



OFFICE OF THE  
**AUDITOR-CONTROLLER**  
SAN JOAQUIN COUNTY



ASSISTANT AUDITOR-CONTROLLER  
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June 29, 2022

Honorable Michael D. Coughlan, Presiding Judge  
San Joaquin County Superior Court  
180 E. Weber Avenue, Suite 1306J  
Stockton, CA 95202

Dear Judge Coughlan,

Please find below responses from the Auditor-Controller's Office to findings and recommendations made in the Follow-up Report to the 2020-21 Grand Jury report "Independent Special Districts: Transparency "Not Found" (Case #0220)", pages 129 - 138.

**Finding**

**F3.1** San Joaquin County Auditor-Controller's Office receives detailed audits from independent special districts but does not make these audits available to the public via the Auditor-Controller's website, denying constituents convenient access to this information.

**Response to Finding F3.1**

The Auditor-Controller's Office disagrees with the finding.

Effective October 1, 2021, the Auditor-Controller's Office implemented the Grand Jury's original recommendation **F4.2...** "By December 31, 2021, make all electronic independent special district audits going forward available on the Auditor-Controller's website". All independent special district audit reports received are available through a link located at the following page of the Auditor-Controller's public website: [www.sjgov.org/departments/aud/program-services](http://www.sjgov.org/departments/aud/program-services).

**Recommendation**

**R3.1** By October 31, 2022, The San Joaquin County Auditor-Controller post all electronic independent special districts' audits on the Auditor-Controller's website.

**Response to Recommendation R3.1**

Please see the Response to Finding 3.1 above.

**Recommendation**

**R3.2** By December 31, 2022, the Auditor-Controller's Office provide the most recent independent special district audit links to LAFCO for their independent special district summary webpages.

**Response to Recommendation R3.2**

The ACO concurs with the recommendation.

The ACO will work with the County's Information Systems Division and LAFCO to provide the most recent independent special district audit links to LAFCO for their new independent special district summary webpages.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffery M. Woltkamp". The signature is fluid and cursive, with a long, sweeping underline.

Jeffery M. Woltkamp, CPA

Assistant Auditor-Controller