

HEALTH COMMISSION
CITY AND COUNTY OF SAN FRANCISCO
RESOLUTION NO. 48-94

**AMENDING THE AUDIT REQUIREMENT FOR
DEPARTMENT OF PUBLIC HEALTH CONTRACTS**

WHEREAS, it is standard business practice for an independent audit to be performed on an organization's fiscal period; and,

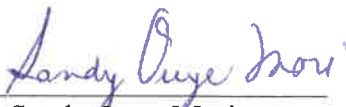
WHEREAS, the current policy to require that audits be performed within 90 days after the end of the contract period, which at times conflicts with agencies' accounting cycles; and,

WHEREAS, the Department at times contracts for personal services, and audits are not necessarily required because these services are paid through fee-for-service terms, which limits the Department's risk with such contracts; therefore, be it

RESOLVED, that the Department of Public Health's annual financial audit policy is revised to change the due date to 180 days following the contractor's fiscal year end date; and, be it

FURTHER RESOLVED, that the Department is authorized to waive the audit requirement for personal services if it is determined that such a requirement would produce undue burden or costs and would have minimal benefits to the Department.

I hereby certify that the foregoing resolution was adopted by the Health Commission at its meeting of Tuesday, November 15, 1994.



Sandy Ouye Mori
Executive Secretary to
the Health Commission