



Los Gatos-Saratoga High School District

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GOVERNING BOARD

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SUPERINTENDENT

Cary Matsuoka

September 8, 2009

Members of the 2008-2009 Civil Grand Jury
Santa Clara County Superior Court
191 North First Street
San Jose, CA 95113

FILED

SEP 09 2009

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

Dear Members of the Grand Jury:

Please find the district responses to the Grand Jury's Final Report, Santa Clara County Schools - Inventory Practices - \$300M+ Taxpayer Investment – But Who's Counting? These responses are filed with the Office of the Honorable Jamie Jacobs-May, Presiding Judge, Santa Clara County Superior Court on behalf of the Governing Board for the Los Gatos-Saratoga Joint Union High School District.

Los Gatos-Saratoga Joint Union High School District Responses to Findings and Recommendations of the Grand Jury's Final Report

Response to Finding 1

The Los Gatos-Saratoga Joint Union High School District agrees with Finding 1. Governing Boards are responsible for inventory control and they need to be knowledgeable of the regulations.

Recommendation 1

The Los Gatos-Saratoga Joint Union High School District has implemented recommendation 1. Board Members have been provided copies of Education Code 35168 and asked to review the regulations concerning inventory accounting and control. Additionally board members have been invited to contact the district's chief business officer if they have any questions concerning the regulations and the district's operating practices.

Response to Finding 2

The Los Gatos-Saratoga Joint Union High School District agrees with Finding 2. Inventory Control training for board members and superintendents is not required by the state and there is a lack of familiarity with the regulations.

Recommendation 2

The Los Gatos-Saratoga Joint Union High School District will provide documentation, training and reporting of inventory control to its board members who bear the ultimate responsibility for inventory control of district assets.

Response to Finding 3

The Los Gatos-Saratoga Joint Union High School District agrees with Finding 3. The value and size of the district's inventory is not well known or understood.

Recommendation 3

The Los Gatos-Saratoga Joint Union High School District will provide documentation on the results of the districts' biennial inventory (last inventory was conducted in spring of 2009) to the governing board.

Response to Finding 4

The Los Gatos-Saratoga Joint Union High School District agrees with Finding 4. The district administration fully understands the need to reconcile inventories on a timely basis.

Recommendation 4

The Los Gatos-Saratoga Joint Union High School District has reconciled the current inventory to identify missing items and potential losses and thefts.

Response to Finding 5(d)

The Los Gatos-Saratoga Joint Union High School District agrees with Finding 5(d). The district will conduct a comprehensive inventory on a biennial basis.

Recommendation 5(d)

The Los Gatos-Saratoga Joint Union High School District has implemented recommendation 5(d). The last comprehensive inventory was conducted in spring of 2009.

Response to Finding 7

The Los Gatos-Saratoga Joint Union High School District agrees with Finding 7 that superintendent purchases should be approved by someone other than a subordinate.

Recommendation 7

The Los Gatos-Saratoga Joint Union High School will discuss the establishment of a board-approved system of approving purchases made by the superintendent.

Please feel free to contact me or the superintendent if you have questions or need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Rosemary Rossi". The signature is written in dark ink and is positioned above the typed name and title.

Rosemary Rossi
President of the Governing Board
Los Gatos-Saratoga Joint Union
High School District