



OAKLAND UNIFIED SCHOOL DISTRICT

Fiscal Year 2023 OUSD Parcel Tax Compliance Audit (G, G1, N)



SCOPE OF THE AUDIT



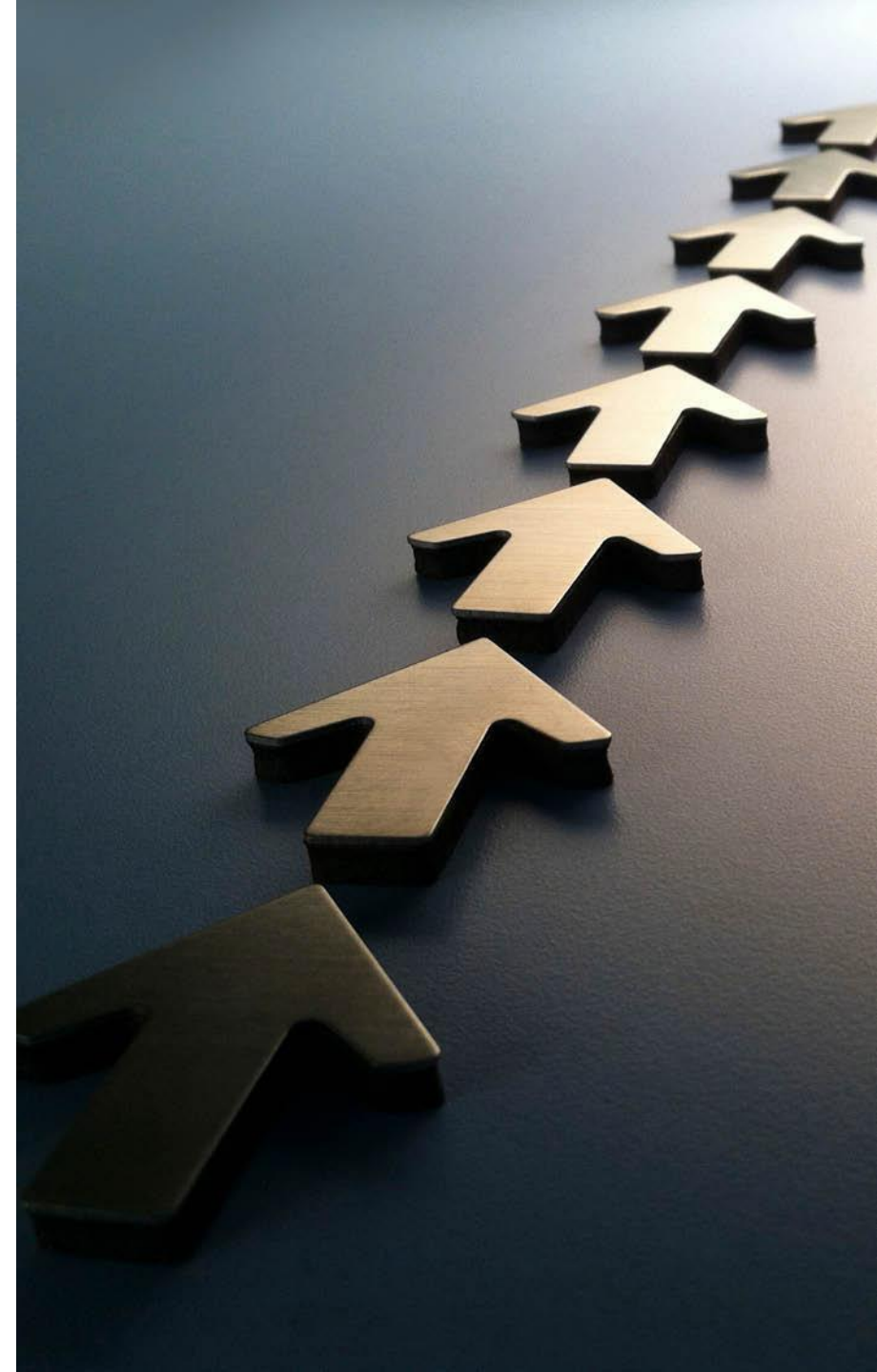
Auditor's responsibilities

Forming and expressing opinions based on the results of our audit of the **financial statements**, and audit of **compliance**.

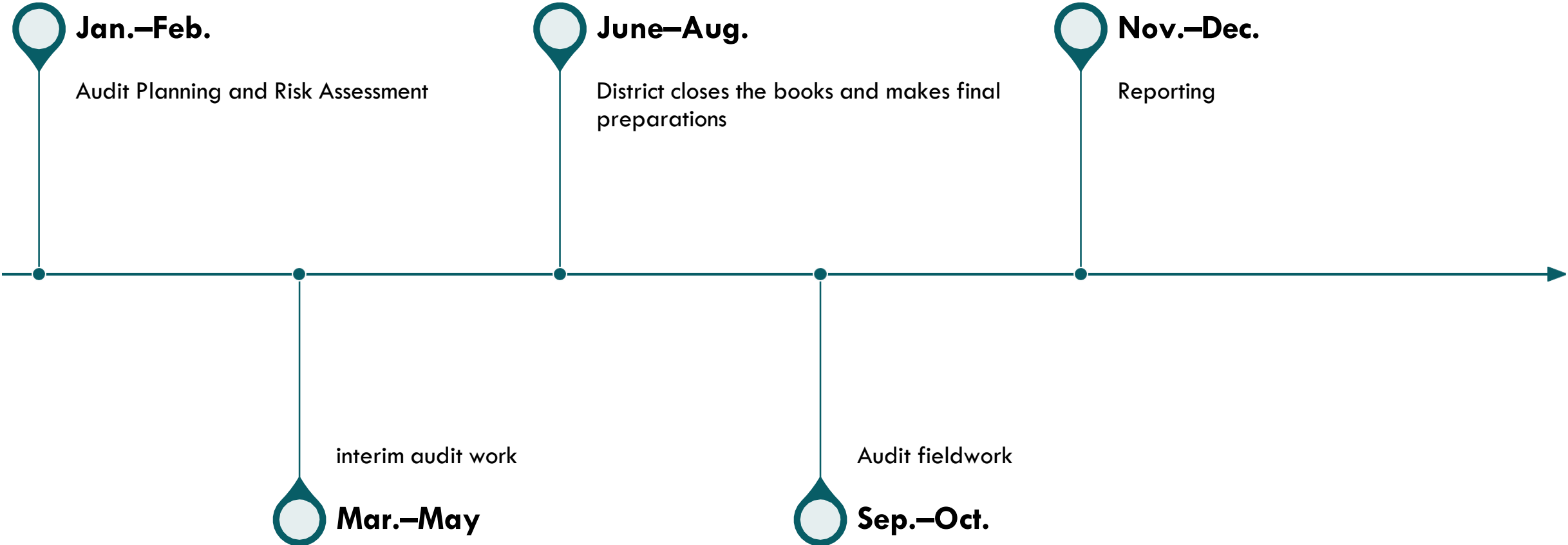


Management's Responsibilities

Completeness and accuracy of the financial statements, maintenance of internal control over financial reporting, and compliance with laws and regulations.



TIMING



OBJECTIVES, SCOPE, AND METHODOLOGY

- **Opinion on Compliance**
 - Expenditures were for allowable costs and activities
 - Source documents support the accounting ledger,
 - The approved site plan included the transaction (Measure N, Measure G1 Middle School Grants).
 - Measure N (10%) and Measure G1 (1%) administrative expense limitations.
 - Measure N Subrecipient charter schools
 - Measure G1 (65/35) split allocation
- **Internal Control Over Compliance**
 - Evidence of management's review and approval



1 “CLEAN” OPINION ON COMPLIANCE

“...In our opinion, the District complied, in all material respects, with the compliance requirements...”

2 NO CONTROL DEFICIENCIES IDENTIFIED

“...we did not identify any deficiencies in internal control...”



THANK YOU

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Partner

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