



THE CITY OF SAN DIEGO

April 10, 2009

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

Dear Mr. Maffia:

This letter is in response to the Water Department's Customer Support Division Fiscal Year 2008 Bid to Goal Verification of Savings audit.

The AKT audit verified a bid of \$22,294,047. There was one audit finding as follows:

Finding

Customer Service overstated budgetary savings by \$185,572, due to two charges that were improperly recorded as out-of-scope.

Response

The Division agrees with this finding and will require a more detailed savings and expense review prior to the next audit.

We appreciate your recommendation.

Sincerely,

Mike Bresnahan
Deputy Director

TH/DD

Customer Support Division • Water Department

- Division Administration • 600 B Street, Suite 1150, MS 911A • San Diego, CA 92101-4588
- Customer Services Office • 600 B Street, Suite 1100, MS 911 • San Diego, CA 92101-4588
- Field Services & Investigations • 600 B Street, Suite 1200, MS 912 • San Diego, CA 92101-4588
- Water Resources • 600 B Street, Suite 1200, MS 912 • San Diego, CA 92101-4588
- Meter Services • 2797 Caminito Chollas, MS 43 • San Diego, CA 92105-5097

