

Oakland Unified School District

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Meeting Minutes Long - Final

Monday, October 5, 2015

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: Edward Berne, Frank Tsai

A. Call to Order

Chairperson Dan Lindheim called the meeting to order at 6:02 P.M.

B. Roll Call

Present 4 - Member Frank Tsai
Member Edward Berne
Vice Chairperson Gregory Redmond
Chairperson Dan Lindheim
Absent 1 - Secretary Beverly Hansen

C. Speaker Request Cards/Modification(s) To Agenda

None.

D. Adoption of Committee Minutes



[15-1995](#)

Minutes - Audit Committee - Regular Meeting - August 3, 2015

Approval by the Audit Committee of its Regular Meeting Minutes of August 3, 2015.

Attachments: [15-1995 Minutes - Audit Committee - Regular Meeting - August 3, 2015](#)

A motion was made by Member Berne, seconded by Vice Chairperson Redmond, that this Minutes, Committee be Adopted . The motion carried by the following vote.

Aye: 3 - Member Edward Berne
Vice Chairperson Gregory Redmond
Chairperson Dan Lindheim

Abstained: 1 - Member Frank Tsai

Absent: 1 - Secretary Beverly Hansen

Non-voting: 0

Enactment No: 15-1428

E. Unfinished Business

15-0703**District Audit Findings - Responses Fiscal Year 2010-11 and Fiscal Year 2011-12**

Presentation to the Audit Committee of the status of the prior year Audit Findings and District responses for Fiscal Year 2010-2011 and Fiscal Year 2011-2012.

Ruth Alahydoian Chief Financial Officer, made the staff presentation.

Mrs. Alahydoian provided an update for school years 2010/11 and 2011/12 settlement with the Education Audit Appeal Panel (EAAP).

Settlement - 2010/11 - \$152,000

Findings

Time Accounting – \$661,000 - The State felt the District did not have adequate justification for the use of the funds..

Settlement - 2011/12 - \$181,00

Findings

State and Federal Funds use - \$28,000 - The District will use General Funds to repay.

-In 2011/12 there were no appealable findings to EAAP.

-\$96,000 in attendance accounting was repaid by reducing the amount of the current year's apportionment to the District.

Alahydoian noted the District had set aside \$4 million for audit findings for these years. At the First Interim Report in December 2015, the District will have settled all past audit findings with only two years of potential findings (2013/14 and 2014/15). The total reserves of \$4 million will not be needed to settle all findings.

Discussed

Roll Call (Secretary's Observation)

Beverly Hansen present at 6:05 P.M.

Present 5 - Member Frank Tsai
Member Edward Berne
Secretary Beverly Hansen
Vice Chairperson Gregory Redmond
Chairperson Dan Lindheim

15-0704**District Audit - In Progress - Fiscal Year 2013-2014**

Presentation to the Audit Committee of a Report on District Audit - In Progress - Fiscal Year 2013-2014.

Daniel Menyon, Controller, made the staff presentation.

Menyon reported the 2013-2014 audit is currently in progress. The auditor are performing the field testing work and the hope is the work will be completed by December 2015.

Discussed

F. New Business



[15-1993](#)

Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2014-2015 (Unaudited Actuals) (Closing of the Books)

Review by the Audit Committee of the Annual Statement of All Receipts and Expenditures of the District for the 2014-2015 Fiscal Year (Unaudited Actuals), (aka Closing of the Books).

Attachments: [15-1993 Presentation Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2014-2015 \(Unaudited Actuals\) \(Closing of the Books\)](#)
[15-1993 Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2014-2015 \(Unaudited Actuals\) \(Closing of the Books\)](#)

Ruth Alahydoian made the staff presentation.

Alahydoian reported that at the September 9th Board of Education Meeting, a report on the 2014/15 Closing of the Books was presented to the Board for approval. She said this is closest to unaudited year-end results. On September 15th the report was submitted to the Alameda County Office of Education. The ending fund balance for the Unrestricted General Fund was \$16.1 million after the accrual of salary increases for all employees and a two percent in reserves (\$8.9 million) for economic uncertainty. Ms. Alahydoian briefly spoke of other fund balances including restricted, as stated and reflected in the PowerPoint Presentation, the latter incorporated herein by reference as though fully set forth.

Chairperson Lindheim talked about the challenges the District has faced in the past meeting the 55% ratio between teachers and administrators. The District has used personnel for good purposes, but they weren't classified the way the State classified them so they weren't considered part of the 55% ratio.

Classroom Teacher Ratio

- State requirement - 55% of teachers are inside the classroom*
- District Currently at 55.9%*

Summary of activity for 2014/15 school year

- Balance for all funds – \$642 Million*
- Change in fund balance - \$2 million*
- Starting balance - \$14 million*
- Ending balance - \$16.1 million*
- Cafeteria Fund received support from the General Fund*

Future Closing of the Books - Content and formatting requests from Committee Members

- A column to compare the 3rd Interim Report to the final unaudited actuals*
- A column for previous year budget and the initial budget*
- Same budget numbers and expenses per 1000 students on a yearly basis*
- In future meetings, determine the Committee's recommendations for how presentations should be made*

Discussed



15-1994

District's Internal Accounting and Financial Controls

Presentation to the Audit Committee by staff of a report on the District's internal accounting and financial controls, including attendance procedures.

Attachments: 15-1994 District's Internal Accounting and Financial Controls

Susanna Ramirez, Director, Office of Accountability Partners made the staff presentation on Time Accounting. Ruth Alahydoian provided a brief overview of Attendance Accounting.

Attendance Accounting

Alahydoian reviewed strategies implemented over the past two school years:

2013/14

- Development of Comprehensive Attendance Management System*
- Group and 1:1 Attendance training for Principals, Teachers, and Attendance Clerks*
- Monthly clerical newsletter*
- Mandatory Attendance Clerk training*
- Google spreadsheet attendance records location*
- Attendance reviews at all sites*
- Quality Attendance Team*
- Attendance Management Pamphlet*
- Clerical yearly training calendar*

2014/15

- Quality Attendance Team*
- Attendance Clerk Mentor/Mentee Program*
- Small group attendance trainings as needed*
- Attendance Management Tool*
- Attendance Management Pamphlet*
- Executive Summary on State of Attendance Senior Leadership Team & Network Superintendent for follow-up*
- Coordinator attends weekly District Audit Meetings and report attendance findings*
- Attendance Cohort Team of Clerks*

Time Accounting

All District employees who are fully or partially funded by at least one Federal or State resource are required to complete a monthly time accounting report.

Ramirez reported that as a result of the findings, other districts were looked at to see how they do this work.

The District has two challenges 1) Communication and 2) Safe keeping of documents. As a result to the flood in 2013 of the 1025 2nd Avenue Administration Building, many documents were kept internally and destroyed.

Corrective measures taken by the District

- Better written processes and procedures*
- Updating processes for the 2015/2016 school year to include the new department name and align with the new structure of the District*
- Emails to Principals/Supervisors*
- Revising 2014/15 processes and procedures with new leaders.*

Discussed

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

15-1996 Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee - October 5, 2015

Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee - October 5, 2015.

None.

H. Introduction of New Legislative Matter

None.

I. Adjournment

Chairperson Lindheim adjourned the meeting at 7:22 P.M.

Prepared By: _____

Approved By: _____