

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Monday, March 4, 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
Bessie Weiss, Secretary
Members: Jason Joseph, (Vacancy)***

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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](tel:(510)879-8199) (留言) ; 或 boe@ousd.org (電郵) ; 或[\(510\) 879-2300](tel:(510)879-2300) (電子文字電話/聽障專用電信設備 (eTTY/TDD)) ; 或[\(510\) 879-2299](tel:(510)879-2299) (電子圖文傳真 (eFax)) 。

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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](tel:(510)879-8199) (VM); hay là boe@ousd.org (E-Mail); hay là [\(510\) 879-2300](tel:(510)879-2300) (eTTY/TDD); hay là số [\(510\) 879-2299](tel:(510)879-2299) (eFax).

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

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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/84821613781> 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 848 2161 3781, 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

Purpose: The responsibilities of the Audit Committee shall include but not be limited to the following:

- *Recommend to the Board for approval the independent auditors.*
- *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.*
- *Review with the independent auditor's district policies and procedures regarding internal auditing and internal accounting and financial controls.*
- *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.*
- *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.*
- *Review with the district's financial and accounting policies regarding internal accounting and financial controls.*
- *Review and recommend district policies to the Board to prohibit unethical, questionable, or illegal activities by district employees.*
- *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.*
- *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.*
- *Prepare semi-annual written reports to the Board relating the results of committee activities.*

A. Call to Order

Chairperson Elizabeth Ross called the Audit Committee Meeting to order at 6:11 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. 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

D. Adoption of Committee Minutes



D.-1

[24-0509](#)

Minutes - Audit Committee – February 5, 2024

Adoption by the Audit Committee of its Meeting Minutes of February 5, 2024.

Attachments: [24-0509 Minutes - Audit Committee – February 5, 2024](#)

A motion was made by Chairperson Ross, seconded by Vice Chairperson Lee, that the February 5, 2024, 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: 24-0698

E. 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

F. Unfinished Business



F.-1

[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.

Attachments: [24-0291 Memorandum - Progress Report - Audit Findings Fiscal Year 2023 - 2024 - Corrective Action Plan - Chief Business Officer](#)

Chairperson Ross opened the floor for discussion on the prospective or actual Corrective Action Plan for District's Financial Statements (Audit Report) for Fiscal Year ending June 30, 2023.

Ryan Nguyen, Controller, stated that the District should receive a letter from Alameda County Office of Education (ACOE) and California Department of Education (CDE) on the Districts 2022 - 2023 Audit Report in March 2024 or April 2024. Controller Nguyen also stated that OUSD Departments that have audit findings from the 2022 -2023 Audit Report will be notified of any corrections needed once the letters from ACOE and the CDE are received.

Controller Nguyen responded to Committee Members comments and questions.

Discussion - Member Weiss, Chairperson Ross

Public Comment - None

Discussed



F.-2

[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 Audit Committee – District Audit Findings 2016-2023 - Chief Business Officer \(5/6/2024\)](#)

Chairperson Ross opened the floor for discussion 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.

Ryan Nguyen, Controller, stated, in particular Audit Finding Tracker number 2023-007, which found that the District did not have a Transportation plan in place, which would require the District to return 3.4 Million in Transportation funds, will be remedied by the District having a Transportation Plan on the March 13, 2024, Board of Education Meeting for a first read and for a second read and adoption on the March 27, 2024, Meeting.

Controller Nguyen, responded to Committee Members comments and questions.

Discussion - Member Weiss, Chairperson Ross

Public Comment - Carol Delton

Discussed

F.-3

[23-2752](#)

Audit Committee - Semi-Annual Report to the Board of Education - Calendar Year Ending December 31, 2023 - Elizabeth Ross, Chairperson

A discussion and possible adoption 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 - Calendar Year Ending December 31, 2023 - Elizabeth Ross, Chairperson \(4/10/2024\)](#)

Chairperson Ross opened the floor for discussion and possible adoption of its perspective Semi-Annual written report to the Board of Education for fiscal year 2022 - 2023. Ryan Nguyen, Controller, responded to comments and questions from the Committee.

Discussion - Member Weiss, Chairperson Ross, Director Williams

Secretary Weiss and seconded by Vice Chairperson Lee made a motion to approve the Semi-Annual written report to the Board of Education for fiscal year 2022 - 2023.

Public Comment - Carol Delton

The Committee, after public comment, adopted the Semi-Annual written report to the Board of Education for the fiscal year 2022 - 2023, see results below:

A motion was made by Secretary Weiss, seconded by Vice Chairperson Lee, that the Semi-Annual written report to the Board of Education for fiscal year 2022 - 2023, 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: 24-0507

G. New Business

None

H. 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.

H.-1 [24-0510](#)

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – March 4, 2024

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - March 4, 2024.

Carol Delton

Presentation/Acknowledgment Made

I. 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

J. Adjournment

Chairperson Elizabeth Ross adjourned the Meeting at 6:47 P.M.

Prepared By: _____

Approved By: _____