



THE CITY OF SAN DIEGO

SENT TO  
AKT 3/30/09

March 30, 2009

Mr. Andrew Maffia, AKT LLP  
5946 Priestly Drive, Suite 200  
Carlsbad, CA 92008

Dear Mr. Maffia:

Subject: Audit Response – Bid to Goal – Fiscal Year 2008

This is our response to your audit report dated March 17, 2009 for the Water Operations Division FY2008 Bid to Goal Program.

Finding 1

This finding reflects two purchase orders that were closed after year-end, resulting in manual adjustments to total expenditures. You found that these two purchase orders were issued prior to FY2008 and thus no adjustments should have been made. You recommended a closer review of adjustments for released encumbrances.

Response: We agree with this finding and will watch for such situations.

Thank you for your continued support of our Bid to Goal program.

Sincerely,

Jim Fisher  
Deputy Director

SW/ah



**Operations Division**

Water Department • 2797 Camino Chollas • San Diego, CA 92105-5097  
Tel (619) 527-7470 Fax (619) 527-8098

