

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Monday, October 7, 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)***

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

TUẦN 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](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).

សេវាបកប្រែភាសា និងការអនុលោមតាមច្បាប់ជនជាតិអាមេរិកាំងពិការ

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 لفانون 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:
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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/85969722997> 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 859 6972 2997, 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 6:04 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

[24-2500](#)

Minutes - Audit Committee – June 3, 2024

Adoption by the Audit Committee of its Meeting Minutes of June 3, 2024.

Attachments: [Minutes - Audit Committee – June 3, 2024](#)

A motion was made by Chairperson Ross, seconded by Vice Chairperson Lee, that the June 3, 2024 Audit 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: 24-1996

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

[24-1539](#)

Audit Committee - Work Plan - 2024 - 2025 Calendar Year

A discussion by the Audit Committee of its Work Plan for Calendar Year 2024 - 2025, particularly but not limited to, possible Committee Meeting(s) in January 2025.

Attachments: [24-1539 Audit Committee - Work Plan - 2024 - 2025 Calendar Year \(6/3/2024\)](#)

Chairperson Ross opened the floor for discussion of its Work Plan for Calendar Year 2024 - 2025, particularly but not limited to, possible Committee Meeting(s) in January 2025. Chief Business Officer Lisa Grant Dawson provided additional comments on possible Committee Meeting(s) in January 2025.

Discussion - Secretary Weiss, Vice Chairperson Lee, Chairperson Ross

The following dates were suggested as possible Special Meeting dates for the Committee, so that enough time is available to review the Audit Report - Fiscal Year Ending June 30, 2024, and prepare, review and approve the semi-annual written report to the Board relating the results of committee activities before the January 22, 2025, Board Meeting:

December 18, 2024, January 15, 2025.

Public Comment - None

Discussed



F.-2

[24-1538](#)

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

Report to the Audit Committee, by the Chief Business Officer, or designee, on the status of the Corrective Action Plan for District's Financial Statements (Audit Report) for Fiscal Year ending June 30, 2023.

Attachments: [24-1538 Report - Audit Findings Fiscal Year 2023 - 2024 - Corrective Action Plan - Chief Business Officer \(6/3/2024\)](#)

Chief Business Officer (CBO) Lisa Grant-Dawson did not have any updates to provide to the Committee of the Corrective Action Plan for District's Financial Statements (Audit Report) for Fiscal Year ending June 30, 2023. Possible updates may be provided at the November 4, 2024, Regular Meeting of the Committee. CBO Grant-Dawson responded to comments and questions from the Committee.

Discussion - Chairperson Ross

Public Comment - None

Discussed

G. New Business

G.-1

[24-2540](#)

Audit Report - Fiscal Year Ending June 30, 2024 - Chief Business Officer

A Report to the Audit Committee by Chief Business Officer, or Designee, on the status of the District's Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2024.

Chief Business Officer Lisa Grant-Dawson gave an update on the status of the District's Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2024. The Audit Report will be complete and ready for review in December 2024. CBO Grant-Dawson responded to comments and questions from the Committee.

Discussion - Chairperson Ross

Public Comment - None

Discussed

Roll Call - Secretary's Observation

Member Jason Joseph is present at 6:27 P.M.

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



G.-2

[24-2220A](#)

Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2023-2024 (Unaudited Actuals) (Closing of the Books) - Chief Business Officer

A presentation to the Audit Committee by Chief Business Officer, or designee, of Resolution No. 2425-0177 - 2023-24 Annual Statement of all Receipts and Expenditures of the District Unaudited Actuals - Year End Close, as Adopted by the Board of Education on September 11, 2024.

* The District’s General Fund Unrestricted and Restricted ending fund balances, for FY 2023-2024, are \$118,160,823.36 and \$190,827,687.20, respectively.

Attachments: [24-2220A Presentation - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2023-2024 \(Unaudited Actuals\) \(Closing of the Books\) - Chief Business Officer - As Presented to the Board of Education on 9/11/2024](#)
[24-2220A Memorandum - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2023-2024 \(Unaudited Actuals\) \(Closing of the Books\) - Chief Business Officer - As Approved by the Board of Education on 9/11/2024](#)

Chief Business Officer (CBO) Lisa Grant-Dawson gave a presentation of Resolution No. 2425-0177 - 2023-24 Annual Statement of all Receipts and Expenditures of the District Unaudited Actuals - Year End Close, as Adopted by the Board of Education on September 11, 2024. CBO Grant-Dawson responded to comments and questions from the Committee.

Discussion - Member Joseph, Chairperson Ross

Public Comment - None

Discussed

G.-3 [24-2539](#)

Filling Committee Vacancies - Audit Committee

A discussion by the Audit Committee with the Board Committee Liaison, VanCedric Williams, on the status, by President of the Board, on the filling of the existing and perspective Audit Committee Vacancies.

Chairperson Ross stated the current status of one vacancy on the Committee and one vacancy after January 31, 2025, when Chairperson Ross terms out of the Audit Committee.

Discussion - None

Public Comment -None

Discussed

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 [24-2501](#)

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – October 7, 2024

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - October 7, 2024.

No Public Comments

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 Ross adjourned the Meeting at 7:04 P.M.

Prepared By: _____

Approved By: _____