



CALIFORNIA STATE AUDITOR

ELAINE M. HOWLE
STATE AUDITOR

DOUG CORDINER
CHIEF DEPUTY STATE AUDITOR

March 5, 2007

2006-036

Thomas Harron, Counsel
Indian Gaming Local Community
Benefit Committee
County of San Diego Administrative Office
1600 Pacific Highway, MS A-12
San Diego, California 92101

Dear Mr. Harron:

The Bureau of State Audits (bureau) is responsible for conducting audits that have been directed by statute. Therefore, in accordance with the California Government Code, Section 12717, the bureau will be conducting an audit of the Indian Gaming Special Distribution Fund (distribution fund). As part of this audit, we are going to visit a sample of local governments that received money from the distribution fund in fiscal year 2005-06 and review their records related to specific uses of the money. San Diego County has been selected as one of the local governments that we will be testing.

The California Government Code, sections 8545 and 8546, gives the bureau complete access to all records and property of state agencies; public entities including any city, county, and school or special district; and private entities or persons to the same extent that employees of state agencies and public entities have access to these records. However, we assure you that the bureau respects the legal confidentiality of these records and will not publicly release them when legal restrictions prohibit such release.

The audit will be under the supervision of Steven Cummins, Audit Principal. We have arranged an opening conference for March 6th. If you have any questions during the review, please do not hesitate to contact me.

Sincerely,

ELAINE M. HOWLE
State Auditor

cc: Chantal Saipe
County of San Diego Tribal Liaison