

Independent Auditor's Report

Board of Education and
Measure G1 Citizens' Oversight Committee
Oakland Unified School District

We have audited Community School for Creative Education's compliance with the requirements described in the November 8, 2016 Measure G1 for the year ended June 30, 2020.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of Community School for Creative Education's management.

Auditor's Responsibility

Our responsibility is to express an opinion on Community School for Creative Education's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State of America, and the standards applicable to financial audits conducted in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether Community School for Creative Education has complied with the compliance requirements as specified in the November 8, 2016 Measure G1. An audit includes examining, on a test basis, evidence about Community School for Creative Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Community School for Creative Education's compliance with those requirements.

Opinion

In our opinion, Community School for Creative Education complied, with all material aspects, with the compliance requirements referred to above that are applicable to the November 8, 2016 Measure G-1 for the year ended June 30, 2020.

	Community School for Creative Education	
Revenues		
Other local revenue	\$	47,854
Total Revenues	\$	47,854
Expenditures		
Certificated salaries	\$	21,970
Classified salaries		19,476
Employee benefits		359
Consultants		11,750
Total Expenditures	\$	53,555

Internal Control Over Compliance

Management of Community School for Creative Education is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered Community School for Creative Education's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community School for Creative Education's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the purpose described in the first paragraph of the section and was not designed to identify all deficiencies in internal control that might be deficiencies. Significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing. Accordingly, this report is not suitable for any other purpose.

Wilkinson Hadley King & Co LLP
 Wilkinson, Hadley, King & Co LLP
 El Cajon, CA
 October 28, 2020