



Inter-Departmental Correspondence

To: Thomas S. Richards, Mayor
Lovely A. Warren, City Council President

From: George E. Markert, Director of the Office of Public Integrity

Prepared by: Daniel Mastrella, Manager of Internal Audit

Date: April 12, 2012

Subject: City Charter Section 6-24 Audit – James Barclay

Section 6–24 of the City Charter requires that “upon the death, resignation, removal or expiration of the term of any officer of the City, other than the Director of Accounting, the Director of Accounting shall make an audit and investigation of the accounts of such officer and shall report the condition thereof to the Mayor and the Council...In case of death, resignation or removal of the Director of Accounting, the Mayor shall cause an audit to be made of his or her accounts”.

In accordance with this requirement and at your direction, the Office of Public Integrity (OPI) completed an audit of the accounts of the former Director of Accounting, James Barclay. The scope of this audit includes a test of transactions for the period January 2011 to March 2012. The transactions tested include an examination for compliance, propriety and reasonableness of direct expense claim vouchers and direct pay requests, petty cash reimbursements, travel expense reimbursements and a review of fixed assets assigned to the Bureau of Accounting. Additionally, we examined long-distance telephone charges, vacation time usage and accruals applicable to the Director of Accounting.

Transactions reviewed were recorded in accordance with City policies and procedures. Nothing came to our attention that indicates non-adherence to City policies and procedures as they relate to the Bureau of Accounting.

DM

xc: Brian L. Roulin, Director of Finance