We have completed our audit of bond Measures M and D of West Contra Costa Unified School District as of and for the years ended June 30, 2001, 2002 and 2003 and have issued our reports thereon dated November 21, 2003.

The following information summarizes the key findings and results of our audit for fiscal years ended June 30, 2001, 2002, and 2003.

FINDING 2003-1

Strengthen Controls Over Cash Disbu**4**btment

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT REPORT TO MANAGEMENT

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT REPORT TO MANAGEMENT

DISTRICT RESPONSE

The District has revised its change order procedures in conjunction with the beginning of construction of the Measure M Phase 1A campuses. These procedures require that a preliminary evaluation of the change order request be made prior to authorizing work to begin. This evaluation includes a review of the reasons for the change order request as well as the estimated costs.

BEST PRACTICE RECOMMENDATIONS

The following information summarizes best practice recommendations for fiscal years ended June 30, 2001, 2002, and 2003.

Š District employees that may sign purchase orders on behalf of the Director of