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**AM-404-04**

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## *Outside Audits*

Records of City agencies pertaining to grant funds are subject to audit by representatives of Federal and/or State government agencies. The Charter responsibilities of the City Auditor, as head of the Department of Audits, under Article V, Sections 8 and 9, relate to audits of City agencies, transactions, contracts, grants, etc., as well as the audit of the City's Comprehensive Annual Financial Report. Additionally, the Department of Audits performs the City's annual Single Audit of Federal financial assistance received directly from Federal agencies and "passed-through" State agencies. To avoid substantial duplication of audit effort, the City Auditor must be informed prior to the start of an audit by outside auditors. Therefore, the City Auditor must be notified in writing as soon as a City agency has received notice that an audit is to be performed by outside auditors.