

Board Office Use: Legislative File Info.	
File ID Number	16-2720
Introduction Date	1/11/17
Enactment Number	17-0091
Enactment Date	1-11-17 ef



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education
From Jacqueline Minor, General Counsel
Board Meeting Date January 11, 2017
Subject Amendment No. 2 to Employment Agreement with Auditor Bonnita Ruesch

Action Requested Approval of Amendment No. 2 to Employment Agreement with Auditor Bonnita Ruesch

Background and Discussion Bonnie Ruesch currently serves as the Auditor for the District. The Auditor for the District is responsible for providing auditing services to District for its financial systems in areas, including risk assessment, evaluation of internal controls, implementation of best practices, training, and monitoring of corrective action on audit findings and compliance with procedures. Under Amendment No. 2 to Employment Agreement, the term of the Agreement is extended to January 31, 2017.

Recommendation Approval of Amendment No. 2 to Employment Agreement with Auditor Bonnita Ruesch

Fiscal Impact Funding resource name: General Purpose – base salary not to exceed \$94,556 per fiscal year

Attachments

- Amendment No. 2 to Employment Agreement with Bonnita Ruesch

**AMENDMENT NO. 2 TO EMPLOYMENT AGREEMENT
AUDITOR
OAKLAND UNIFIED SCHOOL DISTRICT**

Oakland Unified School District entered into an Employment Agreement with Bonnita Ruesch on March 26, 2014 (Enactment No. 14-0557) The employment contract was amended by Enactment No 16-0774, approved by the Board on May 25, 2016. The Board of Education agrees to extend the term of the Employment Agreement as follows:

The term of employment shall be extended until January 31, 2017 unless extended in writing by mutual agreement of District and Employee or terminated as provided in said Employment Agreement.

Except as expressly provided above, the Agreement is unchanged and is incorporated by reference into this Amendment. This Amendment to the Employment Agreement constitutes the entire understanding and agreement between the Parties. All understandings, agreements, covenants, representations and warranties, express or implied, oral or written between are contained and merged herein. No other agreements, covenants, representations or warranties, express or implied, oral or written, have been made by or between the Parties concerning the subject matter hereof. This is an integrated agreement. It may not be altered, modified or otherwise changed in any respect except in a writing signed by each party.

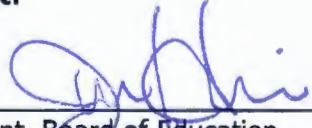
Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion: The District certifies to the best of its knowledge and belief, that it and its officials: Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions 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>

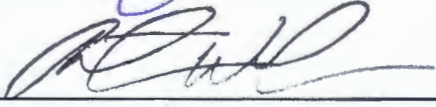
By Employee:


Bonnita Ruesch

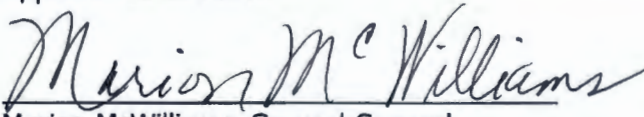
File ID Number: 16-2720
Introduction Date: 1-11-17
Enactment Number: 17-0091
Enactment Date: 1-11-17
By: _____

By District:

By: 
President, Board of Education

By: 
Superintendent and Secretary, Board of Education

Approved as to Form


Marion McWilliams, General Counsel

Board Office Use: Legislative File Info.	
File ID Number	16-1135
Introduction Date	5/25/16
Enactment Number	16-0774
Enactment Date	5/25/16 OD



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education
From Jacqueline Minor, General Counsel
Board Meeting Date May 25, 2016
Subject Amendment to Employment Agreement with Auditor Bonnita Ruesch

Action Requested Approval of Amendment No. 1 to Employment Agreement with Auditor Bonnita Ruesch

Background and Discussion Bonnie Ruesch currently serves as the Auditor for the District. The Auditor for the District is responsible for providing auditing services to District for its financial systems in areas, including risk assessment, evaluation of internal controls, implementation of best practices, training, and monitoring of corrective action on audit findings and compliance with procedures. Under Amendment No. 1 to Employment Agreement, the term of the Agreement is extended to December 31, 2016.

Recommendation Approval of Employment Agreement with Auditor Bonnita Ruesch

Fiscal Impact Funding resource name: General Purpose – base salary not to exceed \$94,556 per fiscal year

Attachments

- Amendment No. 1 to Employment Agreement with Bonnita Ruesch

**AMENDMENT NO. 1 TO EMPLOYMENT AGREEMENT
AUDITOR
OAKLAND UNIFIED SCHOOL DISTRICT**

Oakland Unified School District entered into an Employment Agreement with Bonnita Ruesch on March 26, 2014 (Enactment No. 14-0557). The Board of Education agrees to extend the term of the Employment Agreement as follows:

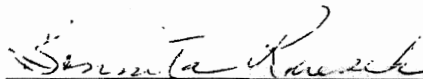
The term of employment shall be extended until December 31, 2016 unless extended in writing by mutual agreement of District and Employee or terminated as provided in said Employment Agreement.

Except as expressly provided above, the Agreement is unchanged and is incorporated by reference into this Amendment. This Amendment to the Employment Agreement constitutes the entire understanding and agreement between the Parties. All understandings, agreements, covenants, representations and warranties, express or implied, oral or written between are contained and merged herein. No other agreements, covenants, representations or warranties, express or implied, oral or written, have been made by or between the Parties concerning the subject matter hereof. This is an integrated agreement. It may not be altered, modified or otherwise changed in any respect except in a writing signed by each party.

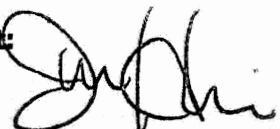
Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion: The District certifies to the best of its knowledge and belief, that it and its officials: Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions 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>

This Employment Agreement shall be effective upon execution by Employee and the President and Secretary of the Board of Education.

By Employee:

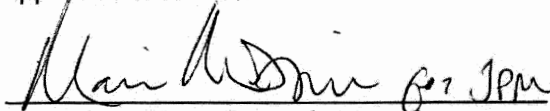

Bonnita Ruesch

By District:


By: _____
President, Board of Education


By: _____
Superintendent and Secretary, Board of Education

Approved as to Form


Jacqueline Minor, General Counsel

File ID Number: 16-1135
Introduction Date: 5/25/16
Enactment Number: 16-0774
Enactment Date: 5/25/16
By: GA

Board Office Use: Legislative File Info.	
File ID Number	14-0557
Introduction Date	3-26-14
Enactment Number	14-0524
Enactment Date	3-26-14



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education
From Jacqueline Minor, General Counsel
Board Meeting Date March 26, 2014
Subject Employment Contract for Auditor Bonnita Ruesch

Action Requested Approval of Employment Contract for Auditor Bonnita Ruesch

Background Bonnie Ruesch currently services Auditor for the District. The Auditor for the District is responsible for providing auditing services to District for its financial systems in areas, including risk assessment, evaluation of internal controls, implementation of best practices, training, and monitoring of corrective action on audit findings and compliance with procedures.

Discussion Bonnita Ruesch will serve as the Auditor for the District from the term June 1, 2014 through June 30, 2016 at a cost not to exceed \$91,802 per year.

Recommendation Approval of Employment Agreement with Auditor Bonnita Ruesch

Fiscal Impact Funding resource name: (GP) not to exceed \$91,802

Attachments

- Employment Agreement for Auditor

EMPLOYMENT AGREEMENT

Bonnita Ruesch, Auditor

In consideration of the mutual promises made herein, the Oakland Unified School District, ("OUSD") a local public entity (hereinafter "District"), and Bonnita Ruesch, an individual (hereinafter "Employee"), enter into this Employment Agreement ("Agreement") and agree as follows:

Article 1 Acceptance of Employment and Term

- 1.1 District hereby employs Employee and Employee hereby accepts employment with the District on the terms and conditions stated herein.
- 1.2 The term of employment shall be approximately two years commencing on July 1, 2014 and ending June 30, 2016 ("Term"), unless extended in writing by mutual agreement of District and Employee or terminated sooner at the discretion of District. As provided more specifically in Section 7.1 below, this agreement may be terminated on 90 days prior written notice by the District.

Article 2 Duties and Obligations of Employee

- 2.1 Employee will report to the Deputy Superintendent for Business and Operations. Employee shall be responsible for: 1) providing professional assistance to District over its financial systems in areas, including risk assessment, evaluation of internal controls, implementation of best practices, training, and monitoring of corrective action on audit findings and compliance with procedures. See Appendix A which is attached hereto and incorporated by reference herein for list of job duties and responsibilities.
- 2.2 Employee shall adhere to and comply with all laws, statutes, regulations, policies and administrative bulletins that presently or prospectively govern District and the conduct of its employees.
- 2.3 Employee may occasionally consult with other entities provided such entity does not have contractual or other financial interests or relationships with Employer. Any such consulting must be consistent with Employer policies and may not create a conflict of interest as defined in State law, Employer's Conflict of Interest Policy, Board Policy 3315 or Board By-Law 9270, as they may be modified from time to time.
- 2.4 Employee warrants and represents that she has the ability and authority to enter into this Agreement, that there are no restrictions or limitations on entering into this Agreement, and that entering into this Agreement will not violate any agreement(s) Employee has with any third parties.

Article 3 Obligations of District

- 3.1 District agrees to defend, indemnify and hold Employee harmless against any claims, demands, actions, lawsuits, losses or damages of any kind or nature arising out of or related to the course and scope of Employee's discharge of her duties as. District may

continuously maintain throughout the term of employment adequate insurance for such purpose.

3.2 District shall provide Employee with an assigned parking space.

Article 4 Compensation

4.1 Employee's annual salary shall be fixed at \$91,802 per year, payable on the same schedule as other non-represented senior management employees, or at such other times as the District may provide for the payment of employee salaries. Employee shall be entitled to a cost of living adjustment equivalent to three percent of her 2014-15 salary, effective July 1, 2015. During the term of this Agreement, Employee shall be entitled to salary increases provided to all unrepresented management staff. Employee shall be eligible for stipends provided to other unrepresented management staff. Employee's annual salary is based on the assumption that Employee will work approximately 1,000 hours during the fiscal year. Employee shall maintain a weekly site time report. If Employee works more than 1,000 hours during the fiscal year, within 30 days after the end of the fiscal year, Employee shall be paid at the rate of \$ 92.00 per hour for each hour worked during the fiscal year that exceeds 1,000 hours.

4.2 District shall have the right and obligation to deduct or withhold from compensation due Employee those sums required for applicable federal, state and local income taxes and Social Security taxes.

4.3 Employer shall fund Employer's portion of PERS retirement based upon the salary herein

Article 5 Vacation, Sick and Personal Leave

5.1 Employee shall have paid holidays provided to all unrepresented management staff and shall accrue vacation, sick leave and personal leave as provided for unrepresented management staff. If Employee does not utilize the total amount of accrued sick leave authorized during any year, Employee may carry over the unused time to sick leave in the subsequent year. If Employee does not utilize the total amount of accrued personal leave authorized during any year, such leave may be carried over to unused sick leave in the subsequent year. Accrued, unused vacation may be carried over consistent with District policies for non-represented management employees.

Article 6 Employee Health Benefits and Expense Reimbursement

6.1 District shall consider Employee a full time employee for purposes of health, dental and vision benefits. District agrees to pay directly to Employee's health, dental and vision providers, the amount not to exceed the maximum benefits afforded to any other full time employee, the insurance premiums associated with Employee, and her qualified dependents under Internal Revenue Code § 152. District further agrees to maintain during the term of employment long term disability insurance for Employee.

6.2 District shall pay the reasonable expenses of Employee to attend appropriate professional and official meetings at the local, state and national level subject to constraints of the budget of the Legal Office.

- 6.3 District shall reimburse Employee, pursuant to the policies and practices of District, the necessary costs and expenses incurred by Employee in performing the duties of, including but not limited to gas, travel, materials, supplies and related expenditures, all of which is properly documented by receipts.

Article 7 Termination of Employment

- 7.1 District and Employee agree Employee serves at the pleasure and will of the Superintendent and that this Agreement may be terminated by either party for no reason upon 90 days prior written notice. The Superintendent may terminate this Agreement for cause, pursuant to Section 7.2c below. Copies of this Agreement and any settlement shall be made available to the public upon request.

- 7.2 This employment contract may otherwise be terminated by:

- a. Retirement of Employee.
- b. Death or disability of Employee. For purposes of this Agreement, "disability" means Employee's inability, by reason of physical or mental infirmity or both, to perform the duties contemplated under this Agreement for a period of 120 consecutive days or 150 days in the aggregate in a consecutive twelve (12) month period. "Disability" shall be determined by a licensed physician acceptable to District and Employee. The physician's fee shall be paid by District. Any termination for disability shall not prejudice any rights under any disability policies benefiting Employee.
- c. Discharge for Cause. For purposes of this Agreement, "cause" shall mean Employee's (a) conviction (or a *no lo contendre* plea) to any felony; (b) dishonesty in performing her duties under this Agreement; (c) repeated and willful misconduct under this Agreement; or (d) willful neglect of her duties under this Agreement.

Prior to final determination of cause for termination, Employee must have been given sixty (60) calendar days written notice of such possible action, and of the grounds therefore, and a reasonable opportunity to be heard in the way of explanation or defense.

- 7.3 Pursuant to Education Code § 35031, Employee shall be provided written notice at least sixty (60) days in advance of the expiration of her term if she is not to be reemployed.

Article 8 Evaluation

- 8.1 The Deputy Superintendent for Business and Operations may evaluate Employee not less than annually upon a schedule to be determined by Employer. The evaluation and assessment shall be reasonably related to the position description of the Employee for the year in question. The Superintendent may delegate the evaluation responsibility to the Deputy Superintendent for Business and Operations.
- 8.2 In the event that the Deputy Superintendent determines that the performance of the Employee is unsatisfactory in any respect, it shall describe in writing and in reasonable detail specific instances of unsatisfactory performance. The evaluation shall include recommendations as to areas of improvement in all instances where the Deputy

Superintendent deems performance to be unsatisfactory. A copy of the written evaluation shall be delivered to the Employee. Employee shall have the right to make a written response to the evaluation and be placed in the personnel file along with the evaluation.

Article 9 Changes in Agreement

- 9.1 Additional written amendments may be added to the Agreement by mutual consent of the Employee and the Superintendent at any time during the period of this Agreement.

Article 10 General Provisions

- 10.1 All notices required to be given under this Agreement shall be delivered via hand delivery, by first class mail or via email as follows:

To District:
Vernon Hal., Deputy Superintendent
Oakland Unified School District
1000 Broadway, 6th Floor
Oakland, CA 94607
Email: vernon.hal@ousd.k12.ca.us

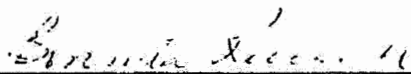
To Employee:
Bonnie Ruesch, Auditor
Oakland Unified School District
1000 Broadway, 4th Floor
Oakland, CA 94607
Email: Bonnie.Ruesch@ousd.k12.ca.us

The Deputy Superintendent or Employee may change the designated address for the giving of notices by providing to the other amended notice information in writing.

- 10.2 Any controversy between OUSD and Employee involving the construction or application of any of the terms, provisions, or conditions of this Agreement shall, on the written request of either party served on the other, be submitted to binding arbitration. Arbitration shall comply with and be governed by the provisions of the California Arbitration Act. District and Employee shall agree on the selection of one person to hear and determine the dispute. If the parties are unable to agree on a single arbitrator to hear the dispute, they shall obtain a list of arbitrators from the American Arbitration Association and select the arbitrator by alternative strike method. The arbitration shall be governed by the California Arbitration Act, Code of Civil Procedure § 1280 *et seq.*
- 10.3 "Year" as used in this Agreement means a fiscal year, July 1 through and including June 30th.
- 10.4 No waiver of any rights or obligations under this Agreement may occur unless provided in writing.
- 10.5 This Agreement constitutes the entire agreement between District and Employee concerning the subject matter of this Agreement. Any prior agreements or understandings between District and Employee concerning the same subject matter not contained within this Agreement are null and void.
- 10.6 This Agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations of the Board.


- 10.7 If during the term of this Agreement it is found that a specific clause of the Agreement is illegal under Federal or State law, the remainder of the Agreement not affected by such a ruling shall remain in force.
- 10.8 This Agreement may be modified or extended only in writing and must be signed by District and Employee.

By Employee:

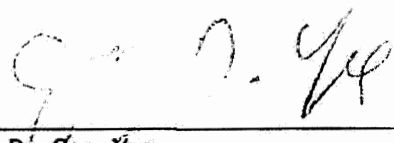

Bonnita Ruesch

Date: 3-18 2014

By District:

By: 
David Kakishiba
President, Board of Education
Oakland Unified School District

Date: 3-27-14

By: 
Dr. Gary Yee
Superintendent and Secretary, Board of Education
Oakland Unified School District

Date: 3-27-14

File ID Number: 14-0557
Introduction Date: 3-26-14
Enactment Number: 14-0524
Enactment Date: 3-26-14
By:

Appendix A Scope of Work

Assist management and staff to:

- Implement best practices for the recording of accruals and payments of payroll liability accounts. Monitor activities to ensure that procedures are followed and payments are made timely.
- Implement procedures for the reconciliation of payroll liability accounts and related bank accounts. Monitor reconciliation procedures to ensure that accounts are performed timely and reconciling items are investigated and adjusted appropriately.
- Implement corrective action on audit findings. Monitor activities to ensure that corrective internal controls procedures are followed.
- Provide regular status reports to the Chief Financial Officer on the implementation of procedures related to recording of payroll transactions, reconciliation of payroll liability accounts and related bank accounts, and implementation of corrective action on audit findings.
- Identify additional priorities based on materiality. Determine the cause of identified problems, develop and implement corrective action, and provide training as necessary.

Examples of Work To Be Performed

- Payroll Liability Payments. Monitor payroll liability payments to ensure they are recorded appropriately. Assist in staff training as needed to ensure payments are recorded to the appropriate liability accounts.
- Payroll Tax Penalties. Identify the cause of the IRS penalties related to payroll taxes. Develop procedures to ensure timely and accurate tax deposits and quarterly returns to eliminate payroll tax penalties. Monitor activities to ensure that procedures are implemented.
- Health and Welfare Benefits I. Work with Risk Management and Information Technology to develop procedures for the reconciliation of health and welfare benefit liability accounts. Components of the reconciliation will be designed to ensure that expense accruals and employee withholding are adequate and to ensure that COBRA payments are received and recorded timely.
- Health and Welfare Benefits II. Evaluate and document procedures related to initiation, change and termination of employee benefits and to ensure changes in status or coverage are processed and communicated to appropriate departments on a timely basis.
- PERS Reporting. Identify the cause of late PERS reporting resulting in penalties. Work with the Payroll Department to develop procedures to ensure that PERS payments and reports are submitted timely and penalties are. Monitor activities to ensure that reports and payments are submitted timely and accurately.

- PERS Liability Accounts. Develop and document procedures for the reconciliation of the PERS liability accounts to ensure that adjustments are recorded in the financial system and are expensed or recaptured from employees as appropriate.
- Automatic Pay Deposits I. Identify the breakdown in procedures for cancellation of automatic pay deposits resulting in overpayment of employees. Verify that procedures ensure timely notification of Union Bank and confirmation that the net pay has been recaptured from the employee.
- Automatic Pay Deposits II. Develop and document procedures for the reconciliation of the Automatic Pay Deposit Liability Account and the related Union Bank account.
- Deferred Pay. Review and document procedures related to the withholding and payout of deferred pay. Monitor the procedures to ensure that the unpaid detail by employee agrees to the general ledger liability account and that amounts paid equal amounts withheld.
- Voluntary Deduction and TSA Liability Accounts. Work with Information Technology (IT) in developing reports to facilitate reconciliation of the Voluntary Deduction and TSA liability accounts. Develop and document procedures for the reconciliation of the accounts utilizing detail reports developed by IT.
- STRS Liability Accounts. Develop and document procedures for the reconciliation of the STRS liability accounts to ensure that adjustments are recorded in the financial system and are expensed or recaptured from employees as appropriate.