



**COUNCILMEMBER DONNA FRYE**  
City of San Diego  
Sixth District

*MEMORANDUM*

**DATE:** April 26, 2007  
**TO:** Steven DeVetter, KPMG  
**FROM:** Councilmember Donna Frye  
**SUBJECT:** March 12, 2007 Independent Auditors' Report

*Donna Frye*

Your March 12, 2007 Independent Auditors' Report states that, "In accordance with *Government Auditing Standards*, we have also **issued** our report dated March 12, 2007 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters." However, it appears that the March 12, 2007 Internal Control Report was not issued on that date, which leads me to ask the following:

1. When did you issue the March 12, 2007 Independent Auditors' Report and the March 12, 2007 report of the city's internal controls?
2. To whom in the City of San Diego did you issue the March 12, 2007 Independent Auditors' Report and the March 12, 2007 report of the city's internal controls?

Thank you for your prompt attention to this matter.

DF/ks