

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Monday, January 9, 2023

6:00 PM

**Internet Streamed (Via Zoom and Granicus Live Manager) and Broadcasted -
KDOL-TV (Comcast Channel 27 and AT&T Channel 99)**

Audit Committee

Elizabeth Ross, Chairperson

Caroline Lee, Vice Chairperson

Jason Joseph, Secretary

Members: Bessie Weiss, Jeffrey Hall, Vincent Stewart, (Vacancy)

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អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្រេចសម្រួលយ៉ាងសមរម្យមួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិចពី (72) ម៉ោងមុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ [\(510\) 879-8199](tel:(510)879-8199) ឬតាមរយៈអ៊ីមែល boe@ousd.org ឬទូរស័ព្ទ eTTY/TDD លេខ [\(510\) 879-2300](tel:(510)879-2300) ឬទូរសារលេខ [\(510\) 879-2299](tel:(510)879-2299)។

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NOTICE – EXCLUSIVELY VIRTUAL MEETING

Pursuant to Assembly Bill No. 361 and Resolution No. 2223-0028E (Making Certain Findings Necessary To Permit Virtual Meetings In Specified Circumstances), this meeting is being held virtually. The member of the legislative body, as well as the attending District staff, will join the meeting via phone/video conference and no teleconference locations need be posted.

- *Zoom: To view by Zoom, please click <https://ousd.zoom.us/j/87487020775> on or after the Noticed meeting time. Instructions on how to join a meeting by video conference are available at: <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>.*
- *Phone: To listen by phone (via Zoom), please do the following on or after the Noticed meeting time: call (669) 900-9128, then enter Webinar ID 874 8702 0775, then press “#”. If asked for a participant id or code, press #. Instructions on how to join a meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663> -Joining-a-meeting-by-phone.*
- *To view the Audit Committee meeting from the District’s Home Page - Upcoming Events & Live Meeting Video, please select the meeting name and click on the “In Progress” link under Video or go to the Legislative Information Center (under Board of Education on Home Page)>Calendar Tab>Calendar>Today>Audit Committee >”In Progress” link under Video.*

NOTICE – EXCLUSIVELY VIRTUAL MEETING (CONTINUED)

In addition, members of the public may submit written comments for a posted Audit Committee Agenda Item, before a meeting or while a meeting is “In Progress,” from the District’s Home Page - Upcoming Events & Live Meeting Video by selecting Audit Committee Agenda “eComment” or from the Legislative Information Center, as follows:

- *If before Sunday, click Calendar Tab>Next Week>Audit Committee>eComment*
- *If Sunday or thereafter up to day before Meeting, click Calendar Tab>This Week>Audit Committee>eComment*
- *If day of Meeting, click Calendar Tab>Today>Audit Committee>eComment*

Or “eComment” in bold on the cover page of the Agenda.

Written comments made on an eligible Agenda item, upon clicking of the Submit Button, are immediately sent via email to all members of the legislative body and key staff supporting the legislative body. Each eComment is a public record.

A. Call to Order

Chairperson Elizabeth Ross called the January 9, 2023 Audit Committee Meeting to order at 6:03 P.M.

B. Roll Call

Present 6 - Member Vincent Stewart
Member Jeffrey Hall
Member Bessie Weiss
Secretary Jason Joseph
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross

C. Speaker Request Cards/Modification(s) To Agenda

Submission of Speaker Cards in the traditional manner is N/A, given this meeting is Virtual, during the COVID-19 Public Health Emergency. See the above NOTICE - EXCLUSIVELY VIRTUAL MEETING - for instructions on how to request to speak during this meeting.

Modification(s) to the Agenda, by the Charter Committee, allows for any change in the printed Order of Business including, but not limited to, an announcement that an Item or Legislative File will be considered out of Agenda printed order, that consideration of an Item has been withdrawn, postponed, rescheduled or "pulled" or taken off of the General Consent Report for separate discussion and/or possible action.

Chairperson Ross moved item 23-0040 to the first item to be taken up in Unfinished Business with no objections from the Committee Members. All other items were taken up in agenda printed order.

D. Adoption of Committee Minutes



D.-1

[23-0039](#)

Minutes - Audit Committee – December 5, 2022

Adoption by the Audit Committee of its Meeting Minutes of December 5, 2022.

Attachments: [23-0039 Minutes - Audit Committee – December 5, 2022 \(1/9/2023\)](#)

A motion was made by Secretary Joseph, seconded by Member Hall, that the January 9, 2023 Audit Committee Minutes be Adopted. The motion carried by the following vote:

Aye: 6 - Member Vincent Stewart
 Member Jeffrey Hall
 Member Bessie Weiss
 Secretary Jason Joseph
 Vice Chairperson Caroline Lee
 Chairperson Elizabeth Ross

Enactment No: 23-0192

E. Adoption of the Committee General Consent Report

"Adoption of the Committee General Consent Report" means that all items appearing under this topic are approved in one motion unless a Member of the Committee requests that an item be removed and voted on separately or otherwise acted upon. Generally, these items are routine in nature, and are acted upon in one motion to conserve time and permit focus on other-than-routine legislative items on the agenda.

None

F. Unfinished Business



F.-1

[22-1207](#)

Audit Committee - Audit Committee Handbook

A discussion and possible adoption by the Audit Committee of the Audit Committee Handbook.

Attachments: [22-1207 Audit Committee - Audit Committee Handbook \(3/6/2023\)](#)

Vice Chairperson Caroline Lee gave a progress update on the Audit Committee Handbook.

Vice Chairperson Lee made a recommendation to add PowerPoint pages 2 - 4 from the Audit Report presentation to the Audit Committee Handbook.

No objections were made from the Committee for Vice Chairperson Lee to add PowerPoint pages 2 - 4 from the Audit Report presentation to the Audit Committee Handbook.

Discussion: Chairperson Ross

Public Comment: None

Postponed to a Date Certain - Next Regular Audit Committee Meeting



F.-2

[22-2107](#)**Report - Selection of District External Auditor - Fiscal Year Ending June 2023 - Audit Committee**

A Report to the Audit Committee by the Chief Business Officer, or designee, on the status of the Request for Proposals or status for selection of the District External Auditor, Year Ending June 30, 2023.

Chief Business Officer (CBO) Grant-Dawson gave a progress update on the selection of the District External Auditor, Year Ending June 30, 2023.

The District Finance Office is finalizing the approval of Eide Bailly as the District Auditor for the 2022 - 2023, 2023 - 2024, 2024 - 2025 District Audits, to include the District Financial Audit, Measure N Audit, Measure G1 Audit, and Measure G Audit.

CBO Grant-Dawson responded to questions from Committee Members.

Discussion: Member Hall,

Public Comment: Assata Olugbala

Discussed

F.-3

[22-2790](#)**Audit Committee - Semi-Annual Report to the Board of Education - Calendar Year Ending December 31, 2022 - Elizabeth Ross, Chairperson**

A discussion and possible adoption by the Audit Committee of its Semi-Annual written report to the Board of Education relating the results of Audit Committee Activities for fiscal year 2022 - 2023.

Attachments: [22-2790 Audit Committee - Semi-Annual Report to the Board of Education - Calendar Year Ending December 31, 2022 - Elizabeth Ross, Chairperson](#)

Chairperson Ross opened floor for discussion of the Draft Semi-Annual Audit Committee Report for fiscal year 2022 - 2023. CBO Grant-Dawson responded to questions posed by the Committee.

The Committee amended the Semi-Annual Audit Committee Report (See Amended file attached).

Discussion: Members Hall, Weiss, Stewart

Public Comment: Assata Olugbala

A motion was made by Chairperson Ross, seconded by Member Weiss, that this Motion be Adopted as Amended. The motion carried by the following vote:

Aye: 6 - Member Vincent Stewart
 Member Jeffrey Hall
 Member Bessie Weiss
 Secretary Jason Joseph
 Vice Chairperson Caroline Lee
 Chairperson Elizabeth Ross

Enactment No: 23-0193

G. New Business



G.-1

[23-0044](#)

District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2022

Presentation to the Audit Committee of the District’s Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2022, from Edie Bailly, LLP, Independent Auditors.

Attachments: [23-0044 Presentation - District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2022 \(2/8/2023\)](#)
[23-0044 District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2022 \(2/8/2023\)](#)

Nathan Edelman gave a presentation on the District’s Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2022:

From the 2021 Audit, three (3) out of ten (10) audit findings were resolved.

The remaining seven (7) findings from 2021 are listed as “stable” or trending towards full resolution.

Fiscal year 2022 identified four new audit findings, for a total of 11 audit findings to resolve.

Nathan Edelman discussed the Audit Report with the Committee Members. DeCarlos Kaigler provided additional information to Committee Member’s questions and comments.

Discussion: Member Jefferey Hall, Chairperson Ross

Public Comment: Assata Olugbala

Discussed

Enactment No:

H. Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee

This section of the agenda provides an opportunity for a member of the Public, for three minutes per person, or less, depending on the number of speakers, to directly address the Committee on any item of interest to a member of the Public that is not on the current agenda, but is within the subject matter jurisdiction of the Committee. Minutes are not transferrable from speaker to speaker. This item is limited to a total of thirty (30) minutes. The Committee may not discuss or take any action on a non-agenda item not appearing on the posted agenda for this meeting, except the Committee or staff may briefly respond to a statement made or questions posed by a member of the public, as authorized by law. In addition, on their own initiative or in response to questions posed by the public, a member of the Committee or its staff may ask a question for clarification, make a brief announcement, or make a brief report of his or her own activities.

H.-1 [23-0040](#)

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – January 9, 2023

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - January 9, 2023.

Assata Olugbala

Presentation/Acknowledgment Made

I. Introduction of New Legislative Matter

This section of the Agenda is devoted to the introduction of new legislative matter within the subject matter jurisdiction of the committee by a Committee member or Members of the Public.

None

J. Adjournment

Chairperson Ross adjourned the Meeting at 7:37 P.M.

Prepared By: _____

Approved By: _____