



# Alameda County Office of Education

**Sheila Jordan**  
Superintendent

**Damon Smith**  
Associate Superintendent  
of Business

**L. Karen Monroe**  
Associate Superintendent  
of Education

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November 7, 2013

David Kakishiba, President  
Board of Education  
Oakland Unified School District  
2111 International Boulevard  
Oakland, CA 94606

Re: Fiscal Year 2010-11 Waiver Requesting Relief from Audit Penalty –  
Certification of Compliance with Education Code 60119 for Instructional  
Materials Sufficiency

Dear President Kakishiba:

In accordance with Education Code Section 41344.4, we have reviewed your request for relief from an audit penalty of \$2,147,698 related to Audit Finding #11-39. In this finding, the State Controller's Office, acting as the District's independent auditor, determined that the District did not hold the public hearing for the sufficiency of textbooks or other instructional materials within the time constraints required in the provisions of Education Code Section 60119.

Although the District did hold the public hearing and the Board passed the resolution determining the sufficiency of the textbooks and other instructional materials, the hearing was held after the eight-week timeline. Based upon our examination of the District's corrective action and the information provided in the waiver, using the authority granted us by Education Code Section 41344.4, we have approved your waiver request.

Please do not hesitate to contact me if you have any questions.

Sincerely,

L. Karen Monroe  
Associate Superintendent, Educational Services, ACOE

313 W. Winton Ave.  
Hayward, California  
94544-1136

(510) 887-0152

[www.acoe.org](http://www.acoe.org)



KM:sm

cc: Board of Education, Oakland USD  
Gary Yee, Acting Superintendent, Oakland USD  
Vernon Hal, Deputy Superintendent of Business and Operations, Oakland USD  
Carlene Naylor, State Trustee, Oakland USD  
Gloria Gamblin, Interim Chief Financial Officer, Oakland USD  
Daniel Menyon, Controller, Oakland USD  
Tom Torlakson, State Superintendent of Public Instruction, CDE  
Carolyn Baez, Financial Audits Bureau-Division of Audits, SCO  
Peter Foggiato, School Fiscal Services Director, CDE  
Damon R. Smith, Associate Superintendent of Business Services, ACOE  
Jeffrey B. Potter, Executive Director, ACOE

# Certification of Compliance with EC 60119

## Waiver Requesting Relief from Audit Penalty


I additionally certify that the district is now in compliance with all other provisions of Education Code (EC) Section 60119 and has HELD a fully compliant public hearing and issued a resolution regarding textbook sufficiency on 10 /12/2011, a date after the finding of noncompliance in the audit year I wish to waive.

I understand that EC 60119 is a continuing, annual requirement for a public hearing and a resolution and that it will be audited every year.

Required Documentation for Corrective Action to Specified Findings above:

- Current year board resolution detailing corrective action (see Attachment 1)
- Current year public hearing documentation (see Attachment 1)
- Audit Finding(s) (attached)
- Evidence explaining the cause of the insufficiency of instructional materials or textbooks and the district correction plans (see Attachment 1)

Authorizing Signature of <b>Governing Board President</b> or Board Member Designee: 	Title: <b>President, Board of Education</b>
Printed or Typed Name: <b>David Kakishiba</b>	Date Signed:
District Contact: <b>Jacqueline Minor</b>	Phone Number: <b>(510) 879-8535</b>

County Superintendent of Schools Office Designee: 	Title: <b>ASSOC. SUPERINTENDENT OF EDUCATION</b>
Printed or Typed Name: <b>L. KAREN MONROE</b>	Date Accepted: <b>11.12.13</b>

## ATTACHMENT 1

**DISTRICT NARRATIVE:** Required Documentation for Corrective Action to Specified Findings above:

### **Current year board resolution detailing corrective action:**

*The Board of Education will conduct the Williams textbook and materials sufficiency public hearing for the 2013-14 school year on Wednesday, October 9, 2013 (within the statutory timeframe provided in Education Code Section 60119). The resolution for this meeting and the public notice are not yet available.*

### **Evidence explaining the cause of the insufficiency of instructional materials or textbooks and the district correction plans:**

*The District met all requirements to establish the sufficiency of instructional materials and textbooks for the 2010-11 school year. The only error was that the Board of Education of the District held the public hearing 3 days after the timeframe provided in Education Code Section 60119. This was an oversight that did not recur for 2011-12 or 2012-13.*



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