



MEMORANDUM

To: The Honorable President and Members of the City Council
c/o Shamoya Gardiner, Deputy Chief of Staff, Council President's Office

From: J Hardy, Community & Legislative Affairs Coordinator

Date: December 15th, 2025

Re: 25-0100 – Children and Youth Fund - Updates

Position: Favorable as Amended

The Office of the Comptroller is reporting on City Council Bill 25-0100, introduced by Councilmembers Bullock and Parker. The Comptroller's Office has reviewed the proposed amendments to this bill and supports the bill as amended.

The bill affects the Office of the Comptroller by establishing a recurring performance audit obligation. Beginning in Fiscal Year 2027, and every three years afterwards, the fiscal agent must participate in a performance audit conducted by the Office of the Comptroller. This requirement will have a fiscal impact on the Department of Audits and will require additional staffing. This additional staff will not only be utilized to complete the BCYF Performance Audit but will also be involved with other projects that align with the city's Audit Plan. The estimated cost for these additional hires would be \$321,255.

This bill will allow for financial accountability for all disbursements made from the Fund. Increased data and standardized reporting from grantees will also improve the city's capacity to evaluate the financial stewardship and effectiveness of Fund operations.

The Office of the Comptroller supports the passage of City Council Bill 25-0100 as amended.

CC:

Celeste Amato, Chief of Staff, Comptroller Office
KC Kelleher, Deputy Chief of Staff, Comptroller's Office