



## THE CITY OF SAN DIEGO

August 29, 2014

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

### **AUDIT OF ACCOUNTS OF PUBLIC OFFICIALS TERMINATING OFFICE IN FISCAL YEAR 2014**

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 2014.

Former Public Utilities Director, Roger Bailey – August 17, 2013  
Former Mayor, Bob Filner – August 30, 2013  
Former Information Technology Director, Jeff Leveroni – February 7, 2014  
Former City Comptroller, Ken Whitfield – February 10, 2014  
Former Chief of Police, William Lansdowne – March 3, 2014  
Former Real Estate Assets Director, James Barwick – March 22, 2014  
Former Deputy Chief Operating Officer Internal Operations, Jeff Sturak – May 31, 2014  
Former Environmental Services Director, Chris Gonaver – June 20, 2014

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 Additionally, audit staff has verified that payment approval authority was revoked for their tenure as City officials.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,

A handwritten signature in cursive script that reads "Eduardo Luna". The signature is written in black ink on a light-colored background.

Eduardo Luna  
City Auditor

cc: Honorable Mayor  
Honorable City Council Members  
Scott Chadwick, Chief Operating Officer  
Stacey LoMedico, Assistant Chief Operating Officer  
Jan Goldsmith, City Attorney  
Andrea Tevlin, IBA  
Judy von Kalinowski, Human Resources Director