



## Legislation Details (With Text)

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**File #:** 19-0282      **Version:** 1      **Name:** CAud - Independent Accountants Report  
**Type:** Agenda Item      **Status:** Approved  
**File created:** 3/25/2019      **In control:** City Council  
**On agenda:** 4/2/2019      **Final action:** 4/2/2019  
**Title:** Recommendation to receive and file the Independent Accountants' Report on Agreed-Upon Procedures Applied to the Appropriations Limit Worksheet of the City of Long Beach, California for the year ended September 30, 2018.  
**Sponsors:** City Auditor  
**Indexes:** Report  
**Code sections:**  
**Attachments:** 1. 040219-C-2sr&att.pdf

| Date     | Ver. | Action By    | Action                 | Result |
|----------|------|--------------|------------------------|--------|
| 4/2/2019 | 1    | City Council | approve recommendation | Pass   |

Recommendation to receive and file the Independent Accountants' Report on Agreed-Upon Procedures Applied to the Appropriations Limit Worksheet of the City of Long Beach, California for the year ended September 30, 2018.

In November 1979, California voters approved Proposition 4, commonly known as the (Paul) Gann Initiative. The Proposition placed limits on the amount of tax revenue that can be appropriated in any fiscal year by a government entity. The limit is increased each year by using population growth and inflation factors.

In order to increase the accountability of local governments in adopting their Gann Appropriations Limits, California voters approved Proposition 111 in June 1990. Among other things, the Proposition requires that the annual calculation of the Gann Limit be reviewed as part of an annual financial audit. The attached report has been prepared in compliance with that requirement.

This item is not time sensitive.

There is no fiscal impact.

Approve recommendation.

LAURA L. DOUD, CPA  
CITY AUDITOR