

MEASURE N COMMISSION

1000 Broadway, Suite 680
Oakland, CA 94607-4099



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Measure N - College & Career Readiness - Commission

David Kakishiba, Chairperson
Kakishiba@gmail.com

Michon Coleman, Vice Chair
michoncolemanesq@gmail.com

Jason Gumataotao, Secretary
Jasong@ibew595.org

Emma Paulino, Member
emmap@oaklandcommunity.org

Louise Waters, Member
Louise.bay.waters@gmail.com

measurencommission@ousd.org

Board President London and Members of the Board:

On behalf of the Measure N Commission, we submit the Measure N Independent Auditor's Report on Compliance and Supplementary Schedules for the fiscal year ending June 30, 2019 and the High School Linked Learning Staff Response to Fiscal Year 2018-2019 Measure N Audit Report.

We are pleased to share that the 2018-2019 audit was completed on time this year. We appreciate the efforts of Dr. Lucia Moritz and the Linked Learning team in working with the auditor to ensure timeliness.

The 2018-2019 audit demonstrated that in general, Measure N funds are properly expended on permissible uses. However, there remains findings that we continue to see year after year, that require improvements related to transparency and increased internal controls related to compliance.

The Commission would like to highlight two important factors that will be critical to the on-going oversight and compliance of Measure N funds:

- First, we ask the Board and Superintendent to move forward with securing a new auditor for Measure N for the 2019-2020 audit.
- Second, we must ensure on-going and active engagement of the CFO and Finance staff with Linked Learning staff and the Commission. As the audit findings demonstrate, lack of internal controls persists. This impacts not only the annual audits, but also the disbursement of Measure N funds to school sites and permissible use determinations.

As a Commission, we have made several requests through Dr. Moritz to the CFO/Controller, to attend meetings and engage with the commission to evaluate best practices and address concerns. Despite these requests, we have not been afforded an opportunity to meet with the CFO/Controller. Staff plans to meet with the CFO/Controller to discuss broader District audit procedures, but an important component is clarity related to what support future Measure N audits will receive and what staff will be accountable for facilitating the audit process.

We appreciate the Board's on-going support of Measure N and welcome any questions that we can address. Thank you for your partnership in service of Oakland students.