



Business Services Division Memo

To: OUSD Audit Committee
Elizabeth Ross, Chair

From: Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller

Subject: 2022-23 Audit Update

Date: November 6, 2023

Dear Chair Ross and the members of the OUSD Audit Committee,

In response to the request for the 2022-23 Audit Update, please find a copy of our live tracker responding to the Audit Questionnaire which includes the status. A representative from Eide Bailly will be present to provide an update on the status of the audit as well. Mr. Ryan Nguyen, Controller, will be present to provide any updates from the staff if requested.

In Community,

Lisa Grant-Dawson
Chief Business Officer
lisa.grantdawson@ousd.org

Ryan Nguyen
Controller
Ryan.Nguyen@ousd.org

Oakland Unified School District (207799)

[Suralink Portal](#)

10/13/23 status: 17 outstanding

Year End Audit, Fiscal Year 2023

Due Date -12/15/2023 Requests due 10/2/2023

[2022-23 Audit Meeting Log](#)

[2021-22 Audit Listing](#)

Fulfilled: Uploaded to Suralink

Accepted: EB accepted in Suralink

[2022-23 Audit Folder](#)

[2021-22 Audit Folder](#)

[2022-23 School Audit Guide](#)

File Location	Category	ID	Name	Description	Status	z Request Date	Due Date	z Date Provided in Suralink	Provided Comments	z Assigned Staff
x Accounting Records x										
AR 01	AR	1	SACS Unaudited Actuals Official Data Export		Accepted		10/02/2023	9/29/23	Kayla emailed Angela 9/29/23	Ryan
AR 02	AR	2	G/L report for (object 8000) revenue accounting records for the year ended 6/30/2023.		Accepted		10/02/2023	10/2/23		Kayla
AR 03	AR	3	G/L report for (object 1000-7000) expenditure accounting records for the year ended 6/30/2023.		Accepted		10/02/2023	10/2/23		Kayla
AR 04	AR	4	Expenditure Analytical	Please assist to explain/research of the changes on the selected accounts. EB will send over the selected accounts.	Outstanding	10/05/2023	10/10/2023			Ryan
AR 05	AR	5	All Bank Statements and Reconciliations as of June 30, 2023		Fulfilled		10/02/2023	10/3/23		Tien
AR 06	AR	6	All "Cash in County Treasurer" June 30, 2023 reconciliations for all funds.		Fulfilled		10/02/2023	10/2/23		Kayla
AR 07	AR	7	Outstanding warrants for fund 01 Cash in Treasurer		Accepted		10/02/2023	10/10/23	Kayla emailed ACOE 10/2/23- Trish is requesting for the Treasurer Office	Kayla
AR 08	AR	8	Warrant/check disbursement register covering the period of July 1, 2023 through current.		Accepted		10/02/2023	10/2/23	run on 10/2/23	Kayla
AR 09	AR	9	Bond confirmation from Alameda County Treasurer/Controller		Accepted		10/02/2023	10/5/23	ryan-10/6/23: uploaded to Suralink and commented.	Ryan
AR 10	AR	10	Cash/Investment confirmation from Alameda County Treasurer/Controller		Fulfilled		10/02/2023		ryan-10/6/23: provided contact name from Alameda Treasurer's office to EB via Suralink.	Kayla
AR 11	AR	11	Accounts Payable Reconciliation as of June 30, 2023.		Accepted		10/02/2023	10/2/23		Kayla
AR 12	AR	12	AP Subsequent Testing Samples	Please provide PO, invoice and warrant. EB will send out samples after we receive the population.	Accepted	10/02/2023	10/06/2023	10/10/23		Kayla
AR 13	AR	13	Reconciliation of interest expense per the general fund versus expected interest expense related to the state loans.		Fulfilled		10/02/2023	10/2/23		Kayla
AR 14	AR	14	Position Control Report as of 6/30/2023	added employee names	Accepted		10/02/2023	10/2/23	kayla provided	James
AR 15	AR	15	Payroll Detail by employee (PayDt102) for 7/1/2022 through 6/30/2023		Fulfilled		10/02/2023	10/2/23		Cristina/James
AR 16	AR	16	Reconciliation of Fund 76 (if needed)		Accepted		10/02/2023	10/2/2023	Jonathan Ramirez: 10/11/2023 01:09 PM - see comments in Suralink or email dated 10/6/23: Fund 76 Recon Questions	Cristina/James
AR 17	AR	17	Accounts receivable reconciliation as of June 30, 2023.		Fulfilled		10/02/2023	10/2/23		Kayla
AR 18	AR	18	Accounts reconciliation for object 9590 under general fund		Fulfilled		10/02/2023	10/2/23		Kayla
AR 19	AR	19	E-Rate calculation (if a significant receivable) as of June 30, 2023.		Fulfilled		10/02/2023	10/2/23	No significant E-Rate AR	Kayla
AR 20	AR	20	Brief description of how the District 1) confirmed that all items of expenditure applicable to FY 2023 are included as accounts payable and 2) verified that no accounts payable items are duplicated		Fulfilled		10/02/2023	10/2/23		kayla
AR 21	AR	21	Payroll accrual worksheet along with supporting details.		Fulfilled		10/02/2023	10/3/23		Cristina/James
AR 22	AR	22	Description of the purpose of all interfund transfers. If from a restricted funding source, the description should specifically address compliance.	10/20/23-Dominic: Need support for \$3M & \$2.9M transfers	Fulfilled		10/02/2023	10/3/23		
AR 23	AR	23	Compensated Absence	1) any payment made to payoff any compensated absence liabilities; 2) Please provide the \$ amount of the total deletion of the compensated absences during FY22-23. 3) for selected employees, calculation to support the accrued vacation hours and PAF form or other supporting documents to verify their position and pay rate.	Accepted		10/13/2023	10/16/23	ryan-10/6/23: updated Suralink, requested extension.	DeCarlos/Ryan
AR 24	AR	24	Compensated Absence Support	1) Supporting documents for employees selected; 2) explanation regarding the vacation payoff. EB will send out samples after we obtain the population	Accepted	10/17/2023	10/19/2023	10/18/23	ryan-10/6/23: updated Suralink, requested extension.	DeCarlos/Ryan
AR 25	AR	25	Compensated Absence Reconciliation	including a brief description of how the District 1) verified that the listing of employees is complete; 2) verified that the hours and rates are correct; 3) verified that the amount included salary, benefits, and payroll	Accepted		10/13/2023		ryan-10/6/23: updated Suralink, requested extension.	DeCarlos/Ryan
AR 26	AR	26	New Lease Agreements - Lessor	New lease agreements of which the District is the lessor including the annual payments and terms of the lease agreement.	Fulfilled		10/02/2023	10/3/23		Christine/James
AR 27	AR	27	New Lease Agreements - Lessee	New lease agreements of which the District is the lessee including the annual payments and terms of the lease agreement.	Fulfilled		10/02/2023	10/3/23		Christine/James
AR 28	AR	28	Capital Assets schedule with Assetmax detail reports		Accepted		10/02/2023	10/2/23	Jonathan Ramirez: 10/11/2023 01:07 PM - Pending updated 200-Accumulated Depreciation Roll Forward Detail Report and 300-Accumulated Depreciation Roll Forward Detail Report when available.	Johanna Turner
AR 29	AR	29	Capital assets addition and disposal samples	EB will send out samples after we obtain the population.	Accepted	10/03/2023	10/06/2023	10/12/23	10/12/23: submitted all except sample 30	Johanna Turner
AR 30	AR	30	FTE Report FY 2023		Fulfilled		10/02/2023	10/2/23	Comment: Pending updated 200-Accumulated Depreciation Roll Forward Detail Report and 300-Accumulated Depreciation Roll Forward Detail Report when available.	James
AR 31	AR	31	Support for your trial balance numbers related to ASB		Fulfilled		10/02/2023	10/3/23		James/Kayla

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AR 32	AR	32	G/L report for (object 92xx) account receivable records for the year ended 6/30/2023.		Fulfilled		10/02/2023	10/2/23		Kayla
AR 33	AR	33	Subsequent cash receipts covering the period of July 1, 2023 through year end audit date.		Fulfilled		10/02/2023	10/2/23		Kayla
AR 34	AR	34	Supporting documents for categorical revenue testing samples		Accepted	10/09/2023	10/02/2023	10/17/23		Kayla
AR 35	AR	35	Supporting documents for other local revenue samples	EB will send out samples after we obtain the population	Accepted	10/10/2023	10/13/2023	10/12/23		Kayla
AR 36	AR	36	G/L report for General Fund Object 9690 records for the year ended 6/30/2023.		Fulfilled		10/02/2023	10/2/23	No transactions for object 9690.	kayla
AR 37	AR	37	Total In-Lieu Payment made to charter schools in FY22-23		Fulfilled		10/02/2023	10/2/23		Minh Co
AR 38	AR	38	Report for FY 22-23 the change in unclaimed property (stale dated warrants)		Fulfilled		10/02/2023	10/3/23		Tien
AR 39	AR	39	Financial report and expenditure details for Measure G, Measure G1 for the year ended 6/30/2023.		Outstanding		10/02/2023		See Parcel Tax Audits	N/A
AR 40	AR	40	GASB 87 Lease	1) present value schedule for capitalized lease as lessee and lessor. 2) for selected contract, please provide the lease agreements.	Accepted		10/02/2023	10/4/23	Prepared/Saved in AR 40 folder	Christine/James
AR 41	AR	41	Form 941 quarterly report FY 2023		Accepted		10/02/2023	10/2/23	Compiled/Saved in AR 41 Folder-updated all 4 QTR 941 signed forms are attached.	Christine
AR 56	AR	56	GASB 96 - subscription based information technology arrangements		Fulfilled	9/28/23	10/02/2023		James is working on it 10/4/23 EB added 9/28/23	Christine/James
AR 57	AR	57	JE Listing from May 1, 2023 to June 30, 2023		Accepted	10/2/23	10/02/2023	10/2/23		kayla
AR 58	AR	58	JE Support for JE testing		Accepted	10/2/23	10/06/2023	10/10/23		Kayla
AR 61	AR	61	PR-Benefits Expenditures - Analytical Questions		Accepted	10/4/23	10/10/2023	10/13/23	ryan-10/6/23: James/Kayla will provide Pay01 and Pay02. There were OEA payouts.	James
AR 63	AR	63	Unaudited Actuals		Accepted	10/5/23	10/06/2023	10/6/23		Kayla
AR 69	AR	69	Tax Apportionment - monthly notice of income from Alameda COE	August, November, January, March, April, May	Accepted	10/10/23	10/13/2023	10/12/23		Tien
AR 71	AR	71	Monthly CNP Claim/Reimbursement Summary Reports and the check payments received for FY22-23		Accepted	10/10/23	10/13/2023	10/13/23		Sodalini/Tien
AR 72	AR	72	2022-2023 CalPERS and CalSTRS annual contribution	Please assist to provide the COE schedule for the CalPERS and CalSTRS annual contribution or provide us the contact person to connect with.	Accepted	10/10/23	10/13/2023	10/12/23		James/Crisitina
AR 73	AR	73	Breakdown of the Child Nutrition Cluster revenue by programs		Accepted	10/10/23	10/13/2023	10/13/23		Sodalini
AR 74	AR	74	FY22 and FY 23 LCFF JEs		Accepted	10/10/23	10/13/2023	10/10/23		Kayla
AR 75	AR	75	Outstanding warrant testing		Accepted	10/10/23	10/12/2023	10/12/23	too many invoices for each warrant sample	Kayla
AR 77	AR	77	Home to School Transportation Reimbursement Due Back to State Payment	We are hoping you can assist us by providing the proof of payment (checks, etc.) for the \$3,468,152 of Home to School Transportation Reimbursement Due Back to the State. If no payment has sent, provide the plan and estimated date that the District is planning to pay the State.	Accepted	10/12/23	10/13/2023	10/13/23	Suralink comment added: According to CDE, the disallowed funds will be recovered, per the audit finding, at the next available Principal Apportionment certification, and reflected in the applicable monthly payments.	Kayla
AR 78	AR	78	STRS Pension Inquiry	There is a \$3 million difference between the District's reported contribution amount and the Alameda County Office's reported amount for the District. Please explain the difference. Email sent 10/12	Fulfilled	10/12/23	10/13/2023	10/23/23		James
AR 81	AR	81	Dev. Fee and AR Samples		Accepted	10/12/23	10/13/2023	10/13/23		
AR 82	AR	82	Support for Cafeteria Revenues	Support for 4 payments. Janice emailed 10/13/23.	Accepted	10/13/23		10/16/23		
AR 84	AR	84	SACS Statement of Activities		Accepted			10/16/23		
AR 85	AR	85	Fund 01 Accruals Support		Accepted	10/17/23	10/19/2023	10/18/23		
AR 86	AR	86	FY23 Cash in County FMV Calculation		Accepted	10/19/23	10/20/2023	10/19/23		
AR 87	AR	87	Fund 76 AR Support		Accepted	10/19/23	10/20/2023	10/19/23		
AR 88	AR	88	Fund 01 7/3/23 CTO Deposit		Accepted	10/19/23	10/20/2023	10/19/23		
x	State Compliance									
SC 42	SC	42	Classroom Teacher Salaries/Current Expense of Education	Provide the District's calculation of the CEA ratio and supporting schedules.	Accepted		10/02/2023	10/16/2023		DeCarlos/Ryan
SC 43	SC	43	P-Annual report of attendance submitted to the CDE		Accepted		10/02/2023	10/2/23		Tien
SC 44	SC	44	ASES - In kind calculation		Accepted		10/02/2023	10/6/23	emailed Martha 9/27 & 10/4	Martha
SC 45	SC	45	ASES - Second semi annual ASSIST report		Accepted		10/02/2023	10/6/23	emailed Martha 9/27 & 10/4	Martha
SC 46	SC	46	Proper Expenditure of Education Protection Account Funds	Expenditure details of resource 1400	Accepted		10/02/2023	10/2/23		Kayla
SC 47	SC	47	Home to School Transportation Reimbursement	Did the District receive a Home-To School Transportation Reimbursement? If yes, please provide a plan by the date prescribed, pursuant to Education Code section 39800.1(a), describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income.	Accepted		10/02/2023	10/6/23	No plan for FY22-23. Will have one for FY23-24, by April 2024 (renew annually).	Kim Raney/Lisa GD

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SC 65	SC	65	Attendance Testing	A breakdown of ADA for each school that tie to the total ADA reported under P-2	Accepted	10/5/23	10/06/2023	10/11/23	Follow up from interim audit	Kayla
SC 66	SC	66	California Clean Energy	For the final project completion report summary for the 2017-18 expenditure plan, I would like to confirm when did the report was submitted to the state, and when did the site projects completed.	Fulfilled	10/5/23	10/06/2023		Michael provided a respond in Suralink on 10/20/23: Project ended 6-30-19. Report submitted 11/28/21.	Michael Ezeh
SC 67	SC	67	TK Ratio Calculation		Accepted	10/10/2023	10/13/2023	10/11/23	Follow up from interim audit	Tlen/Kayla
x	Federal Compliance									
FC 48	FC	48	21st CCLC - 2nd semi annual ASSIST report		Accepted		10/02/2023	10/6/23	emailed Martha 9/27 & 10/4	Martha
FC 49	FC	49	2023 SEFA that reconciles to the SACS unaudited actuals.		Accepted		10/02/2023	10/3/23		Azeb
FC 59	FC	59	Federal Compliance Expenditure Testing Samples	Please provide PO, invoice and warrant for each samples	Accepted	10/03/2023	10/06/2023	10/11/23		Kayla
FC 60	FC	60	21st CLCC - Monthly attendance records	January to June 2023 attendance record for Coliseum College Prep HS, Fremont HS, Greenleaf MS, Oakland International HS, and Sankofa United ES	Accepted	10/05/2023	10/06/2023			Martha
FC 62	FC	62	CDE financial reports that submitted during FY 2023 for resource 3212, 3213 and 3219		Accepted	10/04/2023	10/05/2023	10/5/23		Kayla
FC 64	FC	64	ESF - Equipment Testing	Allendale Elementary, Brookfield Elementary, Carl B Munck, Fruitvale Elementary, Lincoln Elementary, Sankofa Academy, Madison Middle, Westlake Middle, Castlemont High, Fremont High	Accepted	10/05/2023	10/06/2023	10/6/23		Kayla
FC 70	FC	70	Operating Budget for Schools		Accepted	10/10/2023	10/13/2023	10/10/23		Kayla
x	Management Report									
MR 50	MR	50	Brief description of an update to each of the 2022 audit findings.		Outstanding		10/13/2023			Ryan
MR 51	MR	51	Attorney Letter Confirmation		Outstanding		11/10/2023			Ryan > General Counsel
MR 52	MR	52	Commitments, Contingencies, and Subsequent Events	Description of commitments, contingencies, and subsequent events including: 1) pending or threatened litigation against the District; 2) allegations of fraud, waste, or abuse of which District General Counsel considers from a credible source; 3) description of other audits and which could have an adverse impact on the District's financial position; 4) description of communications received from an oversight or granting agency involving non-compliance with grant agreements or contract and obligations. If unsure about anything falling within the scope of this description, then it should be included for discussion.	Outstanding		11/10/2023			Ryan > General Counsel
x	Risk Management									
RM 53	RM	53	Workers' Comp	The District contracted with PRISM EIA for workers' compensation coverage exceeding a \$500k SIR to statutory limits. Provide a description of any claims exceeding the PRISM EIA coverage (if any) and 2) actuarial calculation of the June 30, 2023 liability.	Accepted		10/02/2023	10/3/23		Rebecca Littlejohn
RM 54	RM	54	Self-Insured Property and Liability	The District contracted with Northern California ReLIEF for property and liability insurance coverage. Provide a description of 1) District's self-insured retention under P&L; 2) amount of coverage under NorCAL ReLIEF 3) description of any claims exceeding that coverage 4) actuarial calculation of the June 30, 2023 liability.	Accepted		10/02/2023	10/3/23		Rebecca Littlejohn
RM 55	RM	55	Hazelrigg Claims Management SOC Report	Report on internal controls of the service organization	Fulfilled		10/02/2023	10/2/23		Rebecca Littlejohn
RM 79	RM	79	Dental PPO Projection	District's Dental PPO Projection for FY24	Accepted	10/12/2023	10/13/2023	10/13/23		Rebecca Littlejohn
RM 80	RM	80	Certificate of Coverage	District's certificate of coverage for 2023	Accepted	10/12/2023	10/13/2023	10/13/23		Rebecca Littlejohn
RM 83	RM	83	CSAM Liability Inquiry		Outstanding	10/13/2023	10/16/2023			Rebecca Littlejohn

Oakland Unified School District (207799)

Annual Audit, Fiscal Year 2023

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Suralink Access: Ryan, James, Kayla, Tien, Shella

Final Audit Due Date -12/01/2023	Interim Field Work: 5/8/23-5/26/23	Fulfilled: Uploaded to Suralink
2022-23 Audit Meeting Log	2021-22 Audit Listing	Accepted: EB accepted in Suralink
2022-23 Audit Folder	2021-22 Audit Folder	2022-23 School Audit Guide

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AR - Accounting Records									
Link	AR 18	JE listing from July 1, 2022 to April 30, 2023		Accepted	5/4/23	05/12/2023	5/8/23		Kayla
Link	AR 19	JE support for JE support request	EB will send out samples	Accepted	5/9/23	05/12/2023	5/9/23		Kayla
Link	AR 20	G/L report of (object 8000) revenue accounting records as of 4/30/2023.		Accepted	5/4/23	05/08/2023	5/8/23		James
Link	AR 21	Samples selected for Exchange and Nonexchange Revenues testing of Internal Controls Walkthrough	EB will send out samples	Accepted	5/10/23	05/12/2023	5/19/23	6/6/23-kayla: provided Dec2022 cash recon. Pending Michael's response on missing manager review approval.	James/Tien
Link	AR 22	G/L report for (Resc. 3000-5000) federal expenditure accounting records as of 4/30/2023		Accepted	5/4/23	05/08/2023	5/8/23		James
Link	AR 23	Warrant/check disbursement register covering the period of 7/1/2022 through 4/30/2023		Accepted	5/4/23	05/08/2023	5/8/23		Kayla
Link	AR 24	Sample selected for Expenditure Testing of Internal Controls	EB will select samples after we receive the warrant listing	Accepted	5/10/23	05/12/2023	5/11/23		Kayla
Link	AR 25	Position Control Report as of 4/30/2023		Accepted	5/4/23	05/12/2023	5/11/23	Christine completed 5/11/23	James/Christine
Link	AR 26	Population of separations during FY 2020-2021 (for CalPERS and CalSTRS census testing)	Please specify the classification (Cert or Class) on the listing.	Accepted	5/4/23	05/12/2023	5/8/23		Kayla
Link	AR 27	Sample selected for separations - Employee information per system (Escape/Personnel file)	EB will send out samples after we receive the population.	Fulfilled	5/8/23	05/26/2023	5/19/23	Tara completed 5/15/23	Tara
Link	AR 28	Screen shots from SEPARATIONS CalSTRS or CalPERS system (or scheduled interview)	EB will send out samples after we receive the population.	Returned	5/8/23	05/26/2023	5/19/23	Request was returned 5/31/23	Nicole
Link	AR 29	Population of new hires during FY 2020-2021 (for CalPERS and CalSTRS census testing)	Please specify the classification (Cert or Class) on the listing.	Accepted	5/4/23	05/12/2023	5/8/23		Kayla
Link	AR 30	Sample selected for new hires - Employee information per system (Escape/Personnel file)	EB will send out samples after we received the population.	Fulfilled	5/8/23	05/26/2023	5/19/23	Tara completed 5/15/23	Tara
Link	AR 31	Screen shots from NEW HIRES CalSTRS or CalPERS system (or scheduled interview)	EB will send out samples after we obtain the population.	Returned	5/8/23	05/26/2023	5/19/23	Request was returned 5/31/23	Nicole
Link	AR 32	Payroll Detail by employee (PayDtI02) for 7/1/2022 through 4/30/2023.		Accepted	5/4/23	05/08/2023	5/8/23		Kayla
Link	AR 33	Sample selected for Payroll Walkthrough of Internal Control	EB will send out the sample after we received the population.	Accepted	5/10/23	05/12/2023	5/11/23	6/7/23-kayla: uploaded Payroll Processing Authorization Form for approval signature in Suralink	Kayla
Link	AR 34	Payroll Detail by employee for federal expenditure (Resc. 3000-5000) for 7/1/2022 through 4/30/2023		Accepted	5/4/23	05/08/2023	5/8/23		Kayla
Link	AR 35	Payroll Detail by employee (PayDtI02) for 7/1/2022 through 6/30/2023		Outstanding		10/02/2023			Kayla
Link	AR 36	Alameda County Office of Education DBS October & December Cash Reconciliations		Accepted	5/4/23	05/12/2023	5/8/23	5/8/23: Tien uploaded	Tien
Link	AR 37	Alameda County Office of Education Tax Apportionment - Monthly Notice of Income for September 2022 and January 2023		Fulfilled	5/4/23	05/12/2023	5/8/23	5/8/23: Tien uploaded	Tien
Link	AR 38	Alameda COE Taxes - District J29B FY 2022-23 P2 report		Fulfilled	5/4/23	05/12/2023	5/8/23		Kayla
Link	AR 39	Reconciliation of Fund 76 (if needed)		Outstanding		10/02/2023			James
Link	AR 40	Accounts receivable reconciliation as of June 30, 2023.		Outstanding		10/02/2023			Christine
Link	AR 41	Accounts payable reconciliation as of June 30, 2023.		Outstanding		10/02/2023			Cristina
Link	AR 42	Accounts reconciliation for object 9590 under general fund		Outstanding		10/02/2023			Christine
Link	AR 43	E-Rate calculation (if a significant receivable) as of June 30, 2023.		Outstanding		10/02/2023		5/8/23-kayla: no significant E-Rate AR	Kayla
Link	AR 44	Brief description of how the District 1) confirmed that all items of expenditure applicable to FY 2023 are included as accounts payable and 2) verified that no accounts payable items are duplicated		Outstanding		10/02/2023			Kayla
Link	AR 45	Payroll accrual worksheet along with supporting details.		Outstanding		10/02/2023			Cristina
Link	AR 46	Description of the purpose of all interfund transfers. If from a restricted funding source, the description should specifically address compliance.		Outstanding		10/02/2023			
Link	AR 47	Compensated absence reconciliation including a brief description of how the District 1) verified that the listing of employees is complete; 2) verified that the hours and rates are correct; 3) verified that the amount included salary, benefits, and payroll		Outstanding		10/02/2023			

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Suralink Access: Ryan, James, Kayla, Tien, Shella

File Location	Category ID	Name	Description	Status	z Request Date	Due Date	Date Provided in Suralink	Provided Comments	z Assigned Staff
Link	AR	48	Compensated absence: 1) Supporting documents for employees selected; 2) explanation regarding the vacation payoff.	EB will send out samples after we obtain the population	Outstanding	10/02/2023			
Link	AR	49	New lease agreements of which the District is the lessor including the annual payments and terms of the lease agreement.		Outstanding	10/02/2023			James
Link	AR	50	New lease agreements of which the District is the lessee including the annual payments and terms of the lease agreement.		Outstanding	10/02/2023			James
Link	AR	51	SACS Unaudited Actuals Official Data Export		Outstanding	10/02/2023			Ryan
Link	AR	52	G/L report for (object 8000) revenue accounting records for the year ended 6/30/2023.		Outstanding	10/02/2023			James
Link	AR	53	G/L report for (object 1000-7000) expenditure accounting records for the year ended 6/30/2023.		Outstanding	10/02/2023			James
Link	AR	54	Expenditure analytical - Please assist to explain/research of the changes on the selected accounts	EB will send over the selected accounts.	Outstanding	10/02/2023			Ryan
Link	AR	55	All "Cash in County Treasurer" June 30, 2023 reconciliations for all funds.		Outstanding	10/02/2023			Kayla
Link	AR	56	Outstanding warrants for fund 01 Cash in Treasurer		Outstanding	10/02/2023			Kayla
Link	AR	57	Warrant/check disbursement register covering the period of July 1, 2023 through current.		Outstanding	10/02/2023			Kayla
Link	AR	58	AP subsequent testing samples. Please provide PO, invoice and warrant.	EB will send out samples after we receive the population.	Outstanding	10/02/2023			Kayla
Link	AR	59	2023 SEFA that reconciles to the SACS unaudited actuals.		Outstanding	10/02/2023			Azeb
Link	AR	60	Bond confirmation from Alameda County Treasurer/Controller		Outstanding	10/02/2023			Ryan
Link	AR	61	Cash/Investment confirmation from Alameda County Treasurer/Controller		Outstanding	10/02/2023			Ryan
Link	AR	62	Reconciliation of interest expense per the general fund versus expected interest expense related to the state loans.		Outstanding	10/02/2023			James
Link	AR	63	Position Control Report as of 6/30/2023		Outstanding	10/02/2023			James
Link	AR	64	Capital Assets schedule with Assetmax detail reports		Outstanding	10/02/2023			Johanna Turner
Link	AR	65	Capital assets addition and disposal samples	EB will send out samples after we obtain the population.	Outstanding	10/02/2023			Johanna Turner
Link	AR	66	FTE Report FY 2023		Outstanding	10/02/2023		5/8/23-kayla: Duplicate of request #63	James
Link	AR	67	All Bank Statements and Reconciliations as of June 30, 2023		Outstanding	10/02/2023			Tien
Link	AR	68	Support for your trial balance numbers related to ASB		Outstanding	10/02/2023			James/Santiago
Link	AR	69	G/L report for (object 92xx) account receivable records for the year ended 6/30/2023.		Outstanding	10/02/2023			Christine
Link	AR	70	Subsequent cash receipts covering the period of July 1, 2023 through year end audit date.		Outstanding	10/02/2023			Tien
Link	AR	71	Supporting documents for categorical revenue testing samples		Outstanding	10/02/2023			Tien
Link	AR	72	Supporting documents for other local revenue samples	EB will send out samples after we obtain the population	Outstanding	10/02/2023			Tien
Link	AR	73	G/L report for General Fund Object 9690 records for the year ended 6/30/2023.		Outstanding	10/02/2023			Kayla
Link	AR	74	Total In-Lieu Payment made to charter schools in FY22-23		Outstanding	10/02/2023			Minh
Link	AR	75	Report for FY 22-23 the change in unclaimed property (stale dated warrants)		Outstanding	10/02/2023			Tien
Link	AR	76	Financial report and expenditure details for Measure G, Measure G1 for the year ended 6/30/2023.		Outstanding	10/02/2023		5/8/33-kayla: Duplicate of Request 136 below 5/9/23 JAG: Per Angela email dated 5/9, the correct due date is for year end PBC 5/8/33-kayla: Report is not available until year-end	James/Christine
Link	AR	132	Compensated absence	1) any payment made to payoff any compensated absence liabilities; 2) Please provide the \$ amount of the total deletion of the compensated absences during FY22-23. 3) for selected employees, calculation to support the accrued vacation hours and PAF form or other supporting documents to verify their position and pay rate.	Outstanding	5/4/23	10/02/2023		Ryan
Link	AR	133	GASB 87 Lease	1) present value schedule for capitalized lease as lessee and lessor. 2) for selected contract, please provide the lease agreements.	Fulfilled	5/4/23	05/12/2023	5/8/23-James : We will request an extension for completion. At least one additional week to the 19th.	James/Christine

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Accepted: EB accepted in Suralink

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File Location	Category ID	Name	Description	Status	Request Date	Due Date	Date Provided in Suralink	Provided Comments	Assigned Staff
Link	AR	134	Form 941 quarterly report FY 2023	Outstanding		10/02/2023			Christine
	SC - State Compliance								
Link	SC	1	Specific detailed AERIES attendance records (by teacher/student/date) for the sites noted below.	Accepted		03/10/2023			Shelia
			- Allendale Elementary - Brookfield Elementary - Carl B. Munck Elementary - Castlemont High - Claremont Middle - Encompass Academy Elementary - Fremont High - Fruitvale Elementary - Lincoln Elementary - Madison Middle - Martin Luther King, Jr. Elementary - Metwest High independent study - Montera Middle - Oakland International High - Ralph J. Bunche High continuation - Sankofa Academy - Thornhill Elementary - Westlake Middle						
Link	SC	2	List of all full time teachers for the schools selected for attendance testing	Accepted		03/10/2023		5/10/23-kayla: EB returned and Tien uploaded updated teachers list for another selection.	Shelia
Link	SC	3	Class rosters for the selected teachers	Fulfilled		05/12/2023		5/24/23-kayla: Shelia uploaded MLK Class Roster (last request) 5/11/23-kayla: EB provided updated sample list.	Shelia
			Additional Samples: Brookfield - Alana Knight MLK - Pali Ouye Madison Upper - Peatro Knight (any period roster) SJT - Jan Cameron, Raquel Delgado, Tania Kappner						
Link	SC	4	Absent Logs for each of the schools noted above. The documentation maintained by the District with regard to its absences may be in the form of notes, logs, or other records, depending on the board-adopted policy concerning verification of absences.	Accepted		03/10/2023			Shelia
Link	SC	5	Aeries monthly attendance summary for month 3 October 2022	Accepted		03/10/2023			Tien
Link	SC	6	Hourly attendance report for Ralph J. Bunche High Continuation for month 3	Accepted		03/10/2023		Item returned 5/25/23: need support for carryback hours for Bunche	Tien
Link	SC	7	Listing of Kindergartners enrolled in 2021-2022 and a list enrolled in 2022-2023	Accepted					Tien
Link	SC	8	EL students for selected teachers	Accepted		03/16/2023			Shelia
Link	SC	9	Aeries monthly attendance detail for month 3 October 2022	Accepted		03/16/2023			Tien
Link	SC	10	Missing Attendance Reports	Accepted		03/16/2023			Shelia
			A list of EL students for each of the selected teachers' rosters in Month 3 The Month 3 Monthly Attendance Detail for each of the 18 schools selected for attendance testing As previously mentioned – we will need "Missing Attendance" reports for the 16 Elementary and Secondary schools for the following dates: - 10/4/2022 - 10/7/2022 - 10/12/2022 - 10/20/2022 - 10/26/2022 For these reports we will need to see when they were generated as well as when they were reviewed. Please provide the Kindergarten Continuance Form/Kindergarten Retention Form for the following students						
Link	SC	11	Kindergarten Continuance/Retention Form	Accepted		03/17/2023			Tien

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File Location	Categor ID	Name	Description	Status	z Request Date	Due Date	Date Provided in Suralink	Provided Comments	z Assigned Staff
Link	SC 12	Bell Schedule for Selected Schools	<ul style="list-style-type: none"> - Allendale Elementary - Brookfield Elementary - Carl B. Munck Elementary - Castlemont High - Claremont Middle - Encompass Academy Elementary - Fremont High - Fruitvale Elementary - Lincoln Elementary - Madison Middle - Martin Luther King, Jr. Elementary - Metwest High independent study - Montera Middle - Oakland International High - Ralph J. Bunche High continuation - Sankofa Academy - Thornhill Elementary - Westlake Middle 	Accepted		03/27/2023		<p>5/25/23-Jonathan: need correct bell schedule for Mondays, Tuesdays, Thursdays, and Fridays for Bunche.</p> <p>5/13/23-Jonathan 1: The Bell Schedule Summary that was provided is missing the following schools (Parker Elementary, Rise Community School, Roots International Academy, Rudsdale), please provide their instructional minutes</p> <p>5/13/23-Jonathan 2: Thank you for providing the correct bell schedule for Ralph J. Bunche. However, I only see the schedule for Wednesdays. Can you please provide the correct schedule for M, T, Th, F?</p> <p>5/10/23-kayla: Jonathan returned 5/8/23 with no comments in Suralink. Perhaps email?</p>	Rakia
Link	SC 13	2022-23 Independent Study Board Policies		Accepted		03/27/2023			Shelia
Link	SC 14	2022-23 Independent Study Ratio Calculation		Accepted		05/02/2023	5/9/23	5/8/23: Tien uploaded	Tien
Link	SC 15	Independent Study records	<p>Please provide:</p> <ul style="list-style-type: none"> - Month 3 Attendance Summary - Month 3 Attendance Detail (Register) - List of teachers that provided instruction in Month 3 <p>We will then select samples from the information provided.</p>	Accepted		04/18/2023		<p>5/25/23-Jonathan: Please provide Study Agreements for grades 9-12.</p> <p>5/24/23-kayla: Shelia fulfilled the request on 5/21/23.</p> <p>5/10/23-kayla: Missing samples for SJT students. Shelia will provide when she's back from vacation on 5/18.</p>	Shelia
Link	SC 16	Class rosters for selected teachers from Item #3	<p>Additional Samples:</p> <ul style="list-style-type: none"> Brookfield - Alana Knight MLK - Pali Ouye Madison Upper - Peatro Knight (any period roster) SJT - Jan Cameron, Raquel Delgado, Tania Kappner <p>Only tested two (Ziyanna Butler and Miyori Henderson).</p>	Accepted		03/29/2023			Tien
Link	SC 17	Sankofa Academy Short-Term IS Agreements and Work Record	<p>We need to look at additional samples. Please scan and provide the other three students' Short-Term Independent Study agreements and work record for Month 3.</p>	Accepted		04/18/2023			Shelia

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File Location	Category ID	Name	Description	Status	z Request Date	Due Date	Date Provided in Suralink	Provided Comments	z Assigned Staff
Link	SC	87	A reviewed and update comprehensive school safety plan for the following sites:	Accepted	5/4/23	05/12/2023	5/11/23		Vilma Bermudez
			Allendale Elementary Brookfield Elementary Carl B. Munck Elementary Castlemont High Claremont Middle Encompass Academy Elementary Fremont High Fruitvale Elementary Independent Study, Sojourner Truth Lincoln Elementary Madison Middle Martin Luther King, Jr. Elementary Montera Middle Oakland International High Ralph J. Bunche High continuation Sankofa Academy Thornhill Elementary Westlake Middle						
Link	SC	88	Status of the District's approved expenditure plan for Prop 39 California Clean Energy (Resource 6230). Any approved projects were completed between 12 and 15 months prior to any month in the audit year? If so, provide final project expenditure report submitted to the Citizens Oversight Board.	Accepted	5/4/23	05/12/2023	5/19/23	No Prop 39 projects were completed between 12 and 15 months prior to the audit year.	Michael Ezeh
Link	SC	89	Financial report showing all revenues and expenditures for the program under resource 6230 Prop 39 California Clean Energy	Accepted	5/4/23	05/12/2023	5/19/23	There are no revenues and expenditures for resource 6230 in the audit year.	Michael Ezeh
Link	SC	90	1.17 and 1.18 reports from CALPADS and the extract from the Aeries student information system	Accepted	5/4/23	05/12/2023	5/10/23	5/8/23-kayla: Waiting to receive reports from IT	Anita/Peter Bugno
Link	SC	91	Free and reduced meal application samples. (EB will send out samples once we received the CalPADS report)	Accepted	5/10/23	05/26/2023	6/5/23		Flynn Ing
Link	SC	92	EL samples - parent notification letter or score support. (EB will send out samples once we received the CalPADS report)	Accepted	5/10/23	05/19/2023			Brandy Spong
Link	SC	93	Please provide approved board resolution regarding the District's developed and adopted a plan to spend Educator Effectiveness funds and provide evidence the plan was explained in a public meeting before its adoption in a subsequent meeting	Accepted	5/4/23	05/12/2023	5/8/23	5/8/23 JAG: Uploaded the board information as provided in prior year audit.	Sondra/Renee
Link	SC	94	CLASSROOM TEACHER SALARIES/CURRENT EXPENSE of EDUCATION - Provide the District's calculation of the CEA ratio and supporting schedules.	Outstanding	5/4/23	10/02/2023		5/9/23 JAG: Per Angela email dated 5/9, the correct due date is for year end PBC 5/8/23-kayla: item is available until Unaudited Actuals	Ryan/Christine
Link	SC	95	Proof of publication that the district held the public hearing prior to making a determination through a resolution as to the sufficiency of textbooks or other instructional materials on or before the end of the eighth week from the first day pupils attended school.	Accepted	5/4/23	05/12/2023	5/8/23	5/8/23 JAG: pulled requested information from Legistar	Sondra/Renee
Link	SC	96	A copy of the posting for the 10-day notice of the required public hearing or hearings for sufficiency of textbooks and instructional materials	Accepted	5/4/23	05/12/2023	5/8/23		Sondra/Renee
Link	SC	97	Please provide the admin/teacher ratio calculation and supporting files that include a FTE employees list.	Accepted	5/4/23	05/12/2023	5/9/23	5/9/2023 Christine: updated	Christine
Link	SC	98	Employee Files for the Teachers/Admin/Pupil Services Employees sampled, that shows the classification/position title they have	Accepted					
			EB will send out the samples after we received the population						

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File Location	Category ID	Name	Description	Status	z Request Date	Due Date	Date Provided in Suralink	Provided Comments	z Assigned Staff
Link	SC 99	Facilities Inspection Tool that supports the facilities condition portion of the SARC for schools selected for site testing:	Allendale Elementary Brookfield Elementary Carl B. Munck Elementary Castlemont High Claremont Middle Encompass Academy Elementary Fremont High Fruitvale Elementary Independent Study, Sojourner Truth Lincoln Elementary Madison Middle Martin Luther King, Jr. Elementary Montera Middle Oakland International High Ralph J. Bunche High continuation Sankofa Academy Thornhill Elementary Westlake Middle	Accepted	5/4/23	05/12/2023	5/10/23		Peter Mummert
Link	SC 100	For Decile 1-3 school, we need county inspection report/contract for those schools.		Accepted	5/4/23	05/12/2023	5/10/23		Peter Mummert
Link	SC 101	Quarterly Williams complaints report (2020-21)	We need to identify any complaints related to teacher misassignment or vacancies included in the summarized data and compare each such complaint to the information on teacher misassignment or vacancies stated in the School Accountability Report Card for the school identified in the complaint published at school year 2023 which report for school year 2020-21. Therefore, please provide the quarterly Williams complaints summaries and a description for each item included on the summaries for the relevant school year. Teacher Misassignment Form from HR Team.	Outstanding	5/4/23	05/12/2023		6/6/23 James: Update, EB is requesting 2020-2021 Williams reports. We did not have any reported complaints per PY email from Gabriel and no Zero complaint reports were filed. We are waiting for EB to confirm if retro report can be accepted. 5/24/23 James: Forwarded email to Ruth. Gabriel is out of the office 5/8/23 James: Email sent to Gabriel Valenzuela for requested 2019-2020 Williams reports.	Gabriel Valenzuela
Link	SC 102	Class size bargaining agreement to maintain class size below 24 students for TK through Grade 3.		Accepted	5/4/23	05/12/2023	5/9/23		Labor website/Jenine
Link	SC 103	P-2 report of attendance submitted to the CDE		Accepted	5/4/23	05/12/2023	5/9/23	5/8/23: Tien uploaded	Tien
Link	SC 104	P-Annual report of attendance submitted to the CDE		Outstanding		10/02/2023			
Link	SC 105	Calculations to reconcile the P-2 report of attendance to the AERIES source documents.		Accepted	5/4/23	05/12/2023	5/10/23	5/13/23-kayla: Jonathan requested program support for Metwest	Tien
Link	SC 106	A copy of the After School Education & Safety Program (ASES) early/late daily release policies.		Accepted	5/4/23	05/12/2023	5/11/23		Martha Pena
Link	SC 107	ASES Grant Award notification FY2023		Accepted		10/02/2023	5/11/23		
Link	SC 108	Listing of school sites has ASES programs during 2023		Accepted	5/4/23	05/12/2023	5/11/23		Martha Pena
Link	SC 109	ASES - Written records of pupil's participation (Attendance records/sign in out sheets). (Attendance detail and attendance daily summaries).	Note: Schools will be selected by Eide Bailly.	Accepted	5/11/23	05/26/2023	5/17/23, 6/5/23	6/5/23: uploaded student sign-in/sign-out records	Martha Pena
Link	SC 110	ASES - Class/program schedule (shows starting and ending time; days per weeks the program operates).	EB will select schools	Accepted	5/11/23	05/16/2023	5/17/23		Martha Pena
Link	SC 111	ASES - In kind calculation		Outstanding		10/02/2023			Martha Pena
Link	SC 112	ASES - First semi annual ASSIST report		Accepted	5/4/23	05/12/2023	5/11/23		Martha Pena
Link	SC 113	ASES - Second semi annual ASSIST report		Outstanding		10/02/2023			Martha Pena
Link	SC 114	Proper Expenditure of Education Protection Account Funds (resource 1400) - Expenditure details of resource 1400		Outstanding		10/02/2023			Kayla
Link	SC 115	Approved LCAP and any updates to the plan for the 2022-23 year. (From this plan, a sample of actions/services with expenditures will be selected and verified with supporting documents.)		Accepted	5/4/23	05/12/2023	5/9/23		Diana
Link	SC 116	GL report for LCAP Expenditures for the Selected Goal/Actions	EB will select goal/actions.	Accepted	5/10/23	05/19/2023	6/6/23	5/11/23-kayla: samples received 5/9/23. Diana & Joyce are working on this.	Diana

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File Location	Categor ID	Name	Description	Status	z Request Date	Due Date	Date Provided in Suralink	Provided Comments	z Assigned Staff
Link	SC	117	Immunizations - A list of pupils enrolled in K, Transitional Kindergarten, or 1st grade during FY22-23 for all schools that either a) did not submit immunization assessment reports or b) had conditional admission and overdue rates above 10% reported in the fall. (EB will send out a list of schools that require the supports)	a) did not submit immunization assessment reports or b) had conditional admission and overdue rates above 10% reported in the fall. EB will send out a list of schools that require the supports	Accepted	5/10/23	05/12/2023	5/9/23 JAG: Per Angela email dated 5/9 the PBC request is for the interim audit	Paris Pryor
Link	SC	118	Immunizations - A list of pupils enrolled in 7th and 8th grade during FY22-23 for all schools that either a) did not submit immunization assessment reports or b) had conditional admission and overdue rates above 10% reported in the fall. (EB will send out a list of schools that require the supports)	a) did not submit immunization assessment reports or b) had conditional admission and overdue rates above 10% reported in the fall. (EB will send out a list of schools that require the supports)	Accepted	5/10/23	05/12/2023	5/9/23 JAG: Per Angela email dated 5/9 the PBC request is for the interim audit	Paris Pryor
Link	SC	119	Immunization testing support	Immunization - For the list of Tk/K students, please provide the California Pre-Kindergarten and School Immunization Record, CDPH Form 286 (January 2019) on file (prior version of form or equivalent electronic or hard copy record are acceptable). For the 7th grade students, please provide California School Immunization Record, Form PM 286 (January 2002) or CDPH Form 286 (January 2014) on file (a later version or equivalent electronic or hard copy record is acceptable.) (EB will send out samples.)	Accepted	5/17/23	05/26/2023	6/15/23-kayla responded to Janice regarding follow-up questions. 6/5/23-Janice sent follow-up questions. Kayla forwarded to Paris.	Paris Pryor
Link	SC	120	Educator Effectiveness Block Grant Funds 2023, if received	1) A copy of the Spending Plan, pursuant to Education Code Section 41480(d)(1), delineating how the Educator Effectiveness funds will be spent. 2) Public meeting agenda and minutes showing the plan was presented and approved.	Accepted	5/4/23	05/12/2023	5/11/23 5/8/56: see SC 93 5/8/23: Tien uploaded	Tien
Link	SC	121	Expanded Learning Opportunities Grant ELOG fund ((Resource 7426), if received	1) Expenditure details of resource 7426 2) A copy of the plan describing how the apportioned funds would be used in accordance with Education Code section 43522. 3)Public meeting agenda and minutes showing the plan was adopted. 4)Supporting document showing the date ELO Spending Plan was submitted.	Accepted	5/4/23	05/12/2023	5/11/23 Meeting minutes - see pg. 12, highlighted. Agenda begins on pg. 101 Item agendized on pg. 119 highlighted.	Johanna H./Thea
Link	SC	122	Submission to CDE document for Expanded Learning Opportunities Grant		Accepted	5/4/23	05/12/2023	5/11/23	Johanna H.
Link	SC	123	Career Technical Education incentive Grant, if received	1) Budget showing the full matching requirement (two dollars (\$2) for every one dollar (\$1) received from this program) pursuant to Education Code section 53071(a).	Accepted	5/4/23	05/12/2023		Rebecca Lacocque
Link	SC	124	Home to School Transportation Reimbursement	Did the District receive a Home-To School Transportation Reimbursement? If yes, please provide a plan by the date prescribed, pursuant to Education Code section 39800.1(a) , describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income.	Outstanding	5/4/23	05/12/2023	5/18/23-kayla: added a comment in Suralink to request due date postponed to Oct. 5/17/23-kayla: The Transportation plan is in the process of going to Board. Need to move due date to October. New requirement starting April 1, 2023: 60% transportation allowance	Kim Raney
Link	SC	125	Independent Study Certification for ADA Loss Mitigation -Did the District submit "the Independent Study Certification for ADA Loss Mitigation"	If yes, please provide us the copy.	Accepted	5/4/23	05/12/2023	5/9/23 JAG: Per Angela email dated 5/9, the the 2021-2022 report is needed for testing. Per Kayla, this report was filed in October 2022 5/8/23-Tien: we are not required to report this item until Oct in PADC	Tien

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File Location	Category ID	Name	Description	Status	Request Date	Due Date	Date Provided in Suralink	Provided Comments	Assigned Staff	
Link	SC	126	Independent Study Certification for ADA Loss Mitigation	- If applicable, please provide us the adopted written policies for providing instruction to pupils through independent study, and have verifiable documentation substantiating the provision of opportunities for live interaction and synchronous instruction pursuant to Section 51745.5, if applicable, or the provision of activities or pupil work product of a pupil while out on independent study that is equivalent to in-person instruction pursuant to Sections 51747 and 51749.5 as required by Education Code Section 42238.023(c)(1)(B).	Fulfilled	5/4/23	05/12/2023	Board Policy 6158, last updated October 2022 via the Board of Education page on the OUSD website.	Shelia/Steve?	
Link	SC	127	Transitional Kindergarten - Please provide a list of school sites that offered Transitional Kindergarten		Accepted	5/4/23	05/12/2023	5/11/23-kayla: Tien will add # of TK classes to the schools	Tien	
Link	SC	128	Transitional Kindergarten - Please provide the 'average transitional kindergarten class enrollment' as defined in Education Code Section 48000(g)(1) for the following sites:	(EB will send samples once we received the list of schools offer TK)	Fulfilled	5/4/23	05/12/2023	5/25/23: provided docs for additional request	Tien	
Link	SC	129	Transitional Kindergarten - Please provide the adult to pupil ratio average for classes with TK students for the following schools:	(EB will send samples once we received the list of schools offer TK)	Outstanding	5/4/23	05/12/2023	6/16/23-Tien provided documents to Tien Janice. No further questions	Tien	
Link	SC	130	Transitional Kindergarten - Please provide a list of transitional kindergarten class rosters along with the number of adults assigned to each class for the following schools:	(EB will send samples once we received the list of schools offer TK)	Outstanding	5/4/23	05/12/2023	6/16/23-Tien provided documents to Tien Janice. No further questions	Tien	
Link	SC	131	Transitional Kindergarten - Please provide documentation supporting the number of adults assigned to each class	(e.g. teacher's aide daily/weekly schedule, teacher assignment, matrices, etc.)	Outstanding	5/4/23	05/12/2023	6/16/23-Tien provided documents to Tien Janice. No further questions	Tien	
Link	SC	140	ASES - Monthly Attendance Summary	July 2022 thru December 2022 Attendance summary for the following sites: Burckhalter, CCPA, Horace Mann, Melrose, Sequoia, Urban Promise	Accepted	5/11/23	05/16/2023	5/17/23		
Link	SC	142	Expanded Learning Opportunities Grant Samples	No time period specified, so we provided July-December 2022	Accepted	5/12/23	05/18/2023	5/18/23	5/16/23 Provided link to folder with all requested Time and Effort Forms included. (Johanna)	Johanna
Link	SC	144	LCAP Samples	Labor and Nonlabor Samples	Accepted	6/7/23	06/14/2023	6/14/23		
Federal Compliance										
Link	FC	77	Con App - All parts (Fall 2022 and Spring 2023 submission)		Accepted	5/4/23	05/12/2023	5/14/23	Joyce	
Link	FC	78	District's procurement policy current for FY 2022-23.	Procurement Manual	Accepted	5/4/23	05/12/2023	5/14/23	Procurement website	
Link	FC	79	Supporting documents for expenditure and procurement testing (EB will send out samples once received the GL)		Accepted	5/8/23	05/12/2023	5/15/23	Kayla	
Link	FC	80	Supporting documents for time and effort testing (EB will send out samples once received GL)		Accepted	5/9/23	05/12/2023	5/9/23 JAG: Samples received 5/16/23: We will not have the January-April forms until after July 15th. (Johanna) Folder with forms.	Lisa Spielman/Peter M	
Link	FC	137	21st CCLC - 1st semi annual ASSIST report		Accepted	5/8/23	05/08/2023			
Link	FC	138	21st CCLC - 2nd semi annual ASSIST report		Outstanding		10/02/2023			
Link	FC	139	21st CCLC - Attendance Reports	EB will select schools for testing after we receive the population	Accepted					
Link	FC	141	21st CCLC - Attendance Summary Reports	Please provide the FY21-22 and July-December 2022 July-December 2022 Attendance Summary Reports for the following sites: Sankofa United, Greenleaf, Fremont, McClymonds, Oakland Int'l	Fulfilled	5/11/23	05/17/2023	5/17/23	6/8/23-Martha provided FY21-22 attendance report. No further questions. 5/24/23-kayla: missing FY21-22 attendance reports. emailed Martha.	
Link	FC	143	ESSER/GEER Reports submitted to CDE	Please provide a copy of all ESSER/GEER reports	Accepted	5/12/23	05/18/2023	5/17/23	Thea	
MR - Management Reports										
Link	MR	81	Brief description of an update to each of the 2022 audit findings.		Outstanding		10/02/2023		Ryan	
Link	MR	82	Attorney letter confirmation.		Outstanding		10/02/2023		Josh	

Oakland Unified School District (207799)

Annual Audit, Fiscal Year 2023

[Suralink Portal](#)

Suralink Access: Ryan, James, Kayla, Tien, Shella

Final Audit Due Date -12/01/2023

Interim Field Work: 5/8/23-5/26/23

Fulfilled: Uploaded to Suralink

[2022-23 Audit Meeting Log](#)

[2021-22 Audit Listing](#)

Accepted: EB accepted in Suralink

[2022-23 Audit Folder](#)

[2021-22 Audit Folder](#)

[2022-23 School Audit Guide](#)

File Location	Category ID	Name	Description	Status	Request Date	Due Date	Date Provided in Suralink	Provided Comments	Assigned Staff
Link	MR	83	Description of commitments, contingencies, and subsequent events including:	Outstanding		10/02/2023			Josh
<p>1) pending or threatened litigation against the District; 2) allegations of fraud, waste, or abuse of which District General Counsel considers from a credible source; 3) description of other audits and which could have an adverse impact on the District's financial position; 4) description of communications received from an oversight or granting agency involving non-compliance with grant agreements or contract and obligations.</p> <p>If unsure about anything falling within the scope of this description, then it should be included for discussion.</p>									
RM - Risk Management									
Link	RM	84	Workers' Comp	Outstanding		10/02/2023			Rebecca Littlejohn
Link	RM	85	Self-insured property and liability -	Outstanding		10/02/2023			Rebecca Littlejohn
Link	RM	86	Hazlrigg Claims Management SOC Report (Report on internal controls of the service organization)	Outstanding		10/02/2023			Rebecca Littlejohn
PT - Parcel Tax									
Link	PT	135	The accounting records of the Measure N/G/G1 resource revenues and expenditures for the 2023 fiscal year as of April 30	Accepted	05/08/2023	05/08/2023	05/08/2023		Kayla
Link	PT	136	The accounting records of the Measure N/G/G1 resource revenues and expenditures for the 2023 fiscal year .	Outstanding		10/02/2023			Christine