

ETHICS IN GOVERNMENT

CODES OF ETHICS, INTERNAL CONTROLS, FRAUD HOTLINES

INTRODUCTION

The Association of Certified Fraud Examiners reports that the typical American organization loses seven percent of its annual revenues to fraudulent activity.¹ Internal controls in compliance with Generally Accepted Government Auditing Standards are the source of detection of more than one quarter of government fraud cases. However, the most common method of detecting occupational fraud is by a tip from an employee, customer, vendor or anonymous source; and almost a third of fraud cases were detected by way of hotline reports or other such formal forms of reporting.² The *CPA Journal* concludes that the establishment of a fraud hotline is an integral part of an effective prevention and detection program.³ The implementation of a properly publicized and executed anonymous hotline, for fraud, waste, abuse and conflict of interest, leverages detection sources by enlisting employees, customers, vendors and other anonymous sources.

The San Diego Unified School District (District) provides an example of effective implementation of the combination of internal controls and hotline. The District, serving 135,000 students in 221 schools with a FY 2010 budget of \$2.2 billion, adopted a Code of Ethics and initiated an Ethics and Compliance Employee Hotline (District Hotline) in 2006. The enforcement of internal controls by the District Internal Auditor and investigations derived from the District Hotline, staffed by one of the District Internal Auditor's investigators, resulted in savings in excess of \$4 million during the twenty months through October 2009, together with equally significant indirect savings in the form of employment of preventive processes.

The City of San Diego (City) has an effective charter-based internal audit and hotline process in the Office of the City Auditor that is generating cost savings almost equal to its departmental budget for audit responsibilities that exceed internal controls and hotline. The potential monetary recoveries and cost savings resulting from the internal audits and recommendations of the City Auditor were about \$7.4 million from July 1, 2008 through December 31, 2009, which equates to \$3 in savings for every \$1 in audit costs.⁴ The fraud recoveries from investigations initiated by City Hotline calls amounted to \$142,798 in FY2009. Furthermore, the indirect savings in the form of corrective and preventive processes are significant.

The County of San Diego (County) has a "Statement of Ethics and Legal Standards" that seems to be a summary or compilation of Board policies, dealing with equal opportunity, fraudulent conduct, violence in the workplace, discrimination and harassment, and drug and alcohol use. The County Office of Audits and Advisory Services (Office of Audits)

¹ *Association of Certified Fraud Examiners*, "2008 Report to Nation", "2002 Report to Nation".

² *Ibid.*

³ "The Benefits of a Fraud Hotline", *The CPA Journal*, July 2003.

⁴ City of San Diego, City Auditor's Report to the Audit Committee, March, 2010.

deals with internal controls in the course of its audits, although not charged specifically with investigations of fraud, waste, abuse and conflict of interest. The principal task of another department, the Office of Internal Affairs, is to investigate allegations of improper government activity and illegal discrimination. The County has no published fraud hotline assuring anonymity and using a third party provider such as the District and the City employ.

In order to estimate the extent of implementation of Codes of Ethics, internal control processes and fraud hotlines by government entities within the County, the 2009/2010 San Diego County Grand Jury surveyed a sampling of cities within the County, a sampling of school districts and community college districts within the County, the San Diego International Airport Authority and the Unified Port of San Diego. The purpose of this report is to afford a snapshot of the extent and efficacy of employment of these procedures within San Diego County and to make recommendations in that regard.

INVESTIGATION

The Grand Jury reviewed:

- San Diego City Charter,
- San Diego Municipal Code,
- San Diego City Policies and Procedures,
- San Diego County Ordinances, and
- San Diego Unified School District Bylaws, Policies and Procedures.

The Grand Jury also obtained and considered numerous other sources of information, including:

- County, City, School District, Port Authority and Airport Authority budgets and data;
- The testimony of professional, auditing and lay witnesses;
- The testimony of elected and appointed officials, and employees;
- The Grand Jury survey of a sampling of cities, school and community college districts within the County, the San Diego International Airport Authority and the Unified Port of San Diego;
- Reports, letters, analyses, websites and other sources of information; and
- Reports of professional organizations and consultants.

FACT—SET ONE

Fact: In 2006, The San Diego Unified School District adopted a Code of Ethics and established the Ethics and Compliance Employee Hotline (District Hotline) under the Office of Audits and Investigations (District Auditor). The District Hotline deals with conflict of interest, influence abuse, inappropriate gifts, nepotism, and waste, fraud and abuse.

Fact: The District Hotline calls are received and the telephone interviews and initial reports are conducted by a third party provider and forwarded to the District investigator. The annual fee of the third party provider is about \$11,000.

Fact: The District Hotline investigator reports to the District Auditor who, according to the Bylaws of the Board of Education, Section 1019, reports to the Board. As a practical matter, the reports are routed through or concurrently to District Legal Counsel, who reports to the Superintendent, who reports to the Board of Trustees.

Fact: The District Auditor, by sampling various District accounts for implementation of proper internal controls, identified over \$4million in recoverable District funds over twenty months from March 1, 2008 to October 23, 2009.

Fact: The staff of the District Auditor consists of seven auditors and investigators, one dedicated to the District Hotline, with a total departmental budget of approximately \$914,486 or about 0.04% of the annual District budget⁵.

Fact: The budget of the District Auditor amounts to approximately one-third of the recoverable funds (annualized) identified by the District Auditor.

Fact: The District Hotline phone number is not posted on the Home page of the District website but can be found by using the search feature.

Fact: During the period September 2006 through December 2009, a total of 420 calls were received by the District Hotline; 313 of these cases have been resolved; and 107 remained under investigation. Forty percent of the resolved cases resulted in corrective or disciplinary action, including the termination of fifteen employees.

Fact: Examples of District Hotline cases investigated and resolved by disciplinary means through January 14, 2010 involved District employees at all levels, including school principals, involved in fraud, waste, abuse and conflict of interest. These cases included: embezzlement of almost \$30 thousand; solicitation of minor prostitutes for sex; payment for hours not worked; misuse and mismanagement of Associated Student Body funds; falsification of student enrollment/attendance records; falsification of time records in order to receive overtime pay for hours not worked; and conflict of interest in the selection, award and performance of an almost \$2 million design contract for a major construction project.

Fact: Although direct savings resulting from the activities of the District Auditor, including the District Hotline, are significant indirect savings are achieved from audits and investigations applying Generally Accepted Accounting Principles and/or Generally Accepted Government Auditing Standards. A variety of issues are addressed and corrective and preventive action taken, including: safety issues, falsification of student enrollment/attendance records, and failure to report vacation and sick leave.

Fact: The Office of the District Auditor and the District Hotline have proven their worth in recovered funds and correction of ethical violations; but the District Hotline needs to

⁵ At least one large local government entity in California budgets 0.2% of the total budget for its audit department.

mitigate the backlog of complaints and the District Auditor should take steps to increase the sampling of the books and records of the District.

FINDINGS

Finding 01: The District Auditor, with a staff of only seven auditors and investigators (one dedicated to the District Hotline) over a period of twenty months, identified recoverable District funds that (annualized) equaled three times the cost of the staff of the District Internal Auditor.

Finding 02: Through December 2009, approximately 107 Hotline cases remained under investigation.

Finding 03: Investigations and audits by the District Auditor, whether initiated by District Hotline calls or otherwise, often result in savings due to prevention and increased efficiency.

Finding 04: The District Auditor needs additional auditors to expand the sampling of the books and records of the District; the District Hotline needs an additional investigator to mitigate the backlog of complaints; and the District Hotline phone number needs to be more prominently posted.

RECOMMENDATIONS

The 2009-2010 San Diego County Grand Jury recommends that the San Diego Unified School District Board of Education and the District Superintendent:

10-60: Take steps to accomplish greater sampling of the books and records of the District.

10-61: Take steps to mitigate the backlog of District Hotline complaints.

10-62: Consider including a non-binding recommendation regarding disposition in District Auditor staff reports of cases involving fraud, waste, abuse and conflicts of interest.

FACT—SET TWO

Fact: The City of San Diego has an ethics ordinance, although the focus is on campaigns, lobbying and conflict of interest by elected or appointed officials other than classified employees. (As a practical matter, classified employees exclude managers and elected or appointed persons).⁶

⁶ San Diego Municipal Code, Article 7, Division 35

Fact: The City Auditor is appointed by the Mayor, confirmed by the City Council, and reports to the Audit Committee.⁷

Fact: The Audit Committee, composed of two City Council members and three members of the public, is appointed by and, as a practical matter, is accountable to the City Council.⁸

Fact: The City Auditor:

- Has access to and authority to examine all records, documents, systems and files of the City;
- May investigate any material claim of financial fraud, waste or impropriety within any City department; and
- May summon and examine under oath any officer, agent, or employee of the City.

Fact: All City contracts with consultants, vendors or agencies must include a clause to allow the City Auditor access to the contractor's records needed to verify compliance with the terms of the contract.⁹

Fact: The City Auditor publishes, on the departmental web page, explicit definitions of fraud, waste and abuse, accessed either as a separate link or through the City Employee Fraud Hotline Policy and Procedures Manual, also a separate link.¹⁰

Fact: City Hotline calls are processed as follows:

- The City Hotline is accessed through an 866 phone number staffed by a third party provider.
- The phone number is posted on the City Auditor's Departmental web page, or can be found through the City website search feature, entering "City Hotline".
- The process of lodging a City Hotline complaint is thoroughly explained on the City Auditor's web page.
- The City Hotline provider forwards an incident report to the Dissemination Team, composed of the City Auditor, the City Audit Manager, and the City Audit Analyst.
- Fraud, waste, abuse or conflict of interest allegations that appear to be material are investigated in accord with procedures recommended by the Association of Certified Fraud Examiners.
- Material internal control issues identified during an investigation are audited in compliance with Generally Accepted Government Auditing Standards.
- Non-fraud complaints involving employee relations, discrimination, harassment, and personnel related complaints are reviewed by the City Hotline Intake Review

⁷ Charter of the City of San Diego, Section 39.2 (Charter amended effective July 1, 2008). The City Auditor is appointed for a term of ten years by the Mayor in consultation with the Audit Committee, is confirmed by the City Council and reports to and is accountable to the audit committee.

⁸ Charter of the City of San Diego, Section 39.1. The audit committee is composed of two council members and three members of the public screened by a five member screening committee, all appointed by the City Council.

⁹ Ibid, FN 8

¹⁰ Office of the City Auditor, <http://www.sandiego.gov/auditor/>.

- Committee, composed of the City Auditor, the Labor Relations Director and the Personnel Director and usually forwarded to appropriate departments or officials.
- The City Auditor provides a quarterly summary and fourth quarter year-end report regarding the City Hotline calls to the Audit Committee.¹¹

Fact: The potential monetary recoveries and cost savings resulting from the internal audits and recommendations of the City Auditor were about \$7.4 million from July 1, 2008 through December 31, 2009, which equates to \$3 in savings for every \$1 in audit costs.¹² The fraud recoveries from investigations initiated by City Hotline calls amounted to \$142,798 in FY 2009.¹³

Fact: The City Auditor received 140 City Hotline complaints during FY 2009; and investigated, or was in the process of investigating, twenty-six complaints. Eight investigations were substantiated or resulted in corrective action, including complaints regarding conflict of interest, fraud, waste and abuse and theft.¹⁴

FINDINGS

Finding 05: The City appears to have no integrated comprehensive Code of Ethics designed, for example, for classified employees and parties dealing with the City and addressing basics such as fraud, waste, abuse and conflict of interest. However, the City Auditor publishes, on the departmental web page, explicit definitions of fraud, waste and abuse, accessed either as a separate link or through the City Employee Fraud Hotline Policy and Procedures Manual.

Finding 06: The City has an effective charter-based internal audit and hotline process managed by the City Auditor and resulting in identification of significant recoverable funds and cost savings.

Finding 07: Investigations and audits by the City Auditor, whether initiated by City Hotline calls or otherwise, often result in savings due to prevention and increased efficiency, not quantified in dollars.

Finding 08: The City Hotline phone number is not posted on the Home page of the City website.

RECOMMENDATIONS

The 2009/2010 San Diego County Grand Jury recommends that the City Audit Committee and the City Auditor of the City of San Diego:

10-63: Consider collecting and posting an integrated comprehensive Code of Ethics designed for classified employees and parties dealing with the

¹¹ City Auditors Policy and Procedures, Section 9, Fraud Hotline Procedures.

¹² City of San Diego, City Auditor's Report to the Audit Committee, March, 2010.

¹³ City of San Diego, City Auditor's Quarterly Fraud Hotline Report, Quarter 4 FY2009.

¹⁴ Ibid.

City and addressing basics such as fraud, waste, abuse and conflict of interest.

10-64: Consider posting the City Hotline phone number on the Home page of the City website, on the City Television Network (Channel 24), and post prominently the phone number in City workplaces.

10-65: Consider including a non-binding recommendation regarding disposition in City Auditor staff reports of cases involving fraud, waste, abuse and conflicts of interest.

FACT—SET THREE

Fact: The County of San Diego has a Statement of Ethics and Legal Standards¹⁵ that appears to be a summary or compilation of policies of the Board of Supervisors dealing, for example, with fraud (a perversion of truth or false representation of fact) and declaring it improper to accept gratuities in return for special favors.

Fact: The County Office of Audits and Advisory Services deals with internal controls in the course of its audits, although not charged specifically with investigations of fraud, waste, abuse and conflict of interest.

Fact: The County has no published fraud hotline using a third party provider, as is the case with the District and the City.

Fact: Although its principal task is to investigate allegations of discrimination, the Office of Internal Affairs also oversees the implementation of County policy on Ethical and Legal Standards. The Office of Internal Affairs receives complaints; but complaints must be filed in writing so anonymity is not assured.

FINDINGS

Finding 09: The County appears to have no integrated comprehensive Code of Ethics designed, for example, for classified employees and parties dealing with the County and addressing basics such as fraud, waste, abuse and conflict of interest.

Finding 10: The County has neither fraud, waste, abuse and conflict of interest anonymous hotline contracted to an independent third party provider, nor other process that addresses these issues specifically and assures the anonymity of the complainant.

RECOMMENDATIONS

The 2009/2010 San Diego County Grand Jury recommends that the Board of Supervisors and the Chief Administrative Officer of the County of San Diego:

¹⁵ Statement of Ethics and Legal Standards, incorporating by reference Board of Supervisors Policy No. A-120, and Board of Supervisors Policy No. D-7.

- 10-66:** Bring before the Board of Supervisors for its consideration in a public meeting a proposal to revise, reorganize and publicize the Code of Ethics so that it will serve as an integrated comprehensive Code of Ethics designed for all employees and parties dealing with the County and addressing basic issues such as fraud, waste, abuse and conflict of interest.
- 10-67:** Bring before the Board of Supervisors for its consideration in a public meeting a proposal to initiate a fraud, waste, abuse and conflict of interest County Hotline for complaints regarding these issues, outsourced to a third party provider who forwards the initial report to the County Office of Audits where material complaints are investigated by its Certified Fraud Examiner, assuring the anonymity of the caller.
- 10-68:** If a Hotline is created as recommended in Recommendation 10-67 above, consider posting the County Hotline phone number on the Home page on the County website and post prominently the phone number in County workplaces.
- 10-69:** If a Hotline is created as recommended in Recommendation 10-67 above, consider including a non-binding recommendation regarding disposition in County Office of Audits and Advisory Services staff reports of cases involving fraud, waste, abuse and conflicts of interest

FACT—SET FOUR

Fact: The Grand Jury surveyed the County of San Diego, a sampling of the eighteen cities within San Diego County, a sampling of school districts and community college districts, the San Diego International Airport Authority, and the Unified Port of San Diego.

Fact: With the exception of the City of San Diego, few cities have integrated comprehensive Codes of Ethics, internal auditors, or fraud, waste, abuse and conflict of interest hotlines, although most have Codes of Ethics of some sort. Most cities refer fraud, waste, abuse and conflict of interest complaints to the applicable operational department. The anonymity of the complainant is not preserved in this sort of process.

Fact: The San Diego County Office of Education has a Code of Ethics for employees dealing primarily with conflict of interest issues, as opposed to fraud, waste and abuse, and utilizes and makes available to school districts, the WeTip crime hotline. With the exception of the San Diego Unified School District, most school districts have some sort of Code of Ethics, but neither internal auditors nor fraud, waste, abuse and conflict of interest hotlines administered by third party providers assuring anonymity.

Fact: Most community college districts have some sort of Code of Ethics, but not all have an internal auditor or fraud, waste, abuse and conflict of interest hotlines

administered by a third party provider assuring anonymity. For example, some have an email fraud reporting process. Some have adopted board policies regarding conflict of interest by incorporating Government Code Section 87300 and other provisions.

Fact: The Unified Port of San Diego has a Code of Ethics, internal auditor and an internal fraud, waste, abuse and conflict of interest ethics hotline outsourced to a third party provider; but only employees of the Unified Port of San Diego have access to the hotline. Hotline calls are fielded by the provider and an initial report forwarded to the audit manager where the complaint is assigned to a Certified Fraud Examiner for investigation as appropriate. Anonymity is assured.

Fact: The San Diego International Airport Authority has a Code of Ethics, internal auditor and Ethics Violation Form that may be accessed online and filed anonymously. The Code of Ethics incorporates by reference the Fair Political Practices Commission conflict of interest regulations at California Regulations Section 18730 that references the Government Code. The Airport Authority has no fraud, waste, abuse and conflict of interest hotline serviced by a third party provider assuring anonymity.

FINDINGS

Finding 11: Most of the surveyed **cities** have some sort of Code of Ethics, but excepting the City of San Diego, few have internal auditors or hotlines outsourced to a third party provider assuring anonymity.

Finding 12: Excepting the San Diego Unified School District, most **school districts** have a Code of Ethics for various subject matters such as sports, but most have neither internal auditors nor fraud hotlines outsourced to third party providers assuring anonymity.

Finding 13: Most **community college districts** have a Code of Ethics of some sort, but few have internal auditors or fraud, waste, abuse and conflict of interest hotlines and none are outsourced to third party providers assuring anonymity.

Finding 14: The **Unified Port of San Diego** has a Code of Ethics, an internal auditor and an internal ethics (fraud, waste, abuse and conflict of interest) hotline outsourced to a third party provider assuring anonymity, but available only to employees.

Finding 15: The **Airport Authority** has a Code of Ethics, internal auditor and Ethics Violation Form which may be accessed online and filed anonymously but does not appear to have a fraud, waste, abuse and conflict of interest hotline outsourced to a third party provider assuring anonymity.

Finding #16: The Grand Jury finds that most of the governmental organizations within San Diego County lack either an integrated comprehensive fraud, waste, abuse and conflict of interest Code of Ethics, a consistently applied internal controls process compliant with Generally Accepted Government Auditing Standards and/or Generally

Accepted Accounting Principles, or a fraud, waste, abuse and conflict of interest hotline outsourced to a third party provider assuring anonymity.

Finding 17: Governmental organizations within San Diego County are no less subject to fraud, waste, abuse and conflict of interest than the average American organization (including public and private sector), which on average loses seven percent of its annual revenues to such activities.

Finding 18: Cities, school districts, community college districts, and other governmental organizations within San Diego County not named herein could benefit by considering the facts, findings and recommendations in this report and should consider adoption and implementation of some, if not all, of the recommendations set forth below.

RECOMMENDATIONS

The 2009/2010 San Diego County Grand Jury recommends that the City Managers of the cities of *Carlsbad, Chula Vista, Coronado, Del Mar, El Cajon, Encinitas, Escondido, Imperial Beach, La Mesa, Lemon Grove, National City, Oceanside, Poway, San Marcos, Santee, Solana Beach, and Vista:*

10-70: Bring before the legislative body of each entity listed above for its consideration in a public meeting a proposal to adopt integrated comprehensive Codes of Ethics defining and prohibiting fraud, waste, abuse and conflict of interest.

10-71: Bring before the legislative body of each entity listed above for its consideration in a public meeting a proposal to adopt and apply internal controls compliant with Generally Accepted Government Auditing Standards and/or Generally Accepted Accounting Principles as applicable.

10-72: Bring before the legislative body of each entity listed above for its consideration in a public meeting a proposal to adopt and implement fraud, waste, abuse and conflict of interest hotlines outsourced to third party providers assuring anonymity.

The 2009/2010 San Diego County Grand Jury recommends that the Superintendents of the San Diego County Office of Education and the following school districts: *Alpine Union, Bonsall Union, Borrego Springs Unified, Cajon Valley Union, Cardiff Elementary, Carlsbad Unified, Chula Vista Elementary, Coronado Unified, Dehesa, Del Mar Union, Encinitas Union, Escondido Union, Escondido Union High, Fallbrook Union Elementary, Fallbrook Union High, Grossmont Union High, Jamul-Dulzura Union, Julian Union, Julian Union High, La Mesa-Spring Valley, Lakeside Union, Lemon Grove, Mountain Empire Unified, National, Oceanside Unified, Poway Unified, Ramona Unified, Rancho Santa Fe, San Diego Unified, San Dieguito, San Marcos, San Pasqual Union, San Ysidro, Santee, Solana Beach, South*

Bay Union, Spencer Valley, Sweetwater Union High, Vallejos, Valley Center-Pauma Unified, Vista Unified, and Warner Unified:

- 10-73:** Bring before the governing body of each entity listed above for its consideration in a public meeting a proposal to adopt integrated comprehensive Codes of Ethics defining and prohibiting fraud, waste, abuse and conflict of interest.
- 10-74:** Bring before the governing body of each entity listed above for its consideration in a public meeting a proposal to adopt and apply internal controls compliant with Generally Accepted Government Auditing Standards and/or Generally Accepted Accounting Principles as applicable.
- 10-75:** Bring before the governing body of each entity listed above for its consideration in a public meeting a proposal to adopt and implement fraud, waste, abuse and conflict of interest hotlines outsourced to third party providers, assuring anonymity.

The 2009/2010 San Diego County Grand Jury recommends that the Superintendents of *Grossmont-Cuyamaca Community College District, MiraCosta Community College District, Palomar Community College District, San Diego Community College District, and Southwestern Community College District:*

- 10-76:** Bring before the governing body of each entity listed above for its consideration in a public meeting a proposal to adopt integrated comprehensive Codes of Ethics defining and prohibiting fraud, waste, abuse and conflict of interest
- 10-77:** Bring before the governing body of each entity listed above for its consideration in a public meeting a proposal to adopt and apply internal controls compliant with Generally Accepted Government Auditing Standards and/or Generally Accepted Accounting Principles as applicable.
- 10-78:** Bring before the governing body of each entity listed above for its consideration in a public meeting a proposal to adopt and implement fraud, waste, abuse and conflict of interest hotlines outsourced to third party providers, assuring anonymity.

The 2009/2010 San Diego County Grand Jury recommends that the Board of Port Commissioners of the Unified Port of San Diego:

- 10-79:** Bring before the Board of Port Commissioners for its consideration in a public meeting a proposal to open the internal fraud hotline to employees, vendors, customers, or other anonymous sources.

The 2009/2010 San Diego County Grand Jury recommends that the Airport Authority Board of the San Diego International Airport:

- 10-80: Bring before the governing body of the Airport Authority for its consideration in a public meeting a proposal to adopt and implement a fraud, waste, abuse and conflict of interest hotline outsourced to a third party provider, assuring anonymity.**

REQUIREMENTS AND INSTRUCTIONS

The California Penal Code §933(c) requires any public agency which the Grand Jury has reviewed, and about which it has issued a final report, to comment to the Presiding Judge of the Superior Court on the findings and recommendations pertaining to matters under the control of the agency. Such comment shall be made *no later than 90 days* after the Grand Jury publishes its report (filed with the Clerk of the Court); except that in the case of a report containing findings and recommendations pertaining to a department or agency headed by an elected County official (e.g. District Attorney, Sheriff, etc.), such comment shall be *within 60 days* to the Presiding Judge with an information copy sent to the Board of Supervisors.

Furthermore, California Penal Code §933.05(a), (b), (c), details, as follows, the manner in which such comment(s) are to be made:

- (a) As to each grand jury finding, the responding person or entity shall indicate one of the following:
 - (1) The respondent agrees with the finding
 - (2) The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefor.
- (b) As to each grand jury recommendation, the responding person or entity shall report one of the following actions:
 - (1) The recommendation has been implemented, with a summary regarding the implemented action.
 - (2) The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
 - (3) The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the grand jury report.
 - (4) The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefor.

- (c) If a finding or recommendation of the grand jury addresses budgetary or personnel matters of a county agency or department headed by an elected officer, both the agency or department head and the Board of Supervisors shall respond if requested by the grand jury, but the response of the Board of Supervisors shall address only those budgetary or personnel matters over which it has some decision making authority. The response of the elected agency or department head shall address all aspects of the findings or recommendations affecting his or her agency or department.

Comments to the Presiding Judge of the Superior Court in compliance with the Penal Code §933.05 are required from the:

<u>Responding Agency</u>	<u>Recommendations</u>	<u>Date</u>
Auditor, City of San Diego	10-63 through 10-65	8/25/10
Audit Committee, City of San Diego	10-63 through 10-64	8/25/10
Chief Administrative Officer, County of San Diego	10-66 through 10-69	8/25/10
Board of Supervisors, County of San Diego	10-66 through 10-69	8/25/10
Board of Trustees, San Diego Unified School District	10-60 through 10-62	8/25/10
Superintendent San Diego Unified School District	10-60 through 10-62	8/25/10
Superintendent, San Diego County Office of Education	10-73 through 10-75	8/25/10
City Manager, City of Chula Vista	10-70 through 10-72	8/25/10
City Manager, City of Carlsbad	10-70 through 10-72	8/25/10
City Manager, City of Coronado	10-70 through 10-72	8/25/10
City Manager, City of Del Mar	10-70 through 10-72	8/25/10
City Manager, City of El Cajon	10-70 through 10-72	8/25/10
City Manager, City of Encinitas	10-70 through 10-72	8/25/10
City Manager, City of Escondido	10-70 through 10-72	8/25/10

City Manager, City of Imperial Beach	10-70 through 10-72	8/25/10
City Manager, City of La Mesa	10-70 through 10-72	8/25/10
City Manager, City of Lemon Grove	10-70 through 10-72	8/25/10
City Manager, City of National City	10-70 through 10-72	8/25/10
City Manager, City of Oceanside	10-70 through 10-72	8/25/10
City Manager, City of Poway	10-70 through 10-72	8/25/10
City Manager, City of San Marcos	10-70 through 10-72	8/25/10
City Manager, City of Santee	10-70 through 10-72	8/25/10
City Manager, City of Solana Beach	10-70 through 10-72	8/25/10
City Manager, City of Vista	10-70 through 10-72	8/25/10
Alpine Union School District	10-73 through 10-75	8/25/10
Bonsall Union School District	10-73 through 10-75	8/25/10
Borrego Springs Unified School District	10-73 through 10-75	8/25/10
Cajon Valley Union School District	10-73 through 10-75	8/25/10
Cardiff School District	10-73 through 10-75	8/25/10
Carlsbad Unified School District	10-73 through 10-75	8/25/10
Chula Vista Elementary School District	10-73 through 10-75	8/25/10
Coronado Unified School District	10-73 through 10-75	8/25/10
Dehesa School District	10-73 through 10-75	8/25/10
Del Mar Union School District	10-73 through 10-75	8/25/10

Encinitas Union School District	10-73 through 10-75	8/25/10
Escondido Union School District	10-73 through 10-75	8/25/10
Escondido Union High School District	10-73 through 10-75	8/25/10
Fallbrook Union Elementary School District	10-73 through 10-75	8/25/10
Fallbrook Union High School District	10-73 through 10-75	8/25/10
Grossmont Union High School District	10-73 through 10-75	8/25/10
Jamul-Dulzura Union School District	10-73 through 10-75	8/25/10
Julian Union School District	10-73 through 10-75	8/25/10
Julian Union High School District	10-73 through 10-75	8/25/10
La Mesa-Spring Valley School District	10-73 through 10-75	8/25/10
Lakeside Union School District	10-73 through 10-75	8/25/10
Lemon Grove School District	10-73 through 10-75	8/25/10
Mountain Empire Unified School District	10-73 through 10-75	8/25/10
National School District	10-73 through 10-75	8/25/10
Oceanside Unified School District	10-73 through 10-75	8/25/10
Poway Unified School District	10-73 through 10-75	8/25/10
Ramona Unified School District	10-73 through 10-75	8/25/10
Rancho Santa Fe School District	10-73 through 10-75	8/25/10
San Dieguito School District	10-73 through 10-75	8/25/10
San Marcos School District	10-73 through 10-75	8/25/10

San Pasqual Union School District	10-73 through 10-75	8/25/10
San Ysidro School District	10-73 through 10-75	8/25/10
Santee School District	10-73 through 10-75	8/25/10
Solana Beach School District	10-73 through 10-75	8/25/10
South Bay Union School District	10-73 through 10-75	8/25/10
Spencer Valley School District	10-73 through 10-75	8/25/10
Sweetwater Union High School District	10-73 through 10-75	8/25/10
Vallecitos School District	10-73 through 10-75	8/25/10
Valley Center-Pauma Unified School District	10-73 through 10-75	8/25/10
Vista Unified School District	10-73 through 10-75	8/25/10
Warner Unified School District	10-73 through 10-75	8/25/10
Grossmont-Cuyamaca Community College District	10-76 through 10-78	8/25/10
MiraCosta Community College District	10-76 through 10-78	8/25/10
Palomar Community College District	10-76 through 10-78	8/25/10
Southwestern Community College District	10-76 through 10-78	8/25/10
Chancellor San Diego Community College District	10-76 through 10-78	8/25/10
Board of Port Commissioners Unified Port of San Diego	10-79	8/25/10
Airport Authority Board	10-80	8/25/10

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