



## THE CITY OF SAN DIEGO

August 14, 2015

Honorable Members of the Audit Committee  
City of San Diego, California

### AUDIT OF ACCOUNTS OF PUBLIC OFFICIALS TERMINATING OFFICE IN FISCAL YEAR 2015

Article VII, Section 111 of the City Charter, requires that upon the death, resignation or removal of any officer of the City, an audit and investigation of the accounts of such officer be made and a report provided to the Audit Committee. To comply with this requirement, the Office of the City Auditor performed close-out audits of the following officials who resigned office in fiscal year 2015.

Former Library Director, Deborah Barrow – July 11, 2014  
Former Planning Director, William Fulton – August 30, 2014  
Former ADA Access and Compliance Director, Susan Madison – October 31, 2014  
Former Councilmember District 6, Lorie Zapf – December 6, 2014  
Former Councilmember District 2, Edward Harris – December 7, 2014  
Former Commission on Gang Prevention Director, Lynn Sharpe-Underwood – January 28, 2015  
Former Deputy Chief Operating Officer, Charles Heinrichs – February 13, 2015  
Former Risk Management Director, Greg Bych – June 5, 2015

We found that these officials had no outstanding debt to the City. To reach this conclusion, we reviewed financial records, including payroll, travel advances and procurement card activity. Additionally, audit staff has verified that payment approval authority was revoked for their tenure as City officials.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Respectfully submitted,

Eduardo Luna  
City Auditor

cc: Honorable City Councilmembers  
Scott Chadwick, Chief Operating Officer  
Jan Goldsmith, City Attorney  
Andrea Tevlin, IBA

