

# EVERGREEN SCHOOL DISTRICT



September 1, 2009

Honorable Jamie Jacobs-May, Presiding Judge  
Santa Clara County Superior Court  
191 North First Street  
San Jose, CA 95113

## FILED

SEP 08 2009

DAVID H. YAMASAKI  
Chief Executive Officer/Chief  
Superior Court of CA County of Santa Clara  
BY D. ALDYCKI

Dear Honorable Jacobs-May,

The following is the Evergreen School District's response to the 2008-2009 Santa Clara County Civil Grand Jury Final Report, Santa Clara County Schools, Inventory Practices - \$300M+ Taxpayers Investment – But Who's Counting?

Grand Jury Finding	Agree/Disagree	District Explanation/Action
F1 Board of Trustees are responsible for Inventory Control	Agree	Board of Trustees: Review Ed Code 35168 - Review biennial Inventory report - Review annual Disposal of Surplus Equipment/Property report
F2 Lack of training for Superintendent and Board Trustees in Inventory Control	Agree	Superintendent and Board of Trustees to participate in review of Ed Code 35168 and 81600 and BAM requirements for inventory control. Manager of Purchasing will meet and consult with one of the two school districts acknowledged in the report – Santa Clara Unified and Los Gatos Unified School Districts.
F3 Incomplete inventory information reporting to Board of Trustees by Superintendent and district staff	Agree with reservation	Awaiting recommendation from Manager of Purchasing.
F4 Fail to understand need for reconciliation of inventories from previous years to the latest inventory update	Agree	Research potential inventory specialist to develop a baseline.
F5D Failure to conduct inventory on a biennial basis	Agree	Perform biennial physical inventory as required by Ed Code.
F7 Potential for abuse when superintendent's credit card and purchase orders are approved by those who report to the superintendent. Recommendation to strengthen internal controls and ensure fiscal accountability by preapproval by Board of Trustees.	Disagree with Required Pre-Approval	Superintendent expenditures will be presented to the President of the Board of Trustees for review.

Regards,

Clif Black  
Superintendent

Cc: ESD Board of Trustees

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