



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# 2017-18 Measure N Audit



Presented by Preston Thomas, Joanna Vazquez Zelaya

Presented to Measure N Commission

March 5, 2019

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# Methodology and Findings for Procedure 2: District Vendor Transactions

Auditor's Report	Root Cause
<p>“For the following four items aggregating \$23,964, the documentation does not draw a clear nexus between the purpose of the expense and the goals of Measure N.”</p> <ul style="list-style-type: none"><li>● McClymonds High School<ul style="list-style-type: none"><li>○ Technology related items</li></ul></li><li>● Oakland High School<ul style="list-style-type: none"><li>○ Apparel</li><li>○ Audio and visual equipment</li></ul></li><li>● Oakland Technical High School<ul style="list-style-type: none"><li>○ Apparel</li></ul></li></ul>	<p>Proper justification that describes what is being purchased and how it is aligned to pathway development was not provided or unclear.</p>

# Methodology and Findings for Procedure 2: District Payroll Transactions

Auditor's Report	Root Cause
<p>“For ten items aggregating \$26,562, the District was unable to provide supporting origination documentation. A summary of the general ledger accounting records for these items are as follows:”</p> <ul style="list-style-type: none"><li>• Castlemont High School: 2 transactions aggregating \$9,071</li><li>• Dewey High School: 1 transaction of \$904</li><li>• District-wide expense: 3 transactions aggregating \$5,678</li><li>• Linked Learning: 1 transaction of \$6,876</li><li>• Oakland International High: 2 transactions aggregating \$2,954</li><li>• OPSR Counseling: 1 transaction of \$1,078</li></ul>	<p>These payroll transactions could be funded position, extended contract, or stipend. Each type has different source documentation. Staff was unclear which specific documents to provide. Payroll is assumed to have all the documents, but that is not always the case. Payroll provided what extended contracts and stipend source documents. For regular funded positions, source documents do not reside in payroll. We have documents to support the expenses but they could be located in different offices making it a challenge to gather. Persons in charge of gathering the documents resigned.</p>

# Methodology and Findings for Procedure 2: Charter School Payroll & Vendor Transactions

Auditor's Report	Root Cause
<p>“Lionel Wilson: The school did not provide source documents to support the accounting records.”</p> <p>“Envision Academy: Five transactions aggregating \$197,361.10 were selected for testing. Except as follows, no exceptions as a result of applying this procedure. The school charged measure N \$12,965 of indirect costs. We do not believe indirect costs is permissible per reading the Measure N ballot language.”</p>	<p>Lionel Wilson: Unclear</p> <p>Envision Academy: It was unclear that indirect costs were permissible or not.</p>

# EVERY STUDENT THRIVES!



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