

**FRANCOPHONE CHARTER SCHOOL OF OAKLAND
MEASURE G1 PARCEL TAX PERFORMANCE AUDIT**

FOR THE YEAR ENDED JUNE 30, 2020



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FRANCOPHONE CHARTER SCHOOL OF OAKLAND
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Francophone Charter School of Oakland
Oakland, California

We have conducted a performance audit of compliance as required by Oakland Unified School District (OUSD) of Francophone Charter School of Oakland's (the School) Measure G1 Parcel Tax Performance for the fiscal year ended June 30, 2020.

We conducted our performance audit in accordance with *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 evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed in this report which includes determining the School's compliance with the performance requirements for the Teacher Retention and Middle School Improvement Act Fund (Measure G1) funds. Management is responsible for the School's Measure G1 compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the School to determine if internal controls were adequate to help ensure compliance with the requirements of Measure G1. Accordingly, we do not express any assurance on internal control.

The results of our tests indicated that, in all significant respects, except as noted in the findings and responses section the School expended Measure G1 funds for the fiscal year ended June 30, 2020, only for the specific purposes identified by OUSD and approved by the voters, in accordance with the requirements of Measure G1.

The School's response to the finding identified in our audit is described in the findings and responses section. The School's response was not subjected to the auditing procedures applied in the performance audit and, accordingly, we express no opinion on the response.

The purpose of this report is intended solely for the information and use of OUSD, the board of directors and management of the School, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
November 3, 2020



**FRANCOPHONE CHARTER SCHOOL OF OAKLAND
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JUNE 30, 2020**

BACKGROUND INFORMATION

The Teacher Retention and Middle School Improvement Act (Measure G1) was authorized by an election of the registered voters of the County of Alameda. Measure G1 was established to provide a districtwide educator salary increase designed to attract/retain teachers; provide enhanced middle school art, music, languages/other programs in addition to core educational programs; improve academic achievement; provide safe, positive schools, and prepare students for college/careers in Oakland Unified School District (OUSD) schools as well as charter schools in Oakland. The funds for this measure will come from OUSD levying a tax of \$120 per parcel, providing \$12.4 million annually, for 12 years, with exemptions for senior and low income residents.

OBJECTIVES

- Ensure proceeds and expenditures of the parcel tax are fully accounted in the books and records of the charter school.
- Ensure expenditures are in support of allowable uses as per the ballot language, separately with respect to middle school grants and salary for school site educators.
- Ensure that the charter school receiving middle school grant funding has an approved education improvement plan with the minimal requirements specified in the ballot.
- For the charter school receiving middle school grant funding, make a positive statement about the issue of supplanting versus supplementing.

SCOPE OF THE AUDIT

- The scope of our performance audit covered the fiscal period from July 1, 2019 to June 30, 2020. The sample of expenditures tested included object and resource codes associated with the Measure G1. The propriety of expenditures funded through other state, federal or local funding sources, other than the proceeds of Measure G1, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2020, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

1. We obtained parcel tax expenditure detail reports prepared by the charter school and agreed amounts to the general ledger.
2. We haphazardly selected a sample of 28 payroll related expenditures totaling \$34,263 or 95%, of \$36,109 allocated to the total salary increase for school site educators and obtained the necessary supporting documentation of approved employment agreements payroll registers to satisfy ourselves that they were only to provide raises to “school site educators,” as the term was used in the ballot text. We tested payroll benefits for reasonableness using a 25% estimate of base salary (20% STRS/PERS and 5% other benefits).

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PROCEDURES PERFORMED (CONTINUED)

3. We ensured the same percentage (2.14%) increase in salary was applied to all school site educators.
4. The School did not receive middle school grant funding so we did not perform any procedures required for that funding.
5. We examined supporting documentation to validate the amount of Measure G1 Parcel Tax revenues received.

FINDINGS AND RESPONSES

1. One eligible employee tested did not receive a salary increase from the Measure G1 funding.

Views of Responsible Officials: Pursuant to a conversation that management had with the employee, the former Executive Director and the employee made a verbal agreement to reduce the employee's salary for one year.

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SCHEDULE OF INCOME STATEMENT ACCOUNTS FOR THE YEAR ENDED JUNE 30, 2020

Revenues:

Measure G1 Parcel Tax Revenues	\$ 36,109
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Expenditures:

Measure G1 Expenditures - Salary Increase for School Site Educators	36,109
Total Expenditures	<u>36,109</u>

Revenues less Expenditures - Measure G1	<u>\$ -</u>
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