



County of San Diego

OFFICE OF THE AUDITOR AND CONTROLLER

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December 11, 1974

Wilson Riles
Superintendent of Public Instruction
721 Capitol Mall
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Sacramento, California 95814

SUBJECT: APPLICATION OF SAN DIEGO UNIFIED SCHOOL DISTRICT TO
AVAIL THEMSELVES OF THE PROVISION OF THE EDUCATION
CODE, SECTION 21116

Pursuant to provisions of the Education Code, section 21116, we have reviewed the report of the survey made by Daniel H. Gibbs, C.P.A., relative to accounting controls employed by applicant.

Based upon this review, I recommend approval of San Diego Unified School District's application to avail themselves of the provisions in Education Code, section 21116, contingent upon the "District" re-structuring the line of authority to require the Internal Audit function to report directly to the Superintendent of Schools and/or his Chief Deputy, and the District Controller shall exercise no direct nor indirect control of the audit function.


GERALD J. LONERGAN
Auditor and Controller

GA:JDG:gml

cc: Dr. M. Ted Dixon
Daniel H. Gibbs
Dr. Thomas L. Goodman

ATTACHMENT C