



Audit and Finance Committee

June 14, 2011

Members of the Board of Education
San Diego Unified School District
4100 Normal Street, Room 2231
San Diego, California 92103

Dear President Barrera and Members of the Board of Education,

On behalf of the members of the Audit and Finance Committee, I am pleased to present our official recommendations pertaining to the Internal Audit Department of the San Diego Unified School District:

1. The Director of Internal Audit should report to the Superintendent as well as the Committee, rather than to the General Counsel;
2. The Committee should receive all final reports on distribution, as available in addition to the quarterly reports now provided;
3. The Committee should have a role in the selection process for the new/permanent Director of Internal Audit, including but not limited to having two committee members sit on the interview panel; and
4. The board should adopt the job description for the Director of Internal Audit as presented.

The Internal Audit Workgroup presented their recommendations regarding the Internal Audit Department to the Audit and Finance Committee at the March 9, 2011, meeting. Based on that report, the Committee finalized their recommendations to the board at a special meeting on May 26, 2011. The Committee encourages adoption of these recommendations so we may proceed with the recruitment process.

Sincerely,

Dan McAllister
Chair