



THE CITY OF SAN DIEGO

June 12, 2008

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

AUDIT OF ACCOUNTS OF MATTHEW MCGARVEY FORMER CHIEF INFORMATION OFFICER

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 Internal Audit staff performed a close-out audit on Mr. Matthew McGarvey, former Chief Information Officer, who resigned on April 11, 2008.

We found that Mr. McGarvey has an immaterial outstanding debt to the City in the amount of \$164.71 due to a travel advance. However, the Office of the Chief Information Officer has been notified of the outstanding debt and is in the process of recouping the amount owed. No other issues came to our attention requiring further review. To reach these conclusions, 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 Additionally, audit staff has verified that system access and payment approval authority was revoked.

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,

A handwritten signature in dark ink, appearing to read "Eduardo Luna".

Eduardo Luna
Internal Auditor

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

