



---

---

## Los Angeles County Office of Education

---

---

Serving Students • Supporting Communities • Leading Educators

March 25, 2016

Arturo Delgado, Ed.D.  
Superintendent

Los Angeles County  
Board of Education

Thomas A. Saenz  
President

Douglas R. Boyd  
Vice President

Katie Braude

Gabriella Holt

Alex Johnson

Monte E. Perez

Rebecca J. Turrentine

Mr. Ron Nakasone  
Executive Vice President, Administrative Services  
Glendale Community College District  
1500 N. Verdugo Road  
Glendale, CA 91208

Dear Mr. Nakasone:

The Los Angeles County Office of Education (LACOE), Division of School Financial Services (SFS), Commercial Claims Section has completed its post audit review of the commercial payments of Glendale Community College District (GCCD) for the period July 1, 2014, through December 31, 2014. For the period covered, we reviewed 70 vouchers representing 2.39% of the total auditable expenditures. The supporting documents for the test transactions were reviewed for accuracy, proper authorization, and compliance to applicable codes and regulations.

The review was not intended to detect fraud or all possible deviations from acceptable procurement procedures; however, it does form the basis for allowing GCCD to continue to utilize the post audit procedures for processing commercial claims through LACOE. As a participant in the Post Audit Program (Program), some district expenditures are not subject to pre-audit, provided it has been determined through a post audit, that the district's commercial payments are accurate, authorized, and comply with applicable codes and regulations.

### Findings

There are no exceptions found in the audit of expenditures from July 1, 2014 thru December 31, 2014.

A random audit of 2014 expenditures was conducted on February 2015 and found the district implemented the actions presented in the Corrective and Preventive Actions Report issued on September 2014.

### Recommendations

Based on our review, GCCD may continue to use the Post Audit Program.

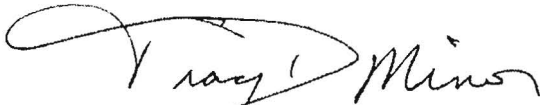
This report is intended solely for use by LACOE and GCCD, and should not be used by anyone who has not agreed to the procedures and assumed responsibility for the district's participation in the Post Audit Program.

March 25, 2016  
Mr. Ron Nakasone  
Page 2

If you have any questions regarding this report or the Post Audit Program, please contact Luz Spanks at (562) 922-6454, [Spanks\\_Luz@lacoed.edu](mailto:Spanks_Luz@lacoed.edu).

Thank you for the time expended by your team and the cooperation and courtesy extended to the LACOE audit staff during the review.

Sincerely,

A handwritten signature in black ink, appearing to read "Tracy Minor". The signature is fluid and cursive, with a large loop at the beginning.

Tracy Minor, Assistant Director  
Accounting and Financial Services  
Division of School Financial Services

TM: lg

cc: Amir Nour, Glendale Community College District (GCCD)  
Angineh Baghoomian, GCCD  
Susan Courtney, GCCD  
Patricia Smith, Los Angeles County Office of Education (LACOE)  
Nkeiruka Benson, LACOE  
Luz Spanks, LACOE  
Verlita Arguta, LACOE