



City of Port Hueneme

May 24, 2013

Ventura County Grand Jury
Honorable Jay Whitney, Foreman
800 South Victoria Avenue
Ventura, CA 93009

**SUBJECT: 2012-2013 VENTURA GRAND JURY REPORT
Government Accounting Standards Board (GASB)**

The Honorable Jay Whitney, Foreman:

In accordance with California Penal Code 933.05, the City of Port Hueneme offers the following response to the subject Grand Jury Report dated May 7, 2013:

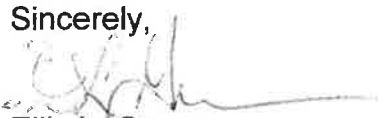
- With regard to the Report's finding, FI-06, the City of Port Hueneme accepts this finding as pertaining to the City of Port Hueneme without challenge or further comment, and acknowledges the Grand Jury has made findings pertaining to other municipalities of which the City of Port Hueneme has not made an independent review upon which it will accept such findings.
- With regard to the Report's recommendation, the following response is offered:

Recommendation: Cities in Ventura County continue to remain in compliance with GASB statements and implement future and revised GASB Statements on or before their effective dates.

Response: The City of Port Hueneme will continue to remain in compliance with GASB and will implement future and revised statements, as is required to have an unqualified opinion on our financial statements.

Should the Grand Jury have any questions regarding these documents, please do not hesitate to contact Robert Bravo at (805) 986-6506.

Sincerely,


Ellis L. Green
Mayor

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JUN 5 2013

VENTURA COUNTY
GRAND JURY

250 North Ventura Road • Port Hueneme, California 93041 • Phone (805) 986-6500

"The Friendly City By The Sea"