

# Agreed-Upon Procedures Related to the Central Stores Physical Inventory

**OCTOBER 2025** | OCA-26-02

Andy Hanau, City Auditor  
Matthew Helm, Assistant City Auditor  
Crowe LLP



**CITY OF SAN DIEGO, CALIFORNIA**  
**INDEPENDENT ACCOUNTANT'S REPORT**  
**APPLYING AGREED-UPON PROCEDURES**  
**RELATED TO THE CENTRAL STORES INVENTORY**  
**Year Ended June 30, 2025**

CITY OF SAN DIEGO, CALIFORNIA

INDEPENDENT ACCOUNTANT’S REPORT  
APPLYING AGREED-UPON PROCEDURES

RELATED TO THE CENTRAL STORES INVENTORY

Year Ended June 30, 2025

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INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED UPON PROCEDURES

To Management and the Honorable Mayor and City Council  
City of San Diego  
San Diego, California

We have performed the procedures enumerated below, on the City of San Diego (City) Office of the City Auditor's (City Auditor) compliance with the requirements of Article 2, Division 5, Section 22.0501 of the San Diego Municipal Code regarding the City's Central Store inventory records for the year ended June 30, 2025. The Purchasing and Contracting Department (the Department) management is responsible for the City's Central Store inventory records.

The City Auditor has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with the San Diego Municipal Code referred above for the year ended June 30, 2025. 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. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

The procedures performed and associated findings are as follows:

1. Obtain an electronic version of the Central Store inventory stock record as of June 26, 2025, maintained by the Department and haphazardly select a sample at Chollas Store storeroom based on 15% of the total stock items.

**Finding:** We obtained an electronic version of the inventory stock records maintained by the Department for the Chollas Store, which contained a total of 1,761 stock items. The Central Store had 78 paper-form stock items. As directed by the City Auditor at the entrance conference held on June 25, 2025, paper-form stock items were excluded from the sampling population, which resulted in a total of 1,683 stock items for inclusion in our sample population. As a result, we selected 233 items or 15% of the total inventory stock items. We also haphazardly selected 20 items on hand at the Chollas Store location.

2. Conduct a physical inventory count at the Department's Chollas Store location for the samples selected and compare the results of the physical inventory count to the Department's inventory stock records. The physical count included haphazardly opening 20 inventory boxes for the sample items selected, recounting the contents within, and comparing the recounted items to the quantity of items stated on the inventory box.

**Finding:** Refer to Attachment 1 (which reports the results for Procedures 2 and 3) for a summary of the results of the physical inventory count and Attachment 2, Procedure 2 for a detailed listing of the inventory stock item discrepancies. We haphazardly selected a sample of 253 stock items from the 1,683 stock items listed on June 26, 2025, inventory stock record. The 233 stock items were counted at the Chollas Store location with a recorded inventory value of \$229,317.22.

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(Continued)

For 233 out of the 253 stock items counted, we noted discrepancies for 100 stock items: 56 of the stock items resulted in an overstatement of 363 inventory units, or \$14,705.06, which were included per the inventory record system but not on hand; and 44 of the stock items resulted in an understatement of 624 inventory units, or \$12,811.88, which were on hand, but not included in the inventory record system. The net impact of items counted at the Chollas Store location is an overstatement in the inventory record system of \$1,893.18. For the result of the other 20 inventory boxes haphazardly opened, refer to procedure 3.

3. Haphazardly select 20 items on hand at the Chollas Store location, compare and agree the items to the inventory system stock records, and observe if they are recorded in the inventory system.

**Finding:** Refer to Attachment 2, Procedure 3 for a detailed listing of inventory stock item discrepancies. We haphazardly selected and counted 20 stock items on hand at the Central Store and compared the result with a recorded inventory quantity of 1,547 and value of \$11,525.44. Of the 20 stock items counted, we noted a discrepancy for 8 stock items: 3 stock items with identified discrepancies resulted in an overstatement of 6 inventory units, or \$67.99, which was included in the inventory record system but not on hand; and 5 of the stock items resulted in an understatement of 56 inventory units, or \$306.16, which were on hand, but not included in the inventory record system. The net impact of items counted at the Chollas Store location for these 20 haphazardly selected stock items was an understatement in the inventory record system of \$238.17.

4. Inquire with the Store Manager regarding the Department's Central Store procedures and activities related to whether obsolete inventory (inventory with no sales to City departments during the prior fiscal year) is annually reviewed. Observe if the Department's justification for retaining obsolete items is maintained on file, or if obsolete inventory is being disposed of per management.

**Finding:** Per inquiry with the Central Store Operations Supervisor, the Department utilized SAP Software Solutions to track all material numbers created since implementation in calendar year 2009. The Operations Supervisor stated that the Chollas Store location did not have any additional materials identified as obsolete for fiscal year 2025 during the on-site inventory count. Crowe noted one item, a calendar, that was considered obsolete and disposed of according to procedure. In addition, while the City maintained procedures, there were no documented procedures or policies addressing obsolete inventory regarding expired items. The Department discontinued stocking materials designated for individual departments or divisions and has taken steps to limit materials with brief expiration periods. This change resulted in fewer occurrences of material obsolescence and made it possible for the Department to allocate more shelf space to higher-volume materials.

5. Obtain a listing of the Chollas Store location inventory write offs occurring during the fiscal year ended June 30, 2025. Haphazardly select 5 items from the positive adjustment schedule and 5 items from the negative adjustment schedule written off during the fiscal year ended June 30, 2025, to observe a written explanation for the reason for the adjustment is documented and observe approval of adjustment.

**Finding:** Per inquiry with the Central Store Operations Supervisor, there was no positive adjustment during the fiscal year ending June 30, 2025. Crowe haphazardly selected five adjustments from the negative adjustment schedule. For each item selected, the Central Store Operations Supervisor provided a written explanation for the adjustment and the approval.

We were engaged by the City Auditor to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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 or conclusion, respectively, on the compliance with the requirements of Article 2, Division 5, Section 22.0501 of the San Diego Municipal Code regarding the City's Central Store inventory records, maintained by the Department. Accordingly, we do not express such an opinion or conclusion. 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 Department and the City Auditor 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 Audit Committee of the City of San Diego, the City Auditor and the Purchasing and Contracting Department of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Crowe LLP". The signature is stylized, with the "C" being large and the "LLP" being more compact.

Crowe LLP

Costa Mesa, California  
September 30, 2025

## CITY OF SAN DIEGO, CALIFORNIA

INDEPENDENT ACCOUNTANT'S REPORT  
APPLYING AGREED-UPON PROCEDURES

## ATTACHMENT 1

**Fiscal Year 2025 Summary of Results**

Location	Total Number of Stock Items in Inventory Records <sup>1</sup>	Total Inventory Value <sup>2</sup>	Total Number of Sampled Stock Items <sup>3</sup>	Total Value of Sampled Stock Items	Number of Inventory Units Over / (Under) in Inventory Records	Total Value of Inventory Units Over / (Under) in Inventory Records	Percent Difference Between the Value of Sampled Items Counted and the Total Value of Sampled Inventory as Recorded in the Inventory Records	Estimated Difference in the Total Inventory Value Per the Department's Stock Records Based on the Sampling Error
Chollas	1,683	\$ 1,752,312.04	253	\$ 229,317.22	369	\$ 14,773.06	6.44%	\$ 112,887.33
					(680)	(13,118.04)	-5.72%	(100,240.62)
<b>Total</b>	<b>1,683</b>	<b>\$ 1,752,312.04</b>	<b>253</b>	<b>\$ 229,317.22</b>	<b>(311)</b>	<b>\$ 1,655.02</b>	<b>0.72%</b>	<b>\$ 12,646.70</b>

**Summary of Results - Last Three Fiscal Years**

Fiscal Year	Total Number of Stock Items in Inventory Records	Total Inventory Value	Total Number of Sampled Stock Items	Total Value of Sampled Stock Items	Number of Inventory Units Over / (Under) in Inventory Records	Total Value of Inventory Units Over / (Under) in Inventory Records	Percent Difference Between the Value of Sampled Items Counted and the Total Value of Sampled Inventory as Recorded in the Inventory Records	Estimated Difference in the Total Inventory Value Per the Department's Stock Records Based on the Sampling Error
2025	1,683	\$ 1,752,312.04	253	\$ 229,317.22	369	\$ 14,773.06	6.44%	\$ 112,887.33
					(680)	(13,118.04)	-5.72%	(100,240.62)
					(311)	\$ 1,655.02	0.72%	\$ 12,646.70
2024	1,699	\$ 1,824,447.71	232	\$ 257,703.26	1,040	\$ 7,264.53	2.82%	\$ 51,430.27
					(262)	(3,132.40)	-1.22%	(22,176.30)
					778	\$ 4,132.12	1.60%	\$ 29,253.97
2023	1,568	\$ 1,506,087.55	233	\$ 337,847.11	7,648	\$ 3,882.67	1.15%	\$ 17,308.54
					(463)	(6,129.17)	-1.81%	(27,323.21)
					7,185	(\$ 2,246.50)	-0.66%	(\$ 10,014.67)

<sup>1</sup>The "Total Number of Stock Items" is as of June 26, 2025, based upon the Purchasing and Contracting Department's inventory stock records including the various forms maintained in inventory, which were excluded from our sampling population.

<sup>2</sup>The "Total Inventory Value" is as of June 26, 2025, based upon the Purchasing and Contracting Department's inventory stock records.

<sup>3</sup>The "Total Number of Sampled Stock Items" refers to the number of separate stock items physically counted pursuant to Procedures #2 and #3.

## CITY OF SAN DIEGO, CALIFORNIA

INDEPENDENT ACCOUNTANT'S REPORT  
APPLYING AGREED-UPON PROCEDURESATTACHMENT 2  
Chollas Store

## PROCEDURE 2 (INDIVIDUAL STOCK ITEM EXCEPTIONS):

	Material Number (Stock Number)	Material Description	Inventory Value	Unit Value	Base Unit of Measure	Number of Inventory Units Recorded in SAP	Number of Inventory Units Per Physical Observation Count	Number of Inventory Units Overstated/(Understated) in SAP	Inventory Value Overstated/(Understated) in SAP
1	22034891	PAINT BRUSH 1-1/2" THROW-AWAY	\$87.92	\$0.92	EA	96	84	12	\$10.99
2	22037061	BAG MONSTER EVIDENCE 16 1/2X 34X 11 1/2	5,652.45	59.50	BDL	95	94	1	59.50
3	22100150	OPS SOAP DISPENSER - VANDAL PROOF - S.S.	7,824.12	89.83	EA	87	95	(8)	(719.48)
4	22035239	TAPE DUCT 2" X 60YRD	411.39	5.64	EA	73	72	1	5.64
5	22039822	GROUT NON-SHRINK CEMENT/ALL RAPID SET BLUE	2,112.93	29.35	EA	72	74	(2)	(58.69)
6	22040524	TOILET PAPER 2-PLY WAXIE 851218	3,501.53	49.32	EA	71	69	2	98.63
7	22037809	SERVICE AWARD, PIN 25 YEAR	1,477.20	24.62	EA	60	58	2	49.24
8	22103409	RAIN PANTS HEAVY DUTY 3XL - RADIANS	4,587.42	77.75	EA	59	51	8	622.02
9	22035142	PAINT SPRAY AERO/EO INVERT-A-CAP PURPLE	645.39	11.13	EA	58	11	47	522.99
10	22104295	SHIRT SHORT SLEEVE 4XL TRANSPORT ORANGE	1,123.67	19.37	EA	58	53	5	96.87
11	22035235	MASKING TAPE BLUE - 2 INCH	410.33	7.33	EA	56	54	2	14.65
12	22044261	CUP MUG COFFEE CERAMIC OR PORCELAIN	298.67	5.33	EA	56	45	11	58.67
13	22040381	HANDLE MOP W/7-1/2" HEAD X 60" 650641	516.17	9.38	EA	55	67	(12)	(112.62)
14	22040990	SAFETY BANDAGE KNUCKLE 8/PK	73.19	1.38	PK	53	55	(2)	(2.76)
15	22014926	RESPIRATOR CLEANING WIPE 3M	867.92	16.69	EA	52	32	20	333.82
16	22102299	RAIN JACKET 3XL HEAVY DUTY CITY LOGO	4,284.31	87.43	EA	49	51	(2)	(174.87)
17	22045997	HARDHAT SWEATBAND TERRY CLOTH	143.62	2.93	EA	49	112	(63)	(184.65)
18	22044269	HOT PADS, KITCHEN 7" X 7"	164.55	3.50	EA	47	46	1	3.50
19	22078093	POSTER GHS 11 X 17	613.82	13.06	EA	47	70	(23)	(300.38)
20	22101972	SAFETY EAR PLUG MOLDEX TWIST-IN 50PR TUB	1,351.86	30.04	EA	45	43	2	60.08
21	22034920	BRUSH STENCIL #3 1-1/2" X 1-1/4"	1,269.40	30.22	EA	42	40	2	60.45
22	22077790	W/HSK STAINLESS STEEL 14 INCH	314.47	7.49	EA	42	54	(12)	(89.85)
23	22012948	Cloth Emery 80-Grit 1-1/2" X 50 Yd ROLL	3,521.68	85.89	EA	41	42	(1)	(85.89)
24	22040408	MUTT MITTS SINGLE SCOOP BIODEGRADABLE	3,531.99	86.15	EA	41	43	(2)	(172.29)
25	22103361	RAIN JACKET 5XL HEAVY DUTY CITY LOGO	3,606.55	87.96	EA	41	42	(1)	(87.96)
26	22039869	PLY WOOD 1/2" X 4' X 8' DF AB EXTERIOR	3,893.25	97.33	EA	40	37	3	291.99
27	22041013	SAFETY BANDAGE GAUZE PAD 3X3 STRL 10/BX	90.93	2.27	EA	40	16	24	54.56
28	22100719	WIPES ZEP DISINFECTANT SPIRIT II CLEANM	727.05	18.18	EA	40	87	(47)	(854.28)
29	22014945	PAD KNEE W/VELCRO STRAPS ALLEGRO#7102	712.28	18.26	PR	39	55	(16)	(292.22)
30	22040414	MOP COTTON 24-OZ 8PLY 650041	129.07	3.31	EA	39	49	(10)	(33.09)
31	22041115	HANDWASH - ANTISEPTIC, METREX, VIONEX	264.75	6.79	EA	39	-	39	264.75
32	22015029	SEALANT RTV SILICONE CLR 10OZ 12 PER BX	429.10	11.29	EA	38	-	38	429.10
33	22040449	SPRAY ZENKILL III LONGSHOT WASP 470001	261.64	6.89	EA	38	44	(6)	(41.31)
34	22104290	SHIRT SHORT SLEEVE MED TRANSPORT ORANGE	736.19	19.37	EA	38	45	(7)	(135.61)
35	22044274	PEELER, POTATO	396.70	10.72	EA	37	36	1	10.72
36	22040283	CLEANER FOAMING OVEN WAXIE 1031531	170.61	4.74	EA	36	78	(42)	(199.05)
37	22040484	SODA BAKING 1LB BOXES 160142	39.57	1.10	EA	36	28	8	8.79
38	22101440	DETERGENT CASCADE WAXIE 88PGC98208CT	405.34	11.26	EA	36	54	(18)	(202.67)
39	22030402	SCREWDRIVER PHILLIPS 6" STANLEY 64-103	236.62	6.57	EA	36	33	3	19.72
40	22104344	SHIRT LONG SLEEVE 4XL TRANSPORT ORANGE	879.74	24.44	EA	36	40	(4)	(97.75)
41	22041021	SAFETY BLANKET RESCUE 56X84 REFLECT MY L	142.36	3.95	EA	36	37	(1)	(3.95)
42	22031315	CORD EXT 50' CAROL #03356 ORANGE	1,211.31	34.61	EA	35	30	5	173.04
43	22030245	LINE WEDEATER 1LB BOX .095 SIZE ECHO#11	578.46	17.01	EA	34	35	(1)	(17.01)
44	22034903	PAINT BRUSH 3" THROW-AWAY	405.36	12.28	EA	33	37	(4)	(49.13)
45	22102307	MULTI TOOL LEATHERMAN REV 60GX85 SDFD	1,958.14	59.34	EA	33	31	2	118.68
46	22034908	BUCKET PAINTERS PLASTIC - 2 - GAL	213.08	6.66	EA	32	31	1	6.66
47	22077788	LADLE STAINLESS STEEL 12OZ	118.13	3.81	EA	31	34	(3)	(11.43)
48	22030157	HAMMER BALL PEIN 8 OZ STANLEY 54-008	150.56	5.02	EA	30	29	1	5.02
49	22039838	LUMBER DOUGLAS FIR 2X12X16 #2&BTR DF S4S	1,036.94	34.56	EA	30	38	(8)	(276.52)
50	22044298	SHAKERS SALT & PEPPER	33.28	1.11	EA	30	28	2	2.22
51	22030379	SCREWDRIVER 3"X3/16" STANLEY 66-163	171.18	5.90	EA	29	28	1	5.90
52	22102651	HYGIENE PADS 4 WAXIE DISPENSER - LIBRARY	0.01	0.00	CS	29	26	3	0.00
53	22042592	OC SPRAY MK-9 12oz Defense Tech 5099	1,707.36	58.87	EA	29	8	21	1,236.36
54	22015082	BACK SUPPORT FLEX SUPPORT TYPE SML	329.70	11.37	EA	29	30	(1)	(11.37)
55	22104711	TRANSPORTATION VEST BLK/ORNG MED 1516	868.91	31.03	EA	28	27	1	31.03

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## CITY OF SAN DIEGO, CALIFORNIA

INDEPENDENT ACCOUNTANT'S REPORT  
APPLYING AGREED-UPON PROCEDURESATTACHMENT 2  
Chollas Store

56	22014743	GLOVE LATEX-PIE DIAMOND GRIP XLG	\$494.28	\$18.31	BX	27	193	(166)	\$(3,038.91)
57	22043704	BALL TABLE-TENNIS HALEX #1 24 BX/CS	300.87	11.14	BX	27	23	4	44.57
58	22040441	CAR WASH N WAX 410954	364.57	13.50	EA	27	21	6	81.02
59	22102339	ABSORBANT / DEGREASER RHINO DIRT	517.72	19.91	EA	26	22	4	79.65
60	22040249	BRUSH SCRATCH BRASS 1 1/2" 400A01	13.73	0.55	EA	25	26	(1)	(0.55)
61	22014490	BOOT RUBBER SIZE 12 OVERSHOE	974.33	38.97	PR	25	26	(1)	(38.97)
62	22030089	Hook - Meter Box	2,612.94	104.52	EA	25	32	(7)	(731.62)
63	22078216	SAFETY EYE WASH 1 OZ	108.44	4.52	EA	24	17	7	31.63
64	22039850	LUMBER REDWOOD 6X6X6 CON HRT RWD S4S	2,073.92	86.41	EA	24	43	(19)	(1,641.85)
65	22025712	CPLNG ENDCAP CL/DI 12" W/2FIP 13.1-13.55	7,311.34	317.88	EA	23	19	4	1,271.54
66	22104339	SHIRT LONG SLEEVE MED TRANSPORT ORANGE	537.63	24.44	EA	22	12	10	244.38
67	22040231	BRUSH HD TRUCK WASH WAXIE 2060110	411.29	18.70	EA	22	24	(2)	(37.39)
68	22013137	PADLOCK MASTERLOCK A700 KEYED DIFFERENT	700.65	33.36	EA	21	16	5	166.82
69	22014816	HEADGEAR FOR FACE SHLD CREWS #103	156.13	7.43	EA	21	43	(22)	(163.56)
70	22030319	RASP CABINET 12" NICHOLSON 17751N	232.01	11.05	EA	21	22	(1)	(11.05)
71	22030166	HAMMER CURVED CLAW 16 OZ STANLEY 51031	493.65	23.51	EA	21	19	2	47.01
72	22040338	COVER TOILET-SEAT 1/2FLD WAXIE 851530 CS	723.76	36.19	EA	20	19	1	36.19
73	22102305	RAIN PANTS HEAVY DUTY 4XL - RADIANS	1,555.05	77.75	EA	20	31	(11)	(855.28)
74	22030584	WRENCH COMBO 1-1/4" STANLEY 86-846	258.38	13.60	EA	19	20	(1)	(13.60)
75	22030383	SCREWDRIVER FLAT TIP 4" STANLEY 66-174	132.67	7.37	EA	18	15	3	22.11
76	22040504	SQUEEGEE 18" FLOOR STRAIGHT WAXIE #291610	290.93	16.16	EA	18	16	2	32.33
77	22040505	SQUEEGEE 24" FLOOR STRAIGHT WAXIE #291630	330.50	20.66	EA	16	12	4	82.63
78	22030235	KNIFE PUTTY FLEXIBLE 1-1/2"	39.65	2.48	EA	16	15	1	2.48
79	22030525	TAPE DIAMETER 6" LUFKIN #W606PDQR =	407.14	27.14	EA	15	13	2	54.29
80	22015087	BACK SUPPORT FLEX TYPE 3X	170.66	11.38	EA	15	14	1	11.38
81	22100070	FLASHLIGHT STREAMLIGHT DUALIE 3AA 68751	536.33	38.31	EA	14	1	13	498.02
82	22030161	HAMMER BALL PEIN 16 OZ 2A634	238.84	18.37	EA	13	12	1	18.37
83	22044323	KNIFE BOWING 6"	273.87	22.82	EA	12	11	1	22.82
84	22039865	PLYWOOD 1/4" X 4' X 8' DF AB EXTERIOR	345.12	31.37	EA	11	20	(9)	(282.37)
85	22041116	SAFETY PVP IODINE SWABS CAPSULE 10/BX	22.31	2.23	EA	10	17	(7)	(15.62)
86	22030547	TROWEL FINISH 4" X 14 MARSHALL FT144	92.07	9.21	EA	10	9	1	9.21
87	22077932	MAT TRUNCATED DOME 36" X 48" 3648MDSS4CIPY	6,454.22	645.42	EA	10	-	10	6,454.22
88	22042859	POWDER FINGERPT. SILK BLACK #BPP09 16 OZ	271.04	30.12	EA	9	10	(1)	(30.12)
89	22030013	AXE WOOD HANDLE 3.5 LB HEAD 11Z395	445.91	55.74	EA	8	6	2	111.48
90	22040164	BELT HOVER VAC SANITARE PART #40201041	4.60	0.66	EA	7	9	(2)	(1.31)
91	22041092	SAFETY SCISSORS EMERGENCY LRG ZEE6566	25.99	3.71	EA	7	58	(51)	(189.36)
92	22100081	FLASHLIGHT STREAMLIGHT SURVIVOR AA 90540	447.34	74.56	EA	6	3	3	223.67
93	22015081	STEPLADDER FIBERGLASS 8FT NON CONDUCTIVE	1,575.87	262.65	EA	6	7	(1)	(262.65)
94	22015031	SILICONE RTV CLEAR 8 OZ KAR#79685	268.30	53.66	EA	5	6	(1)	(53.66)
95	22015078	STEPLADDER FIBERGLASS 6FT NON-CONDUCTIVE	1,129.07	225.81	EA	5	9	(4)	(903.26)
96	22043884	NET BADMINTON MACGREGOR # 0892	36.63	9.16	EA	4	3	1	9.16
97	22077650	COUPLING REDUCING 8X6 RC501-9.40-7.20	468.71	156.24	EA	3	-	3	468.71
98	22036299	OIL 2-CYCLE ENGINE 2 6oz	5.47	2.74	EA	2	-	2	5.47
99	22030441	SHOVEL SQUARE-POINT UNION 44106	15.52	15.52	EA	1	22	(21)	(325.92)
100	22035030	ENAMEL MARINE SAFETY YELLOW PROTEC	20.33	20.33	EA	1	-	1	20.33
			\$100,579.95			3,163	3,424	(261)	1,893.18

Overstatement of Units	363	14,705.06
Item Count	56	
Understatement of Units	(624)	(12,811.88)
Item Count	44	
No. of items not agreeing to inventory on hand	100	

(Continued)

CITY OF SAN DIEGO, CALIFORNIA

INDEPENDENT ACCOUNTANT'S REPORT  
APPLYING AGREED-UPON PROCEDURES

ATTACHMENT 2  
Chollas Store

PROCEDURE 3 (INDIVIDUAL STOCK ITEM EXCEPTIONS):

	Material Number (Stock Number)	Material Description	Inventory Value in SAP	Unit Value	Base Unit of Measure	Number of Inventory Units Recorded in SAP	Number of Inventory Units Per Physical Observation Count	Number of Inventory Units Overstated/(Understated) in SAP	Inventory Value Overstated/(Understated) in SAP
101	22035134	PAINT SPRAY KRYLN INVERT-A-CAP YEL 12/CS	\$733.62	\$11.29	EA	65	64	1	\$11.29
102	22035223	PAINT ROLLER COVER 3/4" ENAMEL	103.41	4.92	EA	21	32	(11)	(54.17)
103	22035233	MASKING TAPE BLUE - 1INCH	1,120.33	3.42	EA	328	324	4	13.66
104	22040197	TISSUE FACIAL WAXIE#851443	464.35	0.79	EA	585	600	(15)	(11.91)
105	22014725	GLOVE PIGSKIN TOP GRAIN LRG 12/PK-120/CS	867.33	6.02	PR	144	168	(24)	(144.56)
106	22030303	PIN PUNCH, 7 PIECE SET, DAYTON#2A-263	86.09	43.05	EA	2	1	1	43.05
107	22030563	WRENCH ADJUSTABLE 12" STANLEY 87-473	-	24.18	EA	-	1	(1)	(24.18)
108	22030330	TAPE MEASURE 1/2"X12" STANLEY 33-312	-	14.27	EA	-	5	(5)	(71.35)
			<u>\$3,375.13</u>			<u>1,145</u>	<u>1,195</u>	<u>(50)</u>	<u>\$(238.16)</u>
							Overstatement of Units	6	\$67.99
							Item Count	3	
							Understatement of Units	(56)	\$
							Item Count	5	(306.16)
							No. of items not agreeing to inventory on hand	<u>8</u>	