

Citywide Nonprofit Monitoring and Capacity Building Program

Fiscal Year 2024-2025 Annual Report



Prepared by

OFFICE OF THE CONTROLLER
CITY PERFORMANCE DIVISION



About the Controller's Office

The Controller is the chief financial officer and auditor for the City and County of San Francisco. We produce regular reports on the City's financial condition, economic condition, and the performance of City government. We are also responsible for key aspects of the City's financial operations — from processing payroll for City employees to processing and monitoring the City's budget.

Our team includes financial, tech, accounting, analytical and other professionals who work hard to secure the City's financial integrity and promote efficient, effective, and accountable government. We strive to be a model for good government and to make the City a better place to live and work.

About City Performance

The City Performance team is part of the City Services Auditor (CSA) within the Controller's Office. CSA's mandate, shared with the Audits Division, is to monitor and improve the overall performance and efficiency of City Government. The team works with City departments across a range of subject areas, including transportation, public health, human services, homelessness, capital planning, and public safety.

City Performance Goals:

- Support departments in making transparent, data-driven decisions in policy development and operational management.
- Guide departments in aligning programming with resources for greater efficiency and impact.
- Provide departments with the tools they need to innovate, test, and learn.

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Citywide Nonprofit Monitoring & Capacity Building Program

FY24-25 Activities & Results

The Controller's Office administers the Citywide Nonprofit and Capacity Building Program. The program, which has **four primary components**, establishes policies and tools for consistent and coordinated oversight of nonprofit contracts and contractors.

CONTRACT MONITORING (new)

Requires that City departments have clear and detailed procedures for oversight of nonprofit contracts, including **performance measures, reporting and on-site reviews**. Departments monitor each nonprofit contract over \$200K to assess performance.

27 Departments with contracts above \$200K

329 Nonprofits with contracts above \$200K

1,228 Total city contracts with nonprofits above \$200K

69% "Exemplary" or "Promising" policies submitted by departments

17% "Developing" with improvements needed for department policies



FISCAL MONITORING

Assesses nonprofits to ensure they have strong **financial and operational practices** in place to sustain City-funded services.

Since multiple departments can contract with the same nonprofit, the program streamlines and standardizes the review for each nonprofit.

16 Departments participating in the Fiscal Monitoring Program

206 Nonprofits in the monitoring pool

2,297 Nonprofit contracts in the monitoring pool

72% of nonprofits in full compliance with fiscal monitoring standards

CORRECTIVE ACTION

Alerts nonprofits and departments when there are **serious or severe concerns that put service delivery at risk**, and develops a joint action plan to resolve financial, administrative, or programmatic issues as needed.

14 Nonprofits designated to **Tier 2** for serious concerns as of December 2025

2 Nonprofits designated to **Tier 3** for severe concerns as of December 2025

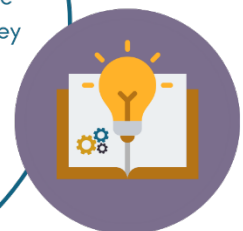


CAPACITY BUILDING

Provides **coaching services and workshops to nonprofits** at no cost to them. Coaching helps address issues that could impact the stability of a nonprofit and the services they delivery on behalf of the City.

267 Hours of coaching provided in FY25

12 Nonprofits received tailored coaching and training sessions in FY25



San Francisco spent **\$1.63B** on nonprofit services in FY25, contracting with 728 nonprofits across 38 City departments.

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Fiscal Monitoring Program

The Controller’s Office coordinates the Fiscal Monitoring Program to promote efficient monitoring that uses consistent standards and methods among **16 participating City departments**, which are the primary funders of health and social services (Figure 1).

In Fiscal Year 2024-2025 (FY25), the Fiscal Monitoring Program coordinated these departments to conduct fiscal and compliance monitoring for **206 nonprofits**. These nonprofits received **\$1.41 billion** in funding from the 16 participating departments (Figure 2).

With nearly \$483 million in contracts, HSH allocates the largest share of nonprofit funding, followed by DPH and HSA (Figure 3). The City Administrator’s Office (ADM)¹ and the Department of Technology (DT) joined the Fiscal Monitoring Program for the FY25 monitoring cycle. ADM funded 24 nonprofits included in the pool, and DT funded one.

Figure 1. Departments in the Fiscal Monitoring Program

ADM	City Administrator’s Office
APD	Adult Probation Department
ART	San Francisco Arts Commission
DCYF	Department of Children, Youth and Their Families
DEC	Department of Early Childhood
DOSW	Department on the Status of Women
DPH	Department of Public Health
DPW	Department of Public Works
DT	Department of Technology
HRC	Human Rights Commission
HSA	Human Services Agency
HSH	Department of Homelessness and Supportive Housing
JPD	Juvenile Probation Department
MOHCD	Mayor’s Office of Housing and Community Development
OEWD	Office of Economic and Workforce Development
SHF	Sheriff’s Department

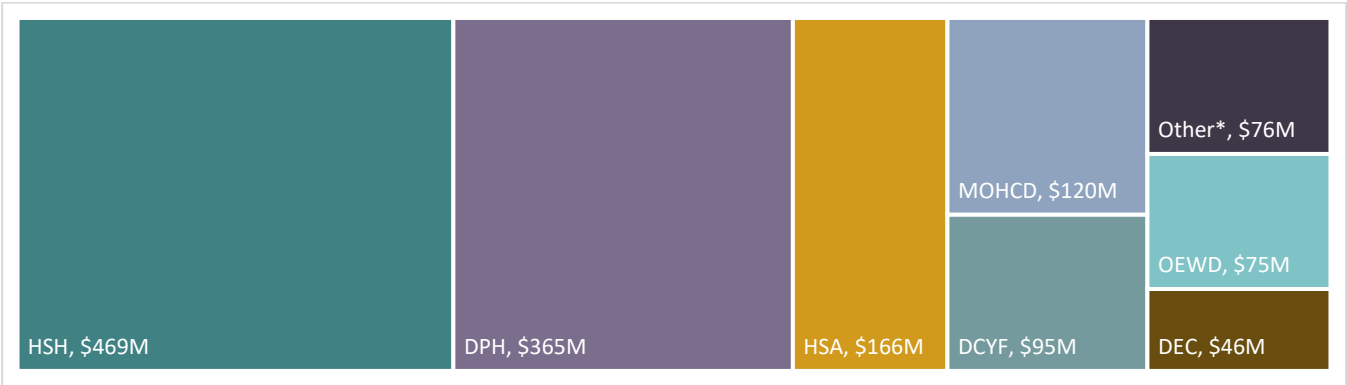
Figure 2. FY25 City Spending on Nonprofit Services²



¹ The City Administrator’s Office includes contracts across several divisions, namely Grants for the Arts, the Office of Civic Engagement and Immigrant Affairs, Community Challenge Grant and the Office of Cannabis.

² See the [San Francisco Nonprofit Contracts and Spending dashboards](#) for detailed spending data. Data in this report was pulled as of October 2025 and spending dashboards may differ based on changes resulting from subsequent data cleaning.

Figure 3. FY25 Department Spending for Nonprofits in the Monitoring Pool (Dollars in Millions)³



FISCAL MONITORING PROGRAM GOALS AND ACTIVITIES

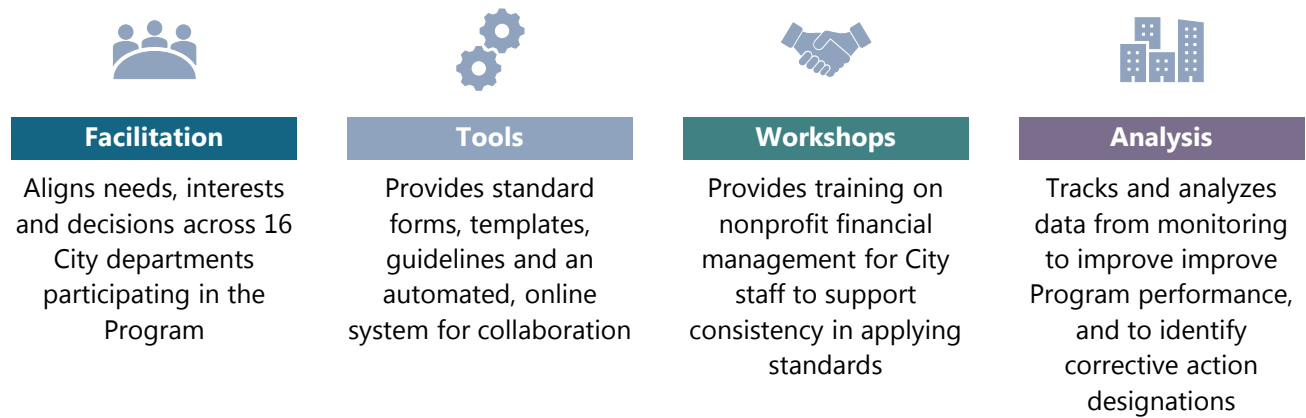
The Fiscal Monitoring Program ensures public funds are spent in alignment with the City’s financial and administrative standards and that nonprofit contractors have strong, sustainable fiscal operations.

Program activities contribute to these desired outcomes by promoting fiscal and compliance monitoring of nonprofit contractors that:

- Is consistent and coordinated across City departments
- Reduces duplication for City departments and contractors
- Is aligned with best practices in financial management; and
- Is responsive to City and contractor needs.

The Controller’s Office performs the following activities (Figure 4) to support the Fiscal Monitoring Program to accomplish its goals.

Figure 4. Fiscal Monitoring Program Activities, FY25



³ Other: APD (\$17M), DPW (\$16M), SHF (\$12M), HRC (\$12M), DOSW (\$8M), ADM (\$6M), ART (\$5M), DT (\$208K), and JPD (\$88K).

Annual Monitoring Activities

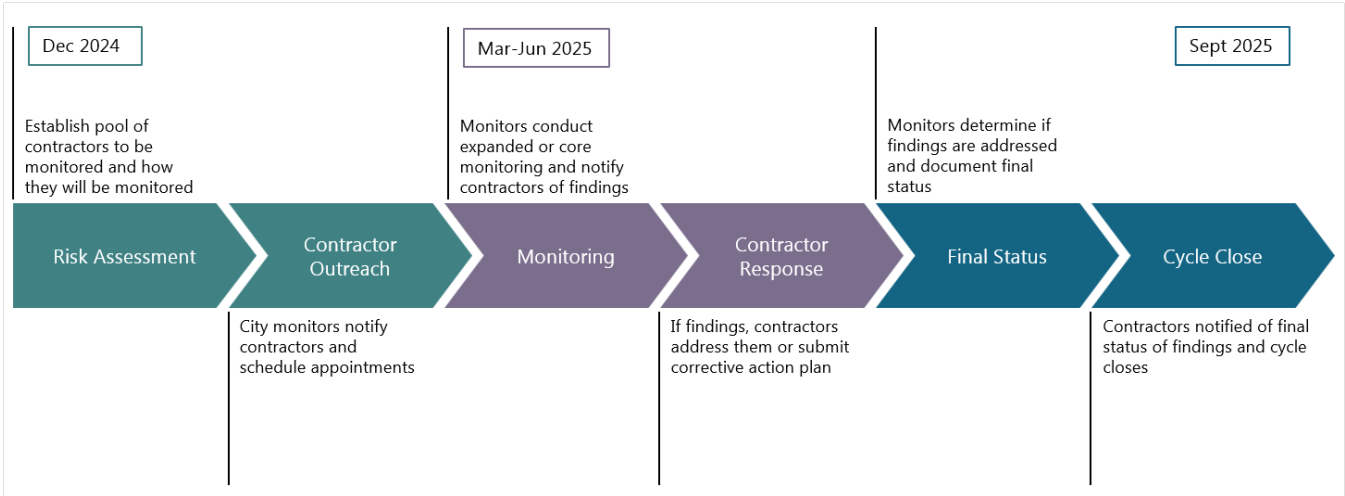
Each year, the Controller’s Office supports the Program Steering Committee, which includes representatives from City departments in the Fiscal Monitoring Program, to conduct a risk assessment process to determine which nonprofit contractors are included in the Fiscal Monitoring Program’s monitoring pool. Department staff who serve as monitors then conduct monitoring to assess nonprofits’ compliance with City standards and help improve their financial management practices.

Fiscal monitoring is an annual assessment of a nonprofit contractor’s ability to meet specific fiscal and compliance standards. Monitoring allows the City to evaluate whether funds are being spent in alignment with the City’s financial and administrative standards, to assess specific indicators of nonprofit organizational health, and to provide a structure for discussions about nonprofit improvement needs.

City monitors conduct their assessment in two phases. First, they review standards through either core or expanded monitoring (known as “initial monitoring”). Then, they provide the nonprofit contractor with an opportunity to respond and correct any findings, leading to a “final status” determination. At final status, monitors mark resolved initial findings as “Findings in Conformance” and mark unresolved findings at the close of monitoring as “Findings Not in Conformance.”

The FY25 monitoring cycle began in December 2024 and officially ended in September 2025 (Figure 5).

Figure 5. FY25 Monitoring Cycle Timeline

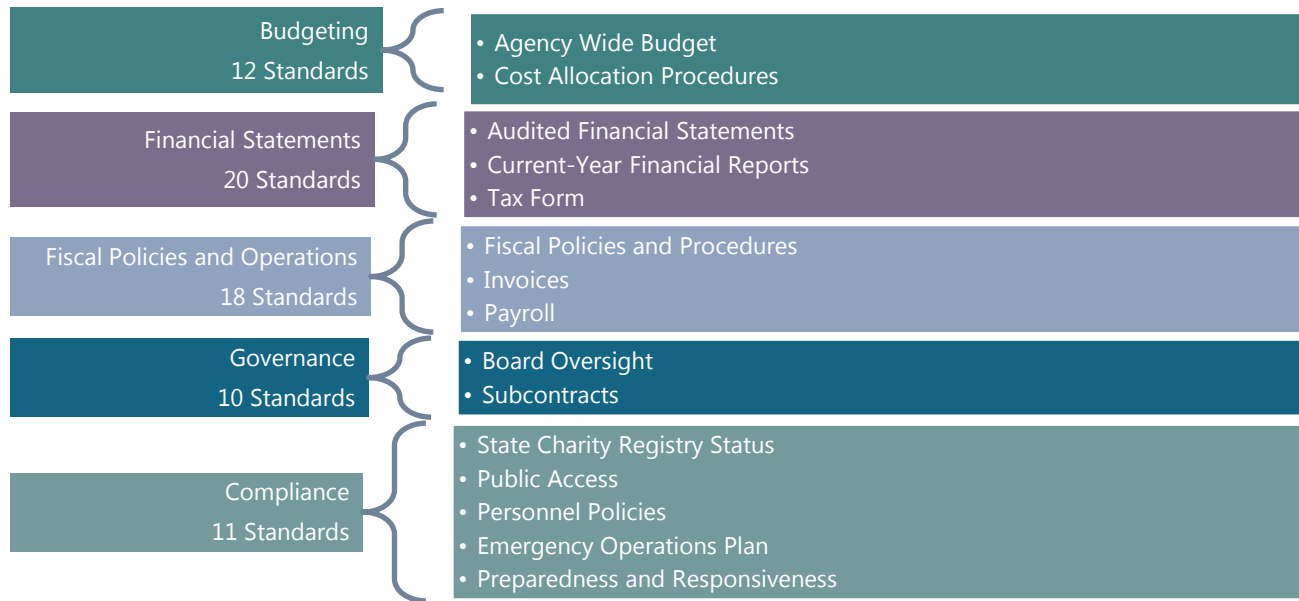


Fiscal Monitoring Standards

The standard monitoring form includes the fiscal and compliance standards that nonprofits must meet when contracting with the City.⁴ The City monitors fiscal standards to review aspects of nonprofit financial management and evaluate a nonprofit’s financial health. Compliance standards relate to nonprofits’ responsibilities for providing public access to records, board oversight practices, subcontracting practices, personnel policies, and emergency operations plans (Figure 6).

⁴ Standard monitoring forms: <https://www.sf.gov/resource/2024/fiscal-monitoring-resources-city-departments>

Figure 6. Fiscal and Compliance Monitoring Categories, FY25



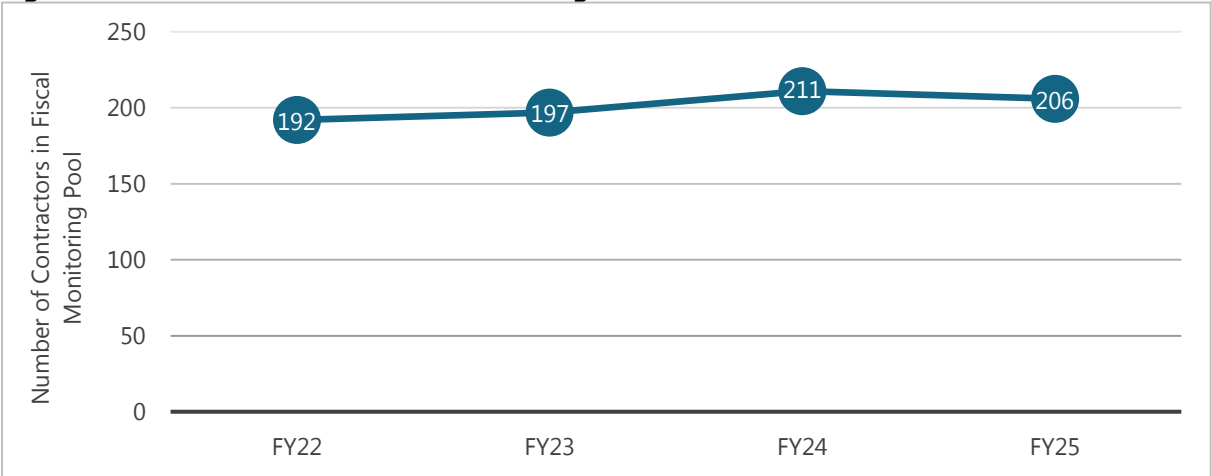
In FY25, the Program used two types of monitoring: core and expanded.

- **Core monitoring** focused on 46 standards essential to determine financial health for a nonprofit.
- **Expanded monitoring** covered an additional 25 standards to ascertain broader aspects of financial health and overall governance.
- Five of the 71 total standards in the expanded monitoring were considered “**optional**” to monitors in FY25, meaning monitors could choose whether to review these items when conducting expanded monitoring.
- In addition to the 71 total standards, monitors reviewed 10 **recommended practices** as part of both expanded and core monitoring. These recommended practices did not require corrective action when monitors identified a finding, and so only appear as “initial findings” in results data.

FY25 FISCAL MONITORING POOL

In FY25, the monitoring pool included a total of 206 contractors (Figure 7), which is five fewer contractors compared to FY24. Despite this slight decline, from FY22 to FY24, there was a year-over-year increase in program participation, reaching 211 contractors in FY24, which was the highest number to date in program history.

Figure 7. Number of Contractors in Monitoring Pool FY22-FY25



In FY25, **178 nonprofits received a completed core or expanded monitoring** (Figure 8). Departments granted 20 contractors a waiver from monitoring due to strong performance in recent years; this was eight more waivers compared to FY24.

Figure 8. Number of Contractors in Monitoring Pool by Type of Monitoring, FY25

Type of Monitoring	Number of Contractors	% of Pool
Waivers	20	10%
Monitoring Incomplete	8	4%
Total Monitored Contractors	178	86%
Core Monitoring	74	36%
Expanded Monitoring	104	50%
Total Contractors in Pool	206	100%

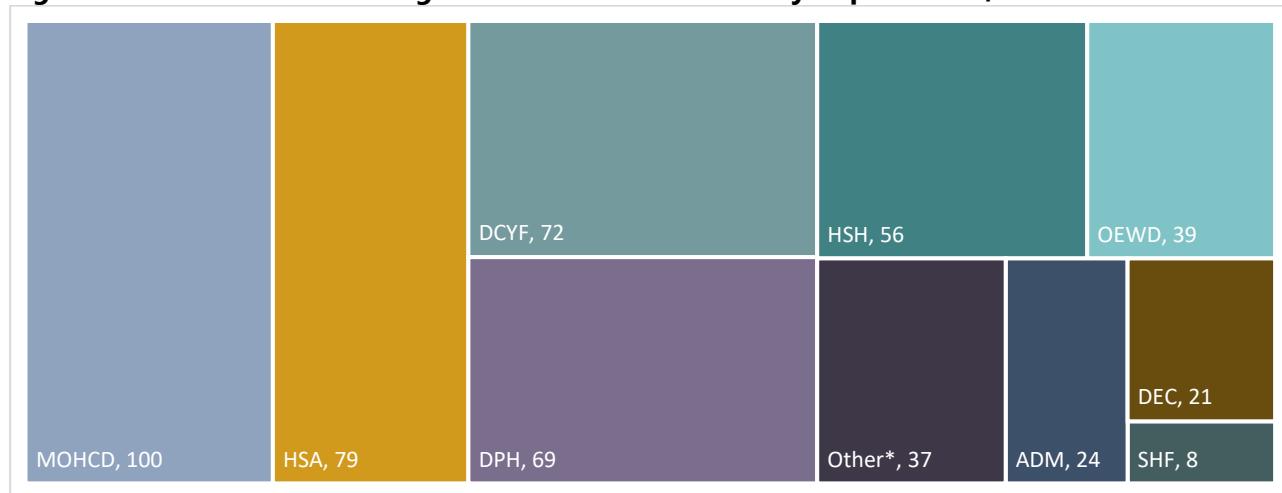
Departments completed monitoring activities (including sending waiver notifications) for 188 nonprofit contractors (91%) by the close of the fiscal year. City monitors finalized the review for 10 contractors (5%) after the due date,⁵ while departments were unable to complete monitoring for eight contractors (4%).

⁵ The Program established a FY25 due date of July 22, 2025, and pulled final data for this report on September 3, 2025. If a department completed a monitoring between July 22 and September 3, 2025, the data is included here and labeled as "completed after due date." The Controller's Office conducts regular quality assurance of program data; subsequent corrections in the data may not be reflected in this report.

See **Appendix A** for a full list of contractors in the pool in FY25.

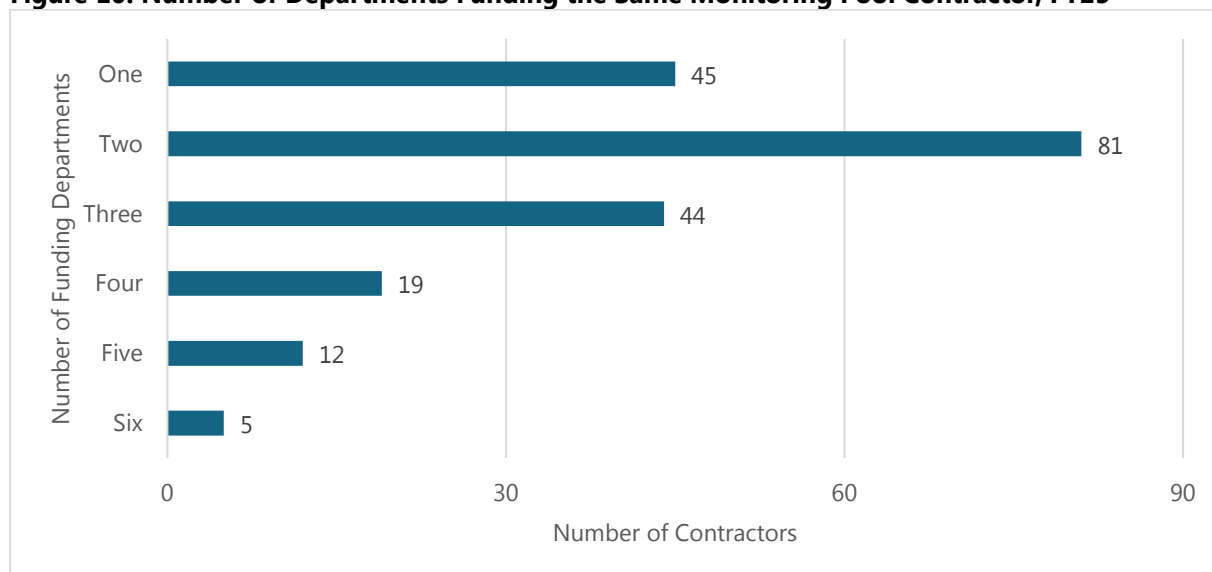
Like prior years, MOHCD had the largest number of contractors in the monitoring pool, followed by HSA, DCYF, and DPH (Figure 9). Given multiple departments can fund a single nonprofit, contractors are represented in multiple boxes below.

Figure 9. Number of Monitoring Pool Contractors Funded by Departments, FY25⁶



Overall, 78% (161) of contractors in the pool received funding from two or more departments. Most commonly, 39% (81) of contractors in the pool received funding from two departments (Figure 10). Five contractors in the pool received funding from six City departments in the Program.⁷

Figure 10. Number of Departments Funding the Same Monitoring Pool Contractor, FY25

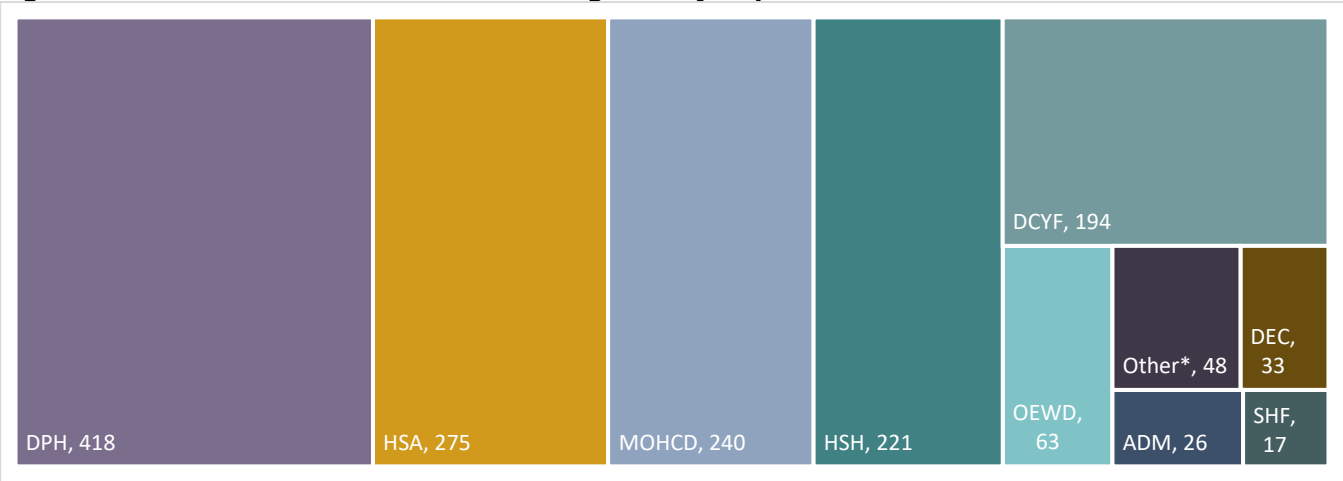


⁶ Other: APD (7), ART (7), HRC (7), DOSW (6), DPW (6), JPD (3), and DT (1) had the fewest contractors in the pool.

⁷ Community Youth Center of San Francisco, Mission Action, Mission Neighborhood Centers, San Francisco LGBT Community Center, and Young Community Developers

Departments can have multiple contracts with a single nonprofit. In FY25, DPH had the largest number of contracts with nonprofit contractors included in the monitoring pool, followed by HSA, MOHCD, and HSH (Figure 11). These numbers are estimated at the start of the year, as departments may add, amend or end contracts mid-cycle.

Figure 11. Number of Contracts in Monitoring Pool by Department, FY25⁸



FY25 FISCAL MONITORING RESULTS

The [FY25 dataset](#)⁹ includes a list of all contractors in the FY25 monitoring pool and their monitoring results, including the type of monitoring and any findings.

After City monitors complete the annual fiscal monitoring assessments, the Controller’s Office reviews and validates the resulting data. If the Controller’s Office identifies potential errors in how monitors recorded results, the Controller’s Office will correct those issues. Each year, the Controller’s Office works with departments on process improvements and explores opportunities to improve consistency in the review of monitoring standards and recording of monitoring results to increase the quality and completeness of the fiscal monitoring data.

Findings Across Contractors

At the close of FY25, nearly three-quarters of nonprofits in the monitoring pool either **met all fiscal and compliance monitoring standards or received a waiver (72%)**, a slight improvement from 71% in FY24 (Figure 12). In FY25, departments completed fiscal monitoring for a total of 178 nonprofits. Among these, 129 nonprofit contractors (72% of total monitored) finished the annual fiscal monitoring cycle with no findings.

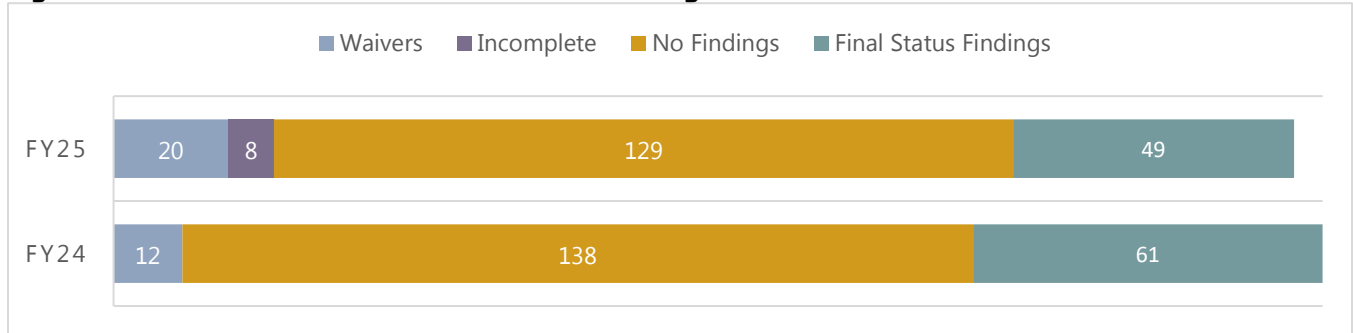
City monitors identified 649 initial findings across monitored contractors. Of these, contractors resolved a total of 381 (59%) findings during the monitoring cycle. By the close of the monitoring cycle, **49 contractors**

⁸ Other: APD (12), DPW (9), ART (8), DOSW (8), HRC (7), JPD (3), and DT (1)

⁹ <https://data.sfgov.org/d/7yeh-dyn4>

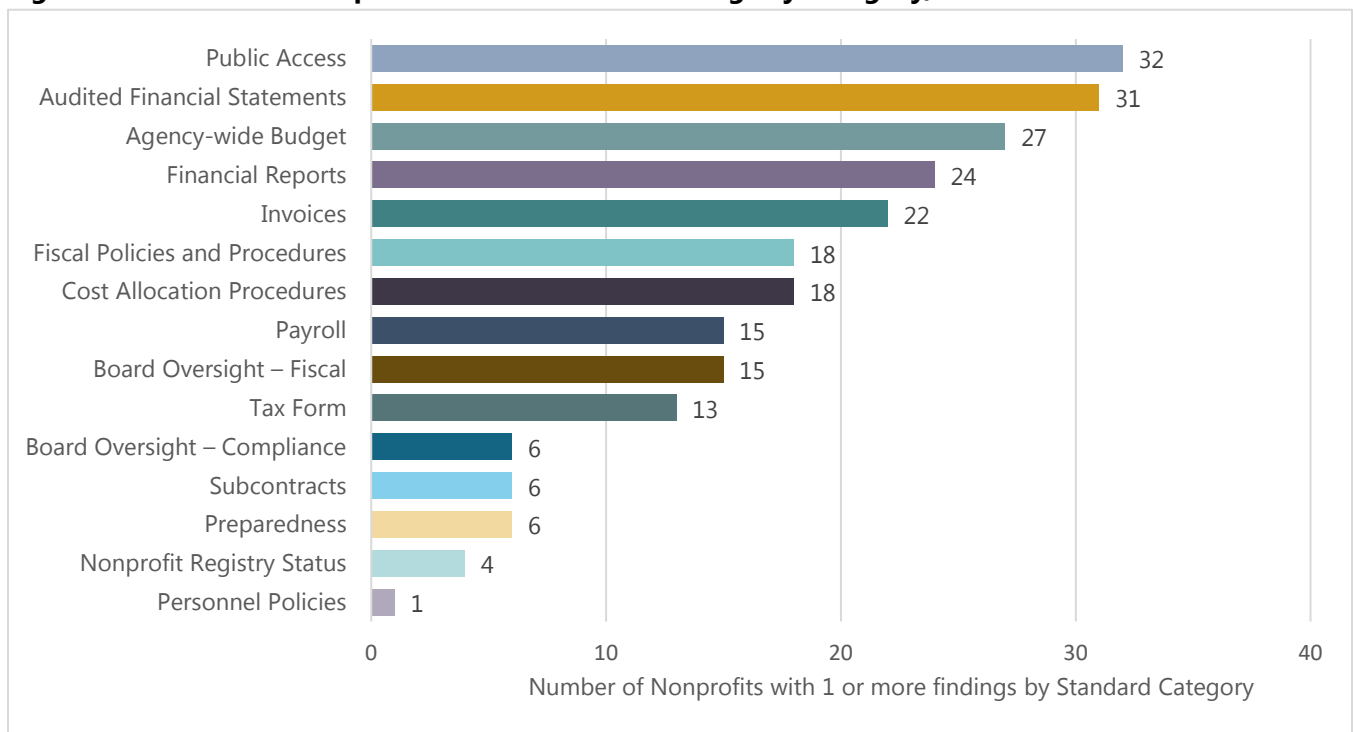
(28% of total monitored) had 268 total findings that remained not in conformance with City standards. This is an improvement from FY24, when 61 contractors (31%) finished the annual fiscal monitoring cycle with findings not in conformance.

Figure 12. Contractors' Status at Close of Monitoring, FY25 vs FY24



These unresolved **findings spanned all 15 categories** of the Standard Monitoring Form¹⁰ (Figure 13). Across the 71 total standards on the monitoring form, more nonprofits had one or more findings related to Public Access standards than for any other category. Additionally, **31 contractors (17% of total monitored) had one or more findings related to their Audited Financial Statements** and 27 contractors (15%) had one or more findings related to their Agency-wide Budgets.

Figure 13. Number of Nonprofits with 1 or more findings by Category, FY25



¹⁰ The Standard Monitoring Form includes 15 total categories. However, for the purpose of analysis, the Board Oversight standard category has been separated into “Board Oversight – Fiscal” and “Board Oversight – Compliance.”

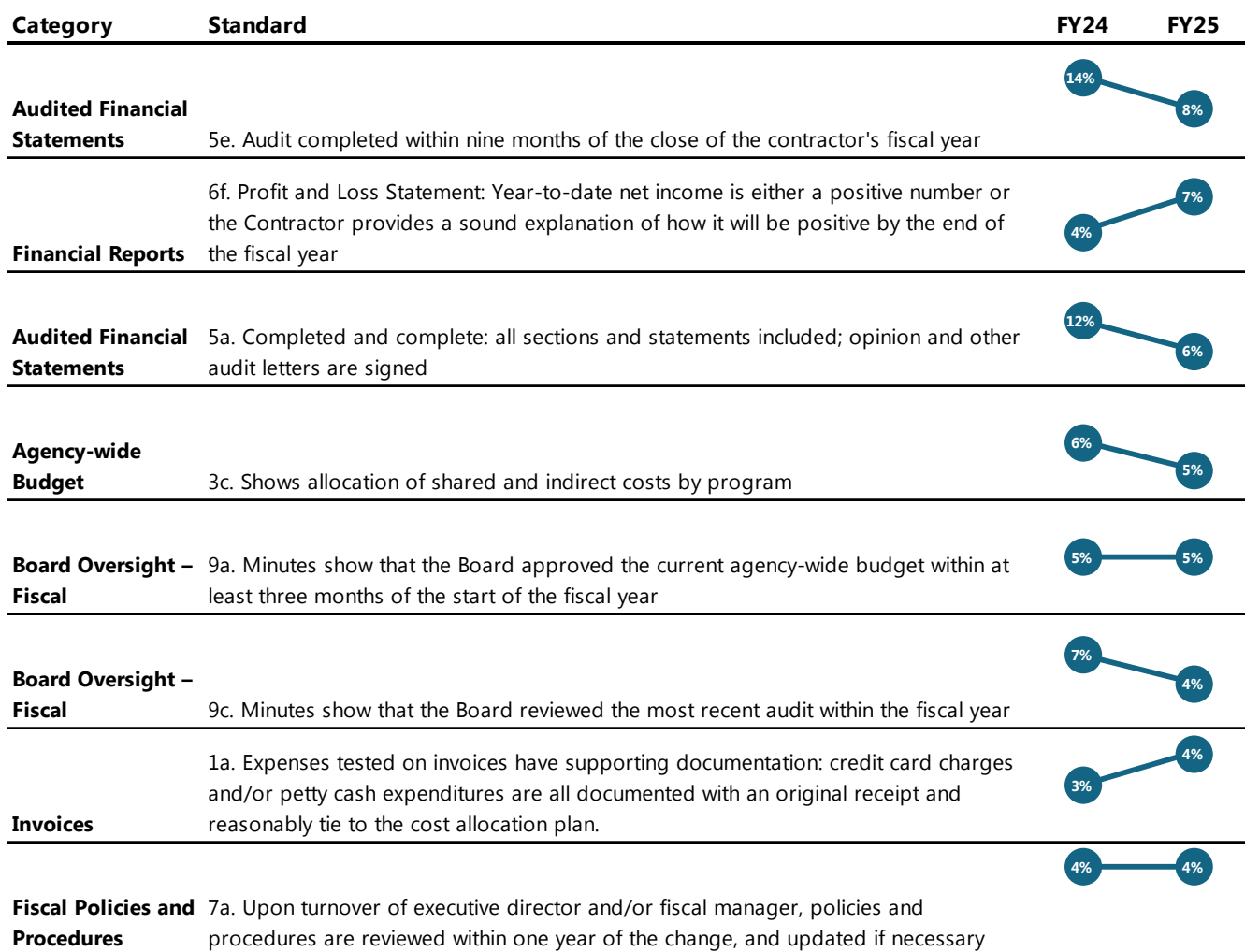
Top Fiscal Findings

The monitoring form includes 53 fiscal standards across nine categories that relate to key aspects of nonprofit financial management. Figure 14 shows the most common fiscal monitoring findings in FY25, compared to FY24. The comparison shows nonprofits improved their ability to meet common fiscal standards in the categories of audited financial statements, agency-wide budget, and board oversight.

As the top fiscal finding, **15 nonprofits had challenges completing their financial audit within nine months of their fiscal year** (8% of total monitored), as compared to 28 nonprofits (14%) in FY24.

Additionally, 11 nonprofits did not submit a completed audit during the fiscal monitoring review, nine nonprofits did not submit a budget that showed the allocation of costs by program, and nine nonprofits did not submit meeting minutes that showed that their Board approved the current budget.¹¹

Figure 14. Percent of Nonprofits with Most Common Fiscal Findings in FY25, compared to FY24



¹¹ Additionally, 11 contractors received an initial finding associated with a recommended practice to have reviewed and updated fiscal policies and procedures within the last 2 years. The charts in this section do not report on recommended practices.

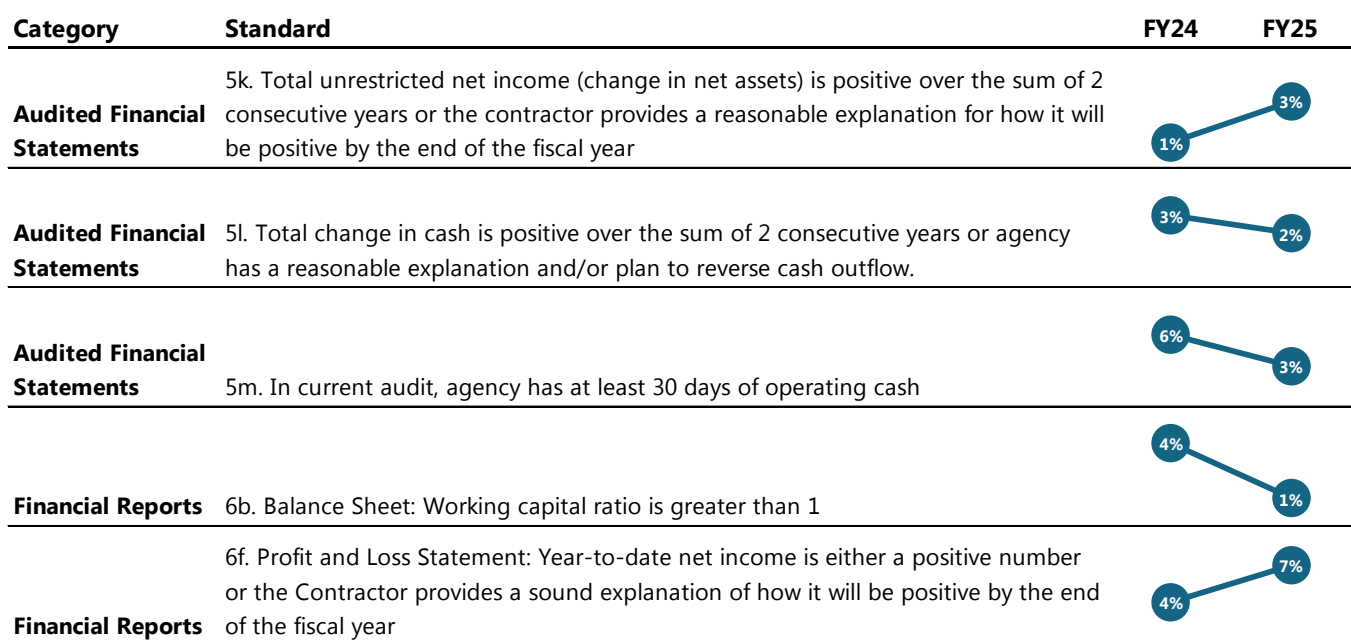
Financial Health Indicators

The annual monitoring review includes several indicators that help the City evaluate the financial health and sustainability of contractors. From the audited financial statement, monitors review change in net assets, change in cash flow, and days of operating cash. From the current year's balance sheet, monitors calculate a working capital ratio. These items provide both a retrospective and point-in-time assessment of a contractor's financial position to help provide context about an organization's sustainability.

Monitoring in FY25 resulted in more nonprofits meeting financial health standards compared to FY24 (Figure 15). However, two standards highlighted a slight weakening of financial performance among monitored nonprofits:

- Five nonprofits (3%) provided audited financial statements that **did not show positive total unrestricted net income** in FY25 compared to two nonprofits (1%) in FY24.
- More nonprofits provided financial reports **showing a negative year-to-date net income** compared to FY24: 12 nonprofits (7%) received this finding in FY25 compared to seven nonprofits (4%) in FY24.

Figure 15. Percent of Nonprofits with Financial Health Findings in FY25, compared to FY24



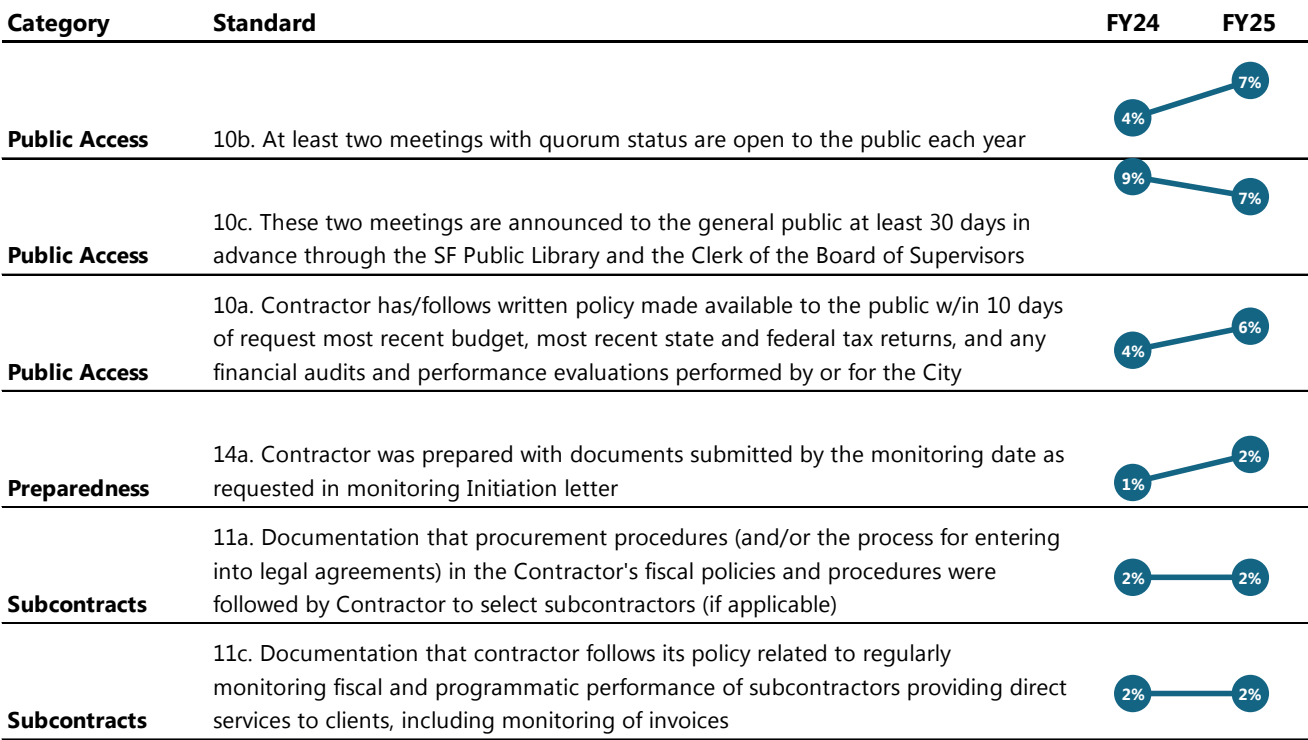
Compliance Findings

Compliance standards relate to nonprofits' responsibilities for providing public access to records, certain board oversight practices, subcontracting practices, personnel policies, and emergency operation plans. The compliance review included 18 standards across seven categories. Figure 16 shows the most common compliance monitoring findings in FY25.

Compared to FY24, the number of nonprofits with findings in public access standards slightly increased. As the top compliance finding, **12 nonprofits (7%) did not provide evidence that at least two meetings**

with quorum were open to the public as compared to seven nonprofits (4%) in FY24. Three nonprofits had findings in the subcontracts category across two standards, which is similar to the prior fiscal year.¹²

Figure 16. Percent of Nonprofits with Most Common Compliance Findings in FY25, compared to FY24



FY25 OPERATIONS AND PLANNED IMPROVEMENTS

In FY25, the Controller’s Office implemented several changes to improve the Fiscal Monitoring Program:

- **Onboarded new departments to the Program:** the City Administrator’s Office, Department of Technology and the Human Rights Commission all officially joined the Fiscal Monitoring Program in FY25, each leading one or more monitoring engagements during the year.
- **Implemented new Attorney General Charity Registry review process:** The Fiscal Monitoring Program developed a new, semi-automated review process in FY25 to streamline verification for the 206 nonprofits in the monitoring pool. The review identified several nonprofits out of compliance with registry requirements, and most have since corrected the issue.
- **Updated Program website:** In FY25, the Controller’s Office published a [suite of new webpages](#) related to nonprofit contracting, including updating the Fiscal Monitoring Program’s website to be more user friendly for [nonprofits](#) and [departments](#) to navigate to find information about fiscal monitoring tools, sample financial management policies, past training materials, etc.

¹² City monitors did not identify any nonprofits with Emergency Operations Plan findings in FY25. The standards in this category were “optional” in FY25, meaning monitors could choose whether to review them in an expanded monitoring.

Using learnings from FY25, the Controller's Office plans to implement the following improvements to Fiscal Monitoring Program operations in FY26:

- **New nonprofit engagement:** In fall 2025, the Program established a "Monitoring Program 101" training series for nonprofit contractors to explain details about the Fiscal Monitoring Program, as well as other program components, including corrective action and capacity building implications for fiscal monitoring.
- **Updated Fiscal Monitoring Guidelines and Forms:** The Fiscal Monitoring Program and Steering Committee conducted a robust process at the close of the FY25 monitoring cycle to assess the monitoring guidelines, risk assessment procedures, and standards. The Program has begun implementing changes for FY26, including:
 - Consolidating the core and expanded monitoring forms into a single form that focuses on high priority standards. In FY26, any nonprofit that is included in the pool will receive a consistent monitoring approach, as all standards in the single form will be applicable.
 - Lowering the risk assessment threshold for nonprofits funded by one department from \$1 million in expected annual funding to \$500,000.
 - Assessing risk factors and updating the framework for when waivers of monitoring will be allowed.

The Fiscal Monitoring Program will launch the next monitoring cycle in December 2025 and may make additional operational adjustments during the year as needed to ensure smooth and effective operations.

Contract Monitoring Program

The Contract Monitoring Policy establishes Citywide requirements and guidance for departments in monitoring the performance of contracts with nonprofit service providers. The Board of Supervisors first introduced nonprofit contract monitoring legislation in September 2023. In March 2024, the Board of Supervisors passed the ordinance ([55-24: Monitoring of Nonprofits that Contract with the City](#)) directing the Controller's Office to establish standards for measurable performance goals for contracts with nonprofits organizations, create a standardized Citywide programmatic and performance monitoring policy, and perform an annual review of departments' compliance with the program.

In response to the Board of Supervisor's initial legislation and subsequent ordinance, the Controller's Office engaged City departments and nonprofit staff to understand current practices and gather input on proposed policies. From July 2023 through September 2024, the Controller's Office engaged City and nonprofit stakeholders in a collaborative and iterative approach that included:

- Interviews, workshops and input sessions with program and finance staff from 12 City departments
- Input sessions and workshops with program and finance staff from 18 nonprofits
- Three in-person input sessions attended by 90 staff from 72 nonprofit organizations
- Virtual information sessions attended by over 200 attendees from 22 City departments
- Virtual information sessions for nonprofit staff and the general public attended by 162 attendees

The contract monitoring policy underwent multiple rounds of revision based on feedback gathered through these engagements. The Controller's Office issued a draft version of the policy in September 2024, followed by a three-week public comment period. As a result, the Controller's Office finally issued the **Policy Establishing Nonprofit Contract Monitoring Standards and Guidelines ("Contract Monitoring Policy") on December 9, 2024**. The Controller's Office posted an updated version on July 11, 2025 clarifying selected guidance and implementation timelines.

CONTRACT MONITORING PROGRAM GOALS AND ACTIVITIES

In FY25, the Controller's Office expanded the scope and design of the Citywide Nonprofit Monitoring and Capacity Building Program to account for new services the Controller's Office will carry out related to implementing the Contract Monitoring Policy.

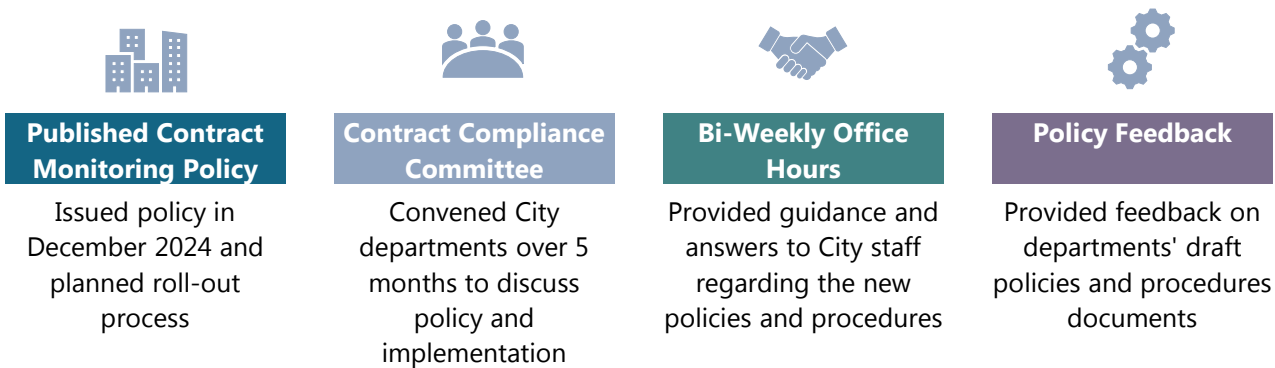
The Contract Monitoring Policy establishes Citywide requirements and guidance for departments in monitoring the performance of contracts with nonprofits to ensure nonprofits deliver high-quality services in alignment with contracted expectations. The Controller's Office established the **Contract Monitoring Program** to promote departments' contract compliance and program monitoring of nonprofit contracts that:

- Meets or exceeds the Controller's Office's baseline contract monitoring requirements
- Ensures both City staff and nonprofit contractors have consistent and documented expectations about contract oversight practices in the form of department policies and procedures
- Is aligned with best practices in contract and programmatic monitoring
- Is responsive to the operational needs of both City staff and contractors

Contract Monitoring Program Activities

In FY25, the Controller’s Office implemented several strategies to make nonprofits aware of the Contract Monitoring Policy, to help prepare departments for policy implementation, and to assess departments’ readiness to implement the Contract Monitoring Policy. The Controller’s Office performed the following activities to support the Contract Monitoring Program implementation (Figure 17):

Figure 17. Contract Monitoring Program Activities, FY25



Contract Compliance Committee

From February to June 2025, the Controller’s Office convened a Contract Compliance Committee (Committee) comprising representatives from **25 City departments** (Figure 18) to discuss policy requirements, provide technical support and be a resource as departments develop new policies and procedures, and create peer engagement regarding implementation strategies and efficient use of resources. Each month, the Committee discussed policy requirements, shared best practices and examples of tools, and considered operational challenges to implementation. Topics included performance measures, reporting, engagement, program monitoring and department policies and procedures. The Committee allowed departments to engage with both the Controller’s Office and other departments and use lessons and ideas from that work to prepare their own policies and procedures aligned to the Contract Monitoring Policy.

Bi-Weekly Office Hours

Beginning in April 2025, the Controller’s Office offered virtual “office hours” to provide **technical assistance to implement the new policy** and create a space for peer feedback. Office hours were bi-weekly question-and-answer sessions for departments to ask for clarifying guidance from the Controller’s Office on policy requirements, hear advice from departments with more established contract monitoring practices, and provide thought partnership to work through departments’ unique situations. On average, 4-8 departments attended each session.

Draft Policy Feedback

Throughout the five months of the Contract Compliance Committee, the Controller’s Office issued a standing offer to all participating departments to review and **provide guidance and feedback on draft versions** of department policies and procedures (P&Ps). The Controller’s Office reviewed and offered edits on draft sections or entire draft P&Ps through June 2025 to help ensure departments addressed all components within the Citywide policy.

Approximately half of departments involved in the Contract Compliance Committee submitted at least one draft P&P for preliminary review by the Controller's Office. Many of these departments also met with the Controller's Office to work through challenges. For example, departments requested support on how to draft performance measures for departmental needs while staying compliant with the Citywide policy. They also discussed options for drafting a compliant P&P that was not overly prescriptive but provided sufficient rules and structure to ensure staff operate consistently and create fairness for contractors.

The preliminary review helped these departments to develop a more cohesive and compliant overall policy in the Controller's Office assessment, per the results below.

Figure 18. Departments in the Contract Monitoring Program, FY25¹³

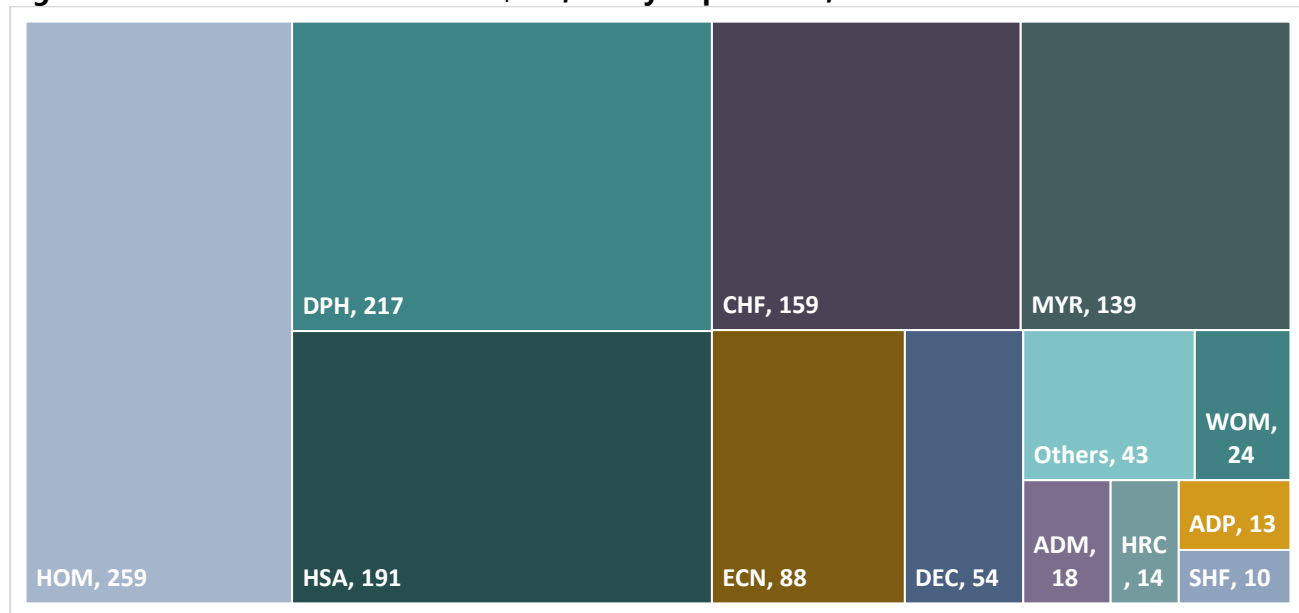
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DEC	Department of Early Childhood
DEM	Department of Emergency Management
DPH	Department of Public Health
DPW	San Francisco Public Works
DT	Department of Technology
ENV	San Francisco Environment Department
FIR	San Francisco Fire Department
HRC	Human Rights Commission
HSA	Human Services Agency
HSB	Department of Homelessness and Supportive Housing
JPD	Juvenile Probation Department
MOHCD	Mayor's Office of Housing and Community Development
OEWD	Office of Economic and Workforce Development
PRT	Port of San Francisco
PUC	San Francisco Public Utilities Commission
SFMTA	San Francisco Municipal Transportation Agency
SFPL	San Francisco Public Library
SHF	Sheriff's Department

Scale of Relevant Contracting, FY25

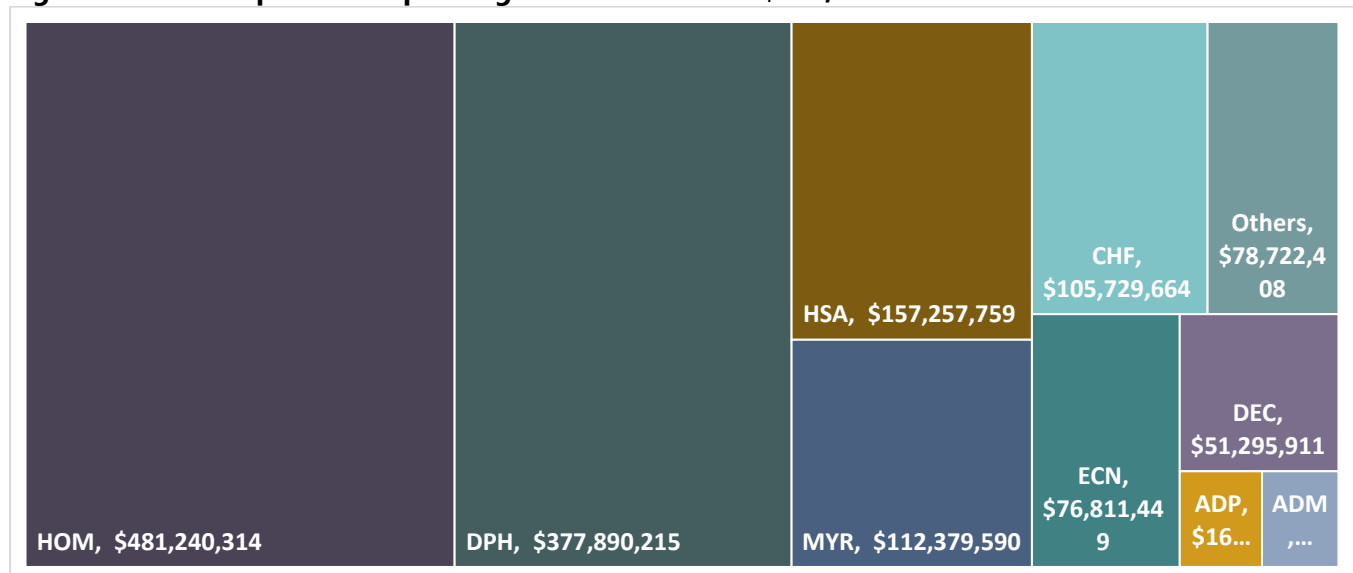
In FY25, departments administered **1,229 contracts** with annual spending that exceeded \$200,000 during the fiscal year, the threshold for when the requirements of the Contract Monitoring Policy may apply. Though departments were still developing their policies and procedures for contract monitoring during the fiscal year, contract spending data provides an estimate for the number of applicable contracts that may be subject to department policies in subsequent years.

Seven departments manage 90% of the City's contracts over \$200,000 (Figure 19). While spending data showed that 27 departments had contracts exceeding \$200,000 in spending in FY25, the Contract Monitoring Policy may not apply to all of them – in particular, several departments have contracts solely for professional services benefiting the department as opposed to services for the public.

¹³ CPC, FIR and PUC participated in the Program in FY25, but do not have applicable FY26 contracts, and thus the Controller's Office did not require a P&P submission. Due to Controller's Office oversight, APD, DEM and SFPL were not consistently included in the Committee or communications, and received an extension for submission until January 2026.

Figure 19. Number of Contracts over \$200,000 by Department, FY25¹⁴

These same seven departments with the most contracts administered **93% of contract spending** among contracts with nonprofits exceeding \$200,000 in FY25. Notably, HSH's and DPH's contracts over \$200,000 represented **58%** of all such spending (Figure 20).

Figure 20. Total Department Spending on Contracts over \$200,000 in FY25¹⁵

As department funding priorities shift, they may issue new solicitations and establish different types or levels of contracts. When departments issue contracts with nonprofits with anticipated contract budgets of at least \$200,000 per year, they will need to ensure they apply the framework of the Contract Monitoring Policy.

¹⁴ Others: DPW, ART (8 each); DBI (7), AIR, MTA (3 each); POL, PUC, REC, ENV (2 each); PRT, TTX, PDR, DEM, LIB, DT (1 each)

¹⁵ Other: HRC (\$11.6M), SHF (\$10.8M), WOM (\$9.5M), ART (\$7.6M), REC (\$5.6M), DBI (\$4M), AIR (\$3.1M), MTA (\$3M), DEM (\$2.3M), PRT (\$1.7M), and the following departments with less than \$1M in spending each: PUC, ENV, POL, TTX, LIB, PDR, DT

FY25 POLICIES AND PROCEDURES ASSESSMENT

Per the authorizing legislation, the Controller's Office must conduct an annual review of department compliance with the Contract Monitoring Policy and submit a report each fiscal year summarizing results. Additionally, the Citywide Contract Monitoring Policy required departments to establish or update internal procedures to align to the new policy by June 30, 2025.

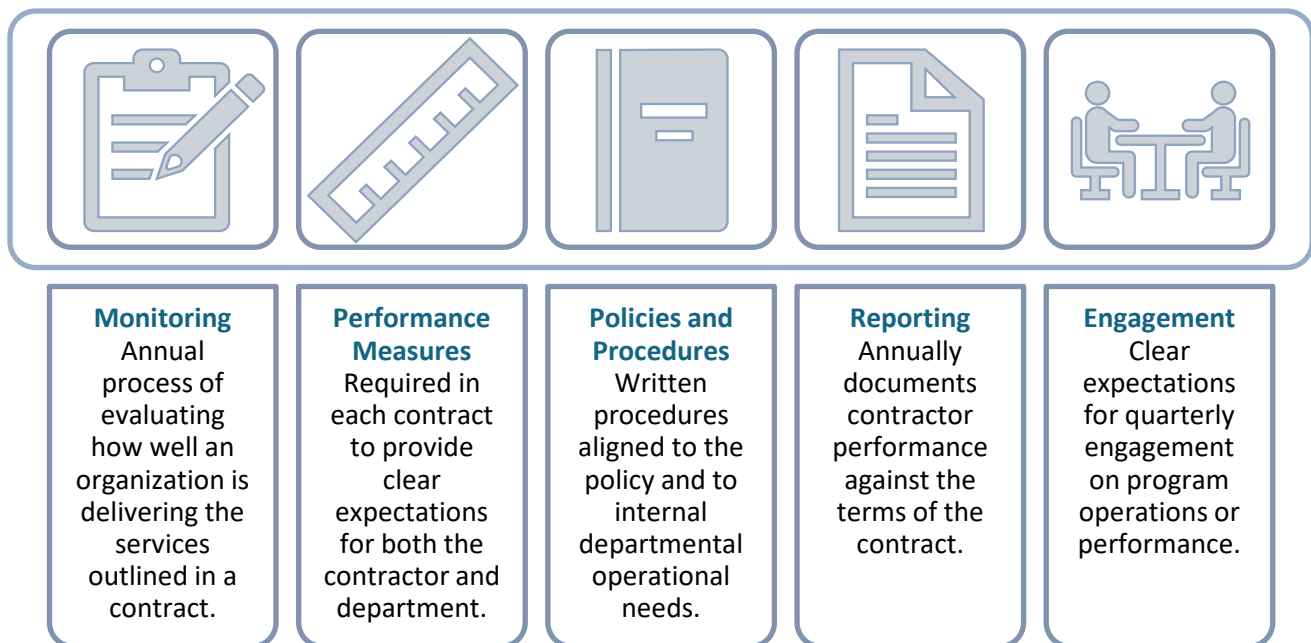
Policies and Procedures (P&Ps) are foundational guidance documents that outline required actions department and nonprofit staff must take to implement the Contract Monitoring Policy. The Controller's Office's inaugural annual review includes an assessment of each department's P&P.

Beginning in July 2025, the Controller's Office requested departments' contract monitoring policies and procedures to review and test for adherence to and alignment with the Contract Monitoring Policy. Through the review, the Controller's Office assessed each department's readiness to perform monitoring and oversight. The Controller's Office assessed contract monitoring P&Ps from **19 departments** with applicable nonprofit contracts.¹⁶

Assessment Drivers

The Controller's Office assessed five required P&P categories: monitoring, performance measures, policies and procedures, reporting, and engagement. The assessment categories reflect each policy component in the Contract Monitoring Policy, which establishes an array of standards and requirements in each category.

Figure 21. Contract Monitoring Policy Components



¹⁶ The Controller's Office provided an extended deadline for submission of a P&P to three additional departments due to miscommunication and excluded another three departments from review as they do not have contracts required to be monitored in FY26.

The Controller’s Office also weighted the review to prioritize specific oversight requirements:

1. The **point-in-time monitoring process** is a key tool in assessing contractor performance and is central to both the Controller’s Office policy and the Board legislation. As such, the Controller’s Office prioritized this category in our review, making results in this section a key driver in departments’ overall assessment.
2. The Controller’s Office assigned the next highest weight in our review to policy categories for **performance measures** and **department P&Ps**. Performance measures are necessary benchmarks for departments and contractors, and P&Ps are foundational materials that should be used to instruct department staff to ensure proper contract monitoring.
3. The Controller’s Office gave lower priority to the **reporting** and **engagement** categories within the assessment. While these are necessary tools for contract management and monitoring, the policy requirements and expectations for these components are smaller than other elements.



Assessment Results

The Controller’s Office categorized the P&Ps submitted by each department according to level of alignment with the Citywide Contract Monitoring Policy, as well as the clarity and level of detail needed to support consistent and effective implementation across staff and contractors. As of the initial assessment, **32% of departments submitted “exemplary” policies** that are largely aligned to the Citywide expectations, another 41% provided “promising” policies and 14% provided “developing” policies that should be updated with additional information to ensure consistent and compliant practices across staff and contractors (Figure 22). The Controller’s Office provided an extension for three departments (“waived”); these must submit a policy by January 2, 2026.

Figure 22. Number of Departments with Policies in each Category

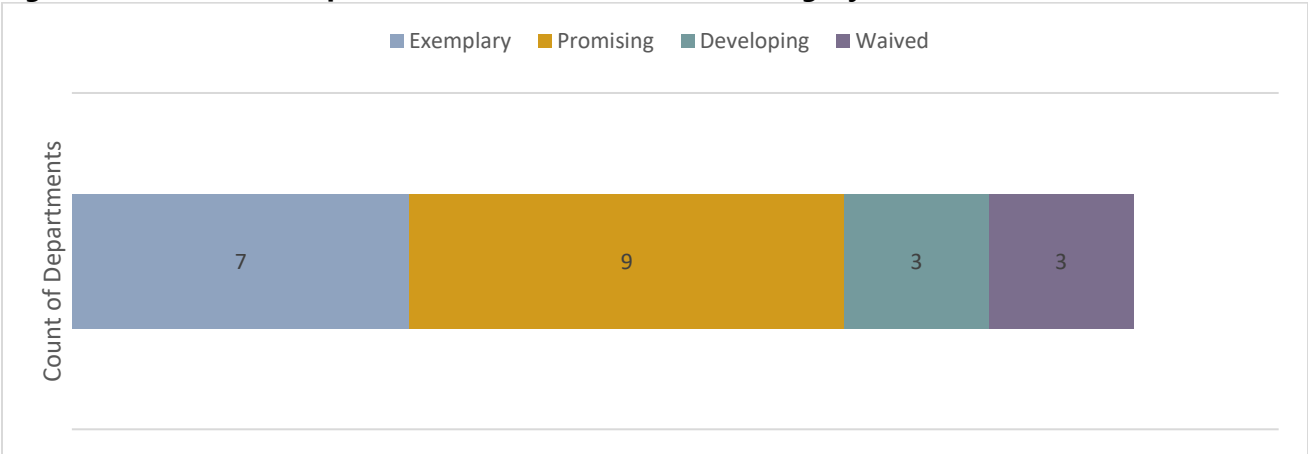


Figure 23 lists the **assessment results for each department included in the initial review**. It is important to note that policies and procedures are “living documents” and may be updated over time. Subsequent to the Controller’s Office assessment, many departments updated their policies or other materials to reflect changes in their own operations and/or changes the department made in light of Controller’s Office feedback during the assessment process. The assessment results reflect a point-in-time review.

Figure 23. Summary of Assessment Categories and Results, FY25

Category	Description	Department Results for Initial Policy Submission
Exemplary <i>Policy ready for full implementation</i>	Departments in this category submitted P&Ps highly aligned to the Citywide policy with sufficient detail and clarity to support consistent, compliant and effective implementation by staff and contractors.	• City Administrator's Office • Department of Children, Youth and Their Families • Department of the Environment • Department of Homelessness and Supportive Housing • Human Services Agency • Mayor's Office of Housing and Community Development • San Francisco Public Works
Promising <i>Minor adjustments needed for full implementation</i>	Departments in this category provided P&Ps mostly aligned to the Citywide policy and can make minor updates to fully align and to provide sufficient detail and clarity to support consistent, compliant and effective implementation by staff and contractors.	• Department of Building Inspection • Department of Early Childhood • Department of Public Health • Human Rights Commission • Juvenile Probation Department • Port of San Francisco • San Francisco Arts Commission • San Francisco Municipal Transportation Agency • San Francisco Sheriff's Department
Developing <i>Policy needs improvement to support effective implementation</i>	Departments in this category provided P&Ps with key gaps compared to the Citywide policy and do not provide sufficient detail and clarity to support consistent, compliant and effective implementation by staff and contractors. Updates are needed to align with Citywide requirements.	• Department of Technology • District Attorney's Office • Office of Economic and Workforce Development

Assessment Trends and Highlights

This following section summarizes key findings from the Controller's Office review, including strong practices documented in department P&Ps, as well as gaps or issues identified through the P&P review. Each section outlines the key purpose of the category, the requirements documented in the Citywide policy, and trends and highlights from the review.

Monitoring



Point-in-time program monitoring accomplishes three primary goals: a) validating the contractor's performance data, such as by reviewing client records; b) evaluating the quality of programs and services, such as by observing program operations or assessing the program space; and c) ensuring compliance with program requirements, such as by ensuring that appropriate signage and policies are posted.

Monitoring is a point-in-time review during the contract term that creates a venue for partnership and dialogue between department staff and contractors. When there are issues, a real-time assessment can help initiate programmatic adjustments during the year that ensure that the contractor meets the terms of its contract before the year ends and resulting in the delivery of high-quality services to the public.

Requirements

The Contract Monitoring Policy requires that departments establish standard checklists, templates and/or protocols for department staff to use when conducting monitoring activities to ensure consistency in approach and practices across staff, and to require that staff monitor each contract annually, with a site visit required at least once in the contract term. Department P&Ps must establish procedures for staff to communicate to contractors about monitoring requirements during contracting as well as timely during the monitoring process itself.

Trends and Highlights

To create strong monitoring policies and procedures, departments need to understand their current practices, staffing and resources and successfully adapt them to the new Contract Monitoring Policy requirements. Some departments with established contract monitoring practices may have had **challenges enhancing their existing framework to add new procedures** responsive to the Citywide policy. The departments who were successful in translating policy to a compliant P&P studied the policy, considered program workflows and interviewed staff to gather feedback and implement new requirements that seamlessly – and creatively for some – integrate new monitoring elements within existing frameworks. Other departments relied on existing practices or tools but struggled to combine these into a cohesive monitoring framework with the necessary detail or instruction to staff to satisfy the requirements.

Departments manage different types of contracts and programming across a variety of funding streams (City, State and Federal). Some departments struggled to create **unified standards for monitoring while maintaining necessary discretion for program specific needs** (as one standard may be needed for one type of program but not another). More successful departments addressed this challenge in one of two ways:

- They either created a core set of monitoring requirements that applied to all programs with room to add standards based on program needs, or
- They tailored requirements for every program and/or funding stream.

The latter approach is more labor intensive; departments that already have robust contract monitoring practices were more likely to use this method.

The Controller’s Office reviewed whether the P&P included **explicit standards to be monitored**, as well as whether it directed staff as to **when a monitoring standard is in conformance**, and found that several departments’ P&Ps did not establish consistent, clear and achievable standards for monitoring, though most of the “exemplary” policies do have strong, documented practices that staff can follow.

- For example, departments that required clear targets within their performance measures often set frameworks to guide staff on how to assess whether the contractor met the target in a clear and consistent way (e.g., X% variance does not meet the standard). Other departments lacked specificity within the P&P on when a performance measure standard is in conformance.
- Similarly, departments with detailed contracting requirements and scopes of works often aligned the monitoring standards in the P&Ps to these detailed contracted requirements.
- Some departments required 100% accuracy and/or compliance for monitored items (performance measures, client files, etc.), which also provides clear guidance to staff.

Overall, while all departments require some form of contract monitoring, those in the “developing” category often lacked specificity regarding standards and timing of monitoring, and allowed for discretion that could result in a lack uniformity or fairness for nonprofits to be monitored.

Performance Measures



Performance measures are a foundational element when contracting with nonprofits to deliver services. They outline what the department aims to achieve through the contract and provide clear expectations for both the contractor and contracting department on both quantity and quality of services to be provided.

Requirements

The Contract Monitoring Policy requires that departments establish performance measures in each contract, including at least one service objective and one outcome measure with targets that are reasonably in the contractor’s control to achieve. Departments’ P&Ps must document how staff will establish measures and communicate with nonprofits about measures during contracting.

Trends and Highlights

Results in this category illustrate why the Citywide policy is broad and allows departmental tailoring via individual P&Ps. Departments’ **approaches to creating and noticing nonprofits about performance measures differed significantly**, but still met foundational standards.

- Some departments required prescribed performance measures associated with funding streams.
- Some departments tailored performance measures to workplans but provided rules to staff on how to develop them to encourage consistency.
- Other departments had a list of approved performance measures for staff to choose from when establishing a new contract.

- A few departments required nonprofit contractors to propose performance measures based on information contained in the solicitation.
- Some departments had a combination of the approaches above.

In this category, departments actively tailored approaches to individual needs based on mission statements, services provided by nonprofits, and internal operations. While any of the listed approaches could meet the standards of the Citywide policy, some departments did not provide sufficient clarity in direction to staff (and nonprofit contractors depending on the chosen method) on how to develop, assess, or negotiate targets for the performance measures.

P&Ps



Program monitoring and oversight processes will necessarily differ between departments based on the services provided and the requirements of State, Federal, or other local funding sources. Each department must develop or update its own program monitoring policies and procedures to align to the City standard and provide sufficient details to ensure staff and contractors understand how to meet expectations.

Requirements

- Departments are required to develop and/or maintain written P&Ps aligned to the Citywide policy, including sharing information to contractors during solicitations.
- The P&Ps must include consistent, clear and achievable standards for point-in-time monitoring, including objective guidelines for how to assess whether a contractor has met the standard or there is a finding.
- The P&Ps must outline reporting requirements and templates if applicable.
- The P&Ps must outline the department's approach to corrective action and process for escalation to the Citywide Corrective Action Policy, including minimum standards for communication to determine contractor non-responsiveness to corrective actions.

Trends and Highlights

While developing a new P&P from scratch can be challenging, this approach may have benefitted some departments and helped them fully align to the Contract Monitoring Policy requirements. Some departments with established contract monitoring programs struggled to edit, adapt and consolidate existing materials while maintaining their current processes, particularly those with larger programs that have evolved over time. Some small and mid-sized departments with newer contracting portfolios were able to document current practices more simply and in a single, unified document.

As described above, departments with robust contract monitoring programs have grown their portfolio of contracts and services over time, often organically. For larger departments in particular, **it can be difficult to document the variation in work happening across an institution with several distinct divisions or agencies**. Certain departments in the “developing” or “promising” categories provided detailed, robust and clear P&Ps that only applied to a single division, while other divisions in the department did not have documented standards for staff and contractors.

Many departments in the “developing” category did not provide **sufficient detail regarding procedures**. The goal and expectation of a strong P&P is that staff can

consistently follow the procedures in performing their job duties with minimal variation in approach. Developing a strong P&P requires a department to understand staff roles and functions, document expectations clearly, and ensure alignment of assignments and resources.

Some departments provided broad policy language mirroring the Citywide Contract Monitoring Policy but did not provide a detailed step-by-step plan for how staff should implement and operationalize the policy in their day-to-day work. Other departments applied the time, effort, and understanding to this task, resulting in “exemplary” P&Ps ready for staff to begin implementing immediately.

A strong P&P creates rules and provides direction to staff while securing institutionalized knowledge about programs. Moreover, a department’s P&P is necessary for the Controller’s Office to effectively conduct future oversight. Each departments’ P&P forms the rubric for determining the department’s compliance with the program in future annual reviews.

Reporting



Reporting provides insight into a contractor’s performance during a contract period. The goal of reporting is to show progress toward meeting performance measures and other performance goals, to provide regular insight into program operations, and to identify potential problems before they become larger issues.

Requirements

The Contract Monitoring Policy requires departments establish reporting protocols for staff and contractors, including requiring a report on contractor performance at least annually, and documenting reporting expectations as part of contracting. Departments must develop internal protocols for review of reports, including timelines for staff review and guidelines for how staff should use the information to assess contractor performance. Department P&Ps must also establish procedures to provide contractors with timely access to reporting systems if the department requires the contractor to use a system to fulfill contract reporting requirements.

Trends and Highlights

The **majority of assessed P&Ps had strong reporting sections**, documenting clear requirements for when and how contractors should submit reports, including requiring a minimum of an annual submission. Two common weaknesses across P&Ps included:

- Not specifying that reporting submission must be reviewed in a timely manner with an associated timeline or deadline for staff, and
- If an information management system was required for reporting, the P&P did not include procedures for timely access and training to nonprofit contractors, which could include providing a training manual and a timeline for access.

Some department P&Ps went above the annual reporting requirement and required nonprofits to submit monthly, quarterly or bi-annual reports. The reporting requirements aligned to department needs, an example of departments assessing their operational needs and tailoring the requirements appropriately.

Engagement



Building strong relationships between department staff and contractor staff supports the success of programs and bolsters the strength of the partnerships between the City and its nonprofit contractors. For that reason, regular and ongoing engagement outside of reporting and program monitoring requirements is a key component of contract management and oversight.

Requirements

The Contract Monitoring Policy requires departments establish protocols in their P&Ps to ensure department staff engage with each contractor at least quarterly on program operations or performance and distinct from contracting or invoicing issues.

Trends and Highlights

As with reporting, the **majority of the assessed departments provided P&Ps largely compliant with engagement policy requirements**. However, several departments can improve their P&Ps to better address engagement expectations. The Contract Monitoring Policy requires quarterly engagement be separate and distinct from necessary communication about contract execution or invoicing. A few departments' P&Ps required forms of engagement associated with invoicing. In some cases, the P&P is clear that nonprofit engagement is expected, but the P&P does not specify the required quarterly cadence. As a best practice, some departments built in engagement metrics in their internal departmental tracker or reporting templates.

Summary and Next Steps

A majority of departments included in this review (69%) provided policies and procedures that the Controller's Office assessed as either "exemplary" or "promising." As a result, the Controller's Office is confident that these departments have the tools needed to implement strong, consistent and compliant contract oversight practices, including:

- Engaging with their contractors quarterly to build strong relationships.
- Implementing robust reporting practices that accurately capture and track nonprofits' progress in achieving contract goals.
- Requiring and operationalizing performance measures tailored to department's programming.
- Performing some type of point-in-time monitoring regularly to assess contractor performance.

Most departments now have a starting point, with majority of departments either having exemplary P&Ps that demonstrate strong readiness to implement the contract monitoring policy or promising P&Ps with some adjustments needed for consistent implementation. The Controller's Office will continue to offer guidance to the departments with P&Ps assessed as "promising" or "developing" and all departments have the opportunity to enhance their policies and procedures over time.

Through the Contract Monitoring Program, the Controller's Office has convened a standing "Contract Monitoring Steering Committee" to build a community of practice across departments that contract with nonprofits to delivery services to the public. Additionally, the Controller's Office will continue working with departments who request further guidance on improving their P&Ps over time.

Citywide Corrective Action Policy

The [Citywide Nonprofit Corrective Action Policy](#) helps ensure compliance with government funding requirements, accountability, and reliable service delivery for San Francisco residents. The Controller's Office and City departments apply this policy when nonprofit contractors do not meet the City's financial management or programmatic performance standards and when the issues rise to serious or severe levels.

The policy establishes three corrective action tiers, where higher tiers indicate more severe fiscal or programmatic issues. The policy also outlines the steps the City takes for identifying and collaboratively responding to nonprofit financial or performance concerns, which includes providing appropriate support, technical assistance, and oversight to address these issues.

The policy specifies monitoring findings that meet the criteria for designation to a corrective action tier. In addition to monitoring findings, the Controller's Office may designate an organization to a corrective action tier based on other contract oversight activities, serious results of a City audit, failure to comply with legal requirements, and/or issues associated with fraud, egregious misconduct or contract violations. Designation initiates a Citywide corrective action plan with a nonprofit contractor. Designation to a corrective action tier creates additional clarity for the nonprofit and departments about the scope and severity of issues, and the Citywide corrective action plan outlines the necessary steps, milestones, timelines, and results to address these issues.

CORRECTIVE ACTION DESIGNATIONS

FY25 Tier 2 Designations

A Tier 2 designation provides notice of increased risk to public funds and client services due to serious fiscal or programmatic concerns and supports enhanced coordination to address these concerns. A Tier 2 designation results in mandatory action planning and technical assistance to support the nonprofit in establishing sound fiscal, programmatic and management practices in compliance with City standards. The Controller's Office engages the nonprofit contractor in collaborative action planning, offers technical assistance, and establishes milestones for engagement, and the nonprofit contractor must participate and demonstrate progress in addressing concerns or risk escalation to Tier 3.

Based on FY25 monitoring findings and contract management issues identified by funding departments, the Controller's Office designated the **14 nonprofits** below to Tier 2. In several cases, nonprofits designated to Tier 2 were missing a current audited financial statement. However, others had more widespread concerns related to invoicing and payroll practices, subcontractor monitoring, and material weakness or going concern within the audit.

Figure 24. Tier 2 Designations in FY25

Nonprofit Contractor	Notes
AsianWeek Foundation	Newly designated
Bernal Heights Neighborhood Center	Newly designated
Conard House	Newly designated
HomeRise	Lowered from Tier 3 in FY24
Kultivate Labs	Newly designated
Livable City	Sustained on Tier 2 from FY24
Lavender Youth Recreation and Information Center (LYRIC)	Sustained on Tier 2 from FY24
Mid-Market Foundation	Newly designated
Mission Action	Newly designated
Reality House West	Newly designated
Samoan Community Development Center, Inc.	Sustained on Tier 2 from FY24
San Francisco Pre-Trial Diversion Program	Newly designated
San Francisco Public Health Foundation	Newly designated
Young Community Developers	Newly designated

FY25 Tier 3 Designations

A Tier 3 designation identifies serious risk to public funds and client services when a nonprofit contractor demonstrates a pattern of severe fiscal or programmatic concerns, which are identified through monitoring, department concerns, a City audit or investigation, or other sources. A Tier 3 designation results in mandatory action planning and technical assistance to support the nonprofit in establishing sound fiscal, programmatic and management practices in compliance with City standards. The Controller's Office engages the nonprofit contractor in collaborative action planning, offers technical assistance, and establishes milestones for engagement, and the nonprofit contractor must participate or risk additional corrective action measures. Departments may use a contractor's Tier 3 designation as a consideration in scoring solicitations for new funding. Departments may also consider a contractor's Tier 3 designation as a factor in funding decisions. De-funding is a potential ultimate sanction for nonprofits that are out of compliance with the City's grant and contract conditions.

The Controller's Office designated **two nonprofits** to Tier 3 due to severe financial concerns that were not adequately addressed in FY25.

Figure 25. Tier 3 Designations in FY25

Nonprofit Contractor	Notes
Bayview Hunters Point Foundation	Sustained on Tier 3 from FY23
Homies Organizing the Mission to Empower Youth - HOMEY	Escalated to Tier 3 from Tier 2 in FY24

Designation to a corrective action tier ensures that the enhanced and coordinated oversight by departments continues until the contractors resolve serious and severe concerns and can sustain financial and administrative practices that meet the City's standards.

Capacity Building Program

INDIVIDUAL COACHING

City contractors are eligible for coaching services and workshops through the Capacity Building Program at no cost to them. The Controller’s Office prioritizes contractors funded by departments participating in the Program for the service. Nonprofit coaching and training helps address issues that could impact the stability of a nonprofit and the services they offer to the community on behalf of the City. In FY25, the Controller’s Office provided financial management coaching services through two consulting firms: BDO and Community Vision Capital and Consulting.

Technical assistance providers tailored coaching to each nonprofit’s needs around operational and transactional finance and governance functions, providing each nonprofit with the tools it needs to succeed. The Controller’s Office views participation in coaching as a positive and proactive response by nonprofits interested in continuous improvement. Coaching can be initiated throughout the year.

In FY25, the Capacity Building Program delivered:

267 hours of coaching to | 12 Nonprofits | Worth \$56,254

In FY25, the Capacity Building Program delivered tailored coaching to 12 contractors, completing six engagements by year-end (Figure 26).

Coaches primarily addressed fiscal topics with contractors, such as enhancing financial reporting and operations, updating fiscal policies and procedures, and strengthening fiscal management. On average, nonprofits that were referred to coaching received 23 hours of technical assistance.

Figure 26. Contractors that Received Coaching Services in FY25

Nonprofit Contractor	FY25 Coaching Result
African American Art and Culture Complex	In-progress
Bayview Opera House	Completed
Brilliant Corners	Completed
Bayview Hunters Point Foundation	Completed
Centers for Equity and Success, Inc.	In-progress
Friendship House Association of American Indians	Completed
Homies Organizing the Mission to Empower Youth - HOMEY	In-progress
Livable City	In-progress
Recovery Survival Network	Completed
Renaissance Parents of Success	Completed
Samoan Community Development Center Inc	In-progress
San Francisco Pre-Trial Diversion Program	In-progress

TRAINING SERIES

Group training supports nonprofit and City staff to understand and comply with City standards. The Capacity Building Program offers a Nonprofit Training Series tailored to staff from City-funded nonprofit organizations. This series provides virtual, interactive sessions, allowing participants to engage with both fundamental and advanced topics in financial management.

Additionally, the Capacity Building Program offers a Monitor Training Series aimed at equipping staff responsible for monitoring, particularly those new to the role, with a solid understanding of nonprofit financial management practices. This ensures consistent application of City standards.

In FY25, the Controller's Office organized a Spring Training Series of three courses delivered to a combined total of **120 attendees** across nonprofit organizations, worth **\$13,500** (Figure 27).

Figure 27. Training Series Description and Attendees, FY25

Workshop Title and Description	Number of Attendees
Preparing for Your Audit: This workshop guided nonprofit leaders including Executive Directors, CFOs, Finance Managers, and Finance Committee members through the essential steps to prepare for an audit. Participants learned how to develop a pre-audit timeline, respond effectively to auditor requests, ensure a clean audit with no material weaknesses or deficiencies, and use the final audit report to strengthen their organization's financial health and credibility.	50
Preparing for Your Audit: second offering	18
Breakthrough Budgeting: This workshop guided nonprofits through the fundamentals of budgeting using a program-based approach. Through a case study, participants learned about each step of the budget process, including how to allocate indirect costs to understand the true cost of programs and create grant budgets that reflect full program expenses.	52

FY25 OPERATIONS AND HIGHLIGHTS

The Capacity Building Program delivered **\$69,754** in coaching and training services to support nonprofits to strengthen their management practices in FY25. The Controller's Office also worked to design and deploy more tailored technical assistance to nonprofits, as well as different formats of technical assistance to help nonprofits address challenges before issues become more serious and present risks for service delivery.

- **Service Increases:** In FY25, the program managed a significant increase in number of nonprofits referred to coaching services and the intensity of coaching engagements compared to FY24.
- **Solicitation and Contracting:** The Program issued a solicitation for new consultants to deliver capacity building services in FY25, including coaching and training for contract monitoring. Traditionally, services focused on fiscal management, but as the Citywide Nonprofit Monitoring and Capacity Building Program expands with new contract monitoring mandates, the Controller's Office has grown the Capacity Building Program to address these emerging needs.

APPENDIX A

FISCAL MONITORING POOL CONTRACTOR DETAIL, FY25

Appendix A provides a complete list of the 206 contractors included in the FY25 fiscal monitoring pool in alphabetical order.

- The Type of Monitoring column indicates whether the contractor received a core or expanded monitoring or a waiver from monitoring in FY25. If there is an asterisk (*) by the type of monitoring, this indicates that City monitors did not complete the monitoring by the due date of July 22, 2025, but completed it before the final data pull of September 3, 2025.
- The FY25 Final Status column indicates if the contractor had findings at the close of the monitoring. This column also indicates if the contractor received a waiver or if City monitors did not complete the monitoring by September 3, 2025 ("Incomplete").
- The table provides a count of findings at final status for each contractor according to whether the finding is included in the fiscal or the compliance section of the Standard Monitoring Form.
- The table also provides a comparison to the final results for each contractor in the prior fiscal year's monitoring (FY24), including indicating if the contractor was not in the monitoring pool ("not monitored").

Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
3rd Street Youth Center and Clinic	Expanded	No Findings	0	0	No Findings
A Better Way	Core	No Findings	0	0	No Findings
A. Philip Randolph Institute San Francisco	Waiver	Waiver	0	0	Waiver
Abode Property Management	Expanded	Incomplete	0	0	Not Monitored
Abode Services	Core	No Findings	0	0	No Findings
African American Art and Culture Complex	Expanded	Findings Not in Conformance	2	0	Findings Not in Conformance
African-American Shakespeare Company	Expanded	No Findings	0	0	Not Monitored
AIDS Legal Referral Panel of the SF Bay Area	Expanded	No Findings	0	0	No Findings
Alternative Family Services	Core	Findings Not in Conformance	0	3	No Findings
American Conservatory Theater	Expanded	No Findings	0	0	Not Monitored
APA Family Support Services	Expanded	No Findings	0	0	No Findings
Arriba Juntos - IAI	Expanded	No Findings	0	0	No Findings

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Asian and Pacific Island Wellness Center	Expanded*	Findings Not in Conformance	3	0	No Findings
Asian Pacific American Community Center	Core	No Findings	0	0	Not Monitored
Asian Women's Shelter	Waiver	Waiver	0	0	No Findings
AsianWeek Foundation	Core	Findings Not in Conformance	9	1	No Findings
Baker Places, Inc.	Expanded	No Findings	0	0	No Findings
Bay Area Community Resources	Core	No Findings	0	0	No Findings
Bay Area Legal Aid	Expanded	No Findings	0	0	No Findings
Bay Area Video Coalition	Expanded	No Findings	0	0	Findings Not in Conformance
Bayanihan Equity Center	Core	No Findings	0	0	Not Monitored
Bayview Hunters Point Center for Arts and Technology	Core	No Findings	0	0	No Findings
Bayview Hunters Point Foundation	Expanded	Findings Not in Conformance	3	0	Findings Not in Conformance
Bayview Hunters Point Multipurpose Senior Services	Core	No Findings	0	0	Findings Not in Conformance
Bayview Opera House	Expanded	Findings Not in Conformance	1	2	Findings Not in Conformance
Bernal Heights Neighborhood Center	Expanded	Findings Not in Conformance	2	0	Findings Not in Conformance
Booker T. Washington Community Service Center	Core	No Findings	0	0	No Findings
Boys and Girls Clubs of San Francisco	Core	No Findings	0	0	No Findings
Brava for Women in the Arts	Expanded	Findings Not in Conformance	3	0	Not Monitored
Bridge Housing Corp	Expanded	No Findings	0	0	Waiver
Brilliant Corners	Expanded	No Findings	0	0	Findings Not in Conformance

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Catholic Charities	Core	No Findings	0	0	Findings Not in Conformance
Center on Juvenile and Criminal Justice	Expanded	No Findings	0	0	Findings Not in Conformance
Centers for Equity and Success, Inc.	Expanded	Findings Not in Conformance	6	3	Not Monitored
Central American Resource Center	Expanded	Findings Not in Conformance	5	3	No Findings
Central City Hospitality House	Expanded	No Findings	0	0	No Findings
Centro Latino de San Francisco Inc	Core	No Findings	0	0	No Findings
Charity Cultural Services Center	Expanded	No Findings	0	0	No Findings
Children's Council of San Francisco	Expanded	Findings Not in Conformance	1	0	No Findings
Chinatown Community Development Center	Expanded	No Findings	0	0	No Findings
Chinese Culture Foundation of San Francisco	Expanded	Findings Not in Conformance	13	0	Findings Not in Conformance
Chinese Progressive Association	Expanded	No Findings	0	0	No Findings
Community Forward SF	Expanded	No Findings	0	0	Findings Not in Conformance
Community Initiatives	Expanded	No Findings	0	0	No Findings
Community Living Campaign	Core	No Findings	0	0	No Findings
Community Works West, Inc.	Core	No Findings	0	0	No Findings
Community Youth Center of San Francisco	Core	No Findings	0	0	Findings Not in Conformance
Compass Family Services	Core	No Findings	0	0	Waiver
Conard House Inc	Expanded	Findings Not in Conformance	14	3	Findings Not in Conformance
Consumer Credit Counseling Service of San Francisco	Core	No Findings	0	0	No Findings

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Cultura y Artes de las Americas	Expanded	Findings Not in Conformance	4	0	Not Monitored
Curry Senior Center	Core	No Findings	0	0	No Findings
Dance Brigade	Expanded	No Findings	0	0	Not Monitored
Donaldina Cameron House	Expanded	No Findings	0	0	No Findings
Downtown Community Benefit District	Expanded	No Findings	0	0	Not Monitored
Economic Development on Third	Expanded	Findings Not in Conformance	18	4	Not Monitored
Edgewood Center for Children and Families	Expanded	No Findings	0	0	No Findings
En2action	Waiver	Waiver	0	0	No Findings
Enterprise for Youth	Core	No Findings	0	0	No Findings
Episcopal Community Services of San Francisco, Inc.	Core	No Findings	0	0	No Findings
Eviction Defense Collaborative, Inc.	Expanded	Findings Not in Conformance	5	2	Findings Not in Conformance
Faces-SF	Expanded	No Findings	0	0	No Findings
Family Connections Center	Expanded	No Findings	0	0	Not Monitored
Family Support Services	Expanded	Findings Not in Conformance	0	1	Not Monitored
Farming Hope	Core	No Findings	0	0	Waiver
Felton Institute	Core	No Findings	0	0	No Findings
Filipino American Development Foundation	Expanded	No Findings	0	0	No Findings
Filipino American Development Foundation Community Arts	Expanded	No Findings	0	0	Not Monitored
First Place for Youth	Expanded	No Findings	0	0	Waiver
Five Keys Charter School and Programs	Waiver	Waiver	0	0	Waiver
Friends of the Urban Forest	Expanded	Incomplete	0	0	No Findings
Friendship House Association of American Indians	Expanded	No Findings	0	0	Findings Not in Conformance

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Front Porch Communities Foundation	Core	No Findings	0	0	No Findings
Galeria/Studio 24	Expanded	No Findings	0	0	Not Monitored
GLBT Historical Society	Waiver	Waiver	0	0	No Findings
Glide Community Housing	Expanded	No Findings	0	0	No Findings
Glide Foundation	Core	No Findings	0	0	No Findings
Golden Gate Senior Services	Waiver	Waiver	0	0	No Findings
Good Samaritan Family Resource Center, Inc	Core	No Findings	0	0	No Findings
Goodwill Industries of SF, San Mateo and Marin	Expanded	Findings Not in Conformance	4	2	No Findings
Gum Moon Residence Hall	Waiver	Waiver	0	0	No Findings
Hamilton Families	Core	No Findings	0	0	No Findings
Harm Reduction Coalition	Core*	Findings Not in Conformance	1	0	No Findings
Harm Reduction Therapy Center	Expanded	No Findings	0	0	No Findings
Haven of Hope	Waiver	Waiver	0	0	Not Monitored
HealthRIGHT360	Expanded	No Findings	0	0	No Findings
Heluna Health	Expanded	No Findings	0	0	Findings Not in Conformance
HomeBridge	Core	No Findings	0	0	No Findings
Homeless Children's Network	Expanded	No Findings	0	0	No Findings
Homeless Prenatal Program	Expanded	No Findings	0	0	Waiver
HomeRise	Expanded	Findings Not in Conformance	3	0	Findings Not in Conformance
Homies Organizing the Mission to Empower Youth - HOMEY	Expanded	Findings Not in Conformance	9	0	Not Monitored
Horizons Unlimited of San Francisco	Expanded	No Findings	0	0	Waiver
Housing Rights Committee of San Francisco	Core	Findings Not in Conformance	2	0	No Findings
Huckleberry Youth Programs	Expanded	Findings Not in Conformance	1	0	No Findings

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Hunters Point Family	Expanded	No Findings	0	0	Findings Not in Conformance
Hyde Street Community Services	Expanded	No Findings	0	0	Findings Not in Conformance
Immigration Institute of the Bay Area	Expanded	No Findings	0	0	Not Monitored
Institute on Aging	Core	No Findings	0	0	No Findings
Instituto Familiar de la Raza	Core*	Findings Not in Conformance	1	0	No Findings
Intersection For The Arts	Waiver	Waiver	0	0	Findings Not in Conformance
Jamestown Community Center	Core	No Findings	0	0	Findings Not in Conformance
Japanese Community Youth Council	Core	No Findings	0	0	No Findings
Jewish Vocational Service	Core	No Findings	0	0	No Findings
Justice and Diversity Center-SF Bar Association	Expanded	No Findings	0	0	No Findings
Kimochi Inc	Core	No Findings	0	0	Not Monitored
Kultivate Labs	Core	Findings Not in Conformance	4	0	Not Monitored
La Casa de Las Madres	Waiver	Waiver	0	0	No Findings
La Raza Centro Legal	Expanded	No Findings	0	0	No Findings
La Raza Community Resource Center	Core	No Findings	0	0	Not Monitored
Larkin Street Youth Services	Core	No Findings	0	0	No Findings
Lavender Youth Recreation and Information Center	Expanded	Incomplete	0	0	Findings Not in Conformance
Legal Assistance to the Elderly	Core	No Findings	0	0	No Findings
Legal Services for Children	Expanded	No Findings	0	0	No Findings
Life Learning Academy	Expanded	No Findings	0	0	No Findings
LightHouse for the Blind and Visually Impaired	Waiver	Waiver	0	0	No Findings

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Livable City	Expanded	Findings Not in Conformance	5	2	Findings Not in Conformance
Low Income Investment Fund	Core	No Findings	0	0	No Findings
Lutheran Social Services of Northern California	Core	No Findings	0	0	No Findings
Lyon Martin	Expanded	Findings Not in Conformance	33	4	Not Monitored
Maitri	Core	No Findings	0	0	No Findings
Mary Elizabeth Inn	Core	No Findings	0	0	Waiver
Meals on Wheels	Core	No Findings	0	0	Findings Not in Conformance
Mental Health Association of San Francisco	Core	Findings Not in Conformance	2	0	No Findings
Mid Market Foundation	Expanded	Findings Not in Conformance	7	2	Not Monitored
Mission Action	Expanded	Findings Not in Conformance	2	0	Not Monitored
Mission Asset Fund	Expanded	No Findings	0	0	Not Monitored
Mission Economic Development Agency	Expanded	No Findings	0	0	Findings Not in Conformance
Mission Graduates	Expanded	No Findings	0	0	No Findings
Mission Hiring Hall	Waiver	Waiver	0	0	No Findings
Mission Housing Development Corporation	Core	No Findings	0	0	Findings Not in Conformance
Mission Language and Vocational School	Expanded	No Findings	0	0	No Findings
Mission Neighborhood Centers	Core	No Findings	0	0	No Findings
Mission Neighborhood Health Center	Expanded	No Findings	0	0	No Findings
Mt St Joseph-St Elizabeth	Core	No Findings	0	0	No Findings
My Path	Core	No Findings	0	0	No Findings
Native American Health Center	Expanded	No Findings	0	0	Findings Not in Conformance

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Nihonmachi Legal Outreach DBA APILO	Core	Findings Not in Conformance	2	1	No Findings
North of Market/Tenderloin Community Benefit Corporation	Expanded*	No Findings	0	0	Not Monitored
On Lok Day Services	Expanded	No Findings	0	0	No Findings
Open Door Legal	Core	No Findings	0	0	No Findings
Openhouse	Core	No Findings	0	0	No Findings
Pomeroy Recreation and Rehabilitation Center	Core	No Findings	0	0	No Findings
Potrero Hill Neighborhood House	Waiver	Waiver	0	0	No Findings
PRC	Expanded	No Findings	0	0	No Findings
Progress Foundation	Core	Findings Not in Conformance	0	1	No Findings
Project Open Hand	Core	Findings Not in Conformance	1	0	No Findings
Providence Foundation of San Francisco	Expanded	Findings Not in Conformance	1	0	Findings Not in Conformance
Rafiki Coalition for Health and Wellness	Expanded*	Findings Not in Conformance	2	0	No Findings
Reality House West Inc	Expanded	Incomplete	0	0	Findings Not in Conformance
Recovery Survival Network	Expanded	No Findings	0	0	Findings Not in Conformance
Richmond Area Multi-Services, Inc.	Core	No Findings	0	0	No Findings
Richmond District Neighborhood Center	Waiver	Waiver	0	0	Not Monitored
Russian American Community Services	Expanded	No Findings	0	0	Not Monitored
Safe and Sound	Expanded	No Findings	0	0	No Findings
Salvation Army	Core	No Findings	0	0	No Findings
Samoan Community Development Center Inc	Expanded	Findings Not in Conformance	3	0	Findings Not in Conformance
San Francisco AIDS Foundation	Expanded	No Findings	0	0	No Findings

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
San Francisco Conservation Corps	Expanded	Incomplete	0	0	Findings Not in Conformance
San Francisco Food Bank	Core	No Findings	0	0	No Findings
San Francisco Housing Development Corporation	Core*	Findings Not in Conformance	3	0	No Findings
San Francisco Labor Council DBA SF Clout	Expanded	Findings Not in Conformance	3	1	Not Monitored
San Francisco LGBT Community Center	Core	No Findings	0	0	No Findings
San Francisco Network Ministries Housing Corporation	Waiver	Waiver	0	0	No Findings
San Francisco Pre-Trial Diversion Program	Expanded*	Findings Not in Conformance	4	0	Findings Not in Conformance
San Francisco Public Health Foundation	Expanded*	Findings Not in Conformance	11	3	Findings Not in Conformance
San Francisco Study Center	Core	Incomplete	0	0	No Findings
Self-Help for the Elderly	Core	No Findings	0	0	No Findings
Seneca Center	Expanded	Findings Not in Conformance	0	1	No Findings
Sequoia Living	Core	No Findings	0	0	No Findings
SF New Deal	Core	No Findings	0	0	Findings Not in Conformance
Shanti Project	Core	Findings Not in Conformance	2	0	No Findings
SOMArts	Expanded	No Findings	0	0	Waiver
Southeast Asian Community Center	Waiver	Waiver	0	0	No Findings
Southeast Asian Development Center	Expanded*	No Findings	0	0	No Findings
Special Service for Groups	Core	No Findings	0	0	No Findings
St. Vincent de Paul Society	Expanded	No Findings	0	0	Waiver
Stepping Stone	Expanded	No Findings	0	0	Not Monitored
Sunset District Community Development - Sunset Youth Services	Core	No Findings	0	0	No Findings

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Support for Families of Children with Disabilities	Waiver	Waiver	0	0	No Findings
Swords to Plowshares Veterans Rights Organization	Waiver	Waiver	0	0	No Findings
Telegraph Hill Neighborhood Center	Core	No Findings	0	0	No Findings
Tenderloin Housing Clinic, Inc.	Core	No Findings	0	0	No Findings
The Arc of San Francisco	Core	No Findings	0	0	No Findings
The Bar Association of San Francisco	Expanded	Findings Not in Conformance	0	3	No Findings
The Gubbio Project	Expanded*	Findings Not in Conformance	3	1	Not Monitored
The Latino Commission	Expanded	No Findings	0	0	Findings Not in Conformance
The LGBT Asylum Project	Expanded	Findings Not in Conformance	3	0	Not Monitored
The Marsh	Expanded	No Findings	0	0	No Findings
Tides Center	Core	Incomplete	0	0	No Findings
Transgender, Gender Variant, Intersex Justice Project	Core	Findings Not in Conformance	1	0	Findings Not in Conformance
United Playaz	Expanded	No Findings	0	0	No Findings
Unity Care Group	Core	No Findings	0	0	No Findings
Urban Alchemy	Expanded	Findings Not in Conformance	2	0	Findings Not in Conformance
Victor Treatment Center	Expanded	Incomplete	0	0	Not Monitored
Wah Mei School	Expanded	Findings Not in Conformance	0	1	Not Monitored
WeHOPE	Waiver	Waiver	0	0	No Findings
West Bay Pilipino Multi Service Corporation	Expanded	No Findings	0	0	No Findings
WestEd	Waiver	Waiver	0	0	No Findings
Westside Community Services	Expanded	No Findings	0	0	No Findings

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Contractor Name	Type of Monitoring	FY25 Final Status	FY25 Fiscal Findings	FY25 Compliance Findings	Prior Year Final Status (FY24)
Wu Yee Children's Services	Expanded	No Findings	0	0	No Findings
Yerba Buena Community Benefit District	Expanded	No Findings	0	0	Not Monitored
YMCA of San Francisco	Core	No Findings	0	0	No Findings
Young Community Developers	Expanded	Findings Not in Conformance	6	0	Findings Not in Conformance
Young Women's Freedom Center	Core	No Findings	0	0	No Findings
Youth Speaks Inc	Expanded	No Findings	0	0	Not Monitored