

CITY COUNCIL MEETING

December <sup>9</sup> 2, 1981

cc-6  
cc-2/1(a)

COMPLIANCE AUDIT FOR  
REVENUE SHARING AND  
MANAGEMENT LETTER  
RECEIVED FOR FILING

On motion of Councilman Pinkerton, Murphy second, Council received for filing Compliance Audit for Revenue Sharing and Management Letter, City of Lodi, June 30, 1981 as prepared by Ernst and Whinney.

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# Ernst & Whinney

555 Capitol Mall, Suite 650  
Sacramento, California 95814

916/447-3237

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, 1981 and 1980, and have issued our reports thereon dated September 11, 1981 and October 27, 1980 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, 1981 and 1980, we performed tests of compliance with the Revenue Sharing Act and regulations as required by Section 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 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, 1980.

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, 1980.

*Ernst & Whinney*

Sacramento, California  
November 17, 1981