

San Diego Unified School District
Finance Division

Ongoing Audits as of January 22, 2016

Audit Type	Comments
Universal Service Administrative Company (USAC) E-Rate Program (FY 2011-2012)	Draft audit report received beginning of January 2016. There were four findings, one related to SDUSD which was not a material finding, and three related to outside vendors. ITSS Department is preparing an executive summary which will be shared with executive management. Final audit report is still pending.
Dept. of Health Care Services (DHCS), Cost Reimbursement Comparison Schedule (CRCS) Medi-Cal Audit	Exit conference held in November 2015. Final audit report is still pending.
CDE Nutrition Services Administrative Review – National School Lunch Program and Breakfast Program	Entrance conference scheduled for March 7, 2016, 18 sites have been selected. Review will take approximately four weeks to complete. Auditors will review the subsidy claim submitted for the month of December 2015 and they will observe on-site meal service.
CDE Nutrition Services Administrative Review – Child and Adult Care Food Program (CACFP)	CDE auditors expected to be on-site during the month of July 2016, actual date has not been determined. Auditors will be reviewing the subsidy claim submitted for the month of April 2016.

Completed Audits as of January 22, 2016

Audit Type	Comments
California Department of Education - Food Services	Letter sent to CDE on October 6, 2015 with a signed settlement agreement.
Charter Schools Monitoring and Oversight – Mandate Cost Claim	Completed November 2, 2015. The district claimed \$2,817,517 and of that \$2,599,710 was noted as unallowable. The State will pay allowable costs of \$217,807 when appropriations are made available.
First 5 Commission of San Diego, CALSAFE Program	Completed November 12, 2015. There were no instances of noncompliance. Records presented were well maintained and substantiated the charges made per contract agreement.
Federal Program Review - California Department of Education	Payment of \$33,827.27 processed by the District for non-allowable expenditures related to FY 2013-14. Once received by the CDE they will close out the audit.

Please note this list is for information only and makes reference to ongoing and completed audits by outside agencies.

From: SNP-ARNotification [SNP-ARNotification@cde.ca.gov]

Sent: Wednesday, July 01, 2015 4:43 PM

To: Marten Cynthia

Subject: Your School Food Authority Is Scheduled for an Administrative Review in School Year 2015-16

Subject: Your School Food Authority Is Scheduled for an Administrative Review in School Year 2015–16

Dear San Diego Unified School District:

This message notifies **San Diego Unified School District** that the California Department of Education (CDE) Nutrition Services Division (NSD) will perform an administrative review (AR) of your school food authority's (SFA) National School Lunch Program (NSLP) and School Breakfast Program (SBP) during School Year (SY) 2015–16.

Your Child Nutrition Information and Payment System (CNIPS) identification number is **02462** and your assigned CDE reviewer is Donna Caeg. Mr./Ms. Caeg will contact you during the next month to schedule the entrance date of your SFA's on-site AR and assist you with completing the necessary steps outlined in this e-mail to prepare you for the AR process.

The New Administrative Review and Next Steps

The Healthy, Hunger-Free Kids Act of 2010 authorized the creation of an updated accountability system called the AR. The AR is designed to ensure program integrity and verify that SFAs participating in the federal school nutrition programs (SNP) are compliant with all federal requirements. The SNPs include the NSLP, SBP, Afterschool Meal Supplements (Snacks), Seamless Summer Feeding Option, Special Milk Program, and Fresh Fruit and Vegetable Program. Management Bulletin SNP-23-2015, Implementation of and Updates to the New AR Process, provides information about the AR process and is available on the CDE School Nutrition Programs Management Bulletin Web page at <http://www.cde.ca.gov/ls/nu/sn/mbsnp232015.asp>.

The new AR process allows the CDE to conduct specific aspects of the AR prior to visiting your sites and promotes collaboration between the SFA and the CDE utilizing the CNIPS. The CDE recommends completing the following steps in preparation for your upcoming AR:

1. Complete your SNP SY 2015–16 Annual Update in the CNIPS
2. View a YouTube video on the Off-site Assessment Tool
3. Access and begin completing your Off-site Assessment Tool in the CNIPS
4. Register and attend the assigned mandatory prereview workshop (PRW)

Each of the preparation steps are outlined below:

Step One: Complete Your SNP SY 2015–16 Annual Update in the CNIPS

The School Nutrition Programs Unit has opened the CNIPS for your SY 2015–16 annual update. All SNP sponsors scheduled for an AR this year are strongly encouraged to complete their annual updates in the CNIPS as soon as possible. Please refer to the Listserv that the NSD sent on June 8, 2015, entitled SY 2015–16 Annual Update Now Open in the CNIPS.

Step Two: View a YouTube Video on the Off-site Assessment Tool

You are encouraged to view a prerecorded YouTube video on how to access and complete your SFA's Off-site Assessment Tool. An integral part of the YouTube video is a job aid which is located in the CNIPS Download Forms, SNP 58 AR. The video provides a step-by-step process to access the tool in the CNIPS and shares the most common questions and answers for completing the tool. The YouTube video Off-Site Assessment Tool - Find It and Complete It! is available at <https://www.youtube.com/watch?v=6BP2b9LUc6c&feature=youtu.be>.

Step Three: Access and Begin Completing Your Off-site Assessment Tool in the Child Nutrition Information and Payment System

You can access instructions on how to access the Off-site Assessment Tool in the CNIPS in Download Forms, SNP 59 AR. The Off-site Assessment Tool will be available in the Compliance section of the CNIPS upon receipt of this e-mail and must be completed a minimum of **eight weeks** prior to your SFA's AR entrance date. The ARs will begin in November at the earliest. Your reviewer will confirm the due date for completion in the CNIPS when they contact you to schedule the entrance date.

A representative from the CDE review team will contact you to provide technical assistance with the Off-site Assessment Tool. We encourage you to complete the tool as soon as possible so your CDE review team representative has adequate time to evaluate your responses and provide technical assistance prior to conducting the on-site portion of your AR. **Failure to complete the tool by the agreed upon due date may require the CDE to conduct a comprehensive resource management review.**

Step Four: Register and Attend the Assigned Mandatory Prereview Workshop

You will be assigned to attend a mandatory, all-day PRW. The PRWs will be held during the months of August, September, and October. A follow-up e-mail titled "Register for Your SNP AR PRW" will be provided to you within the next 30 days and will include the date, location, Training ID, and time of your assigned PRW. This e-mail will also include specific instructions on how to register for your PRW in the CNIPS.

School Business Official Role

State Superintendent of Public Instruction (SSPI) Tom Torlakson sent a letter to county and district superintendents, charter school administrators, school business officials, and child nutrition directors that urged SFA chief business officials (CBO) to collaborate with their food service director regarding areas of financial management.

SSPI Torlakson's letter included correspondence from the U.S. Department of Agriculture (USDA) regarding the critical role CBOs play in the proper financial management of the SNPs. The USDA also provided a brief overview of the resource management section of the new AR and a checklist of documentation that may be requested by the CDE during the AR process.

You can find these letters on the CDE AR Letters Web page at <http://www.cde.ca.gov/nr/el/le/yr13ltr1007a.asp>.

Thank You for Your Support

We look forward to working with you in the upcoming months. If you have any questions regarding this subject, please contact your NSD reviewer, Donna Caeg, Child Nutrition Consultant, by e-mail at dcaeg@cde.ca.gov.

cc:* Donna Caeg
Gary Petill
Cindy Marten
Jenny Salkeld

*Copies of this e-mail were sent to the following individuals as identified in the CNIPS: Food Service Director/Manager, School or District Superintendent or equivalent, Chief Business Official or equivalent, and lead reviewer.



October 6, 2015

William J. Ellerbee, Jr.
Deputy Superintendent
Student Support and Special Services Branch
California Department of Education
1430 N Street, Suite 5602
Sacramento, CA 95814

Dear Mr. Ellerbee:

The District has received your letter dated September 25, 2015 enclosing the proposed Settlement Agreement and repayment schedule.

Enclosed please find a fully executed copy of the Settlement Agreement which was signed by me on behalf of San Diego Unified School District. An electronic copy was also emailed to CDE today.

Thank you for your time and attention to our issues.

Very truly yours,



ANDRA M. DONOVAN
General Counsel

AMD/dmh

Attachment

c: Jenny Salkeld, Chief Financial Officer
Drew Rowlands, Chief Operations Officer
Gary Petill, Food Services Director

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SETTLEMENT AGREEMENT

THIS SETTLEMENT AGREEMENT is entered into by and between the SAN DIEGO UNIFIED SCHOOL DISTRICT (hereinafter District) and the CALIFORNIA DEPARTMENT OF EDUCATION (hereinafter CDE) and is made with reference to the following facts:

A. On January 22 through 31, 2013, the CDE's Audits and Investigations Division (A&I) performed a fiscal review of the District's Cafeteria Fund for Fiscal Years (FY) 2009-10, 2010-11, and 2011-12 (Fiscal Review) and issued its findings in a fiscal review report on March 29, 2013 (Fiscal Report).

B. The Fiscal Report disallowed \$13,083,290 in unsupported custodial salaries and benefits and utilities that the District charged to its Cafeteria Fund.

C. On December 9, 2013, the CDE instructed the District to transfer a total of \$13,083,290 from its General Fund to its Cafeteria Fund for disallowed unsupported salaries and benefits and utility costs for FYs 2009-10 through 2011-12. To date, the District has transferred funds in the amount of \$3,300,000 from its General Fund to its Cafeteria Fund. A transfer of \$900,000 occurred on June 30, 2015, leaving a balance owed to the Cafeteria Fund in the amount of \$8,883,290, not including interest.

D. In an effort to resolve all issues relating to the Fiscal Report and the District's Cafeteria Fund for FYs 2009-10 through 2011-12, District and CDE officials have agreed to the terms and conditions set forth in this Settlement Agreement, which the parties believe to be in the best interest of the educational and ancillary programs, including food services, provided by the District to children residing in the District.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties agree as follows:

1. District agrees to transfer funds, over the next five years, from its General Fund to its Cafeteria Fund, in the amounts and according to the schedule set forth in Exhibit 1, which is attached hereto and incorporated herein by reference. These payments represent the amounts owing for FYs 2009-10, 2010-11, and 2011-12, plus interest at the rate of 1.00 percent per annum.

2. District shall provide the CDE with copies of the journal entries and general ledger pages showing each annual payment as set forth in Exhibit 1 is transferred to its Cafeteria Fund within five business days of the due date set forth in Exhibit 1. District shall use only current year, unrestricted nonfederal funds for its annual payments to the Cafeteria Fund, as set forth in Exhibit 1, and such current year funds shall not include State Revenue Matching Funds.

3. District's failure to timely make any of the payments as set forth in Exhibit 1 shall result in all outstanding principle and interest being immediately due and owing. Upon such an occurrence, District hereby authorizes the CDE to immediately reimburse the Cafeteria Fund from any source due the District that the CDE deems appropriate.

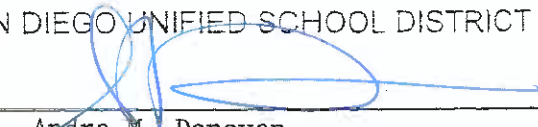
4. Those individuals executing this Settlement Agreement on behalf of the parties represent and warrant that they are duly authorized to execute this Settlement Agreement on behalf of their respective entities.

5. CDE agrees that the substitute method of accounting proposed by the District, a true and correct copy of which is attached hereto as Exhibit 2, is approved as a "Substitute System Based on an Employee's Predetermined Schedule" as described in California State Administrative Manual Procedure 905.

IN WITNESS WHEREOF, the parties hereto have executed this Settlement Agreement on the date set forth opposite their respective signatures.

DATE: 10/2/15

SAN DIEGO UNIFIED SCHOOL DISTRICT

By 
Andra M. Donovan
Title General Counsel

DATE: 9/24/15

CALIFORNIA DEPARTMENT OF EDUCATION

By 
William J. Ellerbee, Jr.

Title: Deputy Superintendent
Student Support and Special Services Branch

Contact: Cindy Manen, Superintendent
 Telephone: (619) 725-5506
 Fax: (858) 565-6378

Exhibit 1

Original Debt: \$13,083,290.00
 Less Payments Received: (\$4,200,000.00)
 Debt Amount: \$8,883,290.00
 U.S. Treasury Interest Rate: 1.00%
 Debt Term (Years): 5
 Annual Payment: \$1,830,311.29
 Interest Start Date: 7/1/15

Due Date	Payment	Interest	Principal	Balance
30-Jun-12				\$13,083,290.00
27-Sep-12	(\$1,100,000.00)			\$11,983,290.00
31-Jul-13	(\$1,100,000.00)			\$10,883,290.00
01-Jun-14	(\$1,100,000.00)			\$9,783,290.00
30-Jun-15	(\$900,000.00)			\$8,883,290.00
				\$8,883,290.00
01-Jul-15	\$1,830,311.29	\$88,832.90	\$1,741,478.39	\$7,141,811.61
01-Jul-16	\$1,830,311.29	\$71,418.12	\$1,758,893.17	\$5,382,918.44
01-Jul-17	\$1,830,311.29	\$53,829.18	\$1,776,482.11	\$3,606,436.33
01-Jul-18	\$1,830,311.29	\$36,064.36	\$1,794,246.93	\$1,812,189.40
01-Jul-19	\$1,830,311.29	\$18,121.89	\$1,812,189.40	\$0.00
TOTAL	\$9,151,556.45	\$268,266.45	\$8,883,290.00	



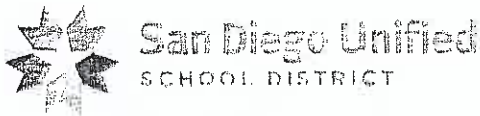
Substitute System Based on Employee's Predetermined Schedule – This internal policy is established to quantifying and certifying custodial support of the Food Service program to comply with California School Accounting Manual (CSAM), Procedure 905.

General Process

The custodial beat sheet, a predetermined recurring daily schedule for each custodial position, is the basis for the employment of the substitute system to document the time and effort of a custodian who works on multiple activities or cost objectives. As discussed in California School Accounting Manual (CSAM) Procedure 905, this is in place of using monthly Personnel Activity Reports (PARs), and allows the individuals under this substitute system to certify time and effort on a semiannual basis.

Determining the Base Amount to Charge:

- Individual beat sheets (a detailed schedule of work to be performed on a daily basis, accounting for the entire work day) are established and maintained for each site custodian. Beat sheets are reviewed for accuracy semi-annually and signed by the employee and their supervisor prior to implementation.
- Beat sheets are reviewed by Custodial Services Supervisor or others in Physical Plant Operations (PPO) Management and the activities supporting the Food Service program are identified. From that, the proportion of the workday that is spent supporting the Food Service program is calculated (%). For example, if the beat sheet shows 30 minutes of an eight hour (480 minute) workday is spent handling lunch trash, 30/480, or 6.25% of that custodian's effort is identified as food service support.
- The proportion of the daily effort is converted to an annual cost to be charged to the Food Service program based on the daily effort, the number of days that school is in session, and the total actual cost of the specific employee performing the work. Custodians are full-year employees however, Food Service only funds the custodial effort/support on days when children are provided breakfast and/or lunch meals, which is typically every day school that is in session (see example, table 1).



<p>Table 1 Example:</p> <p>From the beat sheet it is determined that Custodian 1 spends 20% of her/his day supporting Food Service. Custodian 1's salary and benefits are \$53,000 per year. Custodian 1 works 260 days a year. School is in session 180 days.</p> <p>Calculation of custodial annual effort attributable to Food Service: $180 \text{ school days} / 260 \text{ work days} = 69.2\% \text{ of annual effort.}$</p> <p>Custodian 1's annual effort attributable to Food Service: $20\% \text{ daily for } 69.2\% \text{ of the year} = 13.8\%$</p> <p>Custodian 1's salary and benefits attributable to Food Service: $\\$53,000/\text{year} \times 13.8\% = \\$7,314/\text{year}$</p> <p>So \$7,314 of Custodian 1's annual cost of \$53,000 is charged to the Food Service program.</p>
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How the amount is charged:

- The position is "hard coded" (PeopleSoft PAR) with a funding distribution calculated by the method described in Table 1 above. For example, Custodian 1's position as described above would allocate 13.8% of the cost of the position to Food Service funding, 86.2% of the cost to the General Fund (or other sources).
- Beat sheet certifications will be performed by the employee and their supervisor at no more than six month intervals. Beat sheet schedule is provided below:

Beat Sheet Certification Annual Schedule	
Beat sheet establishment, period 1	August, effective date first day of school
Beat sheet certification, period 1	End of February, for the period of 1 st day of school through last work day of February
Beat sheet review/establishment, period 2 (concurrent with period 1 certification)	February, effective 1 st work day of March
Beat sheet certification, period 2	1 st work day of March through last day of school year (mid-June for traditional calendar sites; mid-July for year-round calendar sites)



San Diego Unified
SCHOOL DISTRICT

- Beat Sheets that are not certified will initiate a revision to the hard coding within the PeopleSoft PAR and remove the cost allocation to the Food Service program.
- Certified beat sheets that show a modification to the beat sheet will be reviewed by the Custodial Services Supervisor or others in PPO Management. After review the modification will be forwarded to the Budget Analyst to make the corresponding modification to the PeopleSoft PAR hard coding.
- Examples of certified beat sheets are attached.

Known deficiencies or known challenges with implementing the substitute system:

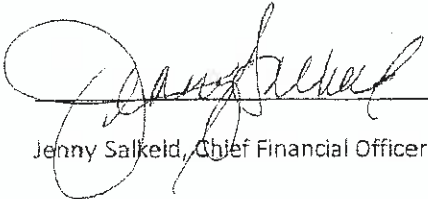
- Employee absences – Semiannual beat sheet certifications will be matched with timekeeping records. Absences will not be charged to the Food Service fund. Certification of completion of a beat by a substitute employee, which is also certified by the supervisor and has specific date ranges identified will be allowed. No beat sheet will be credited to more than one employee on any given day.
- Permanent change in assignment – A change in assignment or new employee will result in a new beat sheet being established. The new beat sheet will follow the standard review process. Only beat sheets that pass review by Custodial Services Supervisors or others in PPO Management will be used in the Substitute System. Starting and ending dates of new beats will be clearly identified on the beat sheet.
- Consistent application of what services are charged to Food Service - Beat sheets must clearly identify which tasks are in direct support of the Food Service operation. Incomplete or vague beat sheets will be returned to the site for revision and resubmission. Only beat sheets that pass review by Custodial Services Supervisors or others in PPO Management will be used in the Substitute System.
- Beats are typically performed on a two or three day cycle - There are typically multiple beat sheets (2 -3) per employee. All beat sheets for an employee will require review, approval and certification. Areas supporting the Food Service program are required by health standards to be cleaned daily – services are typically the same regardless of which day of the cycle.
- Schedule compliance – The on-site custodial leader (Plant Operations Supervisor or Building Services Supervisor) is responsible for schedule compliance. Additionally, informal validation of work completion is provided by the site administration and Food Service staff. Random inspection of work is also performed by the District Custodial Services Supervisors.



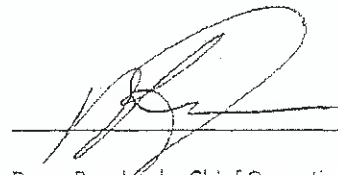
- Identification and notification of deviations from beat sheet – Site supervisors will be informed of their responsibility to identify any significant deviation from the beat, and the District's responsibility to comply with CSAM 905. Consistent deviation will require modification to the existing beat sheet or creation of a new beat sheet. Revised or new beat sheets will follow the same review process. Only beat sheets that pass review by Custodial Services Supervisors or others in PPO Management will be used in the Substitute System.

Management Certification:

CSAM Procedure 905 requires Management Certification that only eligible employees will participate in the substitute system and that the system used to document employee work schedules has sufficient controls to ensure the schedules are accurate.



Jenny Salkeld, Chief Financial Officer



Drew Rowlands, Chief Operations Officer

Date: 7-31-15

Date: 7/31/15



San Diego Unified
SCHOOL DISTRICT

Semiannual Food Services PAR % Certification-Period 1

Period Covered September 2, 2014- February 27, 2015 Fiscal Year 2014-2015

Employee Name: Shaw, Darrell E

Employee ID: 104516

School/Division: San Diego Unified School District/Custodial Services

Department: Burbank

Location: 0039A

Type of Schedule: Daily

Cost Objective/ Custodial Services	Resource Code	Distribution of Time
Child Nutrition	53100	30.17 %
Custodial Personnel	00030	69.83%
Impact Aid	00032	0.00%
The Child Nutrition percentage= average of the beats worked. Time = the total activity for which each employee is compensated.		100.0%

I certify that I performed work consistent with the attached schedule(s) and as distributed in the above percentages during the certification period.

Darrell Shaw
Employee

3/17/2015
Date

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

Rachel Messineo
Supervisor Signature,

Rachel Messineo, Principal
Printed Name and Title

Date 3/17/15

This certification must be signed by the employee and by a supervisory official having firsthand knowledge of the work performed by the employee. Both signatures are required.

Return no later than February 23, 2015 to Custodial Services. Fax to 858.496.1737

Contact your Custodial Services Supervisor if you have any questions.

Attachment on 1/4

CUSTODIAL WORK SCHEDULE
SAN DIEGO UNIFIED SCHOOL DISTRICT

Name:	Darrell Shaw,(104516)	Hours Per Wk	40
Address:	0039 Burbank Elementary	Effective Start Date	0930/2014
Position:	Bss II	Effective End Date	02/01/15
Date Est:	9/30/2014	Shift Start Time	5:30 AM
Food Service %:	43.75%	Shift End Time	2:00 PM

V2.31

Beat	Task Start Time	Daily Schedule of Duties	Task Dur Minutes	Rolling Total Hr:Min	Ext Cost Objective
B	5:30 AM	Open parking lot gate and doors to Prime Time	5	0:05	
B	5:35 AM	Turn off alarm, unlock elevator, open all restrooms, put up Flag, put up Umbrellas, open all inside gates and pick up 2 way radio	25	0:30	
B	6:00 AM	Set up and line trash pails in MPR and Lunch court	5	0:35	FS
B	6:05 AM	Trash Rooms K1, K2, K3, P1, P2, and clean Restrooms	17	0:52	
B	6:22 AM	Trash and clean Library & Restrooms and Community Room	60	1:52	
B	7:22 AM	Pick up trash /blow down	13	2:05	
B	7:35 AM	Open small parking lot gate, pre-school gate and lunch court gate	15	2:20	
B	7:50 AM	Close the parking gate	2	2:22	
B	7:52 AM	Dump trash, recycle waste in dumpster	8	2:30	
B	8:00 AM	Lock all outside gates	5	2:35	
B	8:05 AM	Break	15	2:50	
B	8:20 AM	Empty all BIC Trash and replace Liners	30	3:20	FS
B	8:50 AM	Service to staff	50	4:10	
B	9:40 AM	Pick up outside trash /blow down	30	4:40	
B	10:10 AM	Lunch	30	5:10	
B	10:40 AM	Empty trash, sweep and mop floor in MPR	60	6:10	FS
B	11:40 AM	Start dumping trash in lunch court	15	6:25	FS
B	11:55 AM	Break	15	6:40	
B	12:10 PM	Continue dumping trash in lunch court and clean lunch court	50	7:30	FS
B	1:00 PM	Dump trash in Kitchen, mop floor and clean restroom	50	8:20	FS
B	1:50 PM	Meet with Custodial Staff	10	8:30	
B	2:00 PM	Secure for the Day			
			<i>Shift Time</i>	8:30	
			<i>Service Time (Minus Lunch)</i>	8:00	
			<i>Food Service Component (hours: minutes)</i>	3:30	
			<i>Percent of Food Service Support</i>	43.75%	

Name: *[Signature]*

Date: *9/31/2014*



BETTY T. YEE
California State Controller

November 2, 2015

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Cindy Marten, Superintendent
San Diego Unified School District
4100 Normal Street, Room 2231
San Diego, CA 92103

Dear Ms. Marten:

The State Controller's Office audited the costs claimed by the San Diego Unified School District for the legislatively mandated Charter Schools I, II, and III Program (Chapter 781, Statutes of 1992; Chapters 34 and 673, Statutes of 1998; Chapter 78, Statutes of 1999; and California Department of Education Memo [May 22, 2000]) for the period of July 1, 2008, through June 30, 2012.

The district claimed \$2,817,517 for the mandated program. Our audit found that \$217,807 is allowable (\$237,461 less a \$19,654 penalty for filing late claims) and \$2,599,710 is unallowable. The costs are unallowable primarily because the district claimed unallowable and estimated allocation method costs, claimed duplicate time records, misstated productive hourly rates, and overstated offsetting reimbursements. The State made no payments to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$217,807, contingent upon available appropriations.

Please submit any comments concerning the draft report within 10 calendar days after you receive this letter. In particular, you should address the accuracy of the audit findings. We may modify the report based on your comments or additional data that develops as we complete the audit. Also, we will include your comments in the final report.

Please send your response to Jim L. Spano, Chief, Mandated Cost Audits Bureau, at the State Controller's Office, Division of Audits, Post Office Box 942850, Sacramento, California 94250-5874. If we do not receive your comments within the specified time, we will release the report as final.

This draft audit report is confidential. We limit report access and distribution to those referenced in this letter. However, when we issue the final audit report, it becomes a public record.

If you have any questions, please contact Mr. Spano by telephone at (916) 323-5849.

Sincerely,



JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/lis

Attachment

cc: Jenny Salkeld
Chief Financial Officer
Gamy Rayburn, Retired Manager, Budget Development



COMMISSION MEMBERS

DIANNE JACOB - Chairwoman

CAROL SKILJAN - Vice Chair

SANDRA L. MCBRAYER -Secretary

NICK MACCHIONE - Commissioner

DR. WILMA J. WOOTEN - Commissioner

KIMBERLY GALLO - Executive Director

November 12, 2015

Robin McCulloch, Director
San Diego Unified School District-Cal SAFE
2441 Cardinal Lane, Building L
San Diego, CA 92123

RE: First 5 Commission of San Diego Fiscal Review for Contract No. 545577

Dear Ms. McCulloch:

On November 12, 2015 the First 5 Commission of San Diego completed a Fiscal Review of San Diego Unified School District, CALSAFE Program. The Fiscal Review included examining, on a test basis, evidence supporting the amounts stated in the Fiscal Invoice Claims for the 4th quarter FY2014-15 to obtain reasonable assurance of compliance with Contract No. 545577.

The Fiscal Review involved limited tests of the financial records used to support the amounts submitted in the Fiscal Invoice Claim. The results of the Fiscal Review disclosed no instances of noncompliance under the terms of the agreement set forth in Contract No. 545577. The records presented were well maintained and substantiated the charges made to the First 5 Commission of San Diego under the contract agreement.

This report is intended solely for the information and use of the contractor and pertains exclusively to Contract No. 545577.

Sincerely,

Victor Crandall
Fiscal Manager

cc: Marites Perez, First 5 Commissions

California Department of Education

Accounting Office
P.O. Box 515006
Sacramento, CA 95851-5006

Invoice

No.: C- 055612

Date: 12/4/2015

**PAYMENT DUE WITHIN
30 DAYS OF INVOICE DATE**

**REMIT PAYMENT WITH
COPY OF INVOICE TO
ADDRESS ABOVE**

Vendor No 0000006833 00 Type: 5

SAN DIEGO USD
4100 NORMAL ST
SAN DIEGO, CA 92103-2682

ATTENTION: ACCOUNTS PAYABLE

California Department of Education (CDE), Career & College Transition Division, Career Tech Ed Admin & Management Office is billing to recover an overpayment of Carl D. Perkins Career and Technical Education Improvement Act of 2006 Section 131 grant funds due based on a Federal Program Monitoring Non-Allowable Perkins Expenditure findings for FY 2013-14.

468 (469/108) 2013 00

000358 13 F 0890

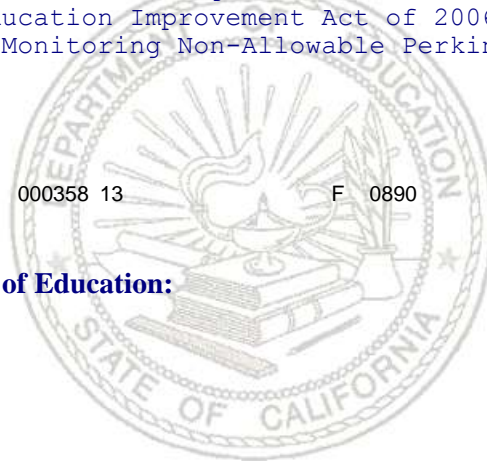
\$33,827.87

Amount Due to California Department of Education:

\$33,827.87

SACS Resource Code: 3550

6833-14894



For Internal Use:

Prgm Career & College Transition Div

Requestor Rose Robertson

- | | | |
|--|---|--|
| <input checked="" type="checkbox"/> A/R Other | <input type="checkbox"/> Revenue | <input type="checkbox"/> OperIncome |
| <input type="checkbox"/> Ref to Rev | <input type="checkbox"/> RevInterest | |
| <input type="checkbox"/> Abatement | <input type="checkbox"/> Reimburse | |