



# Memorandum

**TO:** PUBLIC SAFETY, FINANCE &  
STRATEGIC SUPPORT COMMITTEE

**FROM:** Julia H. Cooper

**SUBJECT:** EXTERNAL AUDITOR'S REPORT      **DATE:** February 7, 2012

Approved

Date

2-7-2012

## RECOMMENDATION

Approve the removal of the External Auditor's Reports from the February 16, 2012, PSFSS Committee agenda.

## BACKGROUND

Item (d) (3), FY 2010-11 Independent Auditor's Reports, was initially deferred to January 2012, from November 2011 (Item (b) (3)). The deferral to January 2012 was necessary due to staff resources focusing on completing the FY 2010-11 Comprehensive Annual Financial Report (CAFR), as a result resources were diverted from completing the Single Audit. The CAFR was completed and presented to the City Council in December 2011. This resource reallocation resulted in the deferral of the Single Audit and Management Letter items to February 2012.

In addition to the deferrals of the FY 2010-11 Independent Auditor's Reports from November 2011 to ultimately February 2012, the item was also submitted as part of the January-June 2012 workplan for the February 2012 Committee meeting. This resulted in a duplicate entry on the February 2012 agenda. It should be noted that the January-June 2012 workplan referenced "External Auditor's Reports", which has the same meaning as "Independent Auditor's Report".

/s/

JULIA H. COOPER  
Acting Director, Finance

For questions, please contact Arn Andrews, Acting Assistant Director, at (408) 535-7041.