



THE CITY OF SAN DIEGO

August 10, 2010

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

**AUDIT OF ACCOUNTS OF NADER TIRANDAZI,
FORMER FINANCIAL MANAGEMENT DIRECTOR**

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 Office of the City Auditor performed a close-out audit on Mr. Nader Tirandazi, former Financial Management Director, who resigned on March 19, 2010.

We found that Mr. Tirandazi 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 Additionally, audit staff has verified that system access and payment approval authority was revoked for his tenure as Financial Management Director.

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,

Eduardo Luna
City Auditor

cc: Honorable Audit Committee Members
Jay M. Goldstone, Chief Operating Officer
Jan Goldsmith, City Attorney
Andrea Tevlin, IBA

