



Certified Public Accountants
and Financial Advisors

Oakland School for the Arts

Measure G1 Parcel Tax Performance Audit
For the Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Board of Directors
Oakland School for the Arts
Oakland, California

Report on Performance

We were engaged to conduct a performance audit of Oakland School for the Arts (the Organization) Measure G1 Parcel Tax proceeds for the year ended June 30, 2020.

We conducted this performance audit in accordance with the standards applicable to performance audits contained 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 sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives.

Our audit was limited to the objectives listed within the report which include determining the Organization's compliance with the performance requirements of the voter approved ballot measure referred to as Measure G1. Management is responsible for the Organization's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the Organization's internal control in order to determine the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

The results of our tests indicated the Organization expended the 2020 Measure G1 Parcel Tax proceeds in accordance with the voter approved ballot measure referred to as Measure G1.

SQUAR MILNER LLP



San Diego, California
October 29, 2020

OAKLAND SCHOOL FOR THE ARTS
BACKGROUND INFORMATION
For the Year Ended June 30, 2020

Summary

1. Measure G1 Parcel Tax was authorized by an election of the registered voters of Oakland Unified School District. Measure G1 Parcel Tax proceeds provide for a special tax of \$195 per taxable parcel in the city of Oakland. Measure G1 was approved to:
 - Attract and retain highly qualified teachers
 - Maintain courses that help students qualify for college
 - Maintain up-to-date textbooks and instructional materials
 - Keep class sizes small
 - Continue after-school academic programs
 - Maintain school libraries
 - Provide programs, including arts and music, that enhance student achievement
2. Total proceeds from parcel taxes for Measure G1 were \$127,972 for the fiscal year ending June 30, 2020.
3. For the fiscal year ending June 30, 2020, the Organization recorded expenditures of Measure G1 parcel tax revenues of \$127,972.

Summary of Revenues and Expenditures – For the Year Ended June 30, 2020:

REVENUES

| | |
|--------------------------------|-------------------|
| Measure G1 Parcel Tax Proceeds | \$ 127,972 |
| Total Revenues | \$ 127,972 |

EXPENDITURES

| | |
|--------------------------------------|-------------------|
| Service and other operating expenses | \$ 127,972 |
| Total Expenditures | \$ 127,972 |

OAKLAND SCHOOL FOR THE ARTS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION
For the Year Ended June 30, 2020

Objectives

The objective of our performance audit was to determine that the Organization expended Measure G1 Parcel Tax proceeds for the year ended June 30, 2020 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G1 Parcel Tax proceeds.

Scope

The Organization provided to us a list of all Measure G1 Parcel Tax expenditures for the year ended June 30, 2020. There were \$127,972 in expenditures from July 1, 2019 through June 30, 2020 that were identified.

Methodology

1. Obtained parcel tax expenditure detail reports prepared by the Organization and agreed amounts to the general ledger.
2. Selected a sample of payroll related expenditures and reviewed the necessary supporting documentation to satisfy that they were only used to provide raises to “school site educators”, as the term is used in the ballot text.
3. Ensured the same percentage increase in salary was applied to all school site educators.
4. Reviewed the nature of the expenditures incurred by the charter school site, and reviewed source documents as appropriate, to ensure they were within the specific purposes of the ballot language.
5. Verified that the parcel tax is funding supplemental activities by ascertaining that funds were used to provide services, which were legally required to be made available by virtue of being a school.
6. Obtained the approved education improvement plans for the charter school and performed the following procedures:
 - a. Ensured the plan contains the minimal elements required by the ballot.
 - b. Verified if the actual parcel tax expenditures are consistent with the approved plan.
7. Examined supporting documentation to validate the amount of Measure G1 Parcel Tax revenues received.

OAKLAND SCHOOL FOR THE ARTS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSION
For the Year Ended June 30, 2020

Conclusion

The results of our procedures indicated that, in all significant respects, the Organization expended Measure G1 Parcel Tax proceeds for the year ended June 30, 2020 only for the purposes approved by the voters, in accordance with the requirements of the published election materials specifying the intended use of Measure G1 Parcel Tax proceeds.

OAKLAND SCHOOL FOR THE ARTS MEASURE G1 PARCEL TAX PROCEEDS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

There are no findings or questioned costs for the year ended June 30, 2020.

**OAKLAND SCHOOL FOR THE ARTS MEASURE G1 PARCEL TAX PROCEEDS
SUMMARY SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019**

There were no findings or questioned costs in the prior year ended June 30, 2019.