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San Diego Unified Finance Planning and Control Committee Referral

As a result of our reviews, we find it appropriate to refer to the San Diego Unified Proposition S Audit Committee the following matter:

District labor and non-labor indirect Prop S cost allocations actual practice:

We have determined that a methodology and system exists for the district to charge its indirect cost elements to the Proposition S projects. However, since we are not auditors, and have come to the point, whereby on-site review is the next logical step, we refer the audit item on for further review by the Audit Sub-Committee.

Our recommendation is that is focus on the Finance, Facilities and IT Superintendent Direct report responsibility codes. In no way does this referral imply that there is a problem or audit weakness of any kind.