Date: June 14, 2019

To: OUSD Measure N Commission

From: David Kakishiba & Michon Coleman

Re: Motion to Request OUSD Board of Education to Engage a New Audit Firm to Conduct the Independent Program Audit of Measure N for Fiscal Year 2018-2019.

A common sound business practice is to rotate the use of independent audit firms every three to five years. Oakland Unified School District (OUSD) has engaged Varinek, Trine, Day & Co., LLP (VTD) to conduct the Independent Program Audit of Measure N for three consecutive fiscal years: 2015-2016, 2016-2017, and 2017-2018. VTD has also served as the independent auditor of OUSD for the past six years.

The Measure N Commission recommends to the OUSD Board of Education to engage a new independent audit firm to conduct the Independent Audit of Measure N for fiscal year 2018-2019, and to submit their Independent Audit Report to the Measure N Commission at its December 3, 2019 meeting.