



THE CITY OF SAN DIEGO

November 8, 2013

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

AUDIT OF ACCOUNTS OF PUBLIC OFFICIALS TERMINATING OFFICE IN FISCAL YEAR 2013

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 2013.

Former Chief Operating Officer, Jay Goldstone – March 1, 2013
Former Councilmember, Carl DeMaio – December 3, 2012
Former Councilmember, Anthony Young – January 1, 2013
Former Assistant Chief Operating Officer, Wally Hill – January 4, 2013
Former Director of Administration, Debra Fischle-Faulk – November 23, 2012
Former Mayor, Jerry Sanders – December 3, 2012
Former Financial Management Director, Mark Leonard – March 15, 2013
Former Purchasing Director, Jeffrey Baer – September 20, 2012
Former Development Services Director, Kelly Broughton – June 21, 2013

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 Additionally, audit staff has verified that payment approval authority was revoked for their tenure as City officials.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



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Audit of Accounts of Public Officials

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Respectfully submitted,

A handwritten signature in cursive script that reads "Eduardo Luna". The signature is written in black ink and is positioned above a horizontal line.

Eduardo Luna
City Auditor

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