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Introduction Date	9-24-15
Enactment Number	15-1439
Enactment Date	9/24/15



OAKLAND UNIFIED
SCHOOL DISTRICT
Learning. Growing. Thriving Students

Memo

To Board of Education

From Antwan Wilson, Superintendent and Secretary, Board of Education
By: Vernon Hal, Senior Business Officer *VH*
Lance Jackson, Interim Deputy Chief, Facilities Planning and Management *LJ*

Board Meeting Date September 9, 2015

Subject Amendment No. 1, Independent Consultant Agreement for Professional Services - Yano Accountancy Corp. - Measure B and Measure J Audit Project

Action Requested Approval by the Board of Education of Amendment No. 1, Independent Consultant Agreement for Professional Services with Yano Accountancy Corp. for Audit Services on behalf of the District at the Measure B and Measure J Project, in an amount not-to exceed \$10,000.00, increasing previous contract amount from \$53,000.00 to a not to exceed amount of \$63,000.00. The term of this Agreement shall commence on August 27, 2014 through April 30, 2015 to September 30, 2015.

Background The scope of the project increase is additional work related to expenditures originally classified as Bond Measure A (Measure A) expenditures that should have been classified as Measure B expenditures, and not previously subjected to the audit requirements of Measure B the year ended June 30, 2014 at prior-year interest income should have been credited to Measure B during the years ended June 30, 2007-2012 was, in fact, credited to Measure A.

Discussion The District has elected to have Yano Accountancy Corporation perform the financial and compliance audits of Bond Measure B and Bond Measure J for the year ended June 30, 2014.

LBP (Local Business Participation) 0.00% (Sole Source)

Recommendation Approval by the Board of Education of Amendment No. 1, Independent Consultant Agreement for Professional Services with Yano Accountancy Corp. for Audit Services on behalf of the District at the Measure B and Measure J Project, in an amount not-to exceed \$10,000.00, increasing previous contract amount from \$53,000.00 to a not to exceed amount of \$63,000.00. The term of this Agreement shall commence on August 27, 2014 through April 30, 2015 to September 30, 2015.

Fiscal Impact Measure B

Attachments • Independent Consultant Agreement including scope of work

- Certificate of Insurance
- Consultant Proposal



AMENDMENT NO. 1 TO INDEPENDENT CONSULTANT CONTRACT

This Amendment is entered into between the Oakland Unified School District (OUSD) and Yano Accountancy Corp. OUSD entered into an Agreement with CONTRACTOR for services on January 14, 2015, and the parties agree to amend that Agreement as follows:

1.	Services:	<input type="checkbox"/> The scope of work is <u>unchanged</u> . <input checked="" type="checkbox"/> The scope of work has <u>changed</u>.	
<p>If scope of work changed: Provide brief description of revised scope of work including description of expected final results, such as services, materials, products, and/or reports; attach additional pages as necessary. <u>Attach revised scope of work.</u></p> <p>The CONTRACTOR agrees to provide the following amended services: <u>The scope of the project increase is additional work related to expenditures originally classified as Bond Measure A (Measure A) expenditures that should have been classified as Measure B expenditures, and not previously subjected to the audit requirements of Measure B during the years ended June 30, 2007-2012 was, in fact, credited to Measure A.</u></p>			
2.	Terms (duration):	<input checked="" type="checkbox"/> The term of the contract is <u>unchanged</u> . <input type="checkbox"/> The term of the contract has <u>changed</u>	
<p>If term is changed: The contract term is extended by an additional _____, and the amended expiration date is _____.</p>			
3.	Compensation:	<input type="checkbox"/> The contract price is <u>unchanged</u> . <input checked="" type="checkbox"/> The contract price has <u>changed</u>.	
<p>If the compensation is changed: The contract price is amended by</p> <p style="margin-left: 40px;"><input checked="" type="checkbox"/> Increase of <u>\$10,000.00</u> to original contract amount</p> <p style="margin-left: 40px;"><input type="checkbox"/> Decrease of \$ _____ to original contract amount</p> <p style="margin-left: 40px;">and the new contract total is Sixty-three thousand dollars and no cent (\$63,000.00)</p>			

4. **Remaining Provisions:** All other provisions of the Agreement, and prior Amendment(s) if any, shall remain unchanged and in full force and effect as originally stated.

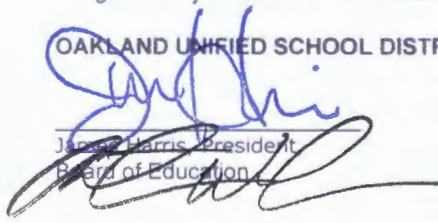
5. **Amendment History:**

☒ There are no previous amendments to this Agreement. ☐ This contract has previously been amended as follows:

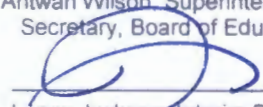
No	Date	General Description of Reason for Amendment	Amount of Increase (Decrease)
			\$

6. **Approval:** This Agreement is not effective and no payment shall be made to Contractor until it is approved. Approval requires signature by the Board of Education, and the Superintendent as their designee.

OAKLAND UNIFIED SCHOOL DISTRICT


 Joseph Harris, President
 Board of Education

 Antwan Wilson, Superintendent
 Secretary, Board of Education

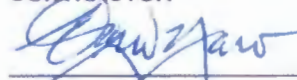

 Lance Jackson, Interim Deputy Chief
 Facilities, Planning and Management

9/25/15
Date

9/25/15
Date

8/21/15
Date

CONTRACTOR


 Contractor Signature

Eugene Yano President
 Print Name, Title

Aug 12, 2015
Date

EXHIBIT "A" Scope of Work**Contractor Name: Yano Accountancy Corp.****Billing Rate: Ten thousand dollars and no cents (\$10,000.00)****1. Description of Services to be Provided**

The scope of the project increase is additional work related to expenditures originally classified as Bond Measure A (Measure A) expenditures that should have been classified as Measure B expenditures, and not previously subjected to the audit requirements of Measure B.

2. Specific Outcomes:

Create equitable opportunities for learning; and provide accountability for quality.

3. Alignment with District Strategic Plan: Indicate the goals and visions supported by the services of this contract:

<input type="checkbox"/> Ensure a high quality instructional core	<input type="checkbox"/> Prepare students for success in college and careers
<input type="checkbox"/> Develop social, emotional and physical health	<input type="checkbox"/> Safe, healthy and supportive schools
<input checked="" type="checkbox"/> Create equitable opportunities for learning	<input checked="" type="checkbox"/> Accountable for quality
<input type="checkbox"/> High quality and effective instruction	<input type="checkbox"/> Full service community district

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion: The District certifies to the best of its knowledge and belief, that it and its officials: Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency according to Federal Acquisition Regulation Subpart 9.4, and by signing this contract, certifies that this vendor does not appear on the Excluded Parties List. <https://www.sam.gov/portal/public/SAM>

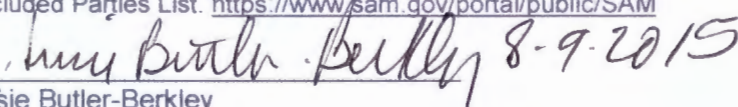

Susie Butler-Berkley
Contract Analyst

EXHIBIT A

Nano Accountancy Corporation

Litigation and Financial Consulting • Forensic Accounting
Certified Public Accountants

April 30, 2015

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
1000 Broadway, Suite 680
Oakland, CA 94607

Dear Members:

Request for Fee Increase

We request an increase in our audit fees on Bond Measure B ("Measure B") for the year ended June 30, 2014 of \$10,000.00. The total Bond Measure B audit fee is therefore increased to \$36,500.00. Bond Measure J audit fees remain at \$26,500.00. The reason for the fee increase is additional work outside the scope of our original audit – in particular, additional audit work related to expenditures originally classified as Bond Measure A ("Measure A") expenditures that should have been classified as Measure B expenditures, and not previously subjected to the audit requirements of Measure B.

Background

We found during our audit of Measure B for the year ended June 30, 2014 that prior-year interest income that should have been credited to Measure B during the years ended June 30, 2007-2012 was, in fact, credited to Measure A. OUSD management agreed that such interest should have been credited to Measure B, and a Measure B receivable from Measure A was established. We, along with current OUSD management, found that the interest income credited to Measure A had in fact been expended on projects. Because the interest income had already been expended, there was insufficient cash to transfer from Measure A to Measure B.

All of expenditures of the interest income referred to above were valid expenditures under both Measure A and Measure B. Accordingly, OUSD management agreed that the funding source of these expenditures should be Measure B instead of Measure A.

Audit Requirements

Measure B has a performance audit requirement to determine whether all bond proceeds, including all interest income on unexpended proceeds, have spent only on projects specified in the bond measure. Measure A does not have such audit provisions and, accordingly, Measure A expenditures have not been subject to any financial or performance audits.

The transfer of Measure A expenditures to Measure B causes such expenditures to be subject to the audit requirements of Measure B. Such expenditures, including those for construction, consultants, other vendors and OUSD Facilities labor and benefits, are now subject to audit.

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
April 30, 2015 – Page 2

The fee increase is for the additional audit work related to these expenditures.


Effect on the Engagement Letter Dated August 5, 2014

This letter only affects the extent of work and related fees for the audit of Bond Measure B for the year ended June 30, 2014. All other provisions of our August 5, 2014 letter remain in force.

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Again, we appreciate the opportunity to be of service to OUSD. You have my personal commitment, as well as that of all BCA Watson Rice and Yano Accountancy Corporation professionals, to quality and timely service. Please contact me at 510/482-9970 if you have any questions.

Sincerely,



Eugene Yano
Principal for
Yano Accountancy Corporation

File ID Number	14-1782
Introduction Date	8/27/14
Enactment Number	14-1615
Enactment Date	8-27-14

Memo

To Board of Education

From Jacqueline Minor, General Counsel

Board Meeting Date August 27, 2014

Subject

Approval of the Letter of Engagement with Yano Accountancy for the Year End June 30, 2014 Measure B and J Compliance Audit

Action Requested **Approval of the Letter of Engagement with Yano Accountancy for the Year End June 30, 2014 Measure B and J Compliance Audit**

Background

The California Education Code requires an annual audit be submitted to the citizens' oversight committee for Measure B and J bond funds. Yano Accountancy, an Oakland based CPA firm has conducted the audit of Measure B bond funds for several years.

Discussion

Under the Letter of Engagement, Yano Accountancy is being retained to conduct the annual audit for Measures B and J as provided by the voter approved bonds. The current letter of engagement covers the 2013-14 audit at a sum not to exceed \$53,000

Recommendation

Approval of the Letter of Engagement with Yano Accountancy for the Year End June 30, 2014 Measure B and J Compliance Audit

Fiscal Impact

Funding resource name: Measure B/J -- not to exceed \$53,000

Attachment

- Letter of Engagement

Nano Accountancy Corporation

Litigation and Financial Consulting • Forensic Accounting
Certified Public Accountants

August 5, 2014

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
1000 Broadway, Suite 680
Oakland, CA 94607

Dear Members:

Thank you for the opportunity to be of continued service to the Oakland Unified School District. We are pleased to present this proposal to perform the financial and compliance audits of Bond Measure B and Bond Measure J for the year ended June 30, 2014.

STATUTORY REQUIREMENTS

Bond Measure B and Bond Measure J legislation, as approved by the voters in 2006 and 2012, respectively, include the following audit requirements:

"...annual, independent financial audit of the bond proceeds..." and "...until all of the proceeds have been spent for the school facilities projects..."

"...an annual independent performance audit to ensure that bond proceeds have been expended only on the school facilities projects ..."

California Education Code §15286 states that:

"...the required annual, independent financial and performance audits for the preceding fiscal year shall be submitted to the citizens' oversight committee established pursuant to Section 15278 by March 31 of each year. These audits shall be conducted in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial and performance audits..."

Government Auditing Standards issued by the Comptroller of the United States are commonly known as generally accepted government auditing standards (GAGAS). GAGAS for financial audits incorporates all auditing standards generally accepted in the United States of America (US GAAS) by reference, so financial audits under GAGAS must also comply with US GAAS.

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
August 5, 2014 – Page 2

SCOPE OF WORK

This is the first year that bond proceeds have been spent from both Bond Measure B and Bond Measure J issuances. We therefore will conduct a financial audit of the Combined Schedule of Measure B and Measure J Bond Revenues and Expenditures ("Combined Schedule") for the year ended June 30, 2013 in accordance with GAGAS for financial audits and US GAAS. The Combined Schedule will have separate columns for Bond Measure B and Bond Measure J.

We also will conduct a performance audit of Bond Measure B and Bond Measure J bond expenditures in accordance with GAGAS for performance audits to determine whether such expenditures were spent only on the projects approved by the legislation.

Financial Audits Performed in Accordance With Generally Accepted Government Auditing Standards And Auditing Standards Generally Accepted in the United States Of America

A financial audit in accordance with GAGAS and US GAAS includes tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

In accordance with GAGAS, we also will issue a report on our consideration of OUSD's internal control over financial reporting as it pertains to OUSD and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting, compliance or other matters. We will not give such an opinion. This report is an integral part of a financial audit performed in accordance with *Government Auditing Standards*.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of certain assets and liabilities by correspondence with selected creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to OUSD or to acts by management or employees acting on behalf of OUSD.

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
August 5, 2014 – Page 3

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material misstatements that come to our attention, and we will inform you of any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of internal control sufficient to plan the audit and to determine the nature, timing, and extent of audit procedures to be performed. An audit is not designed to express an opinion or to provide any other assurance on internal control or to identify significant deficiencies in the design or operation of internal control. Accordingly, we will not express an opinion on the effectiveness of OUSD's internal control. However, during the audit, if we become aware of such significant deficiencies, we will communicate them to you.

Performance Audits Performed in Accordance With Generally Accepted Government Auditing Standards

Our performance audit will evaluate whether bond proceeds were spent only on the projects identified in the two bond measures. We specifically will evaluate the supplementary schedules of expenditures by project to confirm that the schedules include only projects allowed by the two bond measures, and evaluate whether expenditures are for the specific projects listed. We also will look at internal controls over procurement and expenditure approval.

We also will evaluate OUSD Facilities expenditures funded with Measure B and Measure J for compliance with bond measure requirements. As part of the evaluation of OUSD Facilities expenditures, we will look at the allocation of these expenditures between Measure B and Measure J.

Because the scope of work also includes a financial audit in accordance with GAGAS and US GAAS, certain procedures that would have been performed during a stand-alone performance audit are performed as part of the financial audit. Any findings applicable to both the financial and performance audits are included in the financial audit section of the report.

Procedures Common to Both the Financial And Performance Audits

A number of procedures are common to both the financial and performance audits. We maximize both our audit effectiveness and audit efficiency by combining the procedures for both audits to the extent practicable.

Audit Planning

This phase will focus on understanding the District's organization and its operating environment for the Bond Program in order to formulate an audit strategy. This is accomplished by performing the following:

Yano Accountancy Corporation

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
August 5, 2014 – Page 4

- Conduct an entrance conference with appropriate personnel to discuss areas of concern, new developments, background information, time frames and the appropriate lines of communication.
- Prepare a document request of the schedules, statements and documents necessary to complete the audit. Normally the document request is given to the client in advance in order to allow sufficient time to compile the information.
- Review of any prior year's audits that disclose information about the District's bond funds or program.
- Perform risk assessments to evaluate audit risk considerations will be prepared for material account balances and classes of transactions to identify areas and types of testing to be performed.
- Determine materiality levels will be determined for each fund and account type.
- Prepare audit programs to best accomplish our audit objectives.

Follow-Up on Prior-Year Audit Findings

GAGAS for both financial and performance audits require that we follow up on prior-year audit findings of all relevant audits. Accordingly, we will follow up on not only any findings from our prior year financial and performance audits, but also on all relevant audit findings from other audits performed on OUSD.

Internal Controls

This phase concentrates on the evaluation of the organization's internal controls and tests of compliance. We will obtain an understanding and evaluate OUSD's internal control structure for the bond program and test transactions as deemed necessary. In this phase, the engagement team will gain a greater understanding of the OUSD's bond program and obtain information necessary to select specific areas for further evaluation in the detailed phase. The significant internal control cycles we will evaluate are the following:

- Bond revenues and cash management
- Purchasing and cash disbursements
- Payroll and personnel policies and procedures
- Procurement policies and practices
- Compliance with applicable state laws, regulations, guidelines

Substantive Procedures

Based on our review of internal controls, we will assess how well OUSD has met its goals and perform detailed testing of balances and transactions of the District's Building fund, with an emphasis on the allowability, reasonableness and accounting on the accrual basis. In order to accomplish these tasks, the following approach will be taken:

- Substantive testing of material account balances is performed in order to ensure appropriateness, allowability and reasonableness.

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
August 5, 2014 – Page 5

- Test cash disbursements to determine if costs are allowable as indicated in the Bond Measure, Public Contract Code and in accordance with District procedures and guidelines.
- Assess whether the bond project management have achieved its stated goals and objectives by evaluating results of programs put in place to achieve those goals and objectives.
- Evaluate the bond project management's ability to achieve proposed or newly established objectives.
- Assess whether performance measures have been used as part of effective management control systems to measure, report and monitor project results.
- Analyze outcomes, achievements, and related effects for the selected programs and activities to identify the overall impact of the programs- both negative and positive effects.
- Analyze project costs in relation to reported results or outcomes to obtain indicators of project efficiency problems. Evaluate the reasonableness of project results in relation to project costs.
- Evaluate the presentation of the Schedule of Bond Measure B Revenues and Expenditures for accuracy, clarity and complete and proper disclosure.
- As appropriate, chart trend data of project results to show the effectiveness of the selected projects.
- An exit conference is convened with appropriate personnel to summarize the audit and to discuss our findings and recommendations.

Deliverables

We will issue the following reports upon the completion of all of our audit procedures:

- Independent Auditors' Report on the Combined Schedule for the year ended June 30, 2014. This report will include our opinion on the Combined Schedule, and our report on the Supplementary Schedule of Bond Measure B Expenditures by Project, and Supplementary Schedule of Bond Measure J by Project, in relation to the Combined Schedule.
- Independent Auditors' Report on Internal Control, Compliance and Other Matters. This report includes our findings on internal control over the preparation of the Combined Schedule of Bond Measure B and Bond Measure J Revenues and Expenditures, compliance with laws and regulations, and other matters such as abuse. Please note that since the objective of a financial audit is the expression of an opinion on the Combined Schedule of Bond Measure B and Bond Measure J Revenues and Expenditures, we will not form an opinion on internal control.
- Independent Auditors' Report on the Performance Audit. This report describes the objectives, scope, methodology and results of our performance audit.
- Report to the Members of the Governing Board and Members of the Measures A, B and J Independent Citizens' Oversight Committee. US GAAS requires us to report to those charged with governance on certain subjects related to the planning, performance and results of our audit. This report is issued under separate cover from the other reports.

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
August 5, 2014 – Page 6

OUSD Management Responsibilities

OUSD management has a number of responsibilities as part of an audit in accordance with GAGAS and US GAAS. These responsibilities include the establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. OUSD management is also responsible for adjusting the financial schedule to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial schedule taken as a whole.

OUSD management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the company involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial schedule. OUSD management is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the company received in communications from employees, former employees, regulators, or others. In addition, OUSD management is responsible for identifying and ensuring that OUSD complies with applicable laws and regulations.

YOUR AUDIT TEAM

The Yano Accountancy Corporation/BCA Watson Rice (YAC/BCA) team will again be your audit team. The YAC/BCA team has performed the Measure B financial and performance audits for the years ended June 30, 2011-2013, and BCA Watson Rice led the Measure B audits for the years ended June 30, 2007-2010.

Eugene Yano, MBA, CPA; Valerie Logan, CPA; and Katherine Yoshii, MA will again form the core audit team. Eugene is the YAC Managing Principal and has led the Measure B audits for each of the past three years. Valerie, from BCA Watson Rice, has worked with YAC on the past two audits, and was part of the audit team prior to YAC becoming the lead firm. Katherine, from YAC, has led the fieldwork for each of the past three years.

PEER REVIEW

In compliance with GAGAS, our most recent peer review report is publicly available on the American Institute of CPAs website at:

<https://peerreview.aicpa.org/publicfile/DocDefault.aspx>

We received a peer review rating of "Pass", a conclusion that our system of quality control has been suitably designed and complied with to provide us with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

Yano Accountancy Corporation

Honorable Members of the Governing Board, and
Members of the Measures A, B and J Independent
Citizens' School Facilities Bond Oversight Committee
Oakland Unified School District
August 5, 2014 – Page 7

TIMING AND FEES

The following timeline will serve as a guide to give OUSD an indication of our proposed schedule. We will modify this schedule to meet the needs of OUSD:

	<u>Number of Days</u>
Conduct an entrance conference with appropriate personnel	Start date to be determined
Planning phase	Day 1
Interim field work	Days 1-5
Detailed field work	Days 6-25
Preliminary report	Days 26-29
Draft and final report	Days 30-40

The proposed fee for the audits for the year ended June 30, 2014 audits is \$53,000. The reason for the increase from the June 30, 2013 audit fee of \$33,160 is that we are required to give an opinion on both Measure B and Measure J expenditures as if they were separate funds, even if we present both funds in one audit report. We will gain some efficiencies by performing the audits of both funds at the same time.

Our proposed fee is based on the scope of work described in this engagement letter. Should there be any changes to the scope of the work, we will contact you promptly to discuss any fee adjustments. Examples of scope changes include the issuance of separate audit reports on Measure B and Measure J, and the review of any reports that includes our audit reports, either in whole or excerpts. The review of other reports that includes information included in our audit report (either in whole or in part) is a recent US GAAS requirement.

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Again, we appreciate the opportunity to be of service to OUSD. You have my personal commitment, as well as that of all BCA Watson Rice and Yano Accountancy Corporation professionals, to quality and timely service. Please contact me at 510/482-9970 if you have any questions.

Sincerely,



Eugene Yano
Principal for
Yano Accountancy Corporation

Yano Accountancy Corporation

**Agreement with Yano Accountancy Corporation Year End 2013-14
Measure B and J Bonds Audit**

IN WITNESS WHEREOF, the parties hereto agreed to be bound and have executed this Agreement on the day first mentioned above.

 8-28-14
Antwan Wilson, Superintendent and Board Secretary

 8-28-14
President, Board of Education
Oakland Unified School District

Approved As to Form


Jacqueline Minor, General Counsel

OUSD or the District verifies that the Contractor does not appear on the Excluded Parties List at www.epls.gov/eplis/search.do.

File ID Number: 14-1782
Introduction Date: 8-27-14
Enactment Number: 14-1615
Enactment Date: 8-27-14
Bv:



OAKLAND UNIFIED
SCHOOL DISTRICT

AMENDMENT INDEPENDENT CONTRACT ROUTING FORM

Project Information

Project Name	Measure B and Measure J Audit	Site	918
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Basic Directions

Services cannot be provided until the contract is fully approved and a Purchase Order has been issued.

Attachment Checklist	<input type="checkbox"/> Proof of general liability insurance, including certificates and endorsements, if contract is over \$15,000
	<input type="checkbox"/> Workers compensation insurance certification, unless vendor is a sole provider

Contractor Information

Contractor Name	Yano Accountancy Corp.	Agency's Contact	Eugene Yano				
OUSD Vendor ID #	I005589	Title	Principal				
Street Address	6051 Girvin Drive	City	Oakland	State	CA	Zip	94611
Telephone	510-482-9970	Policy Expires					
Contractor History	Previously been an OUSD contractor? X Yes <input type="checkbox"/> No		Worked as an OUSD employee? <input type="checkbox"/> Yes x No				
OUSD Project #	NA						

Term

Date Work Will Begin	8-27-2014	Date Work Will End By (not more than 5 years from start date)	9-30-2015
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Compensation

Total Contract Amount	\$	Total Contract Not To Exceed	\$63,000.00
Pay Rate Per Hour (If Hourly)	\$	If Amendment, Changed Amount	\$10,000.00
Other Expenses		Requisition Number	

Budget Information

If you are planning to multi-fund a contract using LEP funds, please contact the State and Federal Office before completing requisition.

Resource #	Funding Source	Org Key	Object Code	Amount
9599	Measure B	9189901832	5825	\$10,000.00

Approval and Routing (in order of approval steps)

Services cannot be provided before the contract is fully approved and a Purchase Order is issued. Signing this document affirms that to your knowledge services were not provided before a PO was issued.

	Division Head	Phone	510-535-7038	Fax	510-535-7082
1.	Director, Facilities Planning and Management	Signature	Date Approved	8/13/15	
2.	General Counsel, Department of Facilities Planning and Management	Signature	Date Approved	8-15-15	
3.	Interim Deputy Chief, Facilities Planning and Management	Signature	Date Approved	8/21/15	
4.	Senior Business Officer	Signature	Date Approved		
5.	President, Board of Education	Signature	Date Approved		