

CITY COUNCIL MEETING
FEBRUARY 6, 1985

REVENUE SHARING
AUDIT PREPARED
BY ERNST AND
WHINNEY RECEIVED
FOR FILING BY
COUNCIL

Council received, for filing, Revenue sharing audit as
prepared by Ernst and Whinney.

CC 21
CC 6

Page 364

The City Council
City of Lodi
Lodi, California

We have examined the financial statements of the various funds and account groups of the City of Lodi for the years ended June 30, 1983 and 1984, and have issued our report thereon dated September 14, 1983 and October 23, 1984, respectively. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our examinations of the financial statements for the years ended June 30, 1983 and 1984, we performed tests of compliance with the Revenue Sharing Act and regulations as required by Sections II.C.3 of the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Recipients (Guide) issued by the Office of Revenue Sharing, U. S. Department of the Treasury. We compared the data on the Bureau of Census Form RS-8 with the audited records of the City of Lodi as required by Section II.C.4 of the Guide for the year ended June 30, 1983.

Based on these procedures, we noted no instance of noncompliance with the regulations and no differences between the data on Bureau of Census form RS-8 and the records of the City of Lodi for the year ended June 30, 1983.

Ernst & Whinney

Sacramento, California
January 11, 1985