



THE CITY OF SAN DIEGO

Date: April 10, 2008

To: Committee on Budget and Finance

From: Eduardo Luna, *E. Luna* Internal Auditor

Subject: Response to Provide Analysis On Resources Needed To Perform An Audit of Existing User Fees

At the March 5, 2008, Committee on Budget and Finance meeting, the Internal Auditor was requested to provide an analysis of what resources would be needed in order to perform an audit of existing user fees prior to the Mayor's planned review of the issue this coming summer. To address the IBA's concerns prior to the Mayor's planned review, my recommendation is that Internal Audit staff would research and provide to the Administration information regarding best practices, methodologies, and protocols regarding local government user fees. We could perform this research using existing audit resources without impacting audit work on other high-score risk assessment priorities. This approach would provide the Administration with the tools necessary to update the current user fees.

cc: Honorable Mayor Jerry Sanders
Honorable City Council Members
Jay M. Goldstone, Chief Operating Officer
Mary Lewis, Chief Financial Officer
Greg Levin, Comptroller
Andrea Tevlin, Independent Budget Analyst
Stanley Keller, Independent Oversight Monitor

