

## **Independent Auditor's Report**

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

We have audited Conservatory of Vocal & Instrumental Arts High School'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 Conservatory of Vocal & Instrumental Arts High School's management.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on Conservatory of Vocal & Instrumental Arts High School'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 Conservatory of Vocal & Instrumental Arts High School 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 Conservatory of Vocal & Instrumental Arts High School'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 Conservatory of Vocal & Instrumental Arts High School's compliance with those requirements.

### **Opinion**

In our opinion, Conservatory of Vocal & Instrumental Arts High School 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.

	Conservatory of Vocal and Instrumental High School	
<b>Revenues</b>		
Other local revenue	\$	11,561
<b>Total Revenues</b>	\$	11,561
<b>Expenditures</b>		
Certificated salaries	\$	6,135
Classified salaries		5,425
Employee benefits		1,553
<b>Total Expenditures</b>	\$	13,113

### Internal Control Over Compliance

Management of Conservatory of Vocal & Instrumental Arts High School 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 Conservatory of Vocal & Instrumental Arts High School'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 Conservatory of Vocal & Instrumental Arts High School'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