



*"Making a Positive Difference"*

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## Memorandum

TO: Gloria Johnson, Director  
Accounting Operations

FROM: David J. Bryant, Director  
Internal Auditing

DATE: June 24, 2008

SUBJECT: Long Distance Telephone Charges Review

This memorandum serves as notice that our Office has elected not to perform a review of the District's long distance telephone charges. This review was placed on our audit work plan as a result of an investigation in 2007.

After initial research and discussion with District personnel, we have determined that the amount of long distance charges incurred by the District is not material and a review of such would not be the most efficient use of the Office's resources. We have, however, conducted a follow-up of the school involved in the investigation. It appears that the matter has been resolved and appropriate controls are in place to prevent future instances occurring at the school. We have communicated these results to the Principal of the school in question.

Please let me know if you have any questions or comments. Thank you for your continued support.

DJB

C: Audit Committee  
School Board Members  
Superintendent Jim Paul  
Norm Ross, Deputy Superintendent  
Barbara Linker, Assistant Superintendent – Finance and Business Affairs  
Jo Ann Titus, Accounting Specialist II