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Board Cover Memorandum

To Board of Education

From Dr. Denise Saddler, Interim Superintendent
Tara Gard, Deputy Superintendent, Business and Operations
Jenine Lindsey, General Counsel v2

Meeting Date April 22, 2026

Subject Amendment No. 1 Professional services agreement between the District and Hazard, Young, Attea & Associates for the addition of school finance experts through augmented staffing pursuant to Resolution 2526-0177

Ask of the Board Amendment No. 1 to services agreement between the District and Hazard, Young, Attea & Associates for the addition of school finance experts through augmented staffing pursuant to Resolution 2526-0177.

Background In January of 2026, the Oakland Unified School District (OUSD) entered into an agreement with Hazard, Young, Attea & Associates to provide executive search and augmented fiscal advisory support services. This work has supported the District’s ongoing financial stabilization efforts and organizational capacity within the Finance Division.

Discussion As the District continues to implement its Fiscal Stabilization Plan and prepare for the 2026–2027 budget cycle, additional advisory services are required to ensure fiscal integrity, compliance, and long-term sustainability. Amendment No. 1 expands the scope of work, extends the contract term, and increases the not-to-exceed amount to support critical financial work. See the amendment attached hereto for the full scope of work.

Fiscal Impact

The Agreement and the Amendment No. 1 will be paid through AB 1840. The original not to exceed is \$415,000 which shall be increased by \$450,000 for a total not to exceed \$865,000.

Attachment(s)

- Professional Service Agreement between the Oakland Unified School District and Hazard, Young, Attea & Associates
- Amendment No. 1 to Professional Service Agreement between the Oakland Unified School District and Hazard, Young, Attea & Associates



AMENDMENT NO. 1

to

*Hazard, Young, Attea & Associates, - Executive Search for Augmented Staffing
Fiscal Advisory Team*

This Amendment (“AMENDMENT”) amends the attached Original Agreement, inclusive of any prior amendments to the Original Agreement (together, “AGREEMENT”). Except as explicitly stated herein, all provisions and terms of the AGREEMENT remain unchanged and in full force and effect as originally stated.

1. The PARTIES hereby agree to amend the AGREEMENT as stated herein.

A. Services.

✓ The SERVICES have changed as indicated below:

In addition to the original provisions, the Scope of Work shall be amended to include additional supports in the following areas:

Scope of Services

The Consultant shall provide the following services, organized into functional work streams. The Consultant will work in close partnership with the Deputy Superintendent, Business and Operations and will coordinate with the Superintendent, Cabinet, the Board of Education, the County Office of Education, and other stakeholders as directed.

3.1 Strategic Fiscal Advisory to the Deputy Superintendent, Business and Operations

- Serve as a trusted thought partner and strategic advisor to the Deputy Superintendent, Business and Operations on all matters of school district finance, operations, and fiscal governance.
- Provide just-in-time coaching and issue-spotting on emerging fiscal, operational, and political risks.
- Advise on organizational design, reporting lines, and role scoping within the Business and Operations division.

3.2 Multi-Year Financial Planning, Budget Development, and Deficit Reduction

- Provide guidance and support in the development of a multi-year Fiscal Solvency Plan and Deficit Reduction Plan, identifying specific, quantifiable expenditure reductions, revenue enhancements, structural realignments, and one-time vs. ongoing solutions.
- Work closely with the Chief Financial Officer to stress-test assumptions (enrollment, ADA, LCFF, COLA, STRS/PERS, step-and-column, settlements, utilities, health benefits, SPED, contributions to restricted programs).

- Guide a revised budget development process in alignment with best practices and Board Policy, from calendar setting through adoption, including:
 - Position control protocols and position-by-position budget build
 - Zero-based and priority-based budgeting techniques
 - Building blocks for central office, site, and departmental budgets
 - Equity-based school-site resource allocation frameworks and Academic Return on Investment (A-ROI) analysis
 - Transparent communication and engagement with principals, budget managers, labor partners, and the community
- Review of all statutory budget reports, including the 45-Day Revise, First Interim, Second Interim, Estimated Actuals, Unaudited Actuals, SACS exports, and any Criteria and Standards Review submittals required by the COE.
- Support development of the Local Control and Accountability Plan (LCAP) budget overview, Supplemental and Concentration grant proportionality, and alignment with LCFF regulations (5 CCR §15494 et seq.).
- Advise on use and responsible draw-down of reserves, reserve floor requirements, and Board Policy 3100 reserve commitments.

3.3 Budget Operations, Position Control, and Expenditure Management

- Support the development of Contracting Justification Review protocol, including approval workflow, documentation standards, and exception-handling designed to withstand manipulation and circumvention.
- Review extra-time, stipends, substitute usage, overtime, and supplemental compensation practices, recommending controls (including ESCAPE pre-approvals) and automation opportunities.
- Analyze major cost drivers and recommend expenditure management strategies in:
 - Special Education (including encroachment, AB 602, SELPA allocations, NPA/NPS contracts, and transportation)
 - Self-Insurance Funds (Workers' Compensation, General Liability, Property)

3.4 Revenue Generation, Maximization, and Protection

- Identify and pursue strategies to maximize LCFF revenues, including unduplicated pupil count accuracy, CALPADS data integrity, attendance recovery, and P-1/P-2 optimization.
- Analyze and recommend appropriate use and alignment of restricted funding streams — including Title I, Title II, Title III, Title IV, Prop 28 (Arts and Music in Schools), Proposition 98, Learning Recovery Emergency Block Grant, and IDEA — with appropriate supplement-not-supplant analysis.
- Evaluate fee-based revenue opportunities (facilities use, inter-district agreements, reimbursable mandates via SB 90/mandated cost claiming), and real estate and surplus property monetization consistent with Education Code §§17388 et seq. and the 7-11 Committee process.

3.5 Financial Reporting, Audit, and Internal Controls

- In partnership with the Chief Financial Officer support the annual external financial audit process, including sampling support, audit finding remediation, and corrective action plans.
- Review and revise written fiscal policies, procedures, and desk manuals for key processes (close, reconciliation, journal entries, contracts, purchasing, payroll, cash management).

3.6 ERP, Systems, and Data Infrastructure

- Analyze chart of accounts strategy aligned with SACS, including re-alignment of locations, resources, goals, functions, and objects to support meaningful management reporting and program-level analysis.
- Evaluate and recommend third-party tools and integrations (e.g., forecasting, document management, P-Card, procurement) that improve efficiency and control.

3.7 Procurement, Contracts, and Vendor Management

- Redesign the end-to-end procurement and contract lifecycle, including solicitation, evaluation, award, execution, amendment, renewal, and closeout.
- Review and recommend updates to contracting thresholds, bidding practices, piggyback usage, sole-source justifications, and Board processes consistent with Public Contract Code §20111 et seq., Education Code §17596, and OUSD Board Policy.
- Strengthen vendor due diligence, conflict-of-interest review (including Form 700 and FPPC compliance), and insurance and indemnification requirements.
- Improve contract tracking, encumbrance management, and accounts-payable cycle time.
- Support LBE/SLBE/MWBE and local/small business participation programs consistent with District policy.

3.8 Labor Relations Fiscal Support

- Work with the Chief Financial Officer to prepare AB 1200 / Government Code §3547.5 public disclosures of collective bargaining agreements for Board action and COE certification. Including modeling multi-year affordability scenarios of proposals and counterproposals at the table, consistent with MYP assumptions.

3.9 Capacity Building, Coaching, and Talent Development

- Develop a finance team competency framework and professional development pathway.

3.10 Governance, Board, and County Office of Education Support

- Prepare clear, accurate, and Board-ready written responses to Board member inquiries on budget, finance, and operations.
- Draft, edit, and quality-assure Board memoranda, presentations, and informational items originating from Business and Operations.
- Support Board budget workshops, study sessions, and public education efforts regarding the District's fiscal condition.
- Support responsiveness to post-receivership monitoring, including any continuing obligations under AB 1840 and related state statutes

3.11 Risk Management

- Advise on risk financing, including self-insured retentions, excess insurance, joint powers authority (JPA) participation, and actuarial funding levels.

3.12 Special Projects and Crisis Response

- Provide surge capacity for time-sensitive projects, including but not limited to forensic reviews, backlog remediation, reconciliations, system conversions, and response to audits or investigations.

- Lead or support cross-functional initiatives that require deep fiscal expertise (e.g., bond oversight, facilities consolidation, special education service-delivery redesign).
- Respond to ad hoc requests from the Superintendent, Deputy Superintendent, Business and Operations, Board President, or General Counsel on fiscal matters, subject to capacity and prioritization.

Key Deliverables by Phase

Deliverables are organized into four phases aligned with the statutory calendar. Each phase identifies the deliverable, the linked SOW work stream, the target due date, and the primary District partner(s).

Phase 1 — Mobilization and Foundation

Objective: Stand up the engagement, establish governance, conduct a baseline fiscal assessment, and prepare the District for the May Revision.

Deliverable	SOW Ref.	Target Date	Primary Partner
Baseline fiscal health assessment — current-year forecast variance, cash flow, reserves, MYP assumptions, and risk inventory	3.1, 3.2	By April 30, 2026	Deputy Sup.; CFO
Stakeholder map and communications protocol	3.1, 3.12	By April 30, 2026	Deputy Sup.; Supt.
Initial advisory to Deputy Superintendent on organizational design, reporting lines, and role scoping within B&O	3.1	Ongoing; draft by May 30, 2026	Deputy Sup.

Phase 2 — Budget Development and Adoption (May – July 2026)

Objective: Lead development of a balanced, credible 2026–27 Adopted Budget and Multi-Year Projection that reflects the May Revision, deficit reduction strategies, and LCAP alignment — and secure an improved budget certification.

Deliverable	SOW Ref.	Target Date	Primary Partner
May Revision fiscal impact brief for Board and Cabinet (LCFF, COLA, categoricals, one-time vs. ongoing)	3.2, 3.12	Within 10 business days of May 14, 2026	Deputy Sup.; CFO; Supt.
Stress-tested assumptions memo (enrollment, ADA,	3.2	By May 31, 2026	CFO; Deputy Sup.

LCFF, COLA, STRS/PERS, step/column, settlements, utilities, health benefits, SPED, restricted contributions) — partnered with CFO			
Multi-Year Fiscal Solvency / Deficit Reduction Plan v1.0 — quantified expenditure reductions, revenue enhancements, structural realignments, and one-time vs. ongoing solutions	3.2	Draft by May 31; final by June 15, 2026	Deputy Sup.; CFO; Supt.
Revised budget development process and calendar — aligned with Board Policy 3150; includes position control, zero-based / priority-based techniques, and central/site/department building blocks	3.2	By May 31, 2026	CFO; Budget Director
Equity-based school-site resource allocation framework and A-ROI analysis to accompany Adopted Budget	3.2	By June 15, 2026	Deputy Sup.; CFO; Academics
Reserve strategy memo — reserve floor, Board Policy 3100 commitments, and responsible draw-down guidance	3.2	By June 15, 2026	Deputy Sup.; CFO
LCAP budget overview alignment — Supplemental & Concentration proportionality; 5 CCR §15494 analysis	3.2	By June 15, 2026	CFO; LCAP Lead
Public Hearing and Adopted Budget Board packet — executive summary, narrative, MYP, assumptions, Q&A binder	3.2, 3.12	By June 24, 2026 (for adoption by July 1)	Deputy Sup.; CFO

Board member inquiry response binder — pre-drafted answers to anticipated questions	3.12	By June 24, 2026; refresh as needed	Deputy Sup.; Supt.
2026–27 Adopted Budget — SACS submission to ACOE	3.2	By July 1, 2026 (Education Code §42127)	CFO

Phase 3 — Year-End Close, Audit, and Systems Foundation (July – September 2026)

Objective: Deliver a clean 2025–26 year-end close and audit-ready package, execute the 45-Day Revise, and build durable systems and controls.

Deliverable	SOW Ref.	Target Date	Primary Partner
45-Day Revision to the 2026–27 Adopted Budget reflecting the enacted State Budget (if material)	3.2	Within 45 days of State Budget enactment (est. mid-August 2026)	CFO; Deputy Sup.
Position Creation and Contracting Justification Review protocol — manipulation-resistant approval workflow, documentation standards, and exception-handling	3.3	Draft by July 31; in production by August 31, 2026	Deputy Sup.; Talent; CFO
Extra-time, stipends, substitute, overtime, and supplemental compensation control review — ESCAPE pre-approval design and automation roadmap	3.3	By August 31, 2026	Payroll; HR; CFO
Cost-driver analyses and expenditure management recommendations: Special Education (AB 602, SELPA, NPA/NPS, transportation); Self-Insurance Funds; RRMA and deferred maintenance; facilities/utilities	3.3	Rolling; complete set by September 30, 2026	CFO; SPED; Facilities; Risk
2025–26 year-end close calendar, journal entry review,	3.5	Close by August 31; audit	CFO

and audit readiness package (PBC list, schedules, workpapers)		package by September 15, 2026	
2025–26 Unaudited Actuals — SACS submission to ACOE and CDE	3.5	By September 15, 2026 (Education Code §42100)	CFO
Revised fiscal policies, procedures, and desk manuals for close, reconciliation, journal entries, contracts, purchasing, payroll, and cash management	3.5	First tranche by September 30, 2026	CFO
Chart of accounts strategy aligned to CSAM/SACS — locations, resources, goals, functions, objects — to enable program-level reporting	3.6	Draft by August 31; implement by December 31, 2026	CFO; IT
LCFF revenue maximization plan — unduplicated pupil count accuracy, CALPADS integrity, attendance recovery, P-1/P-2 optimization	3.4	By September 30, 2026 (ahead of P-1)	CFO; CALPADS; Academics
Restricted funds alignment memo — Title I–IV, Prop 28, Prop 98, LREBG, IDEA — with supplement-not-supplant analysis	3.4	By September 30, 2026	CFO; Categorical Programs

Phase 4 — First Interim, Audit, and Sustainability (October – December 2026)

Objective: Deliver a credible First Interim Report with a positive or qualified certification, complete the annual audit, and institutionalize systems, controls, and staff capacity for post-engagement sustainability.

Deliverable	SOW Ref.	Target Date	Primary Partner
2026–27 First Interim Report package — SACS submission, narrative, MYP, Criteria & Standards review, Board presentation, and certification	3.2, 3.12	By December 15, 2026 (Education Code §§42130–42131)	CFO; Deputy Sup.; Supt.

recommendation (Positive/Qualified/Negative)			
Updated Multi-Year Projection and Fiscal Solvency Plan reflecting First Interim data	3.2	By December 15, 2026	CFO; Deputy Sup.
Annual external audit — PBC list management, sampling support, finding remediation, and corrective action plan for any prior-year findings	3.5	Rolling; audit completion target Dec 15, 2026	CFO
Procurement and contract lifecycle redesign — solicitation through closeout; threshold, piggyback, sole-source, and Board updates aligned with PCC §20111 et seq., EC §17596, and Board Policy	3.7	Draft by October 31; operational by December 31, 2026	Procurement; Legal; CFO
Vendor due diligence, FPPC conflict-of-interest, insurance and indemnification standards	3.7	By November 30, 2026	Procurement; Legal; Risk
Contract tracking, encumbrance management, and AP cycle-time improvements	3.7	By December 31, 2026	Procurement; AP
AB 1200 / Gov. Code §3547.5 public disclosures for any tentative agreement reached during the term (partnered with CFO)	3.8	As triggered by TA; within statutory timelines	CFO; Labor Relations; Legal
Multi-year bargaining affordability scenarios for proposals/counterproposals consistent with MYP assumptions	3.8	As requested; refresh monthly	CFO; Labor Relations
Risk-financing advisory — self-insured retentions, excess insurance, JPA participation, and actuarial funding levels	3.11	By November 30, 2026	Risk Management; CFO

Finance team competency framework and professional development pathway — role definitions, skills matrix, coaching and training plan	3.10	Draft by November 30; finalized by December 31, 2026	CFO; Deputy Sup.; HR
ACOE / FCMAT / CDE liaison support — post-receivership monitoring responsiveness, FHRA preparation, special audit response	3.12	Ongoing throughout term	Deputy Sup.; CFO; Supt.
Board budget workshops, study sessions, and public education materials regarding the District's fiscal condition	3.12	As scheduled by Board calendar	Deputy Sup.; Supt.; Board Office
End-of-engagement transition memo — open items, knowledge-transfer package, templates, tools, and recommended next-phase priorities for 2027	3.1, 3.10	By December 31, 2026	Deputy Sup.; CFO

Recurring Deliverables Throughout the Term

In addition to phase-specific deliverables, the Consultant shall provide the following on a recurring basis:

Deliverable	Cadence	SOW Ref.
Weekly status meetings with Deputy Superintendent, B&O — priorities, risks, decisions needed	Weekly	3.1, 3.12
Written monthly status report — activities, deliverables advanced, risks/issues, decisions needed, upcoming priorities	Monthly	3.1
Board memoranda, presentations, and responses to Board member inquiries originating from B&O	As required	3.12
Coaching sessions with Deputy Superintendent and finance leadership team	Bi-weekly or as requested	3.1, 3.11
Surge capacity for forensic reviews, backlog remediation, reconciliations,	As triggered	3.14

system conversions, and audit/investigation response		
Ad hoc fiscal advisory to Superintendent, Deputy Superintendent, Board President, or General Counsel	As requested, subject to capacity and prioritization	3.14

Critical Milestone Checkpoints

The following dates are firm milestone checkpoints at which the Deputy Superintendent will review progress against this deliverables schedule and, as needed, re-prioritize work:

- April 30, 2026 — 30-day kickoff review: work plan, baseline assessment, and governance established.
- June 30, 2026 — Adopted Budget delivered and submitted to ACOE; mid-term assessment of deficit reduction strategy.
- September 15, 2026 — 2025–26 Unaudited Actuals submitted; systems and controls roadmap in execution.
- December 15, 2026 — First Interim certified; annual audit complete; transition memo and knowledge-transfer package delivered.

B. Term.

✓ The term of the AGREEMENT has changed as indicated below:

Original End Date: May 31, 2026

New End Date: **December 31, 2026**

C. Compensation.

✓ The not-to-exceed amount in the AGREEMENT has changed as indicated below:

Original not-to-exceed amount is **\$415,000.00.**

The original not-to-exceed amount shall be increased by:

\$450,000.00. The new not-to-exceed amount is **\$865,000.00.**

D. Insurance. To the extent that the AGREEMENT required less than following insurance coverage amounts, by signing this AMENDMENT, VENDOR agrees, unless waived under the terms of the AGREEMENT, that it shall maintain

Commercial General Liability Insurance with limits of at least one million dollars (\$1,000,000) per occurrence, and two million dollars (\$2,000,000) aggregate. All other terms in the AGREEMENT regarding Commercial General Liability Insurance remain the same.

- E. **Suspension.** To the extent that the AGREEMENT did not contain a provision regarding suspension of the AGREEMENT, VENDOR agrees, by signing this AMENDMENT, that if OUSD, at its sole discretion, develops health and safety concerns related to the VENDOR's provision of SERVICES, then the OUSD Superintendent or an OUSD Chief may, upon approval by OUSD legal counsel, issue a notice to VENDOR to suspend this AGREEMENT, in which case VENDOR shall stop providing SERVICES under this AGREEMENT until further notice from OUSD. OUSD shall compensate VENDOR for the SERVICES satisfactorily provided through the date of suspension.
 - F. **Legal Notices.** To the extent the AGREEMENT did not contain the following provisions, legal notices may be sent either (i) via email, (ii) personally delivered during normal business hours, or (iii) sent by U.S. Mail (certified, return receipt requested), to the contact identified in the AGREEMENT. VENDOR agrees that the address for legal notice to OUSD is 1011 Union St., Site 946, Oakland, CA 94607.
- 2. The PARTIES acknowledge that this AMENDMENT, its contents, and all incorporated documents are public documents and will be made available by OUSD to the public online via the Internet.
 - 3. Each PARTY has the full power and authority to enter into and perform this AMENDMENT, and the person(s) signing this AMENDMENT on behalf of each PARTY has been given the proper authority and empowered to enter into this AMENDMENT, except that only the Superintendent, Chiefs, Deputy Chiefs, and the General Counsel have authority under the Education Code or Board Policy to sign contracts for OUSD and only under limited circumstances, with ratification by the OUSD Governing Board being required. VENDOR agrees not to accept the signature of another other OUSD employee as having the proper authority and empowered to enter into this AMENDMENT or as legally binding in any way.
 - 4. OUSD shall not be bound by the terms of this AMENDMENT unless and until it has been (i) formally approved by OUSD's Governing Board or (ii) validly and properly executed by the OUSD Superintendent, Chiefs, Deputy Chiefs, or the General Counsel as authorized by the Education Code or Board Policy, and no payment shall be owed or made to VENDOR absent such formal approval or valid and proper execution.

IN WITNESS WHEREOF, the PARTIES hereto agree and execute this AMENDMENT and to be bound by its terms and conditions:

VENDOR

Name: _____


Signature: _____

Position: _____

Date: _____

OUSD

Name: Jennifer Brouhard

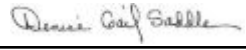
Signature:  _____

Position: President, BOE

Date: 4/23/2026

- Board President (for approvals)
- Chief/Deputy Chief/Executive Director (for ratifications)

Name: Denise Saddler

Signature:  _____

Position: Interim Superintendent

Date: 4/23/2026

Template approved as to form by OUSD Legal Department.

