



THE CITY OF SAN DIEGO

DATE: August 29, 2013
TO: Honorable Members of the Audit Committee
FROM: Eduardo Luna, City Auditor
SUBJECT: Revisions to the City Auditor's Fiscal Year 2014 Audit Work Plan

The City Auditor's FY2014 Audit Work Plan was presented to the Audit Committee on July 8, 2013. After considering the feedback received, the following changes in the proposed audit projects have been made since presenting the original plan to the Audit Committee.

Table with 4 columns: New Audit, Tentative Objective, Audit Hours, and Replaced Audit. It lists three audit projects with their objectives, hours, and what they replaced.

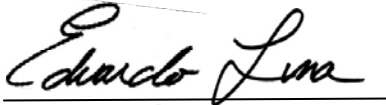


Changes Made In Budgeted Audit Hours

#22 Follow-up on Previous Issued Audit Reports	Estimated Audit Hours reduced from 1,200 to 800.
#26 Kroll – Internal Control Audit	Estimated Audit Hours reduced from 250 to zero due to the uncertainty of this audit.

I will present these changes to the City Auditor's FY2014 Audit Work Plan at the next available Audit Committee meeting. Please contact me if you have any questions.

Respectfully submitted,



Eduardo Luna
City Auditor

cc: Honorable Members of the City Council
Walt Ekard, Interim Chief Operating Officer
Scott Chadwick, Assistant Chief Operating Officer
Jan Goldsmith, City Attorney
Ken Whitfield, City Comptroller
Andrea Tevlin, Independent Budget Analyst