

(R-86-2448)

RESOLUTION NUMBER R- 265987

ADOPTED ON JUN 16 1986

WHEREAS, in October of 1984, the Federal Single Audit Act of 1984 (P.L. 98-502) was signed into law and becomes mandatory for City fiscal year ending June 30, 1986; and

WHEREAS, the law incorporates the separate audits of Federal Financial Assistance Programs into the one regular annual independent financial and compliance audit; and

WHEREAS, the City is subject to the Single Audit Act and this action will incorporate the City's additional Single Audit requirements into the City's regular annual audit; and

WHEREAS, those related City agencies (i.e., the Housing Commission, Redevelopment Agency and Regional Employment and Training Consortium) which currently have separate audit contracts will cover the Single Audit requirements in their respective contracts; and

WHEREAS, the independent auditor's opinion letter for the City's annual financial statement has been qualified since 1952 for general fixed assets and it is desirable to take action to obtain a "clean" opinion by eliminating this qualification and work out a plan with our independent auditor to accomplish this over a two-year period; and

WHEREAS, this action to audit the historical cost of City land and buildings is the first step; and

WHEREAS, on August 16, 1982, the City entered into a five-year agreement with Peat, Marwick, Mitchell and Company (Document No. RR-257011-2) to perform the annual independent Financial Audit of the City and also the Annual Revenue Sharing Compliance Audit which was required at that time; and

WHEREAS, section 6 of the Audit Agreement allows for negotiating for supplementing services due to originally unforeseen conditions requiring more extensive examination; NOW, THEREFORE,

BE IT RESOLVED, by the Council of The City of San Diego, that the Auditor and Comptroller be and he is hereby fully authorized to pay to the firm of Peat, Marwick, Mitchell and Company from the General Fund 100, Allocated Reserve (901) a sum up to \$40,996 for an audit in compliance with the Federal Single Audit Act as required as of June 30, 1986.

BE IT FURTHER RESOLVED, that there is further authorized the expenditure of a sum up to \$4,000 to Peat, Marwick, Mitchell and Company from the General Fund 100, Non-Departmental Annual Audit Budget (601/135) for an audit of the historical cost of City land and buildings required as of June 30, 1986, as provided under section 6, Supplemental Annual Services of the current agreement on file in the office of the City Clerk as Document No. RR-257011-2.

APPROVED: JOHN W. WITT, City Attorney

By Jack Katz
Jack Katz, Chief Deputy

JK:smm
Or.Dept.:Fin.Mgt.
Aud.Cert.:869009
R-86-2448
Form=r.none

The City of San Diego
CERTIFICATE OF CITY AUDITOR AND COMPTROLLER

CERTIFICATE OF UNALLOTTED BALANCE AC 869009

ORIGINATING DEPT. NO.: 055

I HEREBY CERTIFY that the money required for the allotment of funds for the purpose set forth in the foregoing resolution is available in the Treasury, or is anticipated to come into the Treasury, and is otherwise unallotted.

Amount \$ _____ Fund _____

Purpose _____

Date _____, 19__

By: _____

AUDITOR AND COMPTROLLER'S DEPARTMENT

ACCOUNTING DATA										
ACCTG. LINE	CY PY	FUND	DEPT	ORG.	ACCOUNT	JOB ORDER	OPERATION ACCOUNT	BENF/EQUIP	FACILITY	AMOUNT
TOTAL AMOUNT										

FUND OVERRIDE

CERTIFICATION OF UNENCUMBERED BALANCE

I HEREBY CERTIFY that the indebtedness and obligation to be incurred by the contract or agreement authorized by the hereto attached resolution, can be incurred without the violation of any of the provisions of the Charter of the City of San Diego; and I do hereby further certify, in conformity with the requirements of the Charter of the City of San Diego, that sufficient moneys have been appropriated for the purpose of said contract, that sufficient moneys to meet the obligations of said contract are actually in the Treasury, or are anticipated to come into the Treasury, to the credit of the appropriation from which the same are to be drawn, and that the said moneys now actually in the Treasury, together with the moneys anticipated to come into the Treasury, to the credit of said appropriation, are otherwise unencumbered.

Not to Exceed \$ 44,996.00

Vendor PEAT, MARWICK, MITCHELL AND COMPANY

Purpose Supplemental annual audit services

Date June 3, 1986

By: *Leanne Bradley*

AUDITOR AND COMPTROLLER'S DEPARTMENT

ACCOUNTING DATA										
ACCTG. LINE	CY PY	FUND	DEPT	ORG.	ACCOUNT	JOB ORDER	OPERATION ACCOUNT	BENF/EQUIP	FACILITY	AMOUNT
			901		4151					\$40,996.00
			601	135	4151					4,000.00
TOTAL AMOUNT										\$44,996.00

FUND OVERRIDE

127

Passed and adopted by the Council of The City of San Diego on JUN 16 1986,
by the following vote:

Councilmen	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bill Cleator	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gloria McColl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
William Jones	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Struiksma	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mike Gotch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uvaldo Martinez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

VACANT

AUTHENTICATED BY:

ED STRUIKSMA

Deputy Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California.

By *Barbara Bouter*, Deputy.

(Seal)

Office of the City Clerk, San Diego, California

Resolution Number R-265987 Adopted JUN 16 1986

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