

# Oakland Unified School District

Board of Education  
1011 Union Street, #940  
Oakland, CA 94607  
(510) 879-1944  
boe@ousd.org E-Mail  
<http://www.ousd.org>



## ACCESSIBILITY OF AGENDA AND AGENDA MATERIALS

Agenda and agenda materials are accessible at <http://www.ousd.org> or from any computer terminal in the Offices of the Board of Education and Superintendent, 1000 Broadway, Suite 300, Oakland, CA 94607-4099

## AMERICANS WITH DISABILITIES ACT COMPLIANCE AND LANGUAGE SERVICES

Individuals requiring interpretation or translation services or a reasonable accommodation to participate in meetings should notify the Office of the Board of Education seventy-two (72) hours prior to the meeting at either (510)879-8199(VM); or [boe@ousd.org](mailto:boe@ousd.org) (E-Mail); or (510) 879-2300 (eTTY/TDD); or (510) 879-2299 (eFax).

## **Meeting Minutes Long - Final**

**Monday, February 5, 2024**

**6:00 PM**

**Committee Room, KDOL TV Studio, B-237, Met West High School Entrance, 314  
East 10th Street, Oakland, CA 94606-2291, Internet - Zoom & Granicus;  
Broadcasted - KDOL-TV (Comcast Channel 27 and AT&T Channel 99)**

## **Audit Committee**

***Elizabeth Ross, Chairperson  
Caroline Lee, Vice Chairperson  
(Vacancy), Secretary  
Members: Jason Joseph, Bessie Weiss***

LEY CUMPLIMIENTO PARA AMERICANOS CON DISCAPACIDADES Y SERVICIO DE IDIOMAS

Personas que requieran servicios de traducción o interpretación o facilidades razonables para participar en juntas deberán notificar a la Oficina de la Mesa Directiva de Educación setenta y dos (72) horas antes de la junta ya sea al (510)879-8199(VM); o boe@ousd.org (E-Mail); o (510) 879-2300 (eTTY/TDD); o (510) 879-2299 (eFax).

美國殘障人士法案條例遵守及語言服務

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))。

TUÂN HÀNH ĐẠO LUẬT NGƯỜI MỸ KHUYẾT TẬT VÀ DỊCH THUẬT

Những người nào cần thông ngôn hay phiên dịch hay một sắp xếp hợp lý nào để tham gia các buổi họp phải thông báo Văn phòng của Hội đồng Giáo dục bảy mươi hai (72) tiếng đồng hồ trước buổi họp, số điện thoại (510)879-8199 (VM); hay là boe@ousd.org (E-Mail); hay là (510) 879-2300 (eTTY/TDD); hay là số (510) 879-2299 (eFax).

សេវាបកប្រែភាសា និងការអនុលោមតាមច្បាប់ជនជាតិអាមេរិកាំងពិការ

អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្រេចសម្រួលយ៉ាងសមរម្យ មួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិចពី (72) ម៉ោង មុនកិច្ចប្រជុំ 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:
510.879.8199	510.879.2300	510.879.2299	boe@ousd.org

## ON-LINE SPEAKER CARD REGISTRATION

*Public Comment, at the meeting, will be taken individually on Agenda Items indicated by .*

*You may register to speak in advance on the Agenda Item whether attending the meeting by teleconference, e.g., Zoom, or in person.*

*On line Speaker Card Registration (Sign In To Speak) opens at minimum 72 hours in advance for a Regular Meeting or at minimum 24 hours in advance for a Special Meeting. Use the eComment Link to Sign In (Register) to Speak up to one hour before the beginning of the meeting. Manual (Paper) Speaker Cards also will be available at the meeting for completion.*

*Sign In to Speak, on an eligible Agenda Item, as a matter of equity, is first registered, first called, in order of Registration whether participation is in person or virtually, e.g. Zoom, or by audio, e.g., telephone.*

*For advanced pre-meeting Registration, You must establish a one-time OUSD eComment - Sign In (Register) To Speak Account providing your First Name and Last Name and your email address. Your First Name and Last Name, as Registered, must also show as the Participant or Profile Name on a teleconference system (i.e., Zoom, webex, other). You will be requested to Register the first time you use eComment - Sign In To Speak.*

*The Sign In To Speak System, after the one time registration, will remember you by first name and last name associated with your email address (profile), making it easier for you to electronically Register or Sign In to Speak on an Agenda Item at a future OUSD legislative meeting, e.g., Board, committee, commission.*

*Early pre-meeting Sign In To Speak (Registration) is urged for all - whether you plan to attend meeting in person or view meeting via teleconference or listen to the meeting by telephone. Names will be called in Sign In To Speak order received.*

## NOTICE - MEDIA/MEMBERS OF THE PUBLIC MAY ATTEND AND PARTICIPATE IN-PERSON OR VIRTUALLY

*Members of the media and the public may attend and participate in the Committee meeting in-person in the Committee Room, KDOL TV Studio, B-237, Met West High School Entrance, 314 East 10th Street, Oakland, CA 94606-2291 or virtually as described herein.*

*The following information is for those members of the media and public interested in viewing or listening to the Committee meeting virtually.*

- *Zoom: To view by Zoom, please click <https://ousd.zoom.us/j/87475598296> on or after the Noticed meeting time. Instructions on how to join a meeting by video conference are available at: <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>.*
- *Phone: To listen by phone (via Zoom), please do the following at or after the Noticed meeting time: call (669) 900-9128, then enter Webinar ID 874 7559 8296, then press "#". If asked for a participant id or code, press #. Instructions on how to join a meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663> -Joining-a-meeting-by-phone.*
- *To view the Audit Committee meeting from the District's Home Page - Upcoming Events & Live Meeting Video, please select the meeting name and click on the "In Progress" link under Video or go to the Legislative Information Center (under Board of Education on Home Page)>Calendar Tab>Calendar>Today>Audit Committee>"In Progress" link under Video.*

*Public comment in-person is permitted within the times allotted for public comment on the Agenda. Virtual comment will also be permitted within the times allotted for public comment on the Agenda in the following two ways:*

## NOTICE - MEDIA/MEMBERS OF THE PUBLIC MAY ATTEND AND PARTICIPATE IN-PERSON OR VIRTUALLY (CONTINUED)

- *To comment virtually by Zoom, if you have made a pre-meeting Request to Speak, when your name is called, click the "Raise Your Hand" button. You will be unmuted and allowed to make public comment. After the allotted time, you will then be re-muted. Instructions on how to "Raise Your Hand" is available at:  
<https://support.zoom.us/hc/en-us/articles/205566129-RaiseHand-In-Webinar>.*
- *To comment by phone (via Zoom), if you have made a pre-meeting Request to Speak, when your name is called, press "\*9" to "Raise Your Hand." You will be unmuted and allowed to make public comment. You will then be re-muted. Instructions of how to raise your hand by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663-Joining-a-meeting-by-phone>.*

*In addition, members of the public may submit written comments for a posted Audit Committee Meeting Agenda Item, before a meeting or while a meeting is "In Progress," from the District's Home Page - Upcoming Events & Live Meeting Video by selecting Board of Education Agenda "eComment" or from the Legislative Information Center, as follows:*

- *If before Sunday, click Calendar Tab>Next Week>Audit Committee>eComment*
- *If Sunday or thereafter up thru day before Meeting, click Calendar Tab>This Week>Audit Committee>eComment*
- *If day of Meeting, click Calendar Tab>Today>Audit Committee>eComment*

*Or by clicking the "eComment" in bold link on the cover page of this Agenda.*

*Written comments made on an eligible Agenda item, upon clicking of the Submit Button, are immediately sent via email to all members of the legislative body and key staff supporting the legislative body. Each eComment is a Public Record.*

## MEETING PROCEDURES

*All Committee meetings shall begin on time and shall be guided by an Agenda prepared in accordance with Board Bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.*

**BOARD BYLAW 9131 - AUDIT COMMITTEE CHARGE OR RESPONSIBILITIES**

- (1) Recommend to the Board for approval the independent auditors.*
- (2) Review the independent audit engagement including the fee, scope, and timing of the audit, and any other services to be rendered, including non-audit services.*
- (3) Review with the independent auditor's district policies and procedures regarding internal auditing and internal accounting and financial controls.*
- (4) Upon completion of their audit, review with the independent auditors the cooperation they received from district personnel during the audit, the extent to which district resources could be used to minimize the time spent on the audit, and any significant matters of concern arising from the audit.*
- (5) Review with the independent auditors any significant transactions which are not a normal part of the district's business, any changes in accounting principles and practices, all significant proposed audit adjustments, and any recommendations that they may have for improving internal controls, choice of accounting principles or management systems.*
- (6) Review with the district's financial and accounting policies regarding internal accounting and financial controls.*
- (7) Review and recommend district policies to the Board to prohibit unethical, questionable, or illegal activities by district employees.*
- (8) Review with the internal auditor the organization and independence of the internal audit function; the goals and plans of internal audit including the nature and extent of work; problems and experiences in completing internal audits; and findings, conclusions, and recommendations as a result of internal audits.*
- (9) Upon completion of the independent audit, review with the district's financial and accounting managers their perception of the independent auditors, any significant matters of concern arising from the audit, and the extent to which recommendations made by the independent auditors have been implemented.*
- (10) Prepare semi-annual written reports to the Board relating the results of committee activities.*

**A. Call to Order**

*Chairperson Elizabeth Ross called the February 5, 2024, Audit Committee Meeting to order at 6:00 P.M.*

**B. Roll Call**

- Present** 3 - Secretary Bessie Weiss  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross
- Absent** 2 - Member (Vacancy) (Vacancy)  
Member Jason Joseph

### C. Election of Audit Committee Officers - 2024 Term

*Any Regular member of the Audit Committee is eligible for nomination to an elected officer position. A member may self-nominate, no second required. RONR (12th ed.) 46:6.*

*Nominee(s) may have up to 2 Minutes to make nomination acceptance speech.*

C.-1 [24-0283](#)

#### **Nomination(s), Chairperson, Audit Committee – 2024 Term**

Acceptance of Nomination(s) from the membership for the position of Chairperson of the Audit Committee for the 2024 term.

*Chairperson Ross opened the floor for nominations for Chairperson, Audit Committee, 2024 Term.*

*Elizabeth Ross nominated herself for Chairperson, Audit Committee, 2024 Term.*

*Chairperson Ross, having received no additional nominations, closed nominations for Chairperson, Audit, 2024 Term.*

*Elizabeth Ross elected not to give a speech for his candidacy for Chairperson.*

*Public Comment - None*

#### **Discussed and Closed**

Enactment No:

C.-2 [24-0284](#)

#### **Election of the Chairperson, Audit Committee – 2024 Term**

Shall Elizabeth Ross be elected Chairperson, Audit Committee, for the 2024 Term?

*Public Comment - None*

#### **Shall Elizabeth Ross be elected Chairperson, Audit Committee, for the 2024 Term? The Roll Call results are:**

**Aye:** 3 - Secretary Bessie Weiss  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross

**Absent:** 1 - Member Jason Joseph

**Non-voting:** 1 - Member (Vacancy) (Vacancy)

Enactment No: 24-0352

C.-3      [24-0285](#)      **Nomination(s), Vice Chairperson, Audit Committee – 2024 Term**

Acceptance of Nomination(s) from the membership for the position of Vice Chairperson of the Audit Committee for the 2024 term.

*Chairperson Ross opened the floor for nominations for Vice Chairperson, Audit Committee, 2024 Term.*

*Elizabeth Ross nominated Caroline Lee for Vice Chairperson, Audit Committee, 2024 Term. Caroline Lee accepted the nomination.*

*Chairperson Ross, having received no additional nominations, closed nominations for Vice Chairperson, Audit, 2024 Term.*

*Caroline Lee elected not to give a speech for his candidacy for Vice Chairperson.*

*Public Comment - None*

**Discussed and Closed**

Enactment No:

C.-4      [24-0286](#)      **Election of the Vice Chairperson, Audit Committee – 2024 Term**

Shall Caroline Lee be elected Vice Chairperson, Audit Committee, for the 2024 Term?

*Public Comment - None*

**Shall Caroline Lee be elected Vice Chairperson, Audit Committee, for the 2024 Term? The Roll Call results are:**

- Aye:** 3 - Secretary Bessie Weiss  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross
- Absent:** 1 - Member Jason Joseph
- Non-voting:** 1 - Member (Vacancy) (Vacancy)

Enactment No: 24-0353



C.-5 [24-0287](#)

**Nomination(s), Secretary, Audit Committee – 2024 Term**

Acceptance of Nomination(s) from the membership for the position of Secretary of the Audit Committee for the 2024 term.

*Chairperson Ross opened the floor for nominations for Secretary, Audit Committee, 2024 Term.*

*Elizabeth Ross nominated Bessie Weiss for Secretary, Audit Committee, 2024 Term.*

*Chairperson Ross, having received no additional nominations, closed nominations for Secretary, Audit, 2024 Term.*

*Bessie Weiss elected not to give a speech for his candidacy for Secretary.*

*Public Comment - None*

**Discussed and Closed**

Enactment No:

C.-6 [24-0288](#)

**Election of the Secretary, Audit Committee – 2024 Term**

Shall Bessie Weiss be elected Secretary, Audit Committee, for the 2024 Term?

*Public Comment - None*

**Shall Bessie Weiss be elected Secretary, Audit Committee, for the 2024 Term? The Roll Call results are:**

- Aye:** 3 - Secretary Bessie Weiss  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross
- Absent:** 1 - Member Jason Joseph
- Non-voting:** 1 - Member (Vacancy) (Vacancy)

Enactment No: 24-0354

### D. Speaker Request Cards/Modification(s) To Agenda

*A request to speak at this Committee Meeting, may be made in-person or virtually as stated in this Agenda.*

*Modification(s) to the Agenda, by the Audit Committee, allows for any change in the printed Order of Business including, but not limited to, an announcement that an Item or Legislative File will be considered out of Agenda printed order, that consideration of an Item has been withdrawn, postponed, rescheduled or "pulled" or taken off of the Committee General Consent Report for separate discussion and/or possible action.*

*None*

### E. Adoption of Committee Minutes



E.-1

[23-2755](#)

#### **Minutes - Audit Committee – November 6, 2023**

Adoption by the Audit Committee of its Meeting Minutes of November 6, 2023.

**Attachments:** [23-2755 Minutes - Audit Committee – November 6, 2023](#)

*Public Comment - None*

**A motion was made by Chairperson Ross, seconded by Vice Chairperson Lee, that the November 8, 2023, Committee Meeting Minutes, be Adopted. The motion carried by the following vote:**

**Aye:** 3 - Secretary Bessie Weiss  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross

**Absent:** 1 - Member Jason Joseph

**Non-voting:** 1 - Member (Vacancy) (Vacancy)

Enactment No: 24-0355

### F. Adoption of the Committee General Consent Report

*"Adoption of the Committee General Consent Report" means that all items appearing under this topic are approved in one motion unless a Member of the Committee requests that an item be removed and voted on separately or otherwise acted upon. Generally, these items are routine in nature, and are acted upon in one motion to conserve time and permit focus on other-than-routine legislative items on the agenda.*

*None*

## G. Unfinished Business

*None*

## H. New Business

### Roll Call (Secretary's Observation)

*Jason Joseph is present at 6:15 P.M.*

- Present** 4 - Member Jason Joseph  
Secretary Bessie Weiss  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross
- Absent** 1 - Member (Vacancy) (Vacancy)



H.-1

[24-0282](#)

### **District Financial Audit - Fiscal Year Ending June 30, 2023 - Eide Bailly, LLP, Independent Auditors**

Presentation to the Audit Committee, by Eide Bailly, LLP, Independent Auditors, of the District's Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2023.

**Attachments:** [24-0282 Presentation, District Financial Audit - Fiscal Year Ending June 30, 2023 - Eide Bailly, LLP, Independent Auditors \(2/14/2024\)](#)  
[24-0282 District Financial Audit - Fiscal Year Ending June 30, 2023 - Eide Bailly, LLP, Independent Auditors](#)

*Ahmad Gharabeh, Independent Auditor, Eide Bailly, presented on the District's Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2023. Ahmad responded to Committee Members comments and questions. Chief Business Officer Lisa Grant-Dawson provided additional comments to Committee Members comments and questions.*

*Discussion - Secretary Weiss, Chairperson Ross*

*Public Comment - 1. Assata Olugbala*

**Discussed**



H.-2

[23-2754](#)**District's Response - District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2023 - Chief Business Officer**

Presentation to the Audit Committee, by Chief Business Officer, or Designee, of the District's Response to the District's Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2023, from Eide Bailly, LLP, Independent Auditors.

**Attachments:** [23-2754 Memorandum - District's Response - District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2023 - Chief Business Officer \(2/5/2024\)](#)

*Chief Business Officer (CBO) Lisa Grant-Dawson presented on the District's Response to the District's Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2023, from Eide Bailly, LLP, Independent Auditors, and responded to comments and questions from the Committee.*

*Discussion - Secretary Weiss, Chairperson Ross*

*Public Comment - 1. Carol Delton, 2. Assata Olugbala*

**Discussed**



H.-3

[24-0317](#)**Audit Committee – District Audit Findings 2016-2023 - Chief Business Officer**

A Report to the Audit Committee by Chief Business Officer, or designee, on the progress made in resolving District's 2016 - 2023 Audit Findings (including findings in the latest District Audit, ending Fiscal Year 2023), using the Audit Committee's Audit Findings Tracker, the prioritization of resolving said findings, potential costs thereof.

**Attachments:** [24-0317 Memorandum - Audit Committee – District Audit Findings 2016-2023 - Chief Business Officer \(2/5/2024\)](#)

*Chief Business Officer (CBO) Lisa Grant-Dawson present on the progress made in resolving District's 2016 - 2023 Audit Findings (including findings in the latest District Audit, ending Fiscal Year 2023), using the Audit Committee's Audit Findings Tracker, the prioritization of resolving said findings, potential costs thereof, and responded to comments and questions from the Committee. Ahmad Gharabeh, Independent Auditor, Eide Bailly, provided additional comments to Committee Members comments and questions.*

*Discussion - Secretary Weiss, Vice Chairperson Lee, Chairperson Ross*

*Public Comment - 1. Carol Delton, 2. Assata Olugbala*

**Discussed**

H.-4 [24-0291](#)

**Progress Report - Audit Findings Fiscal Year 2023 - 2024 -  
Corrective Action Plan - Chief Business Officer**

A Progress Report to the Audit Committee, by the Chief Business Officer, or designee, on the prospective or actual Corrective Action Plan for District’s Financial Statements (Audit Report) for Fiscal Year ending June 30, 2023.

*Chief Business Officer Lisa Grant-Dawson provided a brief summary on the prospective or actual Corrective Action Plan for District’s Financial Statements (Audit Report) for Fiscal Year ending June 30, 2023, stating that an update will be provided to the Committee in April 2024.*

*Public Comment - 1. Carol Delton, 2. Assata Olugbala*

**Discussed**

 H.-5 [23-2752](#)

**Audit Committee - Semi Annual Report to the Board of  
Education - Fiscal Year 2022-2023**

A discussion by the Audit Committee of its perspective Semi-Annual written report to the Board of Education for fiscal year 2022 - 2023.

**Attachments:** [23-2752 Audit Committee - Semi Annual Report to the Board of Education - Fiscal Year 2022-2023](#)

*Chairperson Ross opened the floor the discussion on their Semi-Annual written report to the Board of Education for fiscal year 2022 - 2023.*

*Discussion - Member Joseph, Secretary Weiss, Vice Chairperson Lee, Chairperson Ross*

*Vice Chairperson Lee volunteered to write the 1st Draft of the Audit Committee's Semi-Annual report to the Board of Education for fiscal year 2022 - 2023.*

*Public Comment - 1. Carol Delton, 2. Assata Olugbala*

**Discussed**

**I. 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.*

I.-1 [24-0290](#)

**Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – February 5, 2024**

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - February 5, 2024.

1. Carol Delton

**Presentation/Acknowledgment Made**

**J. 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.*

None

**K. Adjournment**

Chairperson Ross adjourned the Meeting at 7:47 P.M.

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

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