

# Oakland Unified School District

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

**Monday, September 11, 2017**

**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, (Vacancy)***

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អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្របសម្រួលយ៉ាងសមរម្យ មួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិចពី (72) ម៉ោង មុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ [\(510\) 879-8199](tel:(510)879-8199) ឬតាមរយៈអ៊ីមែល [boe@ousd.org](mailto:boe@ousd.org) ឬទូរស័ព្ទ eTTY/TDD លេខ [\(510\) 879-2300](tel:(510)879-2300) ឬទូរសារលេខ [\(510\) 879-2299](tel:(510)879-2299)។

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**A. Call to Order**

*Chairperson Dan Lindheim called the meeting to order at 6:01 P.M.*

**B. Roll Call**

**Present** 4 - Member Frank Tsai  
Secretary Beverly Hansen  
Vice Chairperson Gregory Redmond  
Chairperson Dan Lindheim

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

*After Adoption of Committee Minutes, the Committee considered the Agenda Items in the following order:  
17-0247, 17-1329, 17-1330, 17-0443, 17-1870, 17-1676, and 17-0444.*

**D. Adoption of Committee Minutes**



[17-1945](#)

**Minutes - Audit Committee - June 5, 2017**

Approval by the Audit Committee of its Regular Meeting Minutes of June 5, 2017.

**Attachments:** [17-1945 Minutes - Audit Committee - June 5, 2017](#)

**A motion was made by Secretary Hansen, seconded by Vice Chairperson Redmond, that these Committee Minutes, be Adopted. The motion carried by the following vote.**

**Aye:** 4 - Member Frank Tsai  
Secretary Beverly Hansen  
Vice Chairperson Gregory Redmond  
Chairperson Dan Lindheim

**Non-voting:** 0

Enactment No: 17-1272

**E. Unfinished Business**

[17-0247](#)**Progress Report - Fund 76 - Payroll Warrant Pass Through Fund - Controller**

A Progress Report to the Audit Committee by the Senior Business Officer or designee regarding the reconciliation of Fund 76 - Payroll Warrant Pass Through Fund.

*Ryan Nguyen, Controller, made the staff presentation.*

*Nguyen reported Fund 76 has been reconciled and staff are making improvements to the process to enable monthly reconciliation. Nguyen noted there could be a finding in FY 2016-2017. If an Internal Auditor is hired, that person will review the internal controls for monthly reconciliation.*

**Discussed**

[17-0444](#)**Update - District's 2017-2018 Budget Development Process - Chief Financial Officer**

Report to the Audit Committee by the Senior Business Officer or designee on the District's 2017-2018 Budget Development Process, including key assumptions regarding enrollment and Special Education funding and costs, and Measure G1 allocation to District Schools and Charter Schools.

**Attachments:** [17-0444 Update - District's 2017-2018 Budget Development Process - Chief Financial Officer](#)

*Gloria Gamblin reported on changes to the District's 2017-2018 Budget Development Process she is making as Interim Chief Financial Officer.*

*-Weekly 1:1 meetings with the Superintendent reporting balances to date by each site.*

*-Monthly meetings with the Senior Deputy Chief Continuous School Improvement regarding processes.*

**Discussed**

[17-0443](#)**Update - District's 2016-2017 Budget Status - Chief Financial Officer**

Presentation to the Audit Committee by the Chief Financial Officer or designee on the District's 2016-2017 Budget Status.

*Nathan Edelman reported that currently the State and the District disagree on questionable costs. He said an amount is listed in the 2016-2017 Unaudited Actuals Liabilities.*

*Gloria Gamblin said she will check with staff on the progress of prior year negotiations.*

**Discussed**

[17-1330](#)

**Report - Financial Services - Staffing of Key Positions - Chief Financial Officer**

A Report to the Audit Committee by the Senior Business Officer or designee regarding filling of key vacant positions in the Financial Services Department - Chief Financial Officer, Controller and other financial and audit related positions.

*Gloria Gamblin, Interim Chief Financial Officer, provided the update.*

*Gamblin reported the Controller's position has been filled by Ryan Nguyen. The Accounting Director and one Account position remain unfilled.*

*Gamblin said as Interim CFO, she has nine direct reports holding weekly team meetings. Gamblin said she has dual reporting. she reports to the Superintendent and the Senior Business Officer.*

*Vernon Hal, Senior Business Officer, direct reports are Nutrition Services, Operations, Facilities, Technology, Transportation, and Talent.*

**Discussed**

[17-1329](#)

**Report - District Student Body Funds - Controller**

A Report to the Audit Committee by the Senior Business Officer or designee regarding the progress on the District's Student Body Funds site training and audit preparation.

*Gloria Gamblin, Interim Chief Financial Officer, made the staff presentation.*

*Gamblin said she is making recommendations to the Superintendent regarding the departments reporting to the CFO. One recommendation will be to assign two new accountant positions to work with school site Student Body Funds.*

*Lindheim noted this has been a problem for the last 2 years and staff has promised to resolve the issue.*

*Gamblin said she will contact former Controller, Daniel Menyon, for a status of the tasks he was working on prior to leaving the District and will report back to the Committee.*

**Discussed**

**F. New Business**

[17-1676](#)**Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2016-2017 (Unaudited Actuals) (Closing of the Books)**

Approval by the Board of Education of Resolution No. 1718-0021 - Annual Statement of All Receipts and Expenditures of the District's 2016-17 Fiscal Year (Unaudited), (aka, Closing of the Books), and authorization to file said Statement with the Alameda County Superintendent of Schools.

**Attachments:** [17-1676 Presentation - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2016-2017 \(Unaudited Actuals\) \(Closing of the Books\)](#)  
[17-1676 State Account Code \(SAC\) Forms - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2016-2017 \(Unaudited Actuals\) \(Closing of the Books\)](#)

*Gloria Gamblin, Interim Chief Financial Officer, made the staff presentation.*

*Gamblin reported the District ended the 2016-2017 school year with a positive reserve of \$3.4 million. She noted this amount did not meet the 2% reserve for uncertainty required by the State and Board Policy of an additional 1%.*

*Lindheim commented that if the District is to remain solvent, the Board will have to take substantial actions to modify the 2017-2018 Budget.*

*Gamblin said the Board has not seen this report nor taken any action. A Budget revision will be presented to the Board at the September 27th Board Meeting.*

*Highlights of the FCMAT Report*

- Internal controls needed between Budget and Talent*
- Districtwide over expenditures*
- Adhere to Board Policies*

*Public Comments*

*Director Shanathi Gonzales  
Delton, Carol*

**Discussed**

Enactment No: 17-1273



[17-1870](#)

**Report - District Audit - Fiscal Year 2016-2017 - Chief Financial Officer**

A Report to the Audit Committee from the Chief Financial Officer or designee regarding the status of Fiscal Year 2016-2017 District Financial Audit, any bond, parcel tax or other audit(s) in progress or completed but not yet presented to the Committee and/or audits that have unresolved findings.

**Attachments:** [17-1870 Report - District Audit - Fiscal Year 2016-2017 - Chief Financial Officer](#)

*Nathan Edelman, Independent Auditor, provided the update of Fiscal Year 2016-2017 Audit.*

*Edelman said due to staffing level, the Associated Student Body Funds will have a repeat finding. The 2016-2017 Audit is not yet complete. There is no determination of findings in Fund 76. Edelman said he expects there will be an attendance finding*

**Discussed**

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

[17-1864](#)

**Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - September 11, 2017**

Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - September 11, 2017.

*Public Comments  
Delton, Carol*

**Presentation/Acknowledgment Made**

**H. Introduction of New Legislative Matter**

*None.*

**I. Adjournment**

*Chairperson Lindheim adjourned the meeting at 7:27 P.M.*

Prepared By: \_\_\_\_\_

Approved By: \_\_\_\_\_