



THE CITY OF SAN DIEGO

March 14, 2008

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

AUDIT OF ACCOUNTS OF JAMES WARING FORMER DEPUTY CHIEF OPERATING 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. James Waring, former Deputy Chief Operating Officer, who resigned on August 14, 2007.

We found that Mr. Waring had no outstanding debt to the City and no issues came to our attention requiring further review. To reach this conclusion, 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 Additionally, audit staff has verified that system access and payment approval authority was revoked.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 black ink, reading "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

