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Independent Auditor's Report on Performance

Board of Directors
Civicorps

We have conducted a performance audit of compliance as required by the Oakland Unified School District of Civicorps for the year ended June 30, 2020.

We conducted our performance audit in accordance *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the audit evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objective of our performance audit was to determine that Civicorps expended the funds received during the year ended June 30, 2020 under the Teacher Retention and Middle School Improvement Act (Measure G1) in compliance with the requirement of the Measure G1 Act. Management is responsible for Civicorps' compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Civicorps in order to determine if our audit procedures were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. Accordingly, we do not express an opinion on the effectiveness of the internal controls of Civicorps.

Civicorps received and expended Measure G1 funds in the amount of \$10,769 during the year ended June 30, 2020. All of the funds received were used to pay supplemental compensation and related employer taxes for certain teachers and supporting personnel.

We performed the procedures listed below pertaining to the Measure G1 funds received. The procedures were performed to evaluate and ensure compliance with the fiscal requirements of Measure G1.

1. We reconciled the Charter School Measure G1 Certification Form prepared by Civicorps to the amount of Measure G1 funds received and to the amount recorded in the Civicorps general ledger.

2. We reviewed the nature of the expenditure of the Measure G1 funds and their supporting source documents and determined the expenditure to be appropriate and within the specific purposes of the Measure G1 ballot language.

3. We agreed 100% of the Measure G1 funds received to their expenditure in the form of documents in support of gross and net payroll, withholding and employer taxes.

4. We verified that expenditure of Measure G1 funds for supplemental compensation were to only school site educators, as defined in Measure G1, and the same percentage was applied to all recipients.

Civicorps does not provide instruction at the middle school level. Accordingly, certain provisions of the Measure G1 ballot are not applicable.

The results of our procedures indicated that Civicorps expended the Measure G1 funds received during the year ended June 30, 2020 in accordance with the Teacher Retention and Middle School Improvement Act.

This report only evaluates Civicorps compliance with the fiscal requirements of the above-mentioned funding and does not extend to any financial statements of Civicorps taken as a whole.

This report is intended solely for the use of the Oakland Unified School District and Civicorps and should not be used for any other purpose.

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WMB2 LLP
Larkspur, California
October 16, 2020