

# Oakland Unified School District

Board of Education  
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## **Meeting Agenda Long - Final**

**Monday, November 5, 2018**

**6:00 PM**

**KDOL TV Studio, B-237, Met West High School Entrance, 314 East 10th Street,  
Oakland, CA 94606-2291**

## **Audit Committee**

***Dan Lindheim, Chair***  
***Gregory Redmond, Vice Chair***  
***Beverly Hansen, Secretary***  
***Members: Frank Tsai, Alton Jelks***

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個別人士需要傳譯及翻譯服務或有合理安排去參與會議的應該在舉行會議之前的七十二 (72) 小時通知教育委員會。請致電(510)879-8199 (留言) ; 或 boe@ousd.org (電郵) ; 或(510) 879-2300 (電子文字電話/聽障專用電信設備 (eTTY/TDD)) ; 或(510) 879-2299 (電子圖文傳真 (eFax))。

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សេវាបកប្រែភាសា និងការអនុលោមតាមច្បាប់ជនជាតិអាមេរិកាំងពិការ

អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍កុរ ឬត្រូវការការជួយសម្របសម្រួលយ៉ាងសមរម្យមួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ការិយាល័យយើងក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិបពី (72) ម៉ោងមុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ (510) 879-8199 ឬតាមរយៈអ៊ីមែល boe@ousd.org ឬទូរស័ព្ទ eTTY/TDD លេខ (510) 879-2300 ឬទូរសារលេខ (510) 879-2299។

الامتثال لقانون الأمريكيين ذوي الإعاقات (ADA) وتوفير الخدمات اللغوية

من يحتاج إلى خدمات الترجمة المكتوبة أو خدمات الترجمة الفورية أو الترتيبات التيسيرية المعقولة لكي يساهم في الاجتماعات فالمرجو منه إبلاغ مكتب إدارة التعليم إثنين وسبعين (72) ساعة قبل الاجتماع بوسيلة من الوسائل التالية:

الهاتف الصوتي:	الهاتف للصم والبكم:	الفاكس الإلكتروني:	البريد الإلكتروني:
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**A. Call to Order****B. Roll Call****C. Speaker Request Cards/Modification(s) To Agenda**

*Members of the public may address the Committee on any item listed on this Agenda, for three minutes per person or less, depending on the number of Speakers for the item, by Registering to Speak on the Agenda Item.*

*Registering to Speak may be done by one of two methods: by filing an electronic (preferred method) eComment: Sign In To Speak-Request To Speak by Legislative File Id No. or Alpha or by filing a paper Speaker Request Card, clearly identifying the item listed on the Agenda, by Legislative File Id No. or Alpha. A separate Registration to Speak is required for each Agenda Item, except all legislative files listed under the General Consent Report(s) are treated as a single item.*

*Registering to Speak (electronic or paper) for any and all Agenda Items for this meeting, preferably, must be received by the Committee staff or the presiding officer by the time the Committee has reached this point "C" in the Agenda of the meeting but not later than BEFORE an Agenda item is called for consideration by the presiding officer. A Registration to Speak submitted after the item has been called will be "filed."*

*Modification(s) to the Agenda allows for any change in the printed order of business including, but not limited to, an announcement that an Agenda item or legislative file will be considered out of Agenda printed order, that consideration of an Agenda item has been withdrawn, postponed,*

*rescheduled or "pulled" or taken off of the Committee General Consent Report for separate discussion and/or possible action.*

## D. Adoption of Committee Minutes



[18-2378](#)

### **Minutes - Audit Committee - September 4, 2018**

Approval by the Audit Committee of its Regular Meeting Minutes of September 4, 2018.

*Attachments:* [18-2378 Minutes - Audit Committee - September 4, 2018](#)

## E. Unfinished Business

[18-0162](#)

### **Report - District's 2016-2017 Audit - Chief Business Officer**

A Report to the Audit Committee by the Chief Business Officer or designee, regarding the measures taken to address findings in the District's Audit for FY 2016/2017.

#### **Legislative History**

3/5/18      Audit Committee      Discussed



[18-2100](#)

### **Update - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2017-2018 (Unaudited Actuals) (Closing of the Books)/ Implications for Fiscal Years 2019-2021 - Financial Accounting - Chief Business Officer**

An update to the Audit Committee by the Chief Business Officer or designee, on Resolution No. 1819-0004 - Annual Statement of All Receipts and Expenditures of the District's 2017-2018 Fiscal Year (Unaudited), (aka, Closing of the Books) and of implications for FY19, FY20, FY21 budget preparations.

**Attachments:** [18-2100 Presentation - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2017-2018 \(Unaudited Actuals\) \(Closing of the Books\) - Financial Accounting - Chief Business Officer](#)  
[18-2100 Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2017-2018 \(Unaudited Actuals\) \(Closing of the Books\) - Financial Accounting - Chief Business Officer](#)

**Legislative History**

10/1/18      Audit Committee      Discussed



**18-2101**

**Progress/Implementation Report - Fiscal Crisis and Management Assistance Team (FCMAT) - Oakland Unified School District - Fiscal Health Risk Analysis Report - August 15, 2017**

Presentation to the Audit Committee by the Chief Business Officer or designee, of progress report on the implementation of and/or response to the financial, other recommendations in the Fiscal Crisis and Management Assistance Team (FCMAT) - Oakland Unified School District - Fiscal Health Risk Analysis Report - August 15, 2017.

**Attachments:** [18-2101 September 2018 Implementation Report \(Update\) - Fiscal Crisis and Management Assistance Team \(FCMAT\) - Oakland Unified School District - Fiscal Health Risk Analysis Report - August 15, 2017](#)

**Legislative History**

10/1/18      Audit Committee      Discussed

**18-2103**

**Status Report - Audits to Date - Vavrinek, Trine, Day & Co., LLP (VTD)**

A discussion by the Audit Committee with Vavrinek, Trine, Day & Co., LLP, (VTD), District Auditors, of status of current year Audits for District, Measures G, ABJ, N, G1 to date, areas of concern, etc.

### Legislative History

10/1/18      Audit Committee      Discussed

## F. New Business



### 18-2102

#### **District's Response - 2017-2018 Alameda County Civil Grand Jury Final Report - "Oakland Unified School District: Hard Choices Needed To Prevent Insolvency" - Audit Committee**

A presentation to the Audit Committee by the General Counsel, regarding District's Initial and Addendum Response to the 2017-2018 Alameda County Civil Grand Jury Final Report, "Oakland Unified School District: Hard Choices Needed To Prevent Insolvency," issued June, 2018.

Attachments:    [Legislative File No. 18-1756 District's Initial Response - September 12, 2018](#)  
[Legislative File No. 18-2016 District's Addendum to Response - October 24, 2018](#)

### 18-2377

#### **District's Internal Accounting and Financial Controls - Chief Business Officer**

A presentation to the Audit Committee by the Chief Business Officer or designee, of a report on the District's internal accounting and financial controls: identifying and correcting deficiencies.

### 18-2392

#### **Audit Report - General Obligation Bonds**

A discussion with Audit Committee by the Chief Business Officer or designee, on issue(s) raised by Measures A, B and J Independent Citizens' School Facilities Bond Oversight Committee regarding the alleged use of General Obligation Bond Fund, for deferred maintenance.

## G. Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee

*This section of the agenda provides an opportunity for a member of the Public, for three minutes per person, or less, depending on the number of speakers, to directly address the Committee on any item of interest to a member of the Public that is not on the current agenda, but is within the subject matter jurisdiction of the Committee. Minutes are not transferrable from speaker to speaker. This item is limited to a total of thirty (30) minutes. The Committee may not discuss or take any action on a non-agenda item not appearing on the posted agenda for this meeting, except the Committee or staff may briefly respond to a statement made or questions posed by a member of the public, as authorized by law. In addition, on their own initiative or in response to questions posed by the public, a member of the Committee or its staff may ask a question for clarification, make a brief announcement, or make a brief report of his or her own activities.*

**18-2379**

**Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - November 5, 2018**

Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - November 5, 2018.

**H. Introduction of New Legislative Matter**

*This section of the Agenda is devoted to the introduction of new legislative matter within the subject matter jurisdiction of the committee by a Committee member or Members of the Public.*

**I. Adjournment**