



THE CITY OF SAN DIEGO

July 20, 2016

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

AUDIT OF ACCOUNTS OF PUBLIC OFFICIALS TERMINATING OFFICE IN FISCAL YEAR 2016

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 or were removed from office in fiscal year 2016.

Former Purchasing and Contracting Director, Dennis Gakunga – July 17, 2015
Former Fire Chief, Javier Mainar – November 13, 2015
Former Communications Director, Amelia Brazell – January 30, 2016

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 Additionally, audit staff has verified that payment approval authority was revoked for their tenure as City officials.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

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