

Los Gatos Union School District  
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J. Richard Whitmore, Superintendent

**FILED**

SEP 21 2009

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

September 9, 2009

Don Kawashima  
Foreperson  
2008-2009 Civil Grand Jury  
Superior Court Building  
191 North First Street  
San Jose, CA 95113

Dear Mr. Kawashima:

I am responding to your letter of June 9 and to your Final Report on Santa Clara County Schools, Inventory Practices.

Finding 1

Our district has become well aware of the Board responsibility for inventory control after a well-publicized inventory issue in our school district. Education Code 35168 has been distributed to all Board members.

We agree with the finding and the recommendation has been implemented.

Finding 2

Our board receives regular reports on inventory control in the district, and we count our inventory twice annually. This is reported through a Board Subcommittee in exhaustive detail.

We disagree in part with the finding and recommendation, as we do not currently use the QSS software referred to by the Grand Jury. We agree that the Board should understand Education Code applicable to the district and the recommendation has been implemented.

Finding 3

As mentioned above, our board through a Subcommittee oversees inventory control. The presentation to the Subcommittee is exhaustive and the Subcommittee members report back to the Board in its entirety.

We disagree that the inventory reports are incomplete and we believe we have implemented this recommendation.

Finding 4

Finding and Recommendation 4 do not apply to Los Gatos Union School District.

Finding 5

Finding and Recommendation 5 do not apply to Los Gatos Union School District.

Finding 6

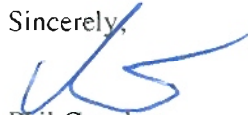
We agree with the finding.

Finding 7

We agree with the general finding that there is a potential for abuse. We disagree in part with the recommendations. We do not believe the credit card usage in our district warrants a separate agenda item. We disagree that the statements need to be provided to the full board if the Board President approves the expenditures. We agree that the approval should not be done by someone subordinate to the Superintendent, and we have implemented this part of the finding and recommendation.

Please let me know if you have additional questions concerning this response or our inventory and expense management practices. Thank you for your service to the Grand Jury.

Sincerely,



Phil Couchee  
President  
Board of Trustees

Cc: Governing Board of Trustees  
Richard Whitmore, Superintendent