

GANN Letter

Fiscal Year Ended September 30, 2025



Independence you can rely on

November 2024

Laura L. Doud
City Auditor



Table of Contents

Independent Accountants' Report on Applying Agreed-Upon Procedures.....	2
Appropriations Limit Worksheet.....	4



**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Honorable Mayor and City Council
City of Long Beach, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet of the City of Long Beach, California (the City) for the year ended September 30, 2025. The City's management is responsible for the Appropriations Limit Worksheet.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements set forth in Section 1.5 of Article XIII B of the California Constitution. These procedures, which were suggested by the League of California Cities and presented in the publication entitled *Agreed-Upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution*, were performed solely to assist you in meeting the requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings were as follows:

1. We obtained the completed worksheets that set forth the calculations necessary to establish the City's appropriations limit and compared the limit and annual adjustment factors included in the worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote by the City Council.

Finding: No exceptions were noted as a result of these procedures.

2. For the accompanying Appropriations Limit Worksheet, we added last year's limit to the annual adjustment and compared the resulting amount to this year's limit.

Finding: No exceptions were noted as a result of these procedures.

3. We compared the current year information presented in the accompanying Appropriations Limit Worksheet to supporting worksheets described in No. 1 above.

Finding: No exceptions were noted as a result of this procedure.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet to the prior year appropriations limit adopted by the City Council for the prior year.

Finding: No exceptions were noted as a result of this procedure.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the Generally Accepted Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit Worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Laura L. Doud, CPA
CITY AUDITOR
Long Beach, California
November 12, 2024

CITY OF LONG BEACH, CALIFORNIA

**Appropriations Limit Worksheet
September 30, 2025**

A. Adopted Appropriations Limit at September 30, 2024 \$ 966,768,944

B. Adjustment Factors:

Per Capita Income	1.036200
Population Increase	<u>0.998200</u>
Total Adjustment Factor (1.036200 x 0.998200)	<u>1.034335</u>

Annual Permitted Adjustment 33,193,857

C. Adopted Appropriations Limit at September 30, 2025 \$ 999,962,801



Long Beach City Auditor's Office

411 W. Ocean Blvd., 8th Floor

Long Beach, CA 90802

Telephone: 562-570-6751

Fax: 562-570-6167

Email: Auditor@longbeach.gov

Website: CityAuditorLauraDoud.com

MyAuditor App available at the [App Store](#) or [Google Play](#)

Follow Us:

Facebook: [@LBCityAuditor](#)

Instagram: [@LBCityAuditor](#)

X: [@LBCityAuditor](#)

CITY AUDITOR'S FRAUD HOTLINE: 1-888-FRAUD-07