



## THE CITY OF SAN DIEGO

DATE: February 17, 2012

TO: Honorable Members of the Audit Committee

FROM: Eduardo Luna, City Auditor

SUBJECT: **City Auditor Response to Questions Regarding Review of the City of San Diego's Fiscal Year 2011 Comprehensive Annual Financial Report**

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At the request of the Audit Committee Chairman, I am submitting in writing my responses to the following questions in relation to the Audit Committee's review of the City's Fiscal Year 2011 Comprehensive Annual Financial Report.

### III. Questions for City Auditor

The purpose of these questions is to ascertain the role of the internal auditor in the CAFR process and whether there are any issues the internal auditor believes should be brought to the Audit Committee's attention.

1. Please describe your role in the audit process.

*I have no role in conducting the audit of the City of San Diego Fiscal Year 2011 Comprehensive Annual Financial Report.*

2. Were any limitations placed on your role in the audit process by management with which you disagreed?<sup>1</sup>

*I have no role in this audit process; consequently, no limitations were encountered.*

3. Were you satisfied with the quality of the audit performed by the outside auditor?<sup>1</sup>

*Nothing was brought to my attention that would cause me to believe that the audit was deficient.*

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<sup>1</sup> Indicates that discussion may need to be had with the internal auditor in "executive session" as permitted under the Brown Act. This may make these questions inappropriate for written submission.

4. Were there any issues that arose in connection with the audit which were not resolved to your satisfaction?<sup>1</sup>

*No issues were brought to my attention.*

5. Are you aware of any reportable conditions or material weaknesses in the City's internal controls that were not identified by the outside auditor?

*I am not aware of any reportable conditions or material weaknesses in the City's internal controls that were not identified by the outside auditor.*

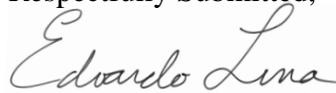
6. Do you have any reason to believe that the financial reports were not prepared in accordance with GAAP or that the audit was not conducted in accordance with GAAS or GAGAS?

*I have no reason to believe that the financial reports were not prepared in accordance with GAAP or that the audit was not conducted in accordance with GAAS or GAGAS.*

7. Are there any questions we have *not* asked that should have been asked? If so, what are those questions?

*There are no further questions that should be asked during the review of the City's CAFR.*

Respectfully Submitted,



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Eduardo Luna  
City Auditor

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