive Summary to the EIS Report

“Ensuring there is that sort of language, some sort of **executive summary** at the beginning and or at the end so that members of [the] public can see the numbers like we see the numbers. To Commissioner Hirsch, the numbers jump out because there are so many of them. But **if we can get some sort of a summary that summarizes** our indicators are actually dropping, that would be really good, something to think about as we continue to [go] forward.”

– *Police Commissioner Brookter at Police Commission Meeting of March 20, 2019*

<sup>6</sup> Department General Order 3.19.

**Both reports include data visualization, but the Police Department needs to significantly improve these visuals to improve readability.**

The 96A and EIS reports contain data visualizations but need improvement to better allow users to identify relationships, trends, and points of significance.

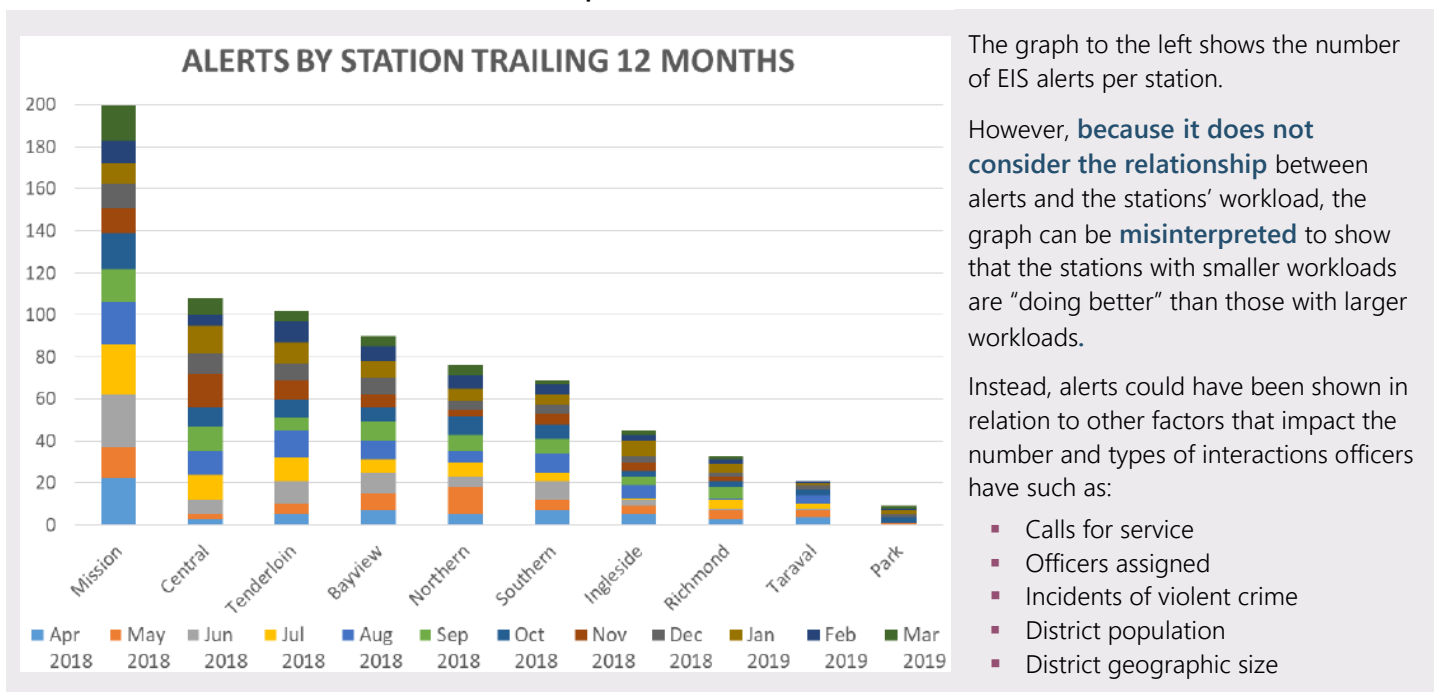
The EIS reports include bar graphs, by district station, on alerts and use of force using absolute counts without showing the relationships between the data and each station’s workload. **Exhibit 7** shows a graph from an EIS report that benefited from clarification by the Police Department at a Police Commission meeting.<sup>7</sup>

**Visualization**

“Statistics should be illustrated with suitable data visualizations . . . where this **helps aid appropriate interpretation** of the statistics.”

– Code of Practice for Statistics, Edition 2.0, p. 30

**Exhibit 7: The EIS Report’s Graph of EIS Alert Data Does Not Demonstrate Relationships or Trends Effectively Because It Does Not Account for Stations’ Disparate Workloads**



Sources: San Francisco Police Department, 1st Quarter 2019 Early Intervention System Report, p. 7; Video of Police Commission meeting of March 20, 2019

Police Commissioner Hirsch pointed out that a statistic showing that “Mission Station has by far the most [EIS] alerts for a station” jumps out at users. The Police Department representative clarified that “Mission station is usually the one that’s always number one just because of their call volume, they have the most calls of any district station in the city. So, based on the number of calls they’re responding to, it kind of equates to the number of indicators that station receives.” If the department’s presentation of this data showed the **relationship** of the number of alerts to the number of calls, it could help users understand data in the right context. Otherwise, users may misinterpret the data and draw incorrect conclusions.

Best practices require defining terms and acronyms, which helps show relationships within data. Tables and graphs in the EIS report are frequently missing labels and use undefined acronyms. **Exhibit 8** shows an example of this from the EIS report. This example is representative of how vulnerable most of the data contained in the EIS Report is to misinterpretation.

<sup>7</sup> Police Commission meeting of March 20, 2019.

**Exhibit 8: The EIS Report Does Not Define Abbreviations or Relationships, Making It Difficult for Users to Interpret the Data Presented**

Indicators by Unit Trailing 12 Months (Apr 2018 - Mar 2019)									
	OIS	OID	UOF	DPA	IAD	EEO	Civil Suits	Tort Claims	On-Duty Collision
TACT			50	20	7			18	4
CED			32	24	4	1	1	1	5
AFOB			29	9	7	4		3	2
MEDI			21	13	4		1	3	1
SEPA	1		20	9	5	1		1	
NARC			9	18			3	4	
SVU			17	10	2			3	2
MTA			8	8	5	1	1	3	1
DOC			4	5	12	1		4	
BURG			9	6	2			2	
Muni			13		4				2
AIRP			10	2				2	2
GTF			7	6	1			1	
STAF			4	3	1	1	1	3	1
SID			10	1					2
ACAD			4	5	1			1	
PROF			5	1	1			2	2
FOB			2	3	3	1			1
HSU			3	3	1			1	
IAD			5	2					1
NIGH			8						

**Stakeholders could easily misinterpret this data.**

- No labels indicate whether columns or rows represent the indicators.
- Fully understanding this table requires familiarity with more than two dozen abbreviations for departmental units and indicators.
- The IAD abbreviation is used twice for two different things. (IAD in the row header refers to the Internal Affairs Division, a Police Department unit, whereas IAD in the column header refers to the indicator of an officer being the subject of an Internal Affairs Division investigation.)

Source: San Francisco Police Department, *1st Quarter 2019 Early Intervention System Report*, p. 14 (image does not include entire table in report)

In contrast, the 96A report uses few abbreviations and usually defines them, such as defining DPA as the Department of Police Accountability and OC as Pepper Spray. However, the report still contains some visuals with undefined terms and unclear relationships. Exhibit 9 shows an example of unclear relationships and abbreviations from the 96A report.

**Exhibit 9: The 96A Report Does Not Always Define Abbreviations or Relationships**

**Bias Complaints Received and Closed by The San Francisco Police Department and Investigated by DHR**

EEO Cases Received	Q1 2019
Hostile Work Environment	6
Medical Condition Discrimination	1
Race Discrimination	4
Marital Status Discrimination	1
<b>Total</b>	<b>12</b>

The 96A report contains few instances of undefined terms or relationships, but those instances can cause users to miss the relevance of this data.

- The 96A mandate requires reporting on complaints of bias.
- EEO is not defined as Equal Employment Opportunity. Some stakeholders may not be familiar with this abbreviation.
  - 6 (50 percent) of the complaints are “hostile work environment” with no explanation of how the category relates to bias.

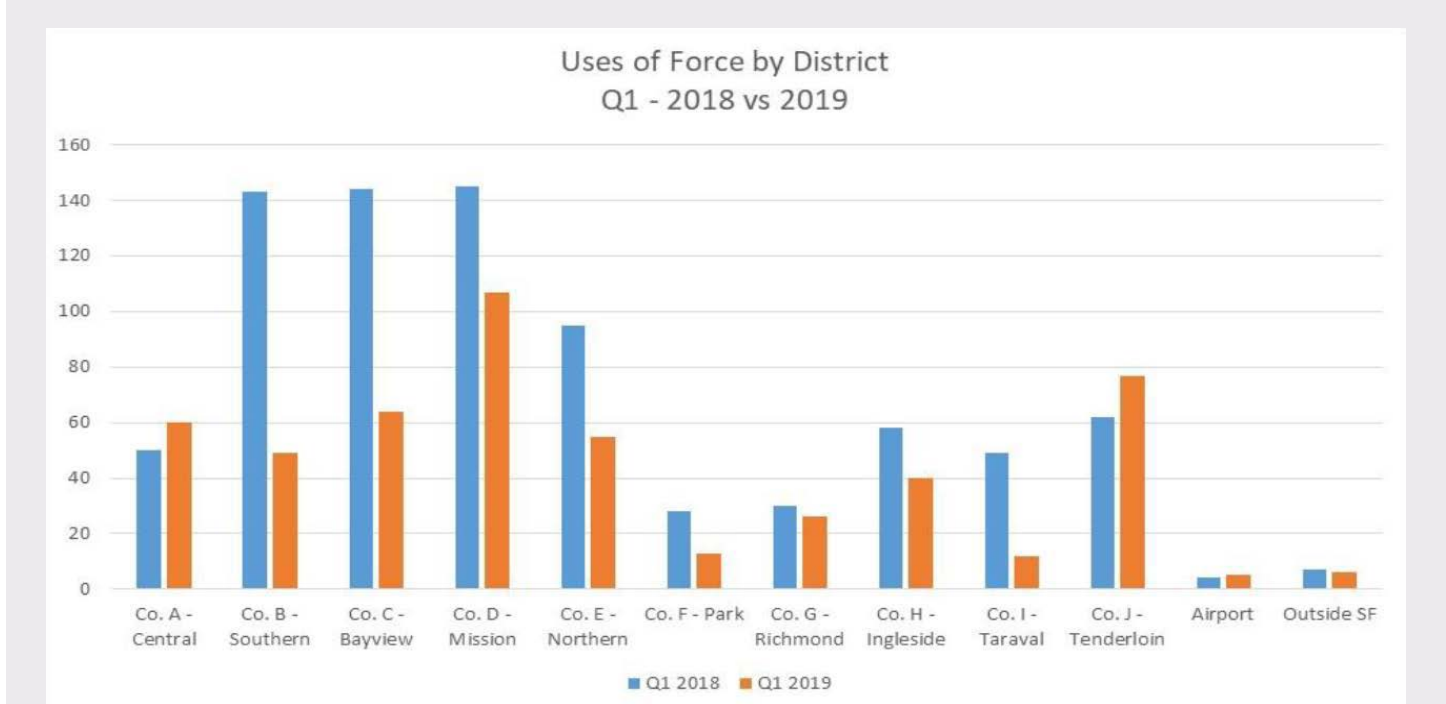
Note: The examples include the abbreviation DHR, which the report does define as the Department of Human Resources in the text that precedes the table.

Source: San Francisco Police Department, *Administrative Code Chapter 96A.3 2019 Quarter 1 Report*, p. 52



Best practices require communicating and explaining trends in data. However, **Exhibit 10** shows a graph from the 96A report that compares data from two periods without explaining the trends the data reveals.

**Exhibit 10: The 96A Report Presents Data That Implies Trends of Uses of Force Over Time Without Explaining Significant Changes**



The graph above compares the number of uses of force in the same quarter during consecutive years, thereby showing trends.

**However, the report does not discuss the trends shown:**

- The largest decreases in the reported number of uses of force are in the Southern and Bayview districts.
- Increases in the reported number of uses of force occur in only three districts: Central, Tenderloin, and Airport.

Source: San Francisco Police Department, *Administrative Code Chapter 96A.3 2019 Quarter 1 Report*, p. 54

Not highlighting key data or offering explanations of trends makes it more likely that report users will misinterpret the data or miss its meaning. For instance, a user could think there was a change in frequency of force use, uses of force were not reported accurately, or some uses of force were not reported. If policymakers misinterpret the data, they could go on to enact misguided and counterproductive policy changes as a result.

**Open Data**

“Open data is different from the type of information that law enforcement has traditionally provided, such as statistics and published reports. It is **unprocessed and presented at the “incident” or “unit” level**, allowing members of the public to analyze and answer their unique questions . . .”

– *Law Enforcement Executive’s Guide to Open Data*, p. 4

**The Police Department does not make the data that supports the EIS and 96A reports available to users.**

The department publishes several data sets on the City’s open data portal (DataSF), including calls for service and incident report information, but not data on officers’ use of force. According to the Police Foundation<sup>8</sup>, relevant, accessible open data free of sensitive information increases public trust and enables users to explore information with their own tools.

<sup>8</sup> The Police Foundation is an independent, national, and nonpartisan nonprofit organization dedicated to advancing policing through innovation and science.

## CSA will issue a full audit report that assesses whether the Police Department adequately and effectively collects and reports use-of-force data.

CSA is conducting this audit on behalf of the Department of Police Accountability (DPA). In 2016 an amendment to the San Francisco Charter (Section 4.136) renamed the Office of Citizen Complaints as DPA, gave DPA the authority to periodically audit the Police Department, and mandated that DPA audit use of force or handling of police misconduct every two years. DPA engaged CSA to conduct the first of these required audits. The full report will address the content included here and all of the audit's subobjectives, which are to assess whether the Police Department's use-of-force data collection and reporting procedures are properly designed to accomplish their objectives. CSA's report will answer the following questions:

- Does the Police Department's use-of-force data collection and reporting procedures accomplish their objectives?
- Does the Police Department consistently apply use-of-force data collection and reporting procedures?
- How adequate are the Police Department's procedures guiding supervisors to objectively assess whether use of force was reasonable?
- Does the Police Department's reporting on use of force provides easily understood data in accordance with reporting mandates?
- Has the Police Department implemented the U.S. Department of Justice's recommendations on use-of-force data collection and reporting?

## Best Practices for Reporting Data

- United Nations Economic Commission for Europe [Making Data Meaningful](#), Part 1 and Part 2, 2009.
- U.S. Department of Justice's Community Oriented Policing Services, [Strategic Communication Practices: A Toolkit for Police Executives](#), September 2011.
- U.K. Statistics Authority, [Statistical and analytical guidance on crime and policing standards](#), May 2013.
- U.K. Statistics Authority, [Code of Practice for Statistics: Ensuring Official Statistics Serve the Public](#), February 2018.
- U.S. Department of Justice, [Information Quality](#), October 2018.
- U.K. Statistics Authority, [Writing About Statistics](#), October 2018.

**Auditing Standards** – CSA is conducting this performance audit in accordance with generally accepted government auditing standards. These standards require obtaining sufficient, appropriate evidence to provide a reasonable basis for findings based on the audit objectives and to report every element of a finding, including recommendations if the findings are significant within the context of the audit objectives. This interim report provides information from the audit work and does not include recommendations. The complete report will be issued in the future and incorporate this information in findings with recommendations.


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