State Controller's Office Audits of Oakland Unified School District – Fiscal Years 2002-03 to 2007-08 (as of April 5, 2011)

Date Audit Completed	June 2004	November 2005	October 2006	July 2008	October 2009	Approx May 2011	Total
Fiscal Year	**2002-03**	**2003-04**	**2004-05**	**2005-06**	**2006-07**	**2007-08**	
# Audit findings	120 audit findings	58 audit findings	36 audit findings	53 audit findings	41 audit findings	Pending	
Amount of Audit Liability Paid	$911,846	$887,029	$495,099	$305,000	$153,070	TBD	$2.03 Million
Potential Pending Fines					$3.4 Million	TBD	$3.4 Million
How Audit Fines or Penalties Paid	State Administrator paid $611,856 to State Dept of Finance from the second draw down of the State loan ($300,000 credit to District for fiscal training and software upgrades	State Administrator paid $887,029 to State Dept of Finance from the second draw down of the State loan	See 05-06	State Administrator paid $100,099 to State Dept of Finance from the second draw down of the State loan for 2004-05 and 05-06 after credit of $700,000 was applied.	District paid to State Dept of Finance. Additional payments pending EAAP process and CDE approval.	TBD	
Failure to Reconcile Cash (cash overstated)							$7.6 Million
Payroll Liabilities Understated							$10.9 Million
Monies Paid in fees to defend audits							$1.3 Million
Total							$25.23 Million