



THE CITY OF SAN DIEGO

January 12, 2010

**Honorable Mayor and Members of the City Council  
City of San Diego, California**

**AUDIT OF ACCOUNTS OF THERESA (TRACY) JARMAN  
FORMER FIRE CHIEF**

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 Manager and the Council. To comply with this requirement, the Office of the City Auditor performed a close-out audit on Ms. Tracy Jarman, former Fire Chief, who retired on June 26, 2009. However, subsequent to her retirement, Ms. Jarman was rehired as Acting Fire Chief on a provisional basis, as allowed by San Diego Municipal Code §23.0806. Her term as Acting Fire Chief, as a provisional employee, began June 29, 2009 with a final resignation date of November 14, 2009.

We found that Ms. Jarman had no outstanding debt to the City and no issues came to our attention requiring further review. To reach this conclusion, we reviewed financial records, including payroll, travel advances, and procurement card activity. Additionally, audit staff has verified that system access and payment approval authority was revoked for her tenure as Fire Chief.

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: Jay M. Goldstone, Chief Operating Officer  
Jan Goldsmith, City Attorney  
Honorable Audit Committee Members  
Stanley Keller, Independent Oversight Monitor  
Andrea Tevlin, IBA

