



David Kakishiba, Chairperson
kakishiba@gmail.com

**Measure N and H - College &
Career Readiness - Commission**

Marc Tafolla, Vice Chair
marctafolla@gmail.com

Katy Nuñez-Adler, Secretary
katynunez.adler@gmail.com

James. Harris, Member
james@educateoakland.com

Gary Yee, Member
Yeega125@gmail.com

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Memo

To Board of Education

From Measures N and H – College and Career Readiness Commission

Board Meeting Date January 14, 2026

Subject Services For: High School Linked Learning Office

Action Requested and Recommendation

Adoption by the Board of Education, upon recommendation by the Measures N and H Commission of the Independent Auditor’s Report on Compliance Measure N and H Parcel Tax Funds For the fiscal year ending on June 30, 2025.

Background (*Why do we need these services?
Why have you selected this vendor?*)

Competitively Bid Was this contract competitively bid? No
If no, exception: N/A

Fiscal Impact Funding resource(s): Measure H

Attachments **25-2922- 24-25 Auditor's report**

Independent Auditor's Report on Compliance
Measure N and Measure H
Parcel Tax Funds
For the fiscal year ended June 30, 2025

Oakland Unified School District

Oakland Unified School District Measure N and Measure H Parcel Tax

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June 30, 2025

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Introduction

Oakland Unified School District Measure N and Measure H Parcel Tax Summary

This report presents our compliance audit opinion of the Oakland Unified School District’s 2014 “Oakland College & Career Readiness For All Fund” (**Measure N**) and the “2022 Oakland Unified School District College and Career Readiness for All Act” (**Measure H**) as requested by the District and required by each parcel’s ballot language.

Executive Summary

We conducted our compliance audit following generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our compliance audit conclusions. The standards also required that we obtain an understanding of the District’s internal control relevant to the parcel tax compliance audit to design audit procedures that are appropriate in the circumstances. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. A summary of the audit procedures applied and the results of those audit procedures are included in the report body.

Our audit procedures covered July 1, 2024, through June 30, 2025. We conclude that for the fiscal year ending June 30, 2025, the District used proceeds of Measure N and Measure H only for allowable uses, as defined in each Measure, and only for supplemental activities and costs. Furthermore, during our audit, we did not identify deficiencies in internal control that we consider material weaknesses in internal control over compliance.

Summary of Measures Audited

2014 “Oakland College & Career Readiness For All Fund” (**Measure N**)

Purpose

The Oakland College & Career Readiness For All Fund is established to pay for the implementation of a comprehensive approach to high school education in Oakland that integrates challenging academics with career-based learning and real-world work experiences. This comprehensive approach creates small learning communities of career-oriented pathways, and offers intensive, individualized support to create the conditions for all students to graduate high school prepared to succeed in college and career.

Permissible Uses

- To increase support for students in college preparatory courses in every high school to ensure students are qualified for admission to the University of California and other year university systems, and are prepared to succeed in college;
- To provide work-based learning in every high school, including career exploration, career technical education courses, job shadowing, internships and job certifications;
- To reduce the drop-out rate by providing counseling, tutoring, mentoring and other intensive support services to students in danger of not graduating high school;

- To provide programs to students transitioning from 8th to 9th grade to prepare them to succeed in high school, and to students transitioning from 12th grade to college to prepare them for admission to and success in college.

“2022 Oakland Unified School District College and Career Readiness for All Act” (**Measure H**)

Purpose

As described in the ballot text, the specific purpose of the Measure is intended to continue and expand the comprehensive approach to high school education that involves research-based strategies integrating rigorous college preparatory academic programming with career-based learning, real-world work experiences, career technical training, and comprehensive student support services. This comprehensive approach involves, among other things, the creation of small learning communities of career-oriented pathways (i.e., cohorts of students and educators engaged in a sequence or continuum of core academic courses, career-oriented education, and work-based learning) and intensive, individualized supports to create the conditions for more students to graduate high school prepared to succeed in college, career, and community.

Measure H requires that for each fiscal year, at least 90% of Measure H be allocated to eligible schools for staffing and education activities and programs consistent with the Measure H. Examples of such permissible uses include (but are not limited to) to the following:

Permissible Uses

- College and career preparatory courses (which includes Career Technical Education courses).
- Work-based learning opportunities such as opportunities for career awareness and exploration, job shadowing, internships, and job certifications.
- School and guidance counseling, tutoring, mentoring, and other intensive support services to students.
- High school bridge programs that help students successfully transition from 8th to 9th grade.
- Post-high school bridge programs to help students successfully transition from 12th grade to post-secondary education and the workforce.
- Materials, supplies, or equipment to support the design and implementation of student projects and project-based learning aligned to the pathway instructional focus.
- Programming, staffing, and activities such as community-building field trips, retreats, student incentives, and other events and activities that promote student belonging, student goal setting, and increased motivation in pathways.
- Staffing that enables student cohorting and parity across pathways in multi-pathway schools.
- State of the art or industry-specific equipment that aligns to industry and career-readiness standards.
- Programming and staffing that facilitate student enrollment and success in college courses while in high school.

Compliance Audit Opinion



Independent Auditor's Report

Board of Education and
Parcel Tax Oversight Committees
Oakland Unified School District
Oakland, California

Report on Compliance

Opinion on Compliance with Measure N and Measure H

We have audited the Oakland Unified School District's (District) compliance with the compliance requirements applicable to the 2014 "Oakland College & Career Readiness For All Fund" (Measure N) and the "College And Career Readiness For All Act" (Measure H), for the year ended June 30, 2025.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the Measure N and Measure H for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, and *Government Auditing Standards* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the typed name and date.

Menlo Park, CA
December 8, 2025

Schedules and Audit Procedures

Summary of Audit Requirements

Expenditure transactions

We selected a representative random sample of 40 expenditure transactions for Measure N and 60 for Measure H from the fiscal year ended June 30, 2025. For each transaction, we evaluated compliance with the parcel tax requirements using the following criteria:

Allowable Costs and Activities: Each expenditure was reviewed to confirm it was for a purpose permitted under the respective measure, such as college and career preparatory courses, work-based learning, student supports, and pathway activities.

Supporting Documentation: We verified that source documents—such as invoices, contracts, or payroll records—supported the amounts recorded in the District’s accounting ledger.

Site Plan Inclusion: Where required by Measure N or Measure H, we confirmed that the transaction was included in an approved site plan and that supporting documentation was available.

Internal Controls: We reviewed evidence of internal controls over compliance, specifically looking for documentation of management’s review and approval of each expense. No exceptions were identified in our testing of the 100 transactions.

Administrative cost limitations

We verified that the District complied with the Measure N and Measure H ten percent administrative expense limitations. This included confirming that the applicable calculations were mathematically correct and that administrative costs were properly classified and reflected in the District’s accounting records.

Subrecipient charter schools

We selected a representative random sample of five charter school Measure N recipients and two charter school Measure H recipients. For each, we confirmed that expenditures were for allowable costs and activities, that expense reports were certified by a charter school representative, that transactions were included in the approved site plan, and that the District’s internal controls over compliance were evidenced by Program Manager review and approval.

Oakland Unified School District Measure N and H Parcel Tax
 Financial Schedules
 June 30, 2025

Financial Schedules

Schedules of Taxes Received and Expended

(Presented on the same basis of accounting as the District's general fund)

	<u>Measure N</u>	<u>Measure H</u>
Taxes received/collected	\$ 24,769	\$ 11,841,526
Taxes expended	\$ 3,473,372	\$ 10,151,832

Balance Sheet

	<u>Measure N</u>	<u>Measure H</u>
Assets		
Cash in county treasury	\$ 2,086,904	\$ 9,418,125
Accounts receivable	16,291	-
Total assets	<u>\$ 2,103,195</u>	<u>\$ 9,418,125</u>
Liabilities		
Accounts payable	\$ 633,948	\$ 491,668
Total liabilities	<u>\$ 633,948</u>	<u>\$ 491,668</u>
Fund Balances		
Unassigned	\$ 1,469,247	\$ 8,926,457
Total fund balances	<u>\$ 1,469,247</u>	<u>\$ 8,926,457</u>

Oakland Unified School District Measure N and H Parcel Tax
Description of Programs Funded
June 30, 2025

Description of Programs Funded		
Programs	Measure N	Measure H
College And Career	390,801	660,652
High School Parcel Tax	2,253,103	7,192,046
Green Academy @ Skyline	39,223	-
CPA-Comp Sci @ Skyline	38,633	-
Education & Community Health	7,331	2,356
Environmental Science Acad	6,630	-
Vaamp	1,916	5,640
IDEA	9,489	129
Pha	8,149	-
VAPA	41,410	8,459
Meas H 30 Cheetahs - Ohigh 9th	2,890	-
Meas H 31 Jaguars - Ohigh 9th	4,719	-
Meas H 32 Panthers - Ohigh 9th	4,719	-
Meas H 33 Pumas - Ohigh 9th	-	-
Meas H 34 Tigers - Ohigh 9th	4,513	-
Meas H Law&Justice Ohigh	6,311	-
Oth Programs / Local Goals	360	198,051
Aspire Golden State Co Prep	113,236	110,401
Aspire Lionel Wilson Co Prep	182,514	149,252
East Bay Innovation Academy	75,483	174,359
Leadership Public School	250,004	168,790
Lighthouse Community Charter	21,745	282,116
Oakland School for the Arts	8,659	236,879
Meas H 35 Rise - Ohigh 9th	-	15,810
ARISE High School Measure N	-	322,934
Envision Academy Arts & Tech		177,326
Oakland Unity High School		269,938
Lodestar Lighthouse Com.		176,694
	<u>\$ 3,473,372</u>	<u>\$ 10,151,832</u>