Oakland Unified School District

ZOOM eComment Board of Education
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Meeting Agenda Long - Final

Monday, March 7, 2022 6:00 PM

Internet Streamed (Via Zoom and Granicus Live Manager) and 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, Alton Jelks, (Vacancy)

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個别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))。

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Những người nào cần thông ngôn hay phiên dịch hay một sắp xếp hợp lý nào để tham gia các buỗi họp phải thông báo Văn phòng của Hội đồng Giáo dục bảy mươi hai (72) tiếng đồng hồ trước buỗi 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

អ្នកណាដែលត្រុវការសេវាបក់ប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខអក្សរ ឬត្រុវការការជួយសម្រះសម្រលយ៉ាងសមរម្យ មួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំនានានោះ ត្រវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិបពី (72) ម៉ោង មុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទ:លេខ (510) 879-8199 ឬតាមរយៈអ៊ីមែល boe@ousd.org ឬទូរស័ព្ទ ettry/tdd លេខ (510) 879-2300 បុទ្ធសារលេខ (510) 879-2299។

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NOTICE – EXCLUSIVELY VIRTUAL MEETING

Pursuant to Assembly Bill No. 361 and Resolution No. 2122-0014E (Making Certain Findings Necessary To Permit Virtual Meetings In Specified Circumstances), this meeting is being held virtually. The member of the legislative body, as well as the attending District staff, will join the meeting via phone/video conference and no teleconference locations need be posted.

• Zoom: To view by Zoom, please click

https://ousd.zoom.us/j/82406099415 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 on or after the Noticed meeting time: call (669) 900-9128, then enter Webinar ID 824 0609 9415, 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.

NOTICE – EXCLUSIVELY VIRTUAL MEETING (CONTINUED)

In addition, members of the public may submit written comments for a posted [Name of Committee] 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 Audit Committee 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 to day before Meeting, click Calendar Tab>This Week>Audit Committee>eComment
- If day of Meeting, click Calendar Tab>Today>Audit Committee>eComment

Or "eComment" in bold on the cover page of the 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.

- A. Call to Order
- B. Roll Call
- C. Election of Audit Committee Secretary 2022 Term

C.-1 <u>22-0035</u> Nomination(s), Secretary, Audit Committee – 2022

Term

Acceptance of Nomination(s) from the membership for the position of Secretary, Audit Committee, for the unexpired 2022 term.

Election of the Secretary, Audit Committee – 2022 Election of the Secretary, Audit Committee – 2022

Term

Shall [Nominee(s)] be elected Secretary, Audit Committee, for the unexpired 2022 Term?

Legislative History

1/5/22 Audit Committee Postponed to a Date Certain

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

Submission of Speaker Cards in the traditional manner is N/A, given this meeting is Virtual, during the COVID-19 Public Health Emergency. See the above NOTICE - EXCLUSIVELY VIRTUAL MEETING - for instructions on how to request to speak during this meeting.

Modification(s) to the Agenda, by the Charter 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 General Consent Report for separate discussion and/or possible action.

E. Adoption of Committee Minutes

⊠ E.-1 22-0273

Minutes - Audit Committee - January 5, 2022

Adoption by the Audit Committee of its Meeting Minutes of January 5, 2022.

Attachments: 22-0273 Minutes - Audit Committee - January 5, 2022

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

☐ G.-1 **21-1885**

Audit Committee and/or Budget and Finance Committee – District Audit Findings 2016-2021 - Chief Business Officer

A Report to the Audit Committee and/or Budget and Finance Committee by Lisa Grant-Dawson, Chief Business Officer, or Designee, on the progress made in resolving District's 2016 - 2021 Audit Findings (including findings in the latest District Audit) using the Audit Committee's Audit Findings Tracker (February 7, 2022) including, but not limited to, the prioritization of resolving said findings and the potential costs of the unresolved Audit Findings.

<u>Attachments:</u> 21-1885 Audit Committee and/or Budget and Finance Committee –

Audit Committee's Audit Findings Tracker (February 7, 2022) - Chief

Business Officer

Legislative History

8/2/21	Audit Committee	Discussed
9/15/21	Audit Committee	Discussed
12/6/21	Audit Committee	Discussed

1/5/22	Audit Committee	Discussed
2/7/22	Audit Committee and/or Budget and	Postponed to a Date Certain
	Finance Committee	



District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Joint Review - Audit Committee and/or Budget and Finance Committee

A continued discussion by and between Audit Committee Members of the District's Financial and Compliance Audits (Audit Reports) for Fiscal Year Ending June 30, 2021, by Edie Bailly, LLP, Independent Auditors.

Attachments:

22-0030 Presentation - District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Joint Review - Audit Committee and/or Budget and Finance Committee

22-0030 Audit Report - District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Joint Review - Audit Committee and/or Budget and Finance Committee (2/7/2022; 2/23/2022)

22-0030 Presentation - District Financial and Compliance Audits - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Board of

Education (2/23/2022)

Legislative History

2/7/22 Audit Committee Discussed

and/or Budget and Finance Committee

H. New Business



Services Agreement 2021-2022 - Moss Adams - Business Services Department

Adoption by the Audit Committee of a recommendation to the Board of Education that Moss Adams, Seattle WA, be engaged as Auditor of Measures G and G1 Parcel Tax Funds for the year ending June 30, 2022.

<u>Attachments:</u> 22-0577 Services Agreement 2021-2022 - Moss Adams - Business

Services Department



Services Agreement 2021-2022 - Christy White - Business Services Department

Adoption by the Audit Committee of a recommendation to the Board of Education that Christy White, San Diego, CA, be engaged as Auditor of Measure N Parcel Tax Funds for the years ending June 30, 2020, 2021, and 2022, respectively.

Attachments: 22-0578 Services Agreement 2021-2022 - Christy White - Business

Services Department

H.-3 **22-0600** Report - VanCedric Williams, Board Liaison - Audit Committee

A Report to the Audit Committee from the Board Director VanCedric Williams on the Committee's request to the Board to add two additional members to the Committee and on the proposed revisions of the Committee's list of duties and responsibilities.

⊠ ∄ H.-4 **22-0610**

Board of Education - Semi Annual Report - Audit Committee

A discussion and possible Approval by the Audit Committee of its Semi-Annual written report to the Board of Education relating the results of Audit Committee Activities for fiscal year 2021 - 2022 and possibly beyond.

Attachments: 22-0610 Board of Education - Semi Annual Report - Audit Committee

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 **22-0609**

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - March 7, 2022

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up to 30 minutes - March 7, 2022.

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.

K. Adjournment