



FILED

RECEIVED
SEP 15 2006
STEPHEN A. BOUCH
COURT EXECUTIVE OFFICER

NAPA VALLEY UNIFIED SCHOOL DISTRICT

SEP 15 2006

Clerk of the Napa Superior Court
By: C. Premier
Deputy

**Grand Jury Response
2005-2006**

There are no new substantive findings in the Grand Jury report. The report does raise administrative questions about the types of data, analysis and tracking procedures that are used in the Napa Valley Unified School District. We appreciate the Grand Jury's attention to detail and accept constructive suggestions on improving our tracking procedures. We do disagree with some of the findings in the 2005-06 report, as explained below. We also believe the Grand Jury would benefit from further information regarding overall school funding and operations, including the structure and limitations of state funding, and the need to offer competitive teacher salaries, a modern curriculum to support high-achieving students with well-rounded skills and extra support for students with special needs or those in danger of falling behind.

This response is an effort to work with the Grand Jury to answer their questions about our administrative and analysis procedures. We regret that there hasn't been an opportunity to meet directly with Grand Jury members this year to become aware of their dissatisfaction with any of our responses to last year's report, and to have an opportunity to clarify misunderstandings and provide additional context. Our intent is to continue focusing on student success while ensuring overall safety and preparedness within the general budgetary constraints of school operations. If there is anything in our current response that raises questions with the 2006-2007 Grand Jury, the district requests an opportunity to meet with the Grand Jury members to determine the sources of concern and to have an opportunity to communicate directly and problem solve related to those issues.

While we do have some procedural and administrative differences with the Grand Jury, we do share a commitment with the Grand Jury to do what is needed to ensure that we are effectively addressing student health and safety as well as administrative effectiveness.

Finding 1(a):

Grand Jury: District Administration leadership is ineffective or absent in accomplishing their own self-ascribed action plans and goals. Continued lack of sufficient oversight, management, supervision, and communication resounds throughout District-level administrators. The job is not getting done.

Disagreement. While it is true that the district fell short in accomplishing some of the goals set forth in our response to the Grand Jury last year, broad progress was made in this area this past year. We did not realize that the Grand Jury did not intend for us to implement these recommendations district wide, as indicated in the 2005-2006 report. We believe that there was substantial value in applying the 2004-2005 report district wide, and so our implementation may have taken a broader scope than intended by the Grand Jury. We agree with the Grand Jury that we can improve our outcomes, and continually strive to do so.

Recommendation 1(a):

Grand Jury: NVUSD Board of Trustees hold all District Administrators accountable for leadership and job performance.

The recommendation has been implemented. The Board of Education holds the Superintendent accountable to ensure that there is appropriate accountability and oversight throughout the district, including district leadership. This accountability includes, but is not limited to, issues addressed by the scope of the Grand Jury report. The Superintendent will report to the Board of Education on February 1, 2007 all commitments that are listed in this response so that the board and public can know, and have input on, the status of implementation.

Finding 1(b):

Grand Jury: In spite of repeated expressions of intent, the District's corresponding actions are either missing or fall significantly short of accomplishment.

Partial disagreement. While we agree that not all elements have been completed, we believe that substantial progress has been made. For example, while not all schools have been SEMS trained, the district is well on track in its SEMS implementation which will significantly benefit the target schools. Our participation in Project Prepared will ensure that the entire district is SEMS compliant by the end of March 2007.

Recommendation 1(b):

Grand Jury: District Administration to:

- *Review and redesign or develop necessary policies and procedures that functionally accomplish the task.*
- *Establish a system of checks and balances that will maintain clear, concrete mechanisms of:*
 1. *oversight, communication, and management of persons and processes to assure accomplishment of operations*
 2. *supervision of staff, holding all accountable for assigned responsibilities.*

The recommendation has been partially implemented and will be fully implemented by March 31st 2007. Regarding emergency preparedness, the district is participating in Project Prepared through the Napa County Office of Education, which was developed before the 2004-2005 Grand Jury report. While the scope of the project is broader than the 7 schools targeted by the Grand Jury, project staff members have agreed to assist us to ensure that our policies and procedures are consistent with county practices, and that the appropriate oversight, communications, checks and balances are in order. Additionally, when the new Director of Student Services has been hired, that individual will be asked to review all policies and procedures related to health and safety to ensure appropriate implementation. We have also developed a tracking process that identifies all the commitments of this response, and which will be brought to the Board for review at the first Board of Education meeting in February, 2007

Finding 2(a):

Grand Jury: Full time SRO staffing at every middle and high school campus remains crucial to student health and safety. NVUSD continues to avoid directly addressing the unequal SRO staffing identified.

Disagreement. While the district agrees with the Grand Jury that School Resource Officers are an important component of our student services, we disagree with the Grand Jury on some of the assumptions related to this finding. Specifically, limited state funding requires the district to prioritize SRO among other needs, including teachers, and NVUSD always strives to direct limited resources into the classroom as much as possible. The district has addressed SRO staff issues during the past year, including possible funding and consideration of the needs of a non-targeted school.

Recommendation 2(a):

Grand Jury: NVUSD support each Middle and High School equally with SRO staffing hours and availability.

The recommendation requires further analysis. While we believe that we are equitably distributing those resources as they apply to the target schools, we are willing to address this again by meeting with principals, and with representatives of the Napa and American Canyon Police Departments if appropriate, to validate the current needs and available resources at this time and into the future, and to determine if resources need to be redeployed, and how significant the classroom and academic impacts of that would be. That analysis will be led by the new Director of Student Services, when hired, and will be completed by February 1, 2007.

Finding 2(b):

Grand Jury: The District did not report any further action to seek added SRO financial support.

Agreement. We do not appear to have reported our efforts to seek further funding. We did work with the Napa County Office to seek funding, and received a \$500,000 grant to support Valley Oak High School, a high need school that is not a target school in the Grand Jury report. That grant was awarded for intervention support services by social service providers, and the school qualified because they did not have a regularly assigned SRO. Other efforts to secure outside funding for SRO positions in the past year have not been successful.

Recommendation 2(b):

Grand Jury:

- *NVUSD meet the Napa Police Department's (NPD) commitment to staff each secondary school with a full time SRO starting in the 2006-07 school year.*
- *NVUSD look beyond state or federal grants as financial resources for SRO funding, and seek private funding, such as local foundations and organizations.*

The recommendation requires further analysis. While the district does not currently have the resources to allocate to this recommendation, we will continue to look for funding and will report back to the Board of Education on February 1, 2007 of our progress. The district is currently putting its SRO budgeting priorities into ensuring that we can maintain our current effort into the future, before expanding our current commitment. This plan seems to be consistent with information that we have from the Napa Police Department that city financial constraints may impact department staffing as well. The Grand Jury recommendation to look beyond grants to seek private local funding will be investigated with a preliminary report to the Board of Education on February 1, 2007.

Finding 3 (a)

Grand Jury: The Campus Supervisor Study, to evaluate staffing levels, has not been accomplished.

Partial Disagreement. The staffing for campus supervisors was examined after the 2004-2005 Grand Jury report and some changes were made. A written report was not done.

Recommendation 3 (a)

Grand Jury: NVUSD needs to conduct its Campus Supervisor Study to evaluate staffing levels.

The district will conduct an additional Campus Supervisor staffing analysis by no later than February 1, 2007, which will address all supervision issues including in-house detention centers, in the context of overall budgetary needs.

Finding 3 (b)

Grand Jury: NVUSD has neglected to increase Campus Supervisor hours as student census has increased at each Middle and High School.

Partial Disagreement. While some hours have increased as schools have grown and the need for additional staffing has been identified, the district has not automatically increased campus supervision staffing as enrollment has grown.

Recommendation 3 (b)

Grand Jury: NVUSD increase Campus Supervisor hours on each Middle and High school campus, based on the same Campus Supervisor/Student ratios as their 1997 staffing records show.

The recommendation requires further analysis. Staffing decisions involve problem-solving between the school and the district in the context of other budgetary needs. These issues are frequently monitored and discussed with the schools. District administration will again meet with the principal of each targeted school by no later than February 1, 2007 to determine if campus supervisor staffing should be increased, and if so by how much.

Finding 4

Grand Jury: Security cameras cannot take the place of sufficient SROs, Campus Supervisors, and Dean staffing, and are not the solution to added supervision needs.

Partial Disagreement. While we agree that security cameras cannot take the place of SRO's, Campus Supervisors, and Deans, we believe that they do provide a valuable, cost-effective tool in supervising our campuses, particularly during those time periods in which people are not as prevalent (nights, weekends, and vacations).

Recommendation 4

Grand Jury: Increase Campus Supervisor staffing on each middle and high school campus, rather than plan to obtain security cameras and monitors sometime in the future.

The recommendation will not be implemented because it is not reasonable. While the district continually monitors student behavior and is aware of changes and developments, we will meet with school principals by no later than February 1, 2007 for the express purpose of determining if additional supervisors are needed as indicated above under Recommendation 3 (b).

However, the limited one time funds that might be allocated for surveillance equipment cannot cover the ongoing expense of salaries. Different funding sources would be needed for those expenses to ensure solvent operations.

Finding 5

Grand Jury: The High School Dean position does not need added teaching or supervising duties and responsibilities. Instead the huge role of the Dean warrants added supportive help with full time SRO and added Campus Supervisor hours.

Partial Disagreement. While we agree that supportive help can be invaluable to the role and function of the Dean there are many successful high schools operating throughout the state and nation that have found different ways of deploying administrative staff. The district does and will continue to encourage high school principals to explore better ways of organizing their administrative teams. For example, as New Technology High School has grown from 200 to 400 students, a part time Assistant Principal has been added rather than a Dean. It is the responsibility of the Principal and the Assistant Principal of that school to determine how best to address their student service needs.

None of the targeted high schools have Deans of Students who have been assigned teaching duties or responsibilities, nor has that been considered.

Recommendation 5 (a)

Grand Jury: To help achieve more staffing stability in the High School Dean position, NVUSD can provide added support, via increased Campus Supervisors and SRO hours per secondary school, to assist the Dean managing student needs and behaviors.

Please see the responses to Recommendations 2 (a), 2 (b), 3 (a), and 3 (b).

Recommendation 5 (b)

Grand Jury: NVUSD establish an immediate and long term plan to address the increasing need for added staffing for improved student management and prevention support on each of the middle and high school campuses.

This recommendation is being implemented, but will be re-examined in the context of the Grand Jury recommendation to meet the intent of the report. That plan should be completed by February 1, 2007.

The district is in the second year of implementation of a plan to deploy a system of academic and behavioral interventions throughout the district. This has included reorganizing our district level staff to include an Administrator of Interventions and an allocation of financial resources to the target schools to address interventions at each school site. Additionally the district is moving rapidly to take advantage of newly allocated state resources for supplemental counseling support at each of the school sites. Both comprehensive high schools are interested in training staff in how to reinforce positive behavior services, and the district has increased its staffing of behaviorists to support school staff. All schools have positive behavior support plans.

Finding 6

***Grand Jury:** The District's Fire Inspection Control Log is inadequate to identify which schools require re-inspections and which are "cleared". The inadequate procedures do not enable district staff to ensure the timely fire inspection clearance of each school, creating unsafe conditions for students and staff.*

Partial Disagreement. Though the control log maintained at the Maintenance Office did not always reflect what was actually happening, we do believe as evidenced by a recent report from the Napa City Fire Department that fire inspections were completed in a timely manner and reinspections when necessary also occurred. We would agree that there needs to be more follow-through on the part of Napa Valley Unified to maintain the most current information at all times, though it bears repeating that at no point were the buildings behind a regular fire inspection schedule.

Recommendation 6

***Grand Jury:** The NVUSD needs to redesign and implement a functional tracking system for school fire inspections; and to establish a system of checks and balance to assure accountability and compliance.*

This recommendation has been partially implemented, and will be completed by February 1, 2007. We will work to improve our system of recording and follow-through. At this time we are developing a system that will automatically alert someone in the office that a re-inspection has not occurred. We instituted for 2005-06 a procedure whereby Work Orders that were generated because of defects noted in a fire inspection have a large red dot affixed to them to make them more identifiable and provide a higher level of priority. The result has improved response to the necessary work. We still, however need to work with our craftsmen to get their completed Work Orders returned so that they can be recorded and thus closing a fire inspection. Finally, a magnetic display board will be installed in the office visible to all who work in the office that will show the status of all the fire alarm systems at all of our schools. There will be columns to indicate when a fire inspection occurred and whether it was passed or not. In those cases where inspections required additional work, a re-inspection and date will be recorded and made visible to all who are responsible. The additional inspections that have been mandated by the district will be recorded such as annual and monthly fire system checks by Head Custodians and others.

Staff from Project Prepared with fire prevention expertise will also audit our system and make recommendations for how it can be improved.

Finding 7

Grand Jury: Aging school alarm systems result in some of the emergency alarms being inoperable or inaudible. Staff reports an inadequate alert system for these areas so that students and teachers can be made aware of both real emergencies and school drills.

Disagreement. We believe that our alert systems are adequate to ensure that students and teachers can be made aware of both emergencies and drills. However, we will continually work to upgrade those systems.

Recommendation 7 (a)

Grand Jury: NVUSD must budget for repair or replacement of defective alarms.

This recommendation will be implemented over time as resources are available and need dictates. NVUSD expended in excess of \$118,000 to test and repair fire alarm systems throughout the district in 2005-06. We have budgeted similar dollars for 2006-07. We have also included in 2006-07 the replacement of fire alarm systems at Browns Valley Elementary School, Alta Heights Elementary School and are scheduling the replacement of at least one of the high schools and one middle school. We will also work with the fire marshals from the appropriate jurisdictions and the staff from Project Prepared to assist us in evaluating our alarm systems and determining the greatest needs.

Recommendation 7 (b)

Grand Jury: Until all alarms are fully functional, NVUSD needs to develop, train and incorporate into the District Emergency and Disaster Plan an alert system for teachers and students in these inaudible or inoperable alarm areas.

This recommendation has been implemented. All fire alarm systems were fully functional at the conclusion of the summer of 2005 and continue to be operational at the time of this report. Repair work continued to take place as necessary during the 2005-06 year. Similar work will continue in future years. Working together with the fire departments the district is prepared in the event of a partial or full failure to implement a fire watch system which requires the use of telephones and/or runners to notify all school staff in the event of a fire. The district has had to use a fire watch system on occasion for either part or all of a school. The system requires written direction to be given to all staff and that the fire department is notified when a fire watch is in place.

Finding 8

Grand Jury: District procedures lack supervisory oversight and management to assure that each school has received the required SEMS training.

We are in agreement with the finding. While we are pleased at the progress that we have made in providing the required training to most school sites, including the non-targeted schools and the district office, we acknowledge that not all the training was completed last year as planned. We also agree that oversight of this process will be critical district wide as we have a turnover in staff serving on the command team at each site.

Recommendation 8 (a)

Grand Jury: SEMS training for designated staff at each NVUSD school is to be completed by October 1, 2006.

The recommendation will be implemented as specified for the target schools. It is also our expectation that it will be implemented as soon as possible, but no later than February 1, 2007 for all schools in the district, as well as the district office where two, eight hour workshops have been completed this past month. There is also at least one system-wide disaster drill planned through Project Prepared before March 31, 2007 in which staff can test its readiness for a major disaster with coaching and feedback.

Recommendation 8 (b)

Grand Jury: Develop and implement SEMS training tracking records and a system of checks and balances, with a concise monitoring for total SEMS compliance.

The recommendation will be implemented by district staff with the support of Project Prepared through the Napa County Office of Education by no later than March 31, 2007.

Finding 9

Grand Jury: The District's current Emergency Disaster Drill Control Log does not document each school's required completed drills, and does not enable the District to oversee, manage and hold the school's accountable for mandated drills.

Agreement. We believe that our control system can be improved.

Recommendation 9

Grand Jury: The district must review and revise its tracking procedures to document emergency/disaster drills, and ensure regulatory mandated drills are accomplished.

The recommendation will be implemented by district staff as described above and with the support of Project Prepared through the Napa County Office of Education by no later than March 31, 2007.

Finding 10 (a)

Grand Jury: Staff certification in either CPR or FA has not been done.

Disagreement. We would like to have as many staff members trained as possible, and we conducted a number of trainings last year through the Napa Valley Adult School to that end, and will continue to do that into the future. We also recognize the value of having a broad array of staff members trained as an important component of our disaster preparedness. That being said, it is our understanding that CPR and FA are not mandated components of SEMS based on research done by Project Prepared staff at the Napa County Office of Education.

Recommendation 10 (a)

Grand Jury: Certify designated staff in First Aid and CPR as required by SEMS.

As indicated above, we do not have information that indicates there is a SEMS requirement for FA and CPR training. However, we will be doing all that we can to increase the number of staff members who have up to date certification and will report our progress to the Board of Education by February 1, 2007.

Finding 10 (b):

Grand Jury: District administration lacks oversight, management and tracking for accountability of staff certification in both FA and CPR.

Disagreement. We do not have information that clarifies the oversight responsibilities that the Grand Jury is describing under SEMS.

Recommendation 10(b)

Grand Jury: Develop and implement a tracking system to ensure not only that all SEMS designated staff FA and CPR certifications are completed but also renewed within the required timeframe.

The recommendation will be implemented to the extent that it is reasonable and appropriate by district staff with the support of Project Prepared and the Napa Valley Adult School.

Finding 11

Grand Jury: Not every cafeteria and kitchen in the targeted schools has received an annual inspection and passing grade.

Partial Disagreement. There is currently ambiguity in the inspection protocols between the district and the Health Department. All of our schools received passing grades, although Napa High School was asked to replace wooden tables with stainless steel. That change is being made for the new school year.

Recommendation 11(a)

Grand Jury: The District Food Service Director needs to develop and implement a tracking system to assure food service operations complete their annual inspections with a passing grade, and obtain clearance inspections following any complaint investigation or violations.

The Food Service Department is in the process of implementing a tracking system of all operating kitchens. It will consist of a log of inspections performed by the County Health Department on an annual basis, and should be in place by January 1, 2007.

Recommendation 11(b)

Grand Jury: The Food Service Director is not a NVUSD employee. Assign a District Administrator to assure annual inspections are done, with any violations cleared, and all food service operations receive a passing grade.

The tracking log will be maintained by the District Food Service Manager who is employed by the Napa Valley Unified School District. The log will be reviewed on a quarterly basis with the Assistant Superintendent of Business Services. This process will be fully implemented by January 1, 2007

Finding 12

Grand Jury: NVUSD SEMS designated staff have not completed FA and CPR certification, which continues to compromise the presence and availability of qualified trained staff on each campus.

Disagreement. As described above we are not aware of SEMS mandated FA and CPR requirements. We agree that we need to maximize the number of staff with these certifications.

Recommendation 12

Grand Jury: Implement Recommendation 9 with the initial staff trainings for FA and CPR certification completed by November 1, 2006.

The recommendation will be implemented by district staff as described above and with the support of Project Prepared through the Napa County Office of Education by no later than March 31, 2007.

Finding 13

Grand Jury: No documentation of credentialed/licensed nurses conducting annual in-servicing for health clerks on storage and dispensing of medications was provided.

Agreement. The training in the administration of medications was done, as evidenced by the attached minutes of the health services team. However, it appears that those minutes were omitted from the Grand Jury documentation packet in March of 2006.

Recommendation 13

Grand Jury: Annually conduct and document staff training in the storage and dispensing of medications. The Credentialed Nurse(s) need to be held accountable for conducting the trainings.

The credentialed nurses will provide documentation of the staff training in the storage and dispensing of medications by October 1st of each school year. The Director of Student Services will normally follow-up to ensure that the training is completed, but in 2006 that will be done by the Administrator of Interventions.

Finding 14 (a)

Grand Jury: NVUSD continues to accumulate uncollected accounts receivables, while attempting to resolve their large past debts with simplistic processes.

Partial Disagreement. While it is true that we allow accounts receivable to accumulate, we have been working with our auditors to ensure that the system is both financially prudent and that it serves students and families in the district.

Recommendation 14(a):

Grand Jury: NVUSD:

- *Utilize a professional private CPA firm to review and establish policy, procedures and organization for NVUSD Business Department accounts receivables.*
- *Require payment in full either in advance or due at the time district services are provided.*

The district's auditor, a professional private CPA firm has reviewed our policies related to accounts receivable and their finding is attached.

When it is viable we will require payment in full prior to providing services. It is not always viable to do so, for example, when parents and schools are raising funds for field trips. We will continue to monitor this policy in the future.

Finding 14 (b)

Grand Jury: The District's Finance Department did not have a Director this past school year to oversee, manage and implement the redesign of new procedures and systems.

Disagreement. We are particularly puzzled about the accuracy of this finding. While it is true that the Assistant Superintendent for Business did miss work time during the winter and spring of the 2005-2006 school year due to health issues, her absences were covered in the following ways:

- The Assistant Superintendent worked part time, including telecommuting
- An interim Chief Business Officer was hired two days per week to back fill some of her areas of responsibility.
- A retired Supervisor of Fiscal Operations was hired to assist the department throughout that period.

It is true that the Grand Jury's request for supporting information came at the same time that the district's second interim financial report was due and that the two deadlines did create some reporting backlogs for the department, but we have no evidence that our systems oversight, management, and redesign processes were not well covered.

Recommendation 14 (b)

Grand Jury: Assign an Interim Director to provide leadership and to be held accountable for resolving the ongoing accounts receivable problems.

The recommendation will not be implemented because it is not warranted, as described in the response to Finding 14.

NAPA VALLEY UNIFIED SCHOOL DISTRICT
Department of Student Services

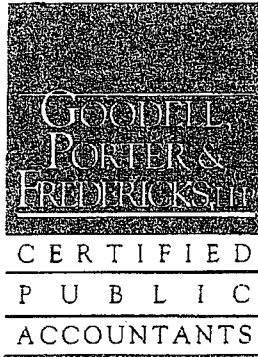
HEALTH SERVICES
Minutes of September 14, 2005
Education Center
Room 206
9-11 AM

1. Stan welcomed the group and introductions were made. We then discussed norms for the meeting. We agreed to starting the meetings on time, turning off cell phones, no side conversations, limiting discussion topics to 3 minutes, and everyone to be in attendance at these meetings since we will be doing staff development (contact Jolene if you are unable to attend). We can add to these norms at each meeting.
2. Health Service attendance procedures were reviewed. Stan requested that Health Service (HS) staff call absences into Jolene (X3526) at Student Services and also send absence forms to her for his signature.
3. Updates on hand counts of insured and non-insured students at each school site were discussed (handout). This information is being shared with Queen of the Valley, Community Outreach through an MOU. The data will be used by Children's Health Initiative (CHI) to provide insurance for the non-insured. Stan asked that schools without hand counts be completed prior to the next meeting.
4. Stan updated everyone on the Standardized Emergency Management System (SEMS) and the school site training that is being scheduled. More information will be shared at a later date.
5. AERIES data entry was discussed along with data entry of medical insurance (handout from Sue). Stan indicated Technology would be providing staff training for middle and high school staff on Wednesday, September 28th. Additional discussion is needed to determine what items will be entered on the supplemental pull down screens.
6. First Aid and CPR training information was given. Stan indicated that all HS staff needs to be current on FA & CPR, along with school staff per the Grand Jury Report and response. Debbie has been certified as a trainer for FA & CPR and will be offering some evening classes through NV Adult School.
7. Epi Pen use and Administration of Medication trainings were provided. Allison provided videos on food allergies, use of Epi-Pens, and administration of medications. Training logs for use at school sites (e.g. Epi-Pen and Administration of Medication) were distributed (handouts). Stan asked that training logs (copies will do) be sent to Student Services to be kept in binders and a copy will be sent to HR for personnel files (per Grand Jury Response).
8. Confidential Statement for Fax messages. Stan will provide a statement to be used.
9. Round the Table items: NHS nurse station needs a computer table. VHS not able to access the AERIES medical page. Lynda provided some revisions to Emergency Cards (changes for next year). Deb is asking if pre-schoolers should receive Health Services care? Jeri needs locking cabinets at NTHS. Lorraine indicated the nurse's station at NJ was used for storage. Suzanne noted that the Principal at BV is using the nurse's station for the microwave and refrigerator. Stan will try assisting with each of these concerns.

Adjournment

Submitted by Nyda Delegeane & Stan Smart

NEXT HEALTH SERVICES MEETING IS THURSDAY, OCTOBER 12, 2005 IN ROOM 206 FROM 9-11 AM



July 28, 2006

Deborah J. Brenner
Assistant Superintendent/Business Services
Napa Valley Unified School District
2525 Jefferson Street
Napa, CA 94558

RICHARD J. GOODELL CFA
JOHN L. GOODELL CFA
VIRGINIA K. PORTER CFA
BEVERLY A. SANCHEZ CPA

Dear Ms. Brenner:

I am writing this letter regarding the District's accounts receivable collection procedures per your request. We have not audited the District's accounts receivable balances since our review of the June 30, 2005 balances during November 2005. My comments are the result of our general observation and inquiries with District staff.

The District had problems in the past accounting for accounts receivable. The District is currently taking a more aggressive approach to follow-up on outstanding receivables. The District has implemented a Quickbooks accounting system as a sub-ledger to produce aging receivable reports to monitor and more closely control the receivables. The result is the District has reduced the receivable balances for those found to be in error or those that were considered uncollectible. Therefore, the amount of current outstanding receivables is much less than in the prior year. We recommend the District monitor the receivable system on a regular basis, send second requests and control receivables in a more timely manner. In addition, the District should reconcile the Quickbooks accounting system to the District CECC accounting general ledger system in a regular and timely manner.

If you have any questions, please call me at (916) 929-0264.

Very truly yours,

GOODELL, PORTER & FREDERICKS, LLP

John L. Goodell
Certified Public Accountant

JLG:ay