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April 11, 2003

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George J. Abdallah, Jr., Presiding Judge
San Joaquin County Superior Court
County of San Joaquin Courthouse
222 East Weber Avenue, Room 303
Stockton, CA 95202

OUR FILE NUMBER: 05221.001-62592v1
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SAN JOAQUIN COUNTY
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RE: Grand Jury Case No. 0401 San Joaquin County Office of Education

Dear Judge Abdallah:

Our firm represents the San Joaquin County Office of Education as its general counsel. The Superintendent, Dr. Wentworth, has requested that we provide this letter as the SJCOE's report in compliance with Penal Code Section 933.05.

With respect to the findings of the Grand Jury in this case, the response of the SJCOE is as follows:

Finding 1: Respondent agrees with this finding. However, Respondent notes that it has never been told what the allegations were so we cannot comment on whether they can be or have been substantiated or refuted.

Finding 2: Respondent disagrees with this finding but only to the extent that it states that the Handbook was "adopted" effective July 1, 2002. The Handbook already existed before July 1, 2002 but it was substantially updated last year.

Finding 3: Respondent agrees with this finding.

With respect to the recommendation of the Grand Jury that the SJCOE track inventory as low in value as \$100, the SJCOE has determined not to implement this change in practice. Although the Superintendent shares the Grand Jury's concern for safeguarding public property, Education Code section 35168 specifies that school entities maintain their inventory systems tracking items of five hundred dollars (\$500) or more. Additionally, the administrative cost of maintaining a tracking system based on a level

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George J. Abdallah, Jr., Presiding Judge
San Joaquin County Superior Court
April 11, 2003
Page 2

of \$100 per item would in all likelihood equal or exceed any savings that would be realized by such a system.

Please contact the undersigned should you have any questions regarding the above.

Very truly yours,

ATKINSON, ANDELSON, LOYA,
RUUD & ROMO

By 
PETER J. LUCEY

PJL:cs