

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Saturday, June 9, 2012

2:00 PM

**Board Room, Paul Robeson Building, 1025 2nd Avenue, Oakland, CA
94606-2212**

Measure B Independent Citizens' School Facilities Bond Oversight Committee

Patricia Williams, Chair

Jean Moore, Vice Chair

Christopher Vernon, Secretary

***Members: Renee Swayne, Odest Logan, Andrea Dawson,
Lisa Young, Ron Muhammad, Anne Campbell Washington***

A. Call to Order

Chairperson Patricia Williams called the meeting to order at 2:00 P.M.

B. Roll Call

Present 6 - Lisa Young, Christopher Vernon, Patricia Williams, Odest Logan,
Andrea Dawson, and Renee Swayne

Absent 3 - Anne Washington, Ron Muhammad, and Jean Moore

C. Unfinished Business

 [12-0259](#)

**Measure "B" Independent Citizens' School Facilities Bond Oversight
Committee 2010 - 2011 Annual Report**

Approval by the Committee of the Measure "B" Independent Citizens' School Facilities Bond Oversight Committee 2010/2011 Annual Report and authorization of the Chair and/or other representative of Committee to present same to the Board of Education and the public.

Funding Source: GO Bond-Measure B

Attachments: [12-0259 Measure "B" Independent Citizens' School Facilities Bond Oversight Committee 2010 - 2011 Annual Report](#)

Chairperson Williams confirmed with Associate Superintendent for Facilities, Timothy White that the Audit Letter had been received from the auditors and it was a clean audit Mr. White said "Yes."

Committee Member Discussion

Odest Logan said the second to the last paragraph reads "A Fiscal and Performance Audit as required by Measure B" is incomplete.

Cate Boskoff, Facilities Counsel said the statement from the auditors in the Annual Report can be added to the paragraph to complete it.

Ms. Boskoff suggested language on page 10 of the report could be used to complete that paragraph. Ms. Boskoff read "As required by Measure B each year a Fiscal and Performance Audit of Measure B expenditures is conducted. The 2010/11 audit was conducted by Yano Accountancy Corporation and concluded that OUSD complied in all material respects with the relevant laws and regulations related to the accounting and use of Measure B proceeds."

Mr. White summarized the Executive Summary Page:

OUSD complied with all material respects the required relevant laws and regulations related to the accounting for the use and accountability of Measure B proceeds.

Mr. White noted several findings were identified that warranted the attention of management to reinforce some processes:

- *OUSD advanced unexpended Measure B proceeds to other funds during the year ending June 30, 2010 which were paid back in two installments in October and November 2010. The report recommends the interest that could have been incurred by those funds be returned to the bond funds.*

Staff response: Mr. White said this has not been a finding in the past.

- *OUSD did not calculate current year interest on unexpended Measure B proceeds until the calculations were requested and the statutory bond requirements for Measure B proceeds were explained.*

Staff response: Mr. White said this seemed like an interior accounting correction that needed to be made.

Renee Swayne asked for clarification.

Mr. White said the voters approved a bond measure for a certain dollar amount and the funds are given to the community for the purpose of that work. Any interest earned on those funds while sitting in an account waiting to be used are required by statute to follow the bond funds and to be used for the same purpose the bond funds are used for. He said in the event the District borrows one million dollars from the bond fund and repays the one million dollars, the one million dollars would have accrued \$60,000 in interest if left in the account and the interest is required.

- The District had certain instances of expenditure related non-compliance with provisions under the Public Contract Code.
- Cycle of payments within the 30 day period.

Staff response: Typically the department pays within 40-45 days.

- Conflict of interest code.
- A recommendation to make sure contractors are re-verified in terms of licensing and not being debarred.

Mr. White noted this was a relatively clean audit. He said as the District goes forward with the expectation that a November bond will be successful, these types of audit findings are important to the District and speaks to discipline.

Andrea Dawson said in the Fiscal Report Audit it reads "where it is reported to ... she wants the report to read "It was reported to the Measure B Committee on June 9, 2012" and the next line would read "Yano Accountancy Corporation concluded that OUSD complied in all material respects with relevant laws and regulations related to the accounting for the use of Measure B proceeds." Ms. Dawson requested in the Statement of Compliance which says the District is in compliance, the next sentence is placed behind Measure B proceeds. "The committee advises to the best of its knowledge with the available information."

Secretary Rakestraw thanked those members whose terms are ending on June 10th for their service to the District on the Measure B Committee. Mr. Rakestraw said he will take up the issue with Board President Jody London regarding the possibility of the Board of Education seeking a waiver for extended terms.

A motion was made by Williams, seconded by Swayne, that this Report be Adopted as Amended . The motion carried by the following vote.

Aye: 6 -

Lisa Young, Christopher Vernon, Patricia Williams, Odest Logan,
Andrea Dawson, and Renee Swayne

Absent: 3 -

Anne Washington, Ron Muhammad, and Jean Moore

D. Adjournment

Prepared By: _____

Approved By: _____