

**Expenditure Adjustments:**

**Appropriate:**

1. The Finance Department was contacted by the Auditor of State's office recently notifying us that they have selected Powell for a random audit of the Ohio Police and Fire Pension numbers as they relate to GASB 68. This was new legislation a couple of years ago that required the recording of liability for the pension systems on the City's financial statements. The City is responsible for the fee associated with this random audit selection.

<b>General Fund, Finance Department, Operating</b>	<b>\$</b>	<b>600.00</b>
--	-----------	---------------