



THE CITY OF SAN DIEGO

September 18, 2007

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

**AUDIT OF ACCOUNTS OF CHARLES ABDELNOUR  
FORMER CITY CLERK**

In accordance with the requirements of Article VII, Section 111 of the City Charter, the Auditor and Comptroller staff performed a close-out audit due to the June 30, 2005 resignation of Charles Abdelnour, former City Clerk. During our examination we reviewed financial records to verify that Mr. Abdelnour had no outstanding debts to the City. Financial records reviewed included payroll, travel advances, and procurement card activity. Additionally, audit staff has verified that system access and payment approval authority was revoked.

**Based on our examination, Mr. Abdelnour had no outstanding debt to the City and nothing came to our attention requiring further review.**

The International Standards for the Professional Practice of Internal Auditing, section 1130 - Impairment to Independence or Objectivity, states that if independence or objectivity is impaired in fact or appearance, the details of the impairment should be disclosed to appropriate parties. The accuracy of Mr. Abdelnour's final payroll payment was reviewed as part of this close-out audit. As the former Payroll Manager, the Interim Internal Auditor was responsible for payroll transactions and is not independent for this portion of the close-out audit. However, an independent auditor did review the payroll transaction for accuracy.

Respectfully submitted,

Kyle Elser  
Interim Internal Auditor

cc: Michael Aguirre, City Attorney  
Jay Goldstone, Interim Chief Operating Officer/Chief Financial Officer  
Stanley Keller, Independent Oversight Monitor  
Andrea Tevlin, IBA

