(R-86-2448)

RESOLUTION NUMBER R- 265987

ADOPTED ON JUN 1 6 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 fack Katz, Chief Deputy

Or.Dept.:Fin.Mgt. Aud.Cert.:869009

R-86-2448 Form=r.none

The City of San Diego CERTIFICATE OF CITY AUDITOR AND COMPTROLLER

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Passed and adopted by the Council of The	City of San Diego on JUN 1 6 1986
by the following vote:	
Councilmen Abbe Wolfsheimer Bill Cleator Gloria McColl William Jones Ed Struiksma Mike Gotch Judy McCarty Uvaldo Martinez Mayor	Yeas Nays Not Present Ineligible
AUTHENTICAT	
	ED STRUIKSMA Deputy Mayor of The City of San Diego, California.
(Beal)	CHARLES G. ABDELNOUR City Clerk of The City of San Diego, California. By Astoura Double., De
	Office of the City Clerk, San Diego, California
Re	BOLULIS 265987 JUN 1 6 1986

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