



**PERFORMANCE AUDIT REPORT  
OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J  
GENERAL OBLIGATION BOND FUNDS**

**FOR THE YEAR ENDED JUNE 30, 2020**



March 31, 2021

Board of Education, Citizens' Bond Oversight Committee, and Management of the  
Oakland Unified School District  
Oakland, California

Subject: Measure J and Measure B Construction Bond Funds Performance Audit Report for the Fiscal Year Ended  
June 30, 2020

This report presents the results of our performance audit of the Oakland Unified School District's (OUSD or the District) 2012 Measure J and 2006 Measure B General Obligation School Facilities Bond (Bond Program) as required by District objectives and California Proposition 39, the "Smaller Classes, Safer Schools and Financial Accountability Act" (Proposition 39), California Constitution (State Constitution) Article XIII A, and California Education Code (Education Code) Section 15272. These California State (State) requirements specify that the proceeds from the sale of school facilities bonds are expended only on the specific projects listed in the proposition authorizing the sale of bonds (Listed Projects).

Both the State Constitution and Education Code require an annual independent performance audit to verify bond proceeds are used on Listed Projects. Finally, Senate Bill 1473, "School facilities bond proceeds: performance audits" (SB 1473), approved by the Governor on September 23, 2010, amended California Education Code to add Section 15286, which requires the annual performance audits to be conducted under the *Government Auditing Standards* issued by the Comptroller General of the United States.

## EXECUTIVE SUMMARY

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and 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. The performance audit objectives, scope, methodology, audit results, and a summary of the views of responsible district officials are included in the report body.

Performance audit procedures covered the period from July 1, 2019, through June 30, 2020. Based on the performance audit procedures performed and the results obtained, we have met our audit objectives. We conclude that for the fiscal year ended June 30, 2020, bond proceeds were used only for listed projects under the 2012 Measure J and 2006 Measure B, which authorized the sale of the Bond, with the following potential exceptions and clarifications:

- Although the District has an updated procedures to ensure maintenance of complete procurement and contract files and invoices evidencing approval for all expenditure transactions, the District was not able to provide complete documentation for all sampled expenditures, procurement and contract files to support expenditures' allowability for several inter-department transactions and to support existence of internal control procedures.
- The ballot language addresses projects at the District and school site levels; however, particular expenditures are not explicit in the Bond language.
- The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects, and routine everyday school facilities administrator expenses.

Project kick-off, planning meetings, and interviews with senior management were conducted during December 2020. The audit staff was on-site during February and March 2021 to review documentation covering contracting and procurement, design and construction, and payment procedures. The audit team performed the remaining audit remotely including interviews with selected project managers, reconciling and reviewing budgets, board legislative information, new OUSD Facilities Procedures Manual, and reports presented to the Citizens' Board Oversight Committee, and reviewing supporting documents for the selected change orders and amendments. We reviewed documentation covering 80 percent of total vendor expenditures and 96 percent of salary expenditures. Over the course of our work, we interacted with 7 out of 19 District employees within the Facilities department and 5 out of 16 consultants/project managers.

Based on our assessment, we identified several good management practices as described below:

- The District utilized other revenue sources to maximize the impact of Measure J and Measure B funds.
- The District reported the historical expenditure date for the projects and separated Measure J and Measure B expenditures.
- The importance of institutional knowledge is often overlooked. Senior management of the Bond Program was cooperative, responsive, and maintained the institutional knowledge that is often not within the OSUD.
- All the contractors that we reviewed were selected per the competitive solicitation requirements.
- The District submitted a Contract Justification Form to the Board with the consent agenda contract that summarized relevant procurement process information. This form included relevant vendor information details on how vendors were selected, a summary of vendor services, determination of competitive pricing if the contract was not competitively bid, and competitive bid exceptions when applicable.
- While out-of-date, the District was able to provide a standardized items list for Bond Program materials procurement.
- The District was able to provide conflict of interest forms.
- Citizens' Bond Oversight Committee (CBOC) meeting minutes were posted on the District website, and the meeting minutes included links to the relevant documentation.
- The Board of Education Meeting minutes were posted on the District website, and the meeting minutes included links to the relevant documentation.
- The District adopted Program Procedures Manual, which includes updated policies and procedures over the areas addressed in this report and prior year performance audit report. The Program Procedures Manual is available on the District website for all key stakeholders to review.
- The District adopted 2020 Facilities Master Plan during April 2020, which reflects District's current needs and goals for the future building and renovation projects.
- The District adopted new Capital Spending Plan dated January 2021 to revise the August 2018 Spending Plan (project budgets) to reflect the current state of the projects.

Additionally, we evaluated the effectiveness of internal controls to provide an analysis of the School Construction Program and offer those charged with District governance and oversight information to improve program performance and operations. We identified the following internal control deficiencies related to compliance with Bond Program requirements, effectiveness, and efficiency of operations:

### **Expenditure Management and Controls**

- The ballot language addresses projects at the District and school site levels; however, it is unclear if specific expenditures are allowable per the Bond language (see CAPA No. 1 for further information).
- The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects, and routine everyday school facilities administrator expenses. (see CAPA No. 2 for further information).
- There is a risk of noncompliance of approving unallowable expenditure due to a decentralized expense approval procedure for certain interdepartmental transactions. (See CAPA No.3 for further information).

### **Program Management**

- Financial reporting lacked details for stakeholders to analyze the schedule and budgetary information at the program and project level (see Observation 3.1 for further information).
- Financial reporting presented to the stakeholders are not reconciled and reviewed to the District's accounting records (see Observation 3.2 for further information).
- Twenty-three percent of the payment application packages that we reviewed were missing specific documents (see Observation 4.1 for further information).
- Four percent of the construction quality control packets that we reviewed were missing specific documents (see Observation 4.2 for further information).
- Two percent of the total invoices reviewed took longer than contractual requirements and was not supported by a payment application/invoice rejection letter justifying the delay. In addition, the District did not include procedures to ensure the District's compliance with contractual agreements, state laws and regulations in the current procedures' manual (see Observation 4.3 for further information).
- The District's procurement procedures in the Program Manual was not reviewed by the District's legal counsel to ensure the procedures are following the State laws and regulations (See Observation 6.1 for further information).
- Nine percent of the bid packets that we reviewed were missing specific documentation (see Observation 6.2 for further information).
- Seven percent of the contract files that we reviewed were missing specific documentation (see Observation 6.3 for further information).
- The District's standardized items list for Bond Program materials procurement is not current and is potentially not complete (see Observation 7 for further information).
- The District did not provide complete Form 700s for specific management positions defined in the District's board policy within the facility department (see Observations 8 and 9.1 for further information).
- Policies and procedures were centrally located, defined roles and responsibilities, and readily available at the District's website; however, some procedures are inconsistent and incomplete as of June 30, 2020.

## **Budgetary Management and Change Order Reporting and Controls**

- Policies and procedures covering the process for developing and adhering to design and construction budgets are current; however, not followed in practice (see Observation 1.1 for further information).
- The District incurred expenditures prior to securing the budget for the Cole Administrative Center Project (see Observation 1.2 for further information).
- The District's project cancellation increases the risk of poor management and the use of the bond funds (see Observation 1.3 for further information).
- The District does not include expenditures by timeframe based on project forecasts to validate that sufficient funding is available to meet the financial requirements of Measure J objectives (see Observation 2 for further information).
- Policies lacked claims avoidance considerations, evidence preservation to limit exposure (See Observation 5.1 for further information).
- Policies and procedures surrounding change order review and acceptance are inconsistently applied (See Observation 5.2 for further information).
- There is not a defined policy for reporting of meaningful change orders to key stakeholders (see Observation 5.3 for further information).
- Change orders are often classified as "errors and omissions" due to the architect's drawings, not including all specifications (see Observation 5.4 for further information).

We provided improvement recommendations related to our observations for expenditure management and controls, adherence to design and construction cost budgets, adherence to design and construction schedules and timelines, financial reporting and internal controls, payment procedures, change order and claims procedures, bidding and procurement procedures, best practices for procurement of materials and services, conflict of interest, compliance with state laws and guidelines, and board policy.

Management remains responsible for the proper implementation and operation of an adequate system of internal control. Due to the inherent limitations of any internal control structure, errors, or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the internal control structure may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate.

This report is intended solely for the use of the District's Board of Education, management, and the Citizen's Bond Oversight Committee. This report is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Menlo Park, California

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

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**BACKGROUND INFORMATION  
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**A. OAKLAND UNIFIED SCHOOL DISTRICT APPROVED BOND FUNDS**

On June 6, 2006, Oakland voters approved the School Facilities Improvement Bond of 2006 (Measure B) authorizing the District to issue \$435 million of general obligation bonds to finance the school facilities projects specified and listed in the Bond Project List. The funds were intended to “repair and modernize elementary, middle and high schools and pre-schools, including renovating classrooms, restrooms and other facilities to meet current safety standards, and repairing electrical, plumbing and other building systems; and to build libraries, classrooms, and science and computer labs.”

On November 6, 2012, Oakland voters approved the School Facilities Improvement Bond of 2012 (Measure J). Measure J authorized the District to issue \$475 million to "improve the quality of Oakland schools and school facilities to better prepare students for college and jobs, to upgrade science labs, classrooms, computers, and technology, improve student safety and security, repair bathrooms, electrical systems, plumbing, and sewer lines, improve energy efficiency and earthquake safety."

Bond Program accounting records show total expenditures of \$84,602,898. Measure J Bond Program expenditures totaled \$79,215,893, and Measure B Bond Program expenditures totaled \$5,387,005 in the current year.

Unspent resources on June 30, 2020, including the Measure J Series 2020 issued on August 13, 2020, are \$123,901,577. Of this total, Measure J includes \$103,474,693, and Measure B includes \$20,426,884. The final series of bonds under Measure B was sold in August 2016. The August 2020 series of bonds is the final issuance under Measure J.

**B. CALIFORNIA STATE REQUIREMENTS**

A Construction Bond Program Performance Audit is required for the District’s Measure J and Measure B Construction Bonds by Proposition 39, State Constitution Article XIII A, and Education Code Section 15272. These requirements specify that the proceeds from the sale of school facilities bonds can be expended only on Listed Projects. Both the State Constitution and Education Code require an annual independent performance audit to verify that Bond proceeds were used on Listed Projects. Finally, SB 1473, approved by the Governor on September 23, 2010, amended the California Education Code to add Section 15286, which requires an annual performance audit to be conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

California voters passed proposition 39 on November 7, 2000. Proposition 39 amended provisions to the California Constitution and the California Education Code. The purpose and intent of the initiative were "to implement class size reduction, to ensure that our children learn in a secure and safe environment, and to ensure that school districts are accountable for prudent and responsible spending for school facilities." It provided for the following amendments to the California Constitution and California Education Code:

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1. To provide an exception to the limitation on ad valorem property taxes and the two-third vote requirements to allow school districts, community college districts, and county offices of education to equip our schools for the 21st Century, to provide our children with smaller classes, and to ensure our children’s safety by repairing, building, furnishing and equipping school facilities;
2. To require school district boards, community college boards, and county offices of education to evaluate the safety, class size reduction and information technology needs in developing a list of specific projects to present to the voters;
3. To ensure that before they vote, voters will be given a list of specific projects their bond money will be used for;
4. To require an annual, independent financial audit of the proceeds from the sale of the school facilities bonds until all of the proceeds have been expended for the specified school facilities projects; and
5. To ensure that the proceeds from the sale of school facilities bonds are used for specified school facilities projects only, and not for teacher and administrator salaries and other school operating expenses, by requiring an annual independent performance audit to ensure that the funds have been expended on specific projects only.”



# OAKLAND UNIFIED SCHOOL DISTRICT

## 2006 MEASURE B AND 2012 MEASURE J BOND FUNDS

### OBJECTIVES, SCOPE, AND METHODOLOGY FOR THE YEAR ENDED JUNE 30, 2020

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The primary objective of the performance audit included verification of management's compliance with Proposition 39, which required that bond proceeds only be used for school facilities projects that were listed with the Bond. The District created the Measure J and Measure B Bond funds under Proposition 39, which requires the District to expend these funds proceeds only on Listed Projects, and not for school operating expenses.

We conducted this Bond Program performance audit following *Government Auditing Standards* for Performance Audits, July 2019 Revision, issued by the Comptroller General of the United States (GAGAS). As required by GAGAS, we planned and performed the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. The evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Because GAGAS performance audit procedures require reasonable assurance, and these audit procedures did not require a detailed examination of all transactions and activities, there is a risk that compliance errors, fraud, or illegal acts may exist that were not detected by us. Based on the performance audit procedures performed and the results obtained, we have met our audit objective. Performance audit procedures covered the period July 1, 2019, through June 30, 2020.

Management remains responsible for the proper implementation and operation of an adequate internal control system. Due to the inherent limitations of any internal control structure, errors, or irregularities may occur and not be detected. Also, projections of any evaluation of the internal control structure to future periods are subject to the risk that the internal control structure may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

This performance audit did not constitute an audit of financial statements in accordance with Government Auditing Standards. Eide Bailly was not engaged to and did not render an opinion on District internal controls. The full list of performance audit objectives (as specified by the District and agreed upon for this performance audit) and methodology applied included the following:

#### **Conduct a Performance Audit (CAPA) for Measure J and B**

We reviewed the Bond Program's financial records and expenditures to verify that funds were used for approved Bond Program purposes as outlined in the ballot language, Bond documents, Board-approved Listed Projects, and Proposition 39 requirements. We reviewed the Bond Program's financial records and expenditures by obtaining the Annual Financial Report and comparing the balances to the District's detailed accounting records. We analyzed control processes, tested the Bond Program expenditure cycle, and sampled supporting documentation to validate internal controls. We selected all vendor transactions with current-year expenditures of \$100,000 and over and at least one transaction of the vendors with current-year expenditures under \$100,000. Adjusted for the effects of interfund transfers, we tested 80 percent of the total of 235 vendor expenditures in the amount of \$68,006,823 consisting of 176 expenditures from Measure J totaling \$64,563,603 and 59 expenditures from Measure B totaling \$3,443,220.

These transactions included payments for contractors, employees, and journal entries. Our testing procedures were performed to verify:

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**OBJECTIVES, SCOPE, AND METHODOLOGY  
FOR THE YEAR ENDED JUNE 30, 2020**

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- Expenditures were for Listed Projects.
- Approval of payment applications and invoices was obtained.
- Expenditures complied with the approved contract, purchase order, or other procurement documentation.
- Expenditures were recorded in the proper period, accurately, and comprehensively in the District's books and records.
- Expenditures met allocability and allowability requirements for allowance and contingency usage per sampled job contract language.

We tested 96 percent of the full Measure J and Measure B salary expenditures for \$2,164,130 and 100 percent of benefits expenditures.

We attended entrance meetings with bond program senior management and are available to meet with District personnel, and the Citizen's Bond Oversight on an ongoing basis.

We conducted interviews with key personnel responsible for implementing the bond program. This included individuals in senior management and staff positions responsible for overseeing the planning, design, and construction work associated with the projects, such as team members of OUSD's program management team, OUSD's facilities, and administration, and contractor project management. We also interviewed the accounting staff responsible for monitoring and implementing the financial controls over the programs. A complete list of the individuals interviewed is included in Appendix A.

**Specific Outcome No.1. Adherence to Design and Construction Cost Budgets**

We reviewed management's process for the development and adherence to design and construction budgets on bond-funded projects in the facilities construction program to gather and test data to determine compliance and measure the effectiveness of controls.

We reviewed the reconciliation of projects for which bond funds were expended to projects approved by the Board, analyzed the reconciliation of projects approved by the Board to projects on the approved facilities master plan, and reviewed the reconciliation of the facilities master plan on the approved project lists for Proposition 39.

**Specific Outcome No.2. Adherence to Design and Construction Schedules and Timelines**

We reviewed the methods used by bond program management to track the schedule of available resources and expenditures for all projects and to plan each building project per the availability of funds. To accomplish this, we walked through existing schedule performance tracking methods, Bond fund expenditure schedules, and sample supporting documentation for expenditures and cost controls performance. Audit procedures included assessment of performance against schedule as well as controls needed for reliable schedule reporting.

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**OBJECTIVES, SCOPE, AND METHODOLOGY  
FOR THE YEAR ENDED JUNE 30, 2020**

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**Specific Outcome No.3. Financial Reporting and Internal Controls**

We evaluated the actions taken by bond program management to apply policies and procedures that accomplish the Bond Program schedule, scope management, and performance goals. We reviewed Bond Program reporting as needed to provide current, accurate, and complete cost, schedule, and budgetary information to Program stakeholders. Based on interviews and information gathered during the project audit, we conducted an analysis of financial reporting and controls.

This analysis also reviewed the cost, schedule, and budgetary reporting and review methodologies.

**Specific Outcome No.4. Payment Processing**

We verified that OUSD was compliant with its policies and procedures related to Proposition 39 expenditures and payments for the period. We documented the use of Bond Program funds and segregation of these funds for Bond Program purposes, traced Bond funds received by OUSD and reconciled amounts received with amounts expended, and verified that these funds were spent for Bond Program purposes. Payment approval and cost accounting control design and operation were verified. A review for payment per contract terms was conducted. We gathered and tested data to determine compliance and measure the effectiveness of payment controls. Cost reimbursable contracts were given specific focus and attention, as applicable. Processes to review and approve contractor charges were analyzed to prevent excessive fees and overpayments, and payment applications were examined to assess the adequacy of supporting documentation.

**Specific Outcome No.5. Change Order and Claim Procedures**

Change order documentation was reviewed for compliance with Public Contracting Code, California school construction state requirements, and other regulations. Controls and activities to manage change orders were evaluated. Contracts were reviewed to gain an understanding of allowable charges and reimbursable costs related to change orders. Policies and procedures covering the review and approval of contractor change orders were analyzed to identify potential exposures. Specific consideration was given to change order cause, responsibility, and pricing.

We reviewed policies and procedures to verify whether documentation exists before approval of change orders and to confirm that required approvals were applied. Additionally, we evaluated and reviewed the processes used to communicate potential claims and mitigate claims risk effectively.

**Specific Outcome No.6. Bidding and Procurement Procedures**

We validated support to ensure the use of sole-source procurement was documented, cost justification was available, and required approvals were applied. We summarized the sole source procurement documentation reviewed, including instances where the specifications were narrowly defined to be vendor-specific. For competitive bids, we verified compliance with requirements of the California school construction state requirements, Public Contracting Code, as well as State and other Professional Services Contract relevant laws and regulations. Additionally, we evaluated procurement controls for the application of competitive and compliant contracting practices.

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**OBJECTIVES, SCOPE, AND METHODOLOGY  
FOR THE YEAR ENDED JUNE 30, 2020**

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**Specific Outcome No.7. Best Practices for Procurement of Materials and Services**

We determined whether bond program management had and used a standardized items list and educational specifications for Bond Program materials procurement to identify facilities material requirements. We assessed whether materials requirements were available to project architects and designers and verified whether materials specifications were used in procurements and provided to all bidders during the procurement process. Review for cost-benefit analysis performed in setting materials standards and for District management approvals required significant materials specification changes.

**Specific Outcome Nos.8, and 9. Conflict of Interest and Compliance with State Laws and Guidelines and Board Policy**

We analyzed for compliance with selected relevant state laws and regulations regarding school district facilities programs. We performed a risk assessment to identify requirements and regulations of which the District may be subject. The California Schools Accounting Manual (CSAM), Education Code, Public Contract Code, Government Code, California Code of Regulations (Title 21 and Title 24), and other appropriate regulations are considered within our analysis. We selected certain laws and regulations that are considered the highest risk for further review to assess the District's compliance. This analysis does not form a legal opinion or a complete analysis for compliance with all applicable state laws and regulations.

**Present Audit Findings**

The performance audit conclusions were developed as the engagement progressed. A draft report was prepared at the end of the engagement for distribution and comment before final report issuance. In our report, we found areas of effective practice and areas needing improvement within the framework of each of the significant scope areas named above. Good practices for each scope area are also presented. It is the responsibility of management, and those charged with governance, to decide whether to accept the risk associated with these conditions because of cost or other considerations.

The elements of a finding, as required by *Government Auditing Standards*, are Criteria, Condition, Context, and Recommendation are included in the following pages. Management's response, responsible individual, and planned resolution date are included in the audit recommendations matrix. Management's response to our audit findings was considered for reasonableness and consistency with our knowledge of the District, but management's response is not subject to audit procedures.

The deliverables provided to the management of the bond program are produced collaboratively and objectively and meaningfully convey the performance audit results to achieve maximum benefit to the District, its Administration, the Citizens' Bond Oversight Committee and the Governing Board. We are committed to the Oakland Unified School District and are continually available to consult about this report.

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**AUDIT RESULTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**CONDUCT A PERFORMANCE AUDIT (CAPA)**

We reviewed expenditures for compliance with the Bond's requirements for listed projects to ensure that unallowable costs were not allocated to the Bond Program, under Government Auditing Standards for performance audits. The conclusions of our work are summarized as follows:

**CAPA No. 1**

**The ballot language addresses projects at the District and school site levels; however, particular expenditures are not explicit the Bond language.** We reviewed expenses for compliance with the Bond's requirements for Listed Projects to ensure that only allowable costs were allocated to the Bond Program. The District is currently paying rent for space at 1000 Broadway for interim housing of its administration offices totaling \$3.4 million during the fiscal year 2020 from Measure J. The former administration building is not usable due to flooding that occurred during the fiscal year 2013. While the expenditure provides benefits to the District, the Bond language for Measure J does not explicitly address the 1000 Broadway District administration office lease, and also does not expressly define "interim."

This decision was based on the advice of legal counsel and the State Trustee. The State Trustee wrote a letter to the District's then General Counsel in February 2019 addressing this matter. In the letter, the State Trustee cited discussions with Bond Counsel and concluded: "the [Measure J] language provides ample coverage for paying the lease of the 1000 Broadway site pending the construction of a new administration building..." The current plan was adopted on June 5, 2019, via Board Resolution 1819-0211 to move forward with a permanent District Administrative Center at the former Cole Elementary School, to approve the interim housing location at 1000 Broadway, and to authorize the revision of the Measure J spending plan to show how the current bond will fund the initial planning phase of the permanent housing and the updated rent costs for interim housing. In response to the Board Resolution 1819-0211, the District prepared and presented the new Spending Plan, which includes updated budgets for the extended rent expense for the interim housing and Phase 1 Cole Administrative Center project, dated January 2021 to the Citizens' Bond Oversight Committee on February 5, 2021.

**Improvement Recommendations:** Bond measures require long-term planning. There is always a trade-off between limiting a future Board's discretion to respond to the changing needs of the community versus the need to specify how each bond dollar must be spent. Key stakeholders may consider explicit language addressing this matter in a future ballot.

**CAPA No. 2**

**The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects, and routine everyday school facilities administrator expenses.** We evaluated and reviewed the funds used for administrator salaries only to the extent they performed administrative oversight work on Measure B or Measure J compliant construction projects, as allowable per Opinion 04-110 issued on November 9, 2004, by the State of California Attorney General. That opinion states that "a school district may use Proposition 39 school bond proceeds to pay the salaries of district employees to the extent they perform administrative oversight work on construction projects authorized by a voter-approved bond measure."

# OAKLAND UNIFIED SCHOOL DISTRICT 2006 MEASURE B AND 2012 MEASURE J FUNDS

## AUDIT RESULTS FOR THE YEAR ENDED JUNE 30, 2020

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The total payroll charged to the bond programs was \$2.2 million. Twenty-four people are full-time bond program employees. Of these amounts, two people whose collective salary charged to the bond program was \$175 thousand, are allocated between the bond fund (80%) and the general fund (20%) and one person's salary was allocated between the bond fund (30%) and the general fund (70%) in amount of \$34 thousand to the bond fund. This matter does not apply to employees who are performing specific limited tasks, such as cleaning a site before it may be occupied, because timecards document the hours worked in those situations. About five percent of the total salary expenditures charged to the bond fund during the fiscal year were for non-recurring tasks.

We interviewed 7 out of 24, fully funded or cross-funded employees, and reviewed all 15 employees' positions and responsibilities. We also reviewed timesheets for non-recurring payroll expenditures. We tested 96 percent of the total salary expenditures of both Measure B and Measure J, which comprise testing of 93 percent of the Measure B payroll expenditures and 96 percent of Measure J Payroll expenditures. Based on the conversations with employees, and review of timesheets and other documents, employees funded by the bond funds have exclusive responsibilities related to bond fund or a majority of works involved bond-related activities. Furthermore, from an accounting perspective, the payroll records are complete and accurate; every dollar of salary expense is traceable to the specific employee who is being paid.

**Improvement Recommendation:** We recommend management to formally document the basis for distributing salary between the narrow category of bond compliant construction projects, and routine everyday school facilities administrator expenses. We do not intend that the implementation of this recommendation causes a burden to employees performing their job duties nor an increase in cost to the District. The California School Accounting Manual (CSAM) procedure 905 addresses distributing salaries between restricted funding sources. Those principals and suggestions could be reasonably applied to the District's bond program.

Aside from mitigating the risk that the Bond program is subsidizing non-bond administrative costs, this could also assist in budget risk management, if the bond program is exhausted.

### **CAPA No. 3**

**There is a higher than usual risk of noncompliance of approving unallowable expenditures due to a decentralized expense approval procedure for certain interdepartmental transactions.** We reviewed expenses for compliance with the Bond's requirements for Listed Projects to ensure that management allocated only allowable costs to the Bond Program. Of the 235 sampled expenditures, three transactions charged to Measure B and three transactions charged to Measure J were approved by personnel in the Technology Services Department. While Facilities personnel's approval is not a compliance requirement per se, nor do we suggest that Facilities personnel be involved in the decision-making process, there are reasons for Facilities personal to remain part of the approval chain. Per review of invoices, these expenditures are allowable under Measure B's voter-approved ballot language.

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**Improvement Recommendation:** Although departments other than Facilities may legitimately expend bond funds on eligible activities, we recommend that Facilities personnel remain involved in the approval process. The reason is to mitigate the risk of approving unallowable activities due to decentralized approval processes. The Facilities personnel have the historical experience to assess allowability, to ensure all expenditures are recorded into the bond fund accounting and budget records, to ensure proper reporting of all payments to key stakeholders, and because the Facilities department is ultimately responsible for compliance.

**SPECIFIC OUTCOME NO.1 – ADHERENCE TO DESIGN AND CONSTRUCTION COST BUDGETS**

**Observation 1.1**

**Policies and procedures covering the process for developing and adhering to design and construction budgets are current; however, not followed in practice.** In response to the prior year recommendation, the District refined the budget monitoring procedures on the *OUSD Facilities Department Standard Operating Procedures Manual* published on the District’s website. The manual addresses the budget and cost management procedures, responsibilities, and budget change procedures. The Manual describes that the project manager holds the primary responsibility of budget monitoring to ensure each project is within scope and costs within the approved budgets.

To ensure the budget monitoring procedures are followed in practice, we interviewed five project managers responsible for seven major projects and observed each project manager has an organized method of tracking all budgets and costs. We reviewed the project manager’s documentation, which is internally called a “Pay App” and verified the amount recorded on the Pay App to the District’s accounting records. However, we identified instances where the amounts such as total paid to date or the total contract amounts do not immediately reconcile to the District’s accounting records. (See the table in Observation 3.2.) All identified differences have since been explained and resolved by the District.

**Improvement Recommendation:** The District should practice frequent budget reconciliation procedures to ensure the budget to actual reflects most current and accurate information and to better control and manage project costs. The District’s procedures manual states, “the Project Manager is required to know where the budget is always on their project. This should include all soft costs and construction costs associated with the project. This can be accomplished by properly tracking all contracts, invoices, and pay applications in the PM database.”

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**Observation 1.2**

**The bond program has not contracted for obligations in excess of available resources, however the District incurred expenditures prior to securing the budget for the Cole Administrative Center project.**

We evaluated the District's budget to the actual project expenditures status to ensure the District has budgeted sufficient resources to complete the project. We recalculated the available resources compared to budgeted expenditures to ascertain if the Bond program has contracted more projects than it can afford. On June 30, 2020, available resources were approximately \$123.9 million, and the bond program will pay outstanding contracts of \$72.8 million from those resources as the expense is incurred. Therefore, the bond program has not contracted for obligations in excess of available resources as of June 30, 2020.

Additionally, we reviewed the August 2018 Spending Plan," which is the relevant budget as of June 30, 2020, the "Historical Expenditures Details by Site" report, which shows the cumulative expenditures per project to June 30, 2020, and January 2021 Spending Plan, which is the most updated budget as of the date of this performance audit report. We selected seven significant projects and verified 6 out of 7 projects' expenditures were within the board-approved budget as of June 30, 2020. One project, Cole Administrative Center, incurred approximately \$2.1 million of expenditures through June 30, 2020; however, there was no budget formally approved by the board until February 2021, when the January 2021 Spending Plan was approved. Incurring expenses without the board-approved project budget increases the risk of inefficient use of the bond funds as there is a possibility of project cancellation by the Board.

**Improvement Recommendation:** Project cancellation leads to inefficient use of bond funds. A policy allowing for interim updates to the annual spending plan may mitigate future similar projects' risk.

**Observation 1.3**

**The District's project cancellation increases the risk of inefficient use of bond funds.** We compared the budget changes from the August 2018 Spending Plan to the January 2021 Spending Plan and evaluated the budget changes' cause. We identified the Education Learning Complex Project (ELC2) budget decreased from \$17.5 million to \$7.5 million due to the project cancellation approved by the board resolution No.1819-0211. The project incurred \$7.2 million as of June 30, 2020, for the project's design. Although the Board may have approved the initial project and the cancellation of the project, it increases the risk of inefficient use of bond funds when the project stops after the significant bond fund has been expended.

**Improvement Recommendation:** Project cancellation leads to inefficient use of bond funds. A policy allowing for interim updates to the annual spending plan may mitigate future similar projects' risk. In addition, the District should report the project schedule and planned expenditures by project and by funding source to ensure enough funds are available to complete a project. See the recommended reporting under Observation 2.



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**SPECIFIC OUTCOME NO.2 – ADHERENCE TO DESIGN AND CONSTRUCTION SCHEDULES  
AND TIMELINES**

**Observation 2**

**The District does not include expenditures by *timeframe* based on *project* forecasts to validate that sufficient funding is available to meet the financial requirements of Measure J objectives.** We reviewed the methods utilized by management to track the schedule of expected expenditures for all projects and to plan each project in accordance with the availability of funds. Based on the CBOC Report dated June 30, 2020, the “Historical Expenditures Details by Site” and “Details of Expenditure” reports included approved budgets for Measure J and expenditures from inception to FY 2020 for Fund 35 and 25 only (i.e., not Measure J) respectively and omitted the forecasted project-specific expenditures, revenues, and schedule/timeline data.

**Improvement Recommendation:** Consistent with the Government Finance Officers Association (GFOA), the District should report the project schedule and planned expenditures by a project by funding sources to ensure enough funds are available to complete a project. Per the GFOA Capital Project Monitoring and Reporting best practices for Reporting on Projects Status and Activities, states, "Meaningful reports should provide straightforward project information...Highlight significant changes to project scope, costs, schedule, or funding. To aid in the reporting, an annual snapshot of key schedule, cost estimate, and available funding information should be taken to establish baseline data for performance measures and report components." Without an updated schedule and the associated cash flow by the project, it is difficult to see when the funds will be fully expended. Ensuring there are enough funds to complete a project prior to starting it and reporting the schedule of available revenues will help ensure projects that are started are adequately funded through completion and provide greater visibility into the program’s financial position. Finally, schedule reporting and control policies and procedures should be implemented to ensure consistent tracking of Bond Program projects. (See Appendix K for an example of a project status report)

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**SPECIFIC OUTCOME NO.3 – FINANCIAL REPORTING AND INTERNAL CONTROLS**

**Observation 3.1**

**Financial reporting lacked enough details for key stakeholders to analyze the schedule at the program and project level.** Bond Program performance reporting practices were compared to GFOA's best practices to measure the effectiveness of controls surrounding the reporting of information to key stakeholders.

The District presented to the Citizens' Bond Oversight Committee (CBOC) on September 11, 2020. The presentation included the following key reports:

- **Cost and Budget** – The Measure J/B Expenditures Details by Site Report includes a reconciliation of bond fund expenses to project budgets, as approved by the Board on August 2018 Spending Plan (see Observation No. 5.4 for change orders, and below for further information).
- **Schedule** – The “Historical Expenditures Details by Site” and “Details of Expenditure” reports included approved budgets for Measure J and expenditures from inception to FY 2020 for Fund 35 and 25 only (i.e., not Measure J) respectively and omitted the forecasted project-specific spending, and schedule/timeline data (see Observation No. 2 for schedule and below for further information).

Following accepted best practices, at minimum, the following should be reported to key stakeholders:

- List of projects accompanied by measurements of their status in terms of budgets and timelines;
- Alterations to project budgets or schedules (exceeding a defined scope) with narrative explanations for these changes;
- Comparison of the current status of projects in terms of budgets and schedules to the original budget and timeline estimates of the project.

Management generates a report called “Project Status Meeting Agenda,” which shows project status, budget, current phase percentage, and the target completion date. Although the District has information about the timeline and the current state of projects, this information is not being presented to the key stakeholders in a useful manner. Supplying the schedules and status of each project will aid stakeholders in making better decisions and providing effective oversight.

In response to the prior years' recommendation, the District is implementing a new construction project management software from Colbi Technologies. Facilities department staff and consultants are currently receiving training on the new software and are transitioning project documentation and information to the new system. Upon full implementation, we expect the District to have the ability to generate reports, including all the information mentioned above. As of June 30, 2020, and our report's date, the District has not fully implemented the new project management software.

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**Improvement Recommendation:** Concise and meaningful reporting enables the District to monitor budgetary performance against committed contract values and can serve as an early warning indicator for potential problems. Accepted best practices suggest that budget-to-actual comparisons of expenditures, and the percentage of completion, be presented to key stakeholders. The reporting should be accompanied by narrative descriptions of variances over a specified threshold. This information provides decision-makers time to consider actions that may be needed if significant deviations in budget-to-actual results become evident.

For the June 30, 2020 CBOC report, the District continued to include Project Budget Reconciliation for Major projects. Project Budget Reconciliation provides budgetary information at the project level. Information such as list of contractors, total committed amount and reconciliation of the amount paid to the total contract amount are included in the report. The District also improved the report “Historical Expenditures Detail by Site” by including cumulative changes in the budget from the June 2017 Spending Plan to the August 2018 Spending Plan. Although District has improved reporting procedures, the above-mentioned information are not included in the current CBOC reports such as timeline and the current percentage of completion.

The information necessary to overcome this finding already exists within the Bond Program. Therefore, we do not expect that the implementation of this recommendation is burdensome. To that end, we recommend the District formalize the policies and procedures about the compilation and reporting of information to key stakeholders. Lastly, the District should continue fully implementing the Colbi construction project management software, which we expect will facilitate financial and progress reporting. (See Appendix K for an example of project status report.)

**Observation 3.2**

**Financial reporting presented to the stakeholders are not reconciled to the District’s accounting records.**

Based on the review of the *OUSD Facilities Department Standard Operating Procedures Manual*, the District has a procedure that the Staff Accountant will be working with project managers to review and reconcile financial information that is presented to the CBOC; however, our evaluation could not verify that the procedures is implemented in practice.

We evaluated whether the information presented to the Citizens’ Bond Oversight Committee reconcile to the District’s accounting records by comparing major contractors’ total contract amount and total amount paid to date reported on the “Project Budget Reconciliation” report to the Project Payment Application, which the project managers utilize to track all project contracts and invoices. Out of five major projects reported to the CBOC, we reviewed three projects’ major contractors for the Madison, Fremont and Glenview projects. The following table summarizes our evaluation.

Project Name	Contractor	Total Contract Amount per CBOC report	Total Contract per PayApp	Difference
Fremont	Vila Tuluim Joint Ventures	\$ 95,706,016	\$ 95,301,226	\$ 404,790
Glenview	Cahill/Focon JV	46,205,367	46,184,719	20,648
Madison Expansion	ADCO/Alten JV	26,050,932	26,050,932	-

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As illustrated above, the total contract amount reported on the “Project Budget Reconciliation” in the monthly CBOC expenditure report as of June 30, 2020, does not reconcile with the total contract amount. The District explained the difference as follows:

- Fremont project: The total contract amount on Pay App submitted by the project manager did not include the board approved reimbursement amount of \$404,790 for the performance of preconstruction services contemplated by the agreement (Board File # 17-1925). The correct contract amount is reported on the CBOC report in amount of \$95,706,016.
- Glenview project: The total contract amount on CBOC report did not include the correct increment 1 amount. The correct contract amount is reported on the Pay App in amount of \$46,184,719.

We reviewed the contract files for the selected contractors and verified the difference is validated as the District’s explanation.

**Improvement Recommendation:** Accounting personnel should work with project managers to implement review and reconciliation procedures to ensure consistent information is communicated between all stakeholders and reported to the CBOC.

**SPECIFIC OUTCOME NO.4 – PAYMENT PROCEDURES**

**Observation 4.1**

**Payment application packages were incomplete.** The official procedures over payment processing require that project managers prepare a Construction Pay Application Transmittal, a Consultant Invoice Transmittal, or Other Expenditures Transmittal, which includes checklist of documents required for Accounting to process payment and attach all applicable required documents into a payment application packet. We reviewed 235 transactions, which consist of 59 transactions from Measure B and 176 transactions from Measure J. The total sample covers 80 percent of the total expenditures. We verified that the correct amounts were paid to the correct vendor, and for work that was accepted by the District. We found that 56 of the sampled payment packages (approximately 23%) were incomplete because they were missing information required by the District policy. We considered a document to be necessary if it was identified as such by the project manager, or necessary per the nature of the invoice and the District’s policy. (See Appendix C for additional detail.) We did not find instances where the nature of the incomplete payment application packets was of such severity that it exposed the District to undue risk.

Additionally, per the draft procedural documents, the District required approval from the OUSD Accounting/Finance, and Planning departments. This approval was not identified in any of the sampled expenditures documentation provided (Measure J 195/195, Measure B 88/88).

**Improvement Recommendation:** The District should have a clear guideline for payment processing, and they should be enforced. Furthermore, templates should be periodically updated to remain applicable. To that end, the District should finalize policies and procedures related to the payment approval process, including explicitly updating the payment application form template. Supplying clear policies and procedures can help ensure that expenditures are properly processed with appropriate internal controls.

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**Observation 4.2**

**Construction and Consultant quality control documentation was incomplete.** The process to monitor contractor performance was reviewed to verify if invoices are submitted only for work that was performed to specification. We examined 235 transactions, which consist of 59 transactions from Measure B and 176 transactions from Measure J. The total sample covers 80 percent of the total expenditures.

Based on the draft procedural documents provided, the District required the following approvals before payment:

- Construction-related expenditures: Inspector of Record, Architect, Project Manager, Program Director, and Deputy Chief.
- Consultant expenditures: Project Manager, Consultant, Program Director, and Deputy Chief.

Through our analysis of expenditure approvals, we found ten out of 235 transactions (Measure J – 1/176 and Measure B - 9/59) did not receive all the required approvals necessary for payment (see Appendix D for additional details).

**Improvement Recommendation:** The District should have a clear guideline for payment processing, and it should be enforced. Furthermore, templates should be periodically updated to remain applicable. To that end, the District should finalize policies and procedures related to the payment approval process, including explicitly updating the payment application form template. Supplying clear policies and procedures can help ensure that expenditures are properly processed with appropriate internal controls.

**Observation 4.3**

**There were instances where payment processing took longer than contractual requirements and was not supported by a payment application/invoice rejection letter justifying the delay. Additionally, the District’s policy and procedures do not include procedures to ensure the District’s compliance with contractual agreements, state laws and other regulations.** The California Prompt Payment Act requires local governments, including the School District, to pay all payment applications for construction projects within 45 days of receipt and acceptance and payment for professional service agreements within 30 days of receipt and acceptance of the invoice. We reviewed a total of 235 payment applications consisting of 58 construction project invoices, 85 professional services invoices, and 78 other invoices. 1 out of 58 construction project invoices reviewed did not have a date of receipt stamp, and 3 out of 85 professional services invoices (approximately 4%) exceeded 30-day payment requirements under the California Prompt Payment Act without any additional support for justification of the delay.

The District’s procedures manual include the procedures over “Stop Check Payment and Duplicate Replacement Warrant Check Procedure”, which include the procedural steps and responsibilities for delayed payments; however, does not include the step to ensure the compliance with contractual agreements, state laws and other regulations.

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**Improvement Recommendation:** The District should update the procedures manual to include a compliance review step to ensure the District’s compliance with contractual agreements, state laws and other regulations. The District should also update their documentation when there is any delay in processing the payment to justify the reason for the delay to mitigate the risk of noncompliance with state laws and regulations.

**SPECIFIC OUTCOME NO.5 – CHANGE ORDER AND CLAIM PROCEDURES**

**Observation 5.1**

**As of June 30, 2020, the District’s Policies lacked claims avoidance considerations, evidence preservation to limit exposure.** Construction-related claims have many causes and often arise as a result of unresolved change orders, differing site conditions, or as a result of disruptions, delays, acceleration, and other time-related issues that require timely monitoring, planning, and practical actions to avoid claims.

Evidence preservation is essential because the most significant challenge with claims avoidance is that evidence is gone when the claim is filed—people (witnesses) in the District and the contractor move on to other jobs. Email correspondence is not the most effective way to preserve evidence.

As of June 30, 2020, the District did not have a finalized policy and procedures. However, we reviewed the finalized version of Program Procedures Manual dated September 23, 2020 and verified the District included the procedures detailing the steps to take if a claim arises, standardize the preservation of evidence to enable an investigation or a meaningful defense if a claim is filed.

**Improvement Recommendation:** Although this matter appears to have been resolved with the September 23, 2020 Procedures Manual, it was not explicitly subject to our audit procedures because the resolution was after June 30, 2020.

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**Observation 5.2**

**The policies and procedures surrounding change order review and acceptance are inconsistently applied and incomplete.** The District published the updated *OUSD Facilities Department Standard Operating Procedures Manual* on the District website available for all stakeholders. We reviewed the District's change order policy and procedures and considered whether the policy and procedures have appropriate controls over Public Contracting Code compliance and review and approval prior to issuing vendor payments.

Additionally, we interviewed project managers and reviewed 29 amendments and change order files approved during the fiscal year 2020 to understand how these matters are handled in practice. See Appendix H for the list of amendments and change order reviewed. We identified the following potential issues regarding the actual implementation of change order policies and procedures that include:

- The District's due-diligence process requires that the internal cost estimator performs a review; however, there is no documentation or signatures in the change order package providing written evidence of the analysis. The new procedures manual does not address this matter.
- Legal counsel reviews change orders at the discretion of the project manager. 1 out of 29 sampled amendments/change orders did not have apparent indication of legal counsel review.
- Two out of 29 amendments/ changer orders reviewed did not have a deputy chief's approval signatures

All 29 amendments and change order files were following the Public Contracting Code section 20118.4. (See Appendix I for more details).

**Improvement Recommendations:** The District should continuously update the program procedures manual. Having policies and procedures surrounding change orders that are incomplete can lead to inconsistent implementation in practice, a lack of accountability, and increased claims risk. The GFOA recommends, within their article, *Documenting Accounting Policies and Procedures*, that the documentation of accounting policies and procedures should be evaluated annually and updated periodically no less than once every three years. As a best practice, the District should update and consolidate its policies and procedures surrounding change orders to ensure adequate controls, consistently applied, and communicated to. Any changes in policies and procedures should be updated in the documentation promptly as they occur, and a specific employee should be assigned the duty of overseeing this process. The resulting documentation can also serve as a useful training tool for staff.

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**Observation 5.3**

**There is not a defined policy for reporting of meaningful change orders to key stakeholders.** As a best practice, decision-makers should be aware of the status and responsible party about meaningful change orders. We reviewed the policies and procedures surrounding the aggregation and reporting of change orders to key stakeholders.

During our interview with project managers, we reviewed the Construction Contract Status Report and observed the following information:

- Project Name
- Project Number
- Original Construction Contract Amount
- Approved Change Order Total
- Approved PCOs Not in Change Orders
- Estimated Costs Not in a PCO
- Final Contract Amount

However, the report does not include change order impact or identification of the responsible party. Identifying change order responsibilities may include classifications such as owner-initiated, scope changes, design errors, contract errors, and unforeseen conditions. Without this level of information, responsibility for change orders and associated costs will not be evident to key decision-makers.

**Improvement Recommendation:** As a best practice, the District should establish more robust change order reporting within Bond Program reporting to ensure end-users understand change order impact, assigned responsibility, and litigation exposure. To that end, key stakeholders should receive an active litigation report of claims filed. If there are none, there should be a standard report that says, "no litigation at this time." We further recommend that a threshold be established for reporting of *accepted* change orders, that materially increase the use of resources, to key decision-makers. Such a limit could be exceeding the contingency reserve (Allowance Expenditure Directive) amount by a percentage or absolute amount but should be formally set up in policy so that it may be consistently followed.

Change order reporting should include information such as itemized change amount, percentages, descriptions, change responsibility, and date of approval. Within the bond program, change order documentation should be available at the project and program level with both detailed and summary level information available. Review and complete change reporting are necessary to understand change order cause, responsibility, pricing, and compliance and to identify potentially duplicated work scopes and redundancies caused by unclear scope objectives and expectations within the master plan. Policies and procedures surrounding change order management and controls should be updated accordingly to ensure consistent practices. (See Appendix K for an example of Change Order Reporting)



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**Observation 5.4**

**Change orders are often classified as “error and omissions” due to the architect’s drawings, not including all specifications.** We interviewed five project managers overseeing seven major projects with expenditures exceeding \$1 million dollars within fiscal year 2020 and reviewed the proposed change order listing and status report provided by the project managers. Based on the review of the proposed change orders status report, the project managers indicate Codes A1 through A4 indicating the general causation of the change order. Our analysis of the change order status report showed that change orders were often classified as code A4, “Omission and Error by Architect,” due to the architect’s drawings not including all the specifications.

There is an implicit acknowledgment within the construction industry of the challenges to creating “perfect” building plans. It is normal that some aspects of work are not defined because architects do not have complete information. Nonetheless, it is possible to have real architect design failures. There may be situations where the District can recover funds or make better-informed decisions in the future.

**Improvement Recommendation:** The District should define a "normal" scope of a change order classified as an architect "error and omissions." Accepted change orders exceeding the defined normal scope, should trigger an investigation. The investigation should determine if there is a professional who made a mistake, or if the change order is because of an unforeseeable condition or change in circumstances. Bond program management should further create a database to monitor the situations where they went beyond the reasonable scope threshold, to identify if the same architect, or other patterns, are contributing to a disproportionate volume of "errors and omissions."

**SPECIFIC OUTCOME NO.6 – BIDDING AND PROCUREMENT PROCEDURES**

**Observation 6.1**

**Conflicting policies and procedures surrounding procurement could lead to inconsistent application.** We reviewed the District’s procurement policy and the Facilities department’s operational policies. As a best practice, procurement policies and procedures should be clear, complete, and per Public Contract Code, Education Code, and other state laws and regulations (e.g., CUPCCAA). While the policy seems to comply with the State laws and regulations, having multiple policies and procedures surrounding procurement could lead to improper or non-compliant procurement, varying processes or thresholds being used, and a lack of accountability if the roles and responsibilities surrounding procurement are not clearly defined.

We interviewed project managers and reviewed contract files to understand this process is managed in practice. See observation 6.2 for more information.

**Improvement Recommendations:** The procurement procedures listed on the *OUSD Facilities Department Standard Operating Procedures Manual* should be reviewed for consistency and simplicity with the District’s procurement policy.

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**Observation 6.2**

**Bid documents - The District was unable to provide the scoresheets, so we could not determine if the lowest cost or best value vendors were selected for four public works projects.** We reviewed 46 bid documents to evaluate bid and procurement practices, procedures and controls for the application of competitive and fair general contracting and subcontracting practices. The District was unable to provide evidence of a fair and competitive solicitation process for four professional construction services as listed at Appendix F.

Per CUPCAA and District Policy, public projects over \$200,000 are subject to the formal bidding process, which includes advertisement and/ or an RFP/RFQ selection of lowest bidder and/ or best value, and Board approvals, and for public projects over \$60,000 but below \$200,000 may be let to contract by informal bidding procedures. The District provided documentation that supports advertisement and board approval requirements for all selected contracts but did not provide documentation that verifies the District selected the lowest bidder or best value vendor for the project for 4 out of 46 contracts. As a result, we were not able to verify whether the District complied with the Public Contracting Code and CUPCAA requirements.

**Improvement Recommendations:** The District should update the policies and procedures to ensure the maintenance of bid and procurement documentation that is readily available in a central location, either physically or electronically. This will enable the District to verify compliance with applicable guidance and support the performance audit. Additionally, as a best practice, the District should maintain a consolidated bid and procurement activity report that will allow District senior management to identify, prevent, or detect noncompliance with District policies and procedures, state laws and regulations, and best practices (e.g., not sole source procurement). A checklist or equivalent mechanism, with appropriate sign-offs on procurement requirements, can serve as a useful tool for all relevant parties (Accounting, as well as Facilities and Procurement) to validate compliance with policy and procedure requirements.

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**Observation 6.3**

**Contract documents - The District did not provide complete contract documentation for four out of 58 sampled contracts, or 7 percent.** Based on our reviews and interviews, each contract package should also include Division of Facilities Planning and Management Routing Form, which provides key information including budget information, the term of the contract, proof of insurance for both general liability and workers compensation. This form is signed by the Director of Facilities Planning and Management (DOF), General Counsel (GC), and Deputy Chief of Facilities Planning and Management (DCF) to affirm that their knowledge services were not provided before a Purchase Order was issued. Three out of 58 sampled contract packet were missing signed Routing Forms.

Lastly, each contract is approved and signed by the following individuals:

- President, Board of Education
- Superintendent
- Deputy Chief of Facilities, Planning and Management
- Special Facilities Counsel
- Contractor

One contract out of 58 contracts reviewed did not have Superintendent's signature on the contract file provided.

(See Appendix G for specific details)

**Improvement Recommendations:** The District should maintain complete and consolidated bid and procurement documentation that is readily available in a central location, either physically or electronically (see Recommendation 6.2 for further information).

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**SPECIFIC OUTCOME NO.7 – BEST PRACTICES FOR PROCUREMENT OF MATERIALS AND SERVICES**

**Observation 7**

**The District's standardized items list for Bond Program materials procurement is not current and is potentially not complete.** We determined whether OUSD had and used a standardized items list and educational specifications for Bond Program materials procurement to identify facilities material requirements. We reviewed the OUSD Hardware Specifications Guideline Booklet and Draft Materials Standards document. Upon review we noted the following dates of specification updates:

1. OUSD Hardware Specification Guideline Booklet – 12/2/2014
2. OUSD Materials Standards Draft dated 6/30/2020 (2018 Version is available at the District website)
3. Facilities Master Plan – 2012 (Current material standard is based on the 2012 Facilities Master Plan, but the District has posted FMP 2020 online)
4. OUSD Design Guidelines – 6/30/2020 – Draft
5. Educational Specifications Elementary School Level – 5/14/2014 – Draft
6. Educational Specifications Middle School Level – 5/14/2014 – Draft
7. Educational Specifications High School Level – 5/14/2014 – Draft
8. Essential Outdoor Classroom Elements – May 2013
9. Door Hardware Specification Guideline – 12/2/2014
10. Hydraulic Elevator Standards - August 2017
11. OUSD Minimum Wheelchair Lift Standards – 6/30/2020 - Draft
12. Fire Alarm Standards – 2/22/2020
13. Intrusion Alarm System Standards – 2/22/2020
14. Combination Fire Alarm and Intrusion Alarm System Standards – 3/19/2014
15. OUSD Standard Network Build Specification – 6/30/2020 – Draft
16. Technology Services Date & Communications Specifications – 6/16/2019

As noted in the updates above, at least six categories of standardized specifications are still in draft, signifying they have not been complete, reviewed, and approved as a standard specification for use within the District. No evidence of formalized policies was available to document the procedures to update the material standards.

From a facility's safety perspective, external regulations mandate compliance with building codes. There exist multiple layers of an independent review to verify compliance. Nonetheless, standardized specifications are to promote efficiency, energy conservation, and consider the educational needs of the community. Lack of standardization could also lead to increased owner-initiated changes orders, which can increase the project cost or time to completion.

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**Improvement Recommendations:** The District should regularly update its standardized items and educational specifications list to accurately reflect the most current standards and guidance provided by local and state governments. The manual should include details such as material types, standard equipment and systems, manufacturer specification numbers, and minimum standards for new construction and modernization mandated by the District for projects undertaken. This manual should be provided to project architects and designers, and required products and system specifications should be provided to all bidders during the procurement process. As a best practice, these minimum standards mandated by the District should consider facility safety, energy conservation (e.g., Title 21 and 24), longevity, educational requirements, and other appropriate regulations and standards. Procurement staff should be trained on how to utilize the standard specifications when procuring materials or services for the District.

Additionally, OUSD should define how to make updates to the Standards Specifications document. This policy should ensure that documentation exists, including the requestor and date of request, description of the change, cost-benefit relationship for the change, approver and date of approval, and a time-stamped updated specifications document (see Recommendations 8 and 9.2 for further information). The cost-benefit analysis for significant specification changes should be approved by appropriate OUSD management. The Standard Specifications document should avoid including narrow scope requirements to prevent excessive pricing to OUSD.

**SPECIFIC OUTCOME NO.8 AND 9 – CONFLICT OF INTEREST AND COMPLIANCE WITH STATE LAWS AND GUIDELINES AND BOARD POLICY**

**Observation 8 and 9.1**

**The District did not provide a conflict of interest disclosure for specific management positions defined in the District’s board policy within the facility department.** The District’s Conflict of Interest Code Board Policy (BP 10000) effective January 9, 2020, defines the designated officials, who are required to file Form 700 to comply with the amended Political Reform Act of 1974, which requires state and local government agencies to adopt and promulgate Conflict of Interest Codes. According to section 4 of the Standard Code, designated employees shall file Statements of Economic Interests (California Form 700) with the District who will make the statements available for public inspection and reproduction (Gov. Code, § 81008). Based on the review of the board policy, we identified the following positions are required to file form 700 within the facilities department:

- Consultants
- Deputy Chief of Facilities, Planning & Management
- Executive Director of Facilities Planning and Management

The District did not provide form 700 filed by all the above-mentioned positions after several requests.

To supplement the District-wide policy, the facilities department developed an alternative conflict of interest form to be completed by all employees who work within that department. We reviewed 40 of the alternative conflict of interest forms and confirmed that both the Deputy Chief and Director of Facilities Planning and Management had signed the conflict of interest forms.

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**AUDIT RESULTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**Improvement Recommendations:** Having consolidated and documented policies and procedures as well as maintaining completed forms will provide insight to potential conflicts, allowing the District to make appropriate adjustments and help protect the District if a dispute of interest issues arise. We recommend facilities management to discuss with legal counsel about the current policy, and any recommendations should be implemented by formal written policy. Discussion topics about if the facilities department should have a policy separate from the District, identification of positions subject to the policy, and manner in which reported conflicts of interest are resolved.

We also recommend the District to designate a person responsible for obtaining from 700s for all employees listed in the District policy. The District should provide form 700s in a timely manner upon request of all stakeholders.

**Observation 8 and 9.2**

**Policies and procedures were centrally located, defined roles and responsibilities and readily available at the District’s website; however, some procedures are inconsistent and incomplete as of June 30, 2020.** The District has taken steps to address prior year bond performance audit report’s recommendations by preparing and publishing the OUSD Facilities Department Standard Operating Procedures manuals online and having a separate OUSD Procedure Manual; however, key controls such as procedures to ensure the compliance with Prop 39 requirements, collection of time documentations for all bond funded employees, procedures for claim prevention, procedures and document control for stakeholder reporting, and procedures over bidding and procurement that is compliant with Public Contract Code and other regulations are not being addressed in the new manual. Our analysis considered laws, policies, and regulations that the District is subject to. Below is a summary of areas and objectives where we noted exceptions:

- Compliance with Ballot Language – See Conduct a Performance Audit
- Payment Procedures – See Specific Outcome No. 4
- Change Orders and Claim Procedures – See Specific Outcome No. 5
- Bidding and Procurement Procedures – See Specific Outcome No. 6
- Best Practices for Procurement of Materials and Services – See Specific Outcome 7

The District also has two separate procedures manuals: *OUSD Procedures Manual* finalized on September 2020 and *OUSD Facilities Department Standard Operating Procedures Manual*, which is published online. Although these two manuals compliment each other, having two separate procedures manual increases the risk of inconsistent and confusing practices. In addition, the District’s OUSD Procedures Manual was not readily available during the time of the audit; therefore, we were not able to verify whether the consistent procedures are communicated on both manuals over all areas mentioned above.

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**AUDIT RESULTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**Improvement Recommendation:** The district should continuously update and review the procedures manual to ensure the District policy and procedures reflect current requirements under State laws and regulations. The GFOA recommends, within their article “Documenting Accounting Policies and Procedures,” that the documentation of accounting policies and procedures should be evaluated annually and updated periodically no less than once every three years. Any changes in policies and procedures should be updated in the documentation promptly as they occur, and a specific employee should be assigned the duty of overseeing this process. We recommend that construction program procedures are documented, updated correspondingly, and approved promptly. The resulting documentation can also serve as a useful training tool for staff. The District should determine and consolidate procedure manual into one to mitigate the risk of inconsistent practices.

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**REPORTING VIEWS OF RESPONSIBLE OFFICIALS  
JUNE 30, 2020**

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**CONDUCT A PERFORMANCE AUDIT (CAPA)**

**CAPA No. 1 – The ballot language addresses projects at the District and school site levels; however, particular expenditures are not explicit the Bond language.**

The current plan was adopted on June 5, 2020, via Board Resolution 1819-0211 to move forward with a permanent District Administrative Center at the former Cole Elementary School.

Interim administrative housing was not needed or contemplated at the time of Measure J’s development or passage. Thus, it was not specifically delineated in the Bond Project List. However, the Bond Project List does include a reference to “administrative sites” and to renting facilities “on an interim basis.” Further, the use of bond funds for interim administrative housing is explicitly contemplated under Measure J. The Measure J Bond Project List mentions the use of bond funds for “administrative sites,” and it mentions the ability to use bond funds for “[r]ental...facilities...on an interim basis, as needed to accommodate...personnel.”

**CAPA No. 2 – The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects, and routine everyday school facilities administrator expenses.**

We agree that there is not a formal basis of allocation, but the 80 percent allocation for four specific employees and the 100 percent allocation for others is reasonable based on anecdotal evidence. To address this finding, the District will develop a time documentation for record keeping per the California School Accounting Manual (CSAM) Procedures 905.

**CAPA No. 3 – The District does not have a complete documentation to support expenditures’ allowability for interdepartmental transactions.**

We agree that Facilities, as the primary party responsible for Bond Fund expenditures, should be in the loop on all Bond Funded procurement and will work with the Chief Business Officer to develop a process supporting this.

**SPECIFIC OUTCOME NO. 1 – ADHERENCE TO DESIGN AND CONSTRUCTION COST BUDGETS**

**Observation 1.1** We developed a new program procedures manual drafted on January 25, 2020 to update and include the facilities and project management policies and procedures in accordance with current laws and regulations to ensure compliance in managing bond-funded projects. We will consider the recommendations of the auditor and work to finalize those procedures.



**OAKLAND UNIFIED SCHOOL DISTRICT  
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**REPORTING VIEWS OF RESPONSIBLE OFFICIALS  
JUNE 30, 2020**

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**Observation 1.2** While the budget for the Cole project was not included in a Board Approved Spending Plan until 2021, the Board action authorizing and directing staff to move ahead with a project to rehouse our central administration functions in a new building at Cole did specifically state that budget would be authorized and directed staff to proceed on that basis.

**Observation 1.3** We agree that cancellation of projects can lead to an inefficient Bond program. We have no objection to the measures recommended and welcome the opportunity to present regular Bond program progress reports.

**SPECIFIC OUTCOME NO. 2 – ADHERENCE TO DESIGN AND CONSTRUCTION SCHEDULES AND TIMELINES**

The District, in consultation with CBOC has revised the format of reporting to address this finding. The current reports include summary of projects with specific funding source including Measure J and B and Project Reconciliation Summary for major projects, which provides detailed financial information at the project level.

We have a Project Status Report, which includes project timeline and the percentage of completion information; however, this information has not been presented to CBOC. We will consider the Auditor’s recommendation to include the completion timelines and project status in the CBOC report. We are also developing a system to create a report that track project schedules, construction costs, change orders and completion timeline.

**SPECIFIC OUTCOME NO. 3 – FINANCIAL REPORTING AND INTERNAL CONTROLS**

**Observation 3.1** We are purchasing a new program management software that will enable us to more efficiently generate reports that include the recommended information such as project schedules, construction costs, change orders, and project timeline.

**Observation 3.2** The project managers accounts are focused on contract reconciliation and the roll up reports do not always correspond to the project budget reported to CBOC. We will work with our new software to make sure that this correspondence does take place.

**SPECIFIC OUTCOME NO. 4 – PAYMENT PROCEDURES**

**Observation 4.1** We concur. We will update the checklist, which assists accounting staff and project managers to gather all of the necessary documents to process the payments, to be aligned with the current procedures. We will also provide clear guidelines on which documents are applicable to certain expenditures to our staff.

We are also working to standardize our documentation organization so that every required document is memorialized in the payment packet.

Finally, we will also memorialize the acceptable omissions such as processing interim progress payments (but not final progress payments) without the certification of compliance with our local business policy.

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**REPORTING VIEWS OF RESPONSIBLE OFFICIALS  
JUNE 30, 2020**

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**Observation 4.2** We will review in detail the cited issues and work with our program management team to make corrections.

**Observation 4.3** We agree with the improvement recommendations.

**SPECIFIC OUTCOME NO. 5 – CHANGE ORDER AND CLAIM PROCEDURES**

**Observation 5.1** We appreciate the helpful recommendation of the auditor about claims avoidance protocols and best practice. We developed a revised program procedures manual drafted on January 25, 2020. The revised manual consolidates and updates our claims avoidance protocols. We will consider the specific recommendations of the auditor and work to finalize those procedures.

Also, we are purchasing a new program management software that will enable us to more efficiently generate reports that include the best practice information such as project schedules, construction costs, change orders, and project timeline.

**Observation 5.2** We appreciate the recommendations for improvement and want to point out that all change orders are reviewed by the general counsel’s office or their designee before presentation to Board for approval. We will develop procedures to document the analysis and proper valuation of our change orders

**Observation 5.3** We will investigate how to best summarize the salient issues in each change order and how we’re reporting on them to the key decision makers

**Observation 5.4** We agree with the establishment of a set of parameters to analyze the performance of each architect against the change orders on each project and development of a management plan for outliers. We do note that change orders are already classified as owner requests, agency requirement, unforeseen conditions, or errors and omissions

**SPECIFIC OUTCOME NO. 6 – BIDDING AND PROCUREMENT PROCEDURES**

**Observation 6.1** We developed a new program procedures manual drafted on January 25, 2020 to update and include the facilities and project management policies and procedures in accordance with current laws and regulations to ensure compliance in managing bond-funded projects. We will consider the recommendations of the auditor and work to finalize those procedures.

We are also working to standardize our documentation organization so that every required document is memorialized in the payment packet.

**Observation 6.2** We will work to improve our document filing practices. In this case multiple staff member recall the scoring, but we have been unable to locate the document.

**Observation 6.3** We agree with the recommendation for a central electronic file of all approved contract documents

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**REPORTING VIEWS OF RESPONSIBLE OFFICIALS  
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**SPECIFIC OUTCOME NO. 7 – BEST PRACTICES FOR PROCUREMENT OF MATERIALS AND SERVICES**

We are in the process of updating the list of standardized items and education specifications. As of June 30, 2020, we completed updating Elevator, Wheelchair Lift, and Technology Service Data and Communications Standards. We will continue to work on updating the design specifications to ensure compliance to appropriate regulations and standards.

**SPECIFIC OUTCOME NOS. 8 and 9 – CONFLICT OF INTEREST AND COMPLIANCE WITH STATE LAWS AND GUIDELINES AND BOARD POLICY**

**Observation 8 & 9.1** The District will consult with the legal counsel to develop a policies and procedures over conflict of interest form within the facility department to ensure that all officers and employees authorizing procurements and financial commitments submits Form 700 and internally created conflict of interest form on a timely manner in compliance to state laws and board policies.

**Observation 8 & 9.2** We appreciate the suggestion to regularly review and update our procedures manual to ensure that our documents are complimentary and not conflicting and will adding that review to our master calendar tasks.

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX A – INTERVIEWS PERFORMED  
JUNE 30, 2020**

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<b>Name</b>	<b>Position</b>	<b>Date Interviewed</b>
Tadashi Nakadegawa	Acting Deputy Chief, Facilities Planning & Management	Throughout the audit
Kenya Chatman	Acting Director of Facilities Planning & Management	Throughout the audit
David Colbert	Acting Director of Facilities Planning & Management	1/21/2021
Michael Ezeh	Accounting Program Manager	Throughout the audit
Juanita Hunter	Administrative Assistant (Contracts & Bids Specialist)	Throughout the audit
Sandra Soo	Facilities Accountant II	Throughout the audit
Penti III, Tarpeh	Facilities Accountant II	Throughout the audit
Jean-Luc Keita	Project Manager- Glenview	1/21/2021
John Esposito	Project Manager- Emerson	1/22/2021
Paul Orr	Project Manager- Fremont and ELC	1/22/2021
Elena Comrie	Project Manager- the Center, Cole	1/22/2021
Alton Jefferson	Project Manager- Madison	1/22/2021

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX B – REVIEW OF PRIOR YEAR AUDIT  
JUNE 30, 2020**

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The following table shows the current year status of each prior year performance audit observation.

<b>Source</b>	<b>Prior Year Observation</b>	<b>Prior Year Recommendation</b>	<b>Current Year Status</b>
CAPA 1	The ballot language addresses projects at the District and school site levels; however, particular expenditures are not explicit the Bond language.	Bond measures require long-term planning. There is always a trade-off between limiting a future Board's discretion to respond to the changing needs of the community versus the need to specify how each bond dollar must be spent. Key stakeholders may consider explicit language addressing this matter in a future ballot.	See current year CAPA No. 1
CAPA 2	The District does not have a documented basis for distributing salary between the narrow category of bond compliant construction projects, and routine everyday school facilities administrator expenses.	The District should formally document the basis for distributing salary between the narrow category of bond compliant construction projects, and routine everyday school facilities administrator expenses.	See current year CAPA No. 2
Observation 1.1	Policies and procedures covering the process for developing and adhering to design and construction budgets are not current and are not followed in practice.	The District should refine the budget monitoring procedures, specifically, address the frequency of monitoring and the threshold for further investigation about when the percentage of completion differs from the budgeted amounts. The District should approve and implement the drafted budget monitoring policies and procedures to ensure consistent reporting, adequate controls, accountability, and communication of the policies and procedures.	See Current Year Observation 1.1
Observation 1.2	The District's policy over Facilities Master Plan ("FMP") is not being followed as to the frequency of updates.	The District should update the Facilities Master Plan per the frequency required by Board policy.	Resolved

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX B – REVIEW OF PRIOR YEAR AUDIT (Continued)  
JUNE 30, 2020**

<b>Source</b>	<b>Prior Year Observation</b>	<b>Prior Year Recommendation</b>	<b>Current Year Status</b>
Observation 2	The District does not include expenditures by timeframe based on project forecasts to validate that sufficient funding is available to meet the financial requirements of Measure J objectives.	The District should report the project schedule and planned expenditures by a project by funding sources to ensure enough funds are available to complete a project. The District should implement schedule reporting and control policies and procedures to ensure consistent tracking of Bond Program projects.	See current year Observation 2
Observation 3.1	Financial reporting lacked adequate details for critical stakeholders to analyze the schedule and budgetary information at the program and project level.	The District should present the budget-to actual comparisons of expenditures, and the percentage of completion to key stakeholders.	See current year Observation 3.1, & 3.2
Observation 4.1	Payment application packages were incomplete.	The District should have a clear guideline for payment processing, and they should be enforced. Templates should be periodically updated to remain applicable. The District should finalize policies and procedures related to the payment approval process, including explicitly updating the payment application form template.	See current year Observation 4.1
Observation 4.2	Construction quality control documentation was incomplete.	The District should have a clear guideline for payment processing, and they should be enforced. Templates should be periodically updated to remain applicable. The District should finalize policies and procedures related to the payment approval process, including explicitly updating the payment application form template.	See current year Observation 4.2

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX B – REVIEW OF PRIOR YEAR AUDIT (Continued)  
JUNE 30, 2020**

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<b>Source</b>	<b>Prior Year Observation</b>	<b>Prior Year Recommendation</b>	<b>Current Year Status</b>
Observation 5.1	Policies lacked claims avoidance considerations, evidence preservation to limit exposure.	The District should define a policy for when change orders are denied.	See current year Observation 5.1
Observation 5.2	The policies and procedures surrounding change order review and acceptance are inconsistently applied and incomplete.	As a best practice, the District should update and consolidate their policies and procedures surrounding change orders to ensure effective controls, accountability, and communication of the policies and procedures. Any changes in policies and procedures should be updated in the documentation promptly as they occur and a specific employee should be assigned the duty of overseeing this process.	See current year observation 5.2
Observation 5.3	There is not a defined policy for reporting of meaningful change orders to key stakeholders.	The District should establish more robust change order reporting within Bond Program reporting to ensure end users understand change order impact, assigned responsibility, and litigation exposure.	See current year Observation 5.3
Observation 5.4	Change orders are often classified as "error and omissions" due to the architect's drawings, not including all specifications.	The District should define a "normal" scope of a change order classified as an architect "error and omissions." Bond program management should further create a database to monitor the situations where they went beyond reasonable scope threshold, to identify if the same architect, or other patterns, are contributing to a disproportionate volume of "errors and omissions."	See current year Observation 5.4

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX B – REVIEW OF PRIOR YEAR AUDIT (Continued)  
JUNE 30, 2020**

<b>Source</b>	<b>Prior Year Observation</b>	<b>Prior Year Recommendation</b>	<b>Current Year Status</b>
Observation 6.1	The policies and procedures surrounding procurement are out of date and incomplete.	The District should update and consolidate their policies and procedures surrounding procurement to ensure effective controls, accountability, and communication of the policies and procedures.	See current year Observation 6.1
Observation 6.2	The District was unable to provide complete competitive solicitation documentation for three public works projects.	The District should maintain complete and consolidated bid and procurement documentation that is readily available in a central location, either physically or electronically.	See current year Observation 6.2
Observation 6.3	The District did not provide sufficient documentation to allow us to review five out of 33 sampled vendors, or 15%.	The District should maintain complete and consolidated bid and procurement documentation that is readily available in a central location, either physically or electronically.	See current year Observation 6.3
Observation 7	The District’s standardized items list for Bond Program materials procurement is not current and is potentially not complete.	The District should regularly update its standardized items and educational specifications list to accurately reflect the most up-to-date standards and guidance provided by local and state governments.	See current year Observation 7
Observation 8 and 9.1	The District did not provide conflict of interest disclosure for specific management positions defined in the District's board policy within the facility department.	The District should clearly document their policies and procedures surrounding conflict of interest, maintain a complete set of completed conflict of interest forms, and review their current forms to determine if additional action needs to be taken.	See current year Observation 8 and 9.1
Observation 8 and 9.2	Policies and procedures were not centrally located, did not define roles and responsibilities and the process for updating manuals was not documented.	The District should consolidate all policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures.	See current year Observation 8 and 9.2



**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX C – Observation 4.1  
JUNE 30, 2020**

The following table contains the expenditures with incomplete payment application documents. See Observation 4.1 for more details.

<b>PO#</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>	<b>Conditional Lien Release</b>	<b>Schedule Update</b>	<b>Certificate of Payroll</b>	<b>Stop Notice Report</b>	<b>Finance Funding Confirmation</b>
<b>Measure B</b>									
PO20-01561	D LINE CONSTRUCTORS DIGITAL DESIGN	51249790	8/26/2019	\$ 107,136	Yes	Yes	No	N/A	No
PO20-05205	COMMUNICATIONS INNOVATIVE	51347383	6/26/2020	64,485	Yes	Yes	No	N/A	No
PO20-08693	CONSTRUCTION CO. INNOVATIVE	51332551	5/5/2020	123,904	No	Yes	No	Yes	No
PO20-08693	CONSTRUCTION CO. LIBERTY MUTUAL	51352768	6/30/2020	116,000	No	Yes	No	No	No
PO20-03723	SURETY LIBERTY MUTUAL	51301623	2/26/2020	684,791	Yes	Yes	No	N/A	N/A
PO20-03723	SURETY LIBERTY MUTUAL	51334233	5/13/2020	125,263	Yes	Yes	No	N/A	N/A
PO20-03723	SURETY LIBERTY MUTUAL	51334233	5/13/2020	106,586	Yes	Yes	No	No	N/A
PO20-03723	SURETY LIBERTY MUTUAL	51347476	6/26/2020	106,002	Yes	Yes	No	Yes	N/A
PO20-03723	SURETY	51351317	6/30/2020	213,989	Yes	Yes	No	No	N/A
PO20-09315	THOMPSON BUILDERS WICKMAN	51332705	5/5/2020	56,246	Yes	Yes	N/A	N/A	No
PO20-04923	DEVELOPMENT AND CONSTRUCTION	51279186	12/4/2019	12,560	Yes	Yes	No	N/A	No

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX C – Observation 4.1  
JUNE 30, 2020**

<b>PO#</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>	<b>Conditional Lien Release</b>	<b>Schedule Update</b>	<b>Certificate of Payroll</b>	<b>Stop Notice Report</b>	<b>Finance Funding Confirmation</b>
<b>Measure J</b>									
PO20-01788	ADCO/TURNER GROUP/ALTEN JOINT VENTURE	51350211	6/30/2020	581,725	Yes	No	No	N/A	N/A
PO20-01788	ADCO/TURNER GROUP/ALTEN JOINT VENTURE	51350211	6/30/2020	370,451	Yes	No	No	N/A	N/A
PO20-00556	ASBESTOS MANAGEMENT GROUP OF CALIFORNIA, CAHILL/FOCON JOINT	51247983	8/19/2019	84,360	No	No	No	No	No
PO20-01555	VENTURE CAHILL/FOCON JOINT	51335009	5/20/2020	4,775,539	Yes	Yes	No	N/A	No
PO20-01555	VENTURE CAHILL/FOCON JOINT	51326290	4/3/2020	3,896,893	Yes	Yes	No	N/A	No
PO20-01555	VENTURE CAHILL/FOCON JOINT	51308389	3/20/2020	3,848,196	Yes	Yes	Yes	N/A	No
PO20-01555	VENTURE CAHILL/FOCON JOINT	51296428	2/10/2020	3,805,051	Yes	Yes	Yes	N/A	No
PO20-01555	VENTURE CAHILL/FOCON JOINT	51250758	9/19/2019	3,793,395	Yes	Yes	Yes	N/A	No
PO20-01555	VENTURE CAHILL/FOCON JOINT	51259646	10/18/2019	3,539,106	Yes	Yes	Yes	N/A	No
PO20-01555	VENTURE	51341812	6/15/2020	3,392,114	Yes	Yes	No	N/A	No

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX C – Observation 4.1  
JUNE 30, 2020**

<b>PO#</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>	<b>Conditional Lien Release</b>	<b>Schedule Update</b>	<b>Certificate of Payroll</b>	<b>Stop Notice Report</b>	<b>Finance Funding Confirmation</b>
<b>Measure J</b>									
PO20-01555	CAHILL/FOCON JOINT VENTURE	51290477	1/24/2020	3,200,471	Yes	Yes	Yes	N/A	No
PO20-01555	CAHILL/FOCON JOINT VENTURE	51268220	11/13/2019	3,069,589	Yes	Yes	Yes	N/A	No
PO20-01555	CAHILL/FOCON JOINT VENTURE	51351162	6/30/2020	3,061,177	Yes	Yes	Yes	N/A	No
PO20-01555	CAHILL/FOCON JOINT VENTURE	51249763	8/26/2019	2,926,821	Yes	Yes	Yes	N/A	No
PO20-01555	CAHILL/FOCON JOINT VENTURE	51311416	12/17/2019	2,264,674	Yes	Yes	Yes	N/A	No
PO20-00981	DIGITAL DESIGN COMMUNICATIONS	51259723	10/18/2019	165,508	No	Yes	No	No	No
PO20-00981	DIGITAL DESIGN COMMUNICATIONS	51266344	11/6/2019	165,508	No	Yes	No	No	No
PO20-00981	DIGITAL DESIGN COMMUNICATIONS	51259722	10/18/2019	161,621	No	Yes	No	No	No
PO20-00981	COMMUNICATIONS G & G BUILDERS	51239787	8/15/2019	153,484	No	Yes	No	No	No
PO20-00580	MARCON CO.	51248023	8/19/2019	53,428	No	Yes	N/A	N/A	N/A
PO20-01185	MARCON CO.	51239452	8/14/2019	163,437	Yes	Yes	Yes	N/A	No
PO20-01185	MARCON CO.	51248043	8/19/2019	342,978	Yes	Yes	Yes	N/A	No
PO20-01185	MARCON CO.	51255481	10/3/2019	338,905	Yes	Yes	Yes	N/A	No
PO20-01562	MK THINK OLYMPUS PAINTING,	51326458	5/21/2020	(30,803)	Yes	Yes	No	Yes	No
PO20-07420	INC.	51301653	2/26/2020	518,358	Yes	Yes	Yes	N/A	N/A

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX C – Observation 4.1  
JUNE 30, 2020**

<b>PO#</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>	<b>Conditional Lien Release</b>	<b>Schedule Update</b>	<b>Certificate of Payroll</b>	<b>Stop Notice Report</b>	<b>Finance Funding Confirmation</b>
<b>Measure J</b>									
PO20-07420	OLYMPOS PAINTING, INC.	51326494	4/3/2020	262,932	Yes	Yes	No	N/A	N/A
PO20-07420	OLYMPOS PAINTING, INC.	51335186	5/20/2020	197,258	Yes	Yes	Yes	N/A	N/A
PO20-07420	OLYMPOS PAINTING, INC.	51301653	2/26/2020	125,780	Yes	Yes	Yes	N/A	N/A
PO20-01559	OVERAA TULUM ECLIPSE JV	51249882	8/26/2019	2,236,529	Yes	Yes	Yes	N/A	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51352798	6/30/2020	2,200,000	Yes	Yes	No	Yes	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51308693	3/20/2020	1,435,000	Yes	Yes	No	No	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51338356	6/1/2020	1,200,000	Yes	Yes	No	No	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51249882	8/26/2019	895,817	Yes	Yes	Yes	N/A	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51252497	9/24/2019	824,759	Yes	Yes	Yes	N/A	Yes
PO20-01559	OVERAA TULUM ECLIPSE JV	51266388	11/6/2019	525,153	Yes	Yes	Yes	N/A	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51279087	12/4/2019	364,714	No	Yes	Yes	N/A	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51260001	10/18/2019	221,242	Yes	Yes	No	N/A	No
PO20-01559	OVERAA TULUM ECLIPSE JV	51286845	1/10/2020	152,372	Yes	Yes	No	N/A	No
PO20-04182	RAY'S ELECTRIC	51266392	11/6/2019	39,513	Yes	Yes	Yes	N/A	No

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX D – OBSERVATION 4.2  
JUNE 30, 2020**

The following table contains the expenditures lacking proper approvals, if applicable. See Observation 4.2 for additional details

PO#	Vendor Name	Warrant #	Date	Amount	Signed by Project Manager	Signed by Inspector of Record	Signed by Contractor	Signed by Architect	Signed by Consultant	Signed by Director	Signed by Deputy Chief	
<b>Measure B</b>												
PO20-05205	DIGITAL DESIGN COMMUNICATIONS	51347383	6/26/2020	\$ 64,485	Yes	No	Yes	Yes	N/A	Yes	Yes	
PO20-08693	INNOVATIVE CONSTRUCTION CO.	51332551	5/5/2020	123,904	Yes	No	No	No	N/A	Yes	Yes	
PO20-08693	INNOVATIVE CONSTRUCTION CO.	51352768	6/30/2020	116,000	Yes	No	No	No	N/A	Yes	Yes	
PO20-03723	LIBERTY MUTUAL SURETY	51301623	2/26/2020	684,791	Yes	No	Yes	Yes	N/A	Yes	Yes	
PO20-03723	LIBERTY MUTUAL SURETY	51334233	5/13/2020	125,263	Yes	No	Yes	Yes	N/A	Yes	Yes	
PO20-03723	LIBERTY MUTUAL SURETY	51334233	5/13/2020	106,586	Yes	No	Yes	Yes	N/A	Yes	Yes	
PO20-03723	LIBERTY MUTUAL SURETY	51347476	6/26/2020	106,002	Yes	No	Yes	Yes	N/A	Yes	Yes	
PO20-03723	LIBERTY MUTUAL SURETY	51351317	6/30/2020	213,989	Yes	No	Yes	Yes	N/A	Yes	Yes	
PO20-08977	S MEEK ARCHITECTURE	51351430	6/30/2020	33,215	Yes	N/A	N/A	N/A	Yes	No	No	
<b>Measure J</b>												
PO20-02589	ALANIZ CONSTRUCTION,	51250702	9/19/2019	33,890	Yes	N/A	N/A	N/A	No	Yes	Yes	

**AKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX E – OBSERVATION 4.3  
JUNE 30, 2020**

The following table contains the payments took more than 30 days for professional service invoices and 45 days for construction invoices, if applicable. See Observation 4.3 for additional details.

<b>PO #</b>	<b>Check#</b>	<b>VendorName</b>	<b>JE Posted Date</b>	<b>Amount</b>	<b>Invoice Date</b>	<b>AP received date</b>	<b>Date Payment posted</b>	<b>Payment Processing</b>
<b>Measure B</b>								
PO20-05205	51347383	DIGITAL DESIGN COMMUNICATIONS	6/26/2020	\$ 64,485	4/30/2020	<b>Not available</b>	6/26/2020	<b>Undetermined</b>
PO20-01611	51290630	JENSEN HUGHES	1/24/2020	1,580	11/10/2019	12/16/2019	1/24/2020	<b>39</b>
PO20-04304	51283394	NINYO & MOORE	12/18/2019	7,925	8/22/2019	11/15/2019	12/18/2019	<b>33</b>
<b>Measure J</b>								
PO20-09322	51332515	ENGEO INC.	5/5/2020	6,513	9/20/2019	3/18/2020	5/5/2020	<b>48</b>

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX F – OBSERVATION 6.2  
JUNE 30, 2020**

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The following table contains the list of incomplete procurement documents. See Observation 6.2 for more details.

<b>Project Number</b>	<b>Project Site - Name</b>	<b>Contractor Name</b>	<b>Contract Price</b>	<b>Advertisement</b>	<b>Notice to Bidders</b>	<b>Scoresheet or proposals received</b>	<b>Lowest Bidder or Best Value</b>
<b>Measure J</b>							
13134	Glenview -New Construction	KW Engineering	\$ 177,155	Yes	Yes	<b>No</b>	<b>Undetermined</b>
00918	Facilities Planning & Management	Shaw Kawasaki Architechs	3,500,000	Yes	Yes	<b>No</b>	<b>Undetermined</b>
00918	Facilities Planning & Management	MK Think	194,488	Yes	Yes	<b>No</b>	<b>Undetermined</b>
19119	Cole - Administration Center	Consolidated Engineering Laboratories	71,500	Yes	Yes	<b>No</b>	<b>Undetermined</b>

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX G – OBSERVATION 6.3  
JUNE 30, 2020**

The following table contains the list of incomplete contract documents. See Observation 6.3 for more details.

Project Number	Project Site- Name	Contractor Name	Contract Price	Signed by Contractor	Signed by Legal Counsel	Signed by Superintendent	Routing Form Sign off			
							DOF	GC	DCF	
<b>Measure J</b>										
13133	Foster - Central Kitchen	Rook Electric	\$ 45,000	Yes	Yes	Yes	Yes	<b>No</b>	<b>No</b>	
13134	Glenview - New Construction	City of Oakland	46,000	Yes	Yes	Yes	Yes	<b>No</b>	Yes	
13134	Glenview - New Construction	HKIT Architects	67,280	Yes	Yes	<b>No</b>	Yes	Yes	Yes	
13158	Fremont - New Construction	Valley Relocation & Storage	55,000	Yes	Yes	Yes	Yes	<b>No</b>	Yes	



**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX H – LIST OF EXPENDITURES REVIEWED  
JUNE 30, 2020**

The following table lists expenditures selected and tested for compliance and assessed for internal control.

<b>PO #</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>
<b>Measure B</b>				
	ACC ENVIRONMENTAL CONSULTANTS	51237111	8/2/2019	\$ 5,756
PO20-09323	AEKO CONSULTING	51332416	5/5/2020	79,806
PO20-03041	ANTHONIO, INC.	51264679	11/1/2019	3,727
PO20-01183	APPLIED MATERIALS ENGINEERING	51268182	11/13/2019	2,184
PO20-08588	ARBITRAGE COMPLIANCE SPECIALIST	51308349	3/20/2020	850
PO20-00546	AREY JONES	51259589	10/18/2019	183,351
PO20-00546	AREY JONES	51250720	9/19/2019	183,351
PO20-00546	AREY JONES	51250720	10/15/2019	(183,351)
PO20-01434	BENNETT MARINE UTILITY INC.	51250736	9/19/2019	300
PO20-01418	BYRENS KIM DESIGN WORKS	51249762	8/26/2019	20,340
PO20-01465	CB MANAGEMENT GROUP,	51351173	6/30/2020	2,125
PO20-00460	CDW-G	51278895	12/4/2019	147,810
PO20-08011	CDW-G	51347350	6/26/2020	102,933
PO20-01419	CODY ANDERSON WASNEY ARCHITECTS	51278912	12/4/2019	25,207
PO20-02802	COMACK PLUMBING	51252412	9/24/2019	2,166
PO20-04303	CONSOLIDATED ENGINEERING LABORATOR	51268257	11/13/2019	863
PO20-09505	CURVATURE, INC.	51347372	6/26/2020	8,329
PO20-01561	D LINE CONSTRUCTORS	51249790	8/26/2019	107,136
PO20-01093	DAILY JOURNAL CORPORATION	51248016	8/19/2019	590
PO20-05224	DECOTECH SYSTEMS	51290533	1/24/2020	89,326
PO20-01557	DEPT OF TOXICS & SUBSTANCES CONTROL	51250895	9/19/2019	3,014
PO20-00598	DEVELOPMENT GROUP	51249793	8/26/2019	483,768
PO20-05205	DIGITAL DESIGN COMMUNICATIONS	51347383	6/26/2020	64,485
PO20-09898	DIVISION OF STATE ARCHITECTS	51338222	6/1/2020	500
PO20-02588	DSK ARCHITECTS	51250898	9/19/2019	16,731
PO20-10187	EAST BAY BLUE PRINT AND SUPPLY	51351231	6/30/2020	81
PO20-05924	HARDISON KOMASTSU IVELICH & TUCKER	51334230	5/13/2020	23,793
PO20-08693	INNOVATIVE CONSTRUCTION CO.	51326397	4/3/2020	123,904
PO20-08693	INNOVATIVE CONSTRUCTION CO.	51332551	5/5/2020	123,904
PO20-08693	INNOVATIVE CONSTRUCTION CO.	51352768	6/30/2020	116,000
PO20-08693	INNOVATIVE CONSTRUCTION CO.	51326397	4/28/2020	(123,904)
PO20-02491	IRONMASTER	51259821	10/18/2019	6,210
PO20-01611	JENSEN HUGHES	51290630	1/24/2020	1,580
PO20-01233	JOHNSON CONTROLS FIRE PROTECT.	51249840	8/26/2019	1,112
PO20-01431	JTS TREE EXPERT, INC.	51311636	12/17/2019	9,800
PO20-00924	KDI CONSULTANTS	51308573	3/20/2020	25,080
PO20-09984	KW ENGINEERING	51341897	6/15/2020	788

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX H – LIST OF EXPENDITURES REVIEWED (Continued)  
JUNE 30, 2020**

<b>Measure B (Continued)</b>					
PO20-03723	LIBERTY MUTUAL SURETY	51301623	2/26/2020	\$	684,791
PO20-03723	LIBERTY MUTUAL SURETY	51334233	5/13/2020		125,263
PO20-03723	LIBERTY MUTUAL SURETY	51334233	5/13/2020		106,586
PO20-03723	LIBERTY MUTUAL SURETY	51347476	6/26/2020		106,002
PO20-03723	LIBERTY MUTUAL SURETY	51351317	6/30/2020		213,989
PO20-00557	MOBILE MODULAR MANAGEMENT CORP	51290702	1/24/2020		5,007
PO20-04304	NINYO & MOORE	51283394	12/18/2019		7,925
PO20-01186	NOR-CAL MOVING SERVICES	51352794	6/30/2020		14,153
PO20-08976	OJO TECHNOLOGY	51351390	6/30/2020		94,390
PO20-03901	REDGWICK CONSTRUCTION	51264888	11/1/2019		2,028
PO20-01182	ROOK ELECTRIC CO.	51311848	12/17/2019		4,250
PO20-08977	S MEEK ARCHITECTURE	51351430	6/30/2020		33,215
	SCA ENVIRONMENTAL	51241512	9/3/2019		430
PO20-01432	SMALL BUSINESS EXCHANGE	51249916	8/26/2019		468
PO20-03744	STAR ELEVATOR,	51261491	10/23/2019		7,538
PO20-09315	THOMPSON BUILDERS INC	51332705	5/5/2020		56,246
PO20-09815	URBAN DESIGN CONSULTING		6/30/2020		4,865
PO20-04923	WICKMAN DEVELOPMENT AND CONSTRUC	51279186	12/4/2019		12,560
GJ20-00754	KRUEGER		6/30/2020		338,985
GJ20-00219	To move McClymonds Exp from J to B		10/30/2019		148,133
GJ20-00217	To move McClymonds Exp from J to B		10/30/2019		148,133
IFC20-00086	USAC reimbursement		5/13/2020		(331,379)
<b>Measure J</b>					
PO20-09060	ACC ENVIRONMENTAL CONSULTANTS	51334963	5/20/2020	\$	16,450
PO20-01788	ADCO/TURNER GROUP/ALTEN JOINT VENT	51350211	6/30/2020		581,725
PO20-01788	ADCO/TURNER GROUP/ALTEN JOINT VENT	51350211	6/30/2020		370,451
PO20-01091	ALAMEDA ELECTRICAL DISTRIBUTION	51250701	9/19/2019		1,294
PO20-02589	ALANIZ CONSTRUCTION,	51250702	9/19/2019		33,890
PO20-01790	ANTHONIO, INC.	51326236	4/3/2020		18,480
	APPLIED MATERIALS ENGINEERING	51248012	8/19/2019		1,780
PO20-02217	ARBITRAGE COMPLIANCE SPECIALIST	51278856	12/4/2019		1,700
PO20-00556	ASBESTOS MANAGEMENT GROUP OF CALIF	51247983	8/19/2019		84,360
PO20-01435	BAY AREA NEWS GROUP - EAST BAY	51326267	4/3/2020		824
PO20-02398	BENTLEY SYSTEMS	51250737	9/19/2019		35,583
PO20-02003	BYRENS KIM DESIGN WORKS	51351160	6/30/2020		539
PO20-01555	CAHILL/FOCON JOINT VENTURE	51335009	5/20/2020		4,775,539
PO20-01555	CAHILL/FOCON JOINT VENTURE	51326290	4/3/2020		3,896,893
PO20-01555	CAHILL/FOCON JOINT VENTURE	51308389	3/20/2020		3,848,196
PO20-01555	CAHILL/FOCON JOINT VENTURE	51296428	2/10/2020		3,805,051
PO20-01555	CAHILL/FOCON JOINT VENTURE	51250758	9/19/2019		3,793,395
PO20-01555	CAHILL/FOCON JOINT VENTURE	51259646	10/18/2019		3,539,106
PO20-01555	CAHILL/FOCON JOINT VENTURE	45 51341812	6/15/2020		3,392,114

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX H – LIST OF EXPENDITURES REVIEWED (Continued)  
JUNE 30, 2020**

<b>PO #</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>
<b>Measure J (Continued)</b>				
PO20-01555	CAHILL/FOCON JOINT VENTURE	51290477	1/24/2020	\$ 3,200,471
PO20-01555	CAHILL/FOCON JOINT VENTURE	51268220	11/13/2019	3,069,589
PO20-01555	CAHILL/FOCON JOINT VENTURE	51351162	6/30/2020	3,061,177
PO20-01555	CAHILL/FOCON JOINT VENTURE	51249763	8/26/2019	2,926,821
PO20-01555	CAHILL/FOCON JOINT VENTURE	51311416	12/17/2019	2,264,674
PO20-00459	CALIFORNIA BANK OF COMMERCE #10924	51264889	11/1/2019	12,396
PO20-00928	CALIFORNIA BANK OF COMMERCE #10924	51276892	11/22/2019	148
PO20-09324	CALIFORNIA BANK OF COMMERCE #110304	51347562	6/26/2020	33,676
PO20-07148	California Dept of Tax and Fee Admin	51297930	2/18/2020	47,830
PO20-05287	CANON SOLUTIONS AMERICA	51311428	12/17/2019	5,069
PO20-09709	CDW-G	51352730	6/30/2020	2,180
PO20-04248	CHPS,	51268248	11/13/2019	1,300
PO20-04893	CITY OF OAKLAND	51278908	12/4/2019	7,056
PO20-05702	CITY OF OAKLAND POLICE DEPARTM	51332480	5/5/2020	5,791
PO20-04301	COA-ENVIRONMENTAL HEALTH	51268254	11/13/2019	10,000
PO20-01419	CODY ANDERSON WASNEY ARCHITECTS	51259686	10/18/2019	3,481
PO20-00554	COLLAND JANG ARCHITECTURE	51326318	4/3/2020	492
PO20-02799	CONSOLIDATED ENGINEERING LABORATOR	51252415	9/24/2019	5,270
PO20-01565	CORDOBA CORP	51268259	11/13/2019	198,617
PO20-01565	CORDOBA CORP	51308438	3/20/2020	172,231
PO20-01565	CORDOBA CORP	51297950	2/18/2020	171,815
PO20-01565	CORDOBA CORP	51352739	6/30/2020	169,509
PO20-01565	CORDOBA CORP	51249788	8/26/2019	168,161
PO20-01565	CORDOBA CORP	51335043	5/20/2020	165,720
PO20-01565	CORDOBA CORP	51250881	9/19/2019	163,024
PO20-01565	CORDOBA CORP	51347367	6/26/2020	162,187
PO20-01565	CORDOBA CORP	51308438	3/20/2020	147,850
PO20-01565	CORDOBA CORP	51347367	6/26/2020	140,367
PO20-01565	CORDOBA CORP	51290517	1/24/2020	137,105
PO20-01565	CORDOBA CORP	51311475	12/17/2019	134,390
PO20-03947	CORODATA SHREDDING	51351198	6/30/2020	52
PO20-01564	CUMMING CONSTRUCTION MANAGEMENT	51283386	12/18/2019	80,775
PO20-00354	DABNER, DARIEN	51241390	9/3/2019	25,000
PO20-00355	DAILY JOURNAL CORPORATION	51290529	1/24/2020	10
PO20-03360	DEPT OF TOXICS & SUBSTANCES CONTROL	51259721	10/18/2019	1,807
PO20-08945	DEVELOPMENT GROUP		6/30/2020	781,832
PO20-10052	DEVELOPMENT GROUP		6/30/2020	193,009
PO20-01610	DEVINE & GONG INC.	51250897	9/19/2019	550
PO20-00981	DIGITAL DESIGN COMMUNICATIONS	51259723	10/18/2019	165,508

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX H – LIST OF EXPENDITURES REVIEWED (Continued)  
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<b>PO #</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>
<b>Measure J (Continued)</b>				
PO20-00981	DIGITAL DESIGN COMMUNICATIONS	51266344	11/6/2019	\$ 165,508
PO20-00981	DIGITAL DESIGN COMMUNICATIONS	51259722	10/18/2019	161,621
PO20-00981	DIGITAL DESIGN COMMUNICATIONS	51239787	8/15/2019	153,484
PO20-09938	DIVISION OF STATE ARCHITECTS	51338223	6/1/2020	377,803
PO20-02588	DSK ARCHITECTS	51250898	9/19/2019	3,042
PO20-08729	DUDE SOLUTIONS, INC.	51332505	5/5/2020	27,622
PO20-06304	EAST BAY BLUE PRINT AND SUPPLY	51290551	1/24/2020	12
PO20-08254	EIDE BAILLY, LLP	51326353	4/3/2020	200,000
PO20-03736	ELATION SYSTEMS	51311518	12/17/2019	37,500
PO20-09322	ENGEO INC.	51332515	5/5/2020	6,513
PO20-03313	FAGEN FRIEDMAN & FULFROST	51341860	6/15/2020	248
PO20-04632	FIRST ALARM SECURITY & PATROL	51276758	11/22/2019	114
	G & G BUILDERS	51248023	8/19/2019	53,428
PO20-01789	GELFAND PARTNERS ARCHITECTS	51308499	3/20/2020	1,611
PO20-04542	GENERAL ROOFING COMPANY	51276771	11/22/2019	10,900
PO20-02584	GUTTMANN & BLAEVOET	51261430	10/23/2019	7,590
PO20-01563	HANSON & FITCH	51276780	11/22/2019	308
PO20-02112	HARDISON KOMASTSU IVELICH & TUCKER	51328200	4/15/2020	10,256
PO20-04256	HAVENAR-DAUGHTON, BRENDAN	51311583	12/17/2019	32
PO20-06307	HERC RENTAL,	51292870	1/28/2020	84,192
PO20-09053	HERTZ ENVIRONMENTAL, INC.	51351270	6/30/2020	1,750
PO20-04920	INTEGRAL GROUP, INC.	51351280	6/30/2020	6,400
PO20-00513	INTER-COMMUNICATIONS	51239429	8/14/2019	6,849
PO20-05134	JACOBS ENGINEERING GROUP,	51311613	12/17/2019	38,430
PO20-01636	JENSEN HUGHES	51249838	8/26/2019	1,161
PO20-02643	JOHNSON CONTROLS FIRE PROTECT.	51276800	11/22/2019	1,251
PO20-02769	JOHNSON CONTROLS,	51252453	9/24/2019	892
PO20-03152	JTS TREE EXPERT, INC.	51311636	12/17/2019	14,800
PO20-03152	JTS TREE EXPERT, INC.	51311636	12/17/2019	14,800
PO20-01566	K 12 SCHOOL FACILITIES	51261442	10/23/2019	23,075
PO20-03206	KDI CONSULTANTS	51259855	10/18/2019	35,540
PO20-07802	KRUEGER INTERNATIONAL,	51338290	6/1/2020	18,090
PO20-07317	KW ENGINEERING	51298016	2/18/2020	1,195
PO20-04617	LAMPHIER-GREGORY	51311666	12/17/2019	4,778
PO20-00663	LAYA'S PARTNERSHIP	51259874	10/18/2019	15,960
PO20-01556	LCA ARCHITECTS,	51335146	5/20/2020	255,881
PO20-01556	LCA ARCHITECTS,	51255472	10/3/2019	253,071
PO20-01556	LCA ARCHITECTS,	51308596	3/20/2020	251,638
PO20-01556	LCA ARCHITECTS,	51332574	5/5/2020	242,024
PO20-01556	LCA ARCHITECTS,	51249851	8/26/2019	230,210

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX H – LIST OF EXPENDITURES REVIEWED (Continued)  
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<b>PO #</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>
<b>Measure J (Continued)</b>				
PO20-01556	LCA ARCHITECTS,	51293932	2/3/2020	\$ 225,745
PO20-01556	LCA ARCHITECTS,	51285643	1/9/2020	187,755
PO20-01556	LCA ARCHITECTS,	51279017	12/4/2019	183,948
PO20-01556	LCA ARCHITECTS,	51304215	3/6/2020	151,585
PO20-01556	LCA ARCHITECTS,	51347471	6/26/2020	148,548
PO20-01556	LCA ARCHITECTS,	51261448	10/23/2019	142,955
PO20-01556	LCA ARCHITECTS,	51347471	6/26/2020	114,702
PO20-00582	LOWE CONSULTING GROUP INC.	51334234	5/13/2020	15,000
PO20-01057	LOZANO SMITH, LLP	51338307	6/1/2020	292
PO20-04253	LUCID-DG LOGIK	51285664	1/9/2020	3,255
PO20-00581	LUSTER & ASSOCIATES, INC.	51251010	9/19/2019	17,296
PO20-00580	MARCON CO.	51239452	8/14/2019	163,437
PO20-01185	MARCON CO.	51248043	8/19/2019	342,978
PO20-01185	MARCON CO.	51255481	10/3/2019	338,905
PO20-01947	METRO CONTRACT GROUP	51241462	9/3/2019	148,133
PO20-08944	METRO CONTRACT GROUP	51351350	6/30/2020	143,374
PO20-03600	MICHAEL'S TRANSPORTATION,	51279054	12/4/2019	11,250
PO20-00352	MICHELLE FIERSTON	51335168	5/20/2020	2,456
PO20-01562	MK THINK	51326458	5/21/2020	(30,803)
PO20-02267	MURAKAMI AND NELSON ARCHITECT	51308661	3/20/2020	15,296
PO20-03906	NAKADEGAWA, TADASHI	51264852	11/1/2019	233
PO20-03866	NINYO & MOORE	51290721	1/24/2020	3,378
PO20-02107	NORTHERN SAFETY & INDUSTRIAL	51290725	1/24/2020	373
PO20-07420	OLYMPUS PAINTING, INC.	51301653	2/26/2020	518,358
PO20-07420	OLYMPUS PAINTING, INC.	51326494	4/3/2020	262,932
PO20-07420	OLYMPUS PAINTING, INC.	51335186	5/20/2020	197,258
PO20-07420	OLYMPUS PAINTING, INC.	51301653	2/26/2020	125,780
PO20-01559	OVERAA TULUM ECLIPSE JV	51249882	8/26/2019	2,236,529
PO20-01559	OVERAA TULUM ECLIPSE JV	51352798	6/30/2020	2,200,000
PO20-01559	OVERAA TULUM ECLIPSE JV	51308693	3/20/2020	1,435,000
PO20-01559	OVERAA TULUM ECLIPSE JV	51338356	6/1/2020	1,200,000
PO20-01559	OVERAA TULUM ECLIPSE JV	51249882	8/26/2019	895,817
PO20-01559	OVERAA TULUM ECLIPSE JV	51252497	9/24/2019	824,759
PO20-01559	OVERAA TULUM ECLIPSE JV	51266388	11/6/2019	525,153
PO20-01559	OVERAA TULUM ECLIPSE JV	51279087	12/4/2019	364,714
PO20-01559	OVERAA TULUM ECLIPSE JV	51260001	10/18/2019	221,242
PO20-01559	OVERAA TULUM ECLIPSE JV	51286845	1/10/2020	152,372
PO20-04891	PERKINS EASTMAN ARCHITECTS DPC	51279098	12/4/2019	1,544
PO20-04182	RAY'S ELECTRIC	51266392	11/6/2019	39,513

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX H – LIST OF EXPENDITURES REVIEWED (Continued)  
JUNE 30, 2020**

<b>PO #</b>	<b>Vendor Name</b>	<b>Warrant #</b>	<b>Date</b>	<b>Amount</b>
<b>Measure J (Continued)</b>				
PO20-00676	REDGWICK CONSTRUCTION	51239479	8/14/2019	\$ 308,416
PO20-00676	REDGWICK CONSTRUCTION	51264888	11/1/2019	235,525
PO20-00927	REDGWICK CONSTRUCTION	51252508	9/24/2019	266,087
PO20-00927	REDGWICK CONSTRUCTION	51239799	8/15/2019	177,251
PO20-09052	REDGWICK CONSTRUCTION	51351420	6/30/2020	569,916
PO20-09052	REDGWICK CONSTRUCTION	51341971	6/15/2020	380,000
	ROOK ELECTRIC CO.	51241507	9/3/2019	12,000
PO20-01029	S MEEK ARCHITECTURE	51261483	10/23/2019	14,790
PO20-09314	SCA ENVIRONMENTAL	51332672	5/5/2020	4,093
PO20-02397	SCHOOL FACILITY CONSULTANTS		6/30/2020	2,174
PO20-04616	SHAH KAWASAKI ARCHITECTS,	51351447	6/30/2020	541,469
PO20-04616	SHAH KAWASAKI ARCHITECTS,	51338415	6/1/2020	223,653
PO20-04616	SHAH KAWASAKI ARCHITECTS,	51328206	4/15/2020	218,328
PO20-04616	SHAH KAWASAKI ARCHITECTS,	51308760	3/20/2020	195,507
PO20-04616	SHAH KAWASAKI ARCHITECTS,	51298102	2/18/2020	129,968
PO20-04616	SHAH KAWASAKI ARCHITECTS,	51292907	1/28/2020	125,082
PO20-04616	SHAH KAWASAKI ARCHITECTS,	51298102	2/18/2020	124,680
PO20-07221	SHERRI E. MCDONALD	51298103	2/18/2020	48
	SIEGFRIED ENGINEERING INC	51241519	9/3/2019	2,889
PO20-02113	SMALL BUSINESS EXCHANGE	51276921	11/22/2019	468
PO20-04181	SOF SURFACES,	51290816	1/24/2020	33,733
PO20-10053	STAR ELEVATOR,	51342004	6/15/2020	15,869
PO20-04631	STATE WATER RESOURCES CONTROL BOAR	51276930	11/22/2019	484
PO20-03471	SUNPOWER	51260108	10/18/2019	8,678
PO20-04961	SYSKA HENNESSY GROUP, INC.	51279159	12/4/2019	875
PO20-02585	TERRAPHASE ENGINEERING,	51334242	5/13/2020	4,220
PO20-00662	UNION PACIFIC RAILROAD,	51252546	9/24/2019	4,746
PO20-08730	UTILITY MANAGEMENT SERVICES	51342027	6/15/2020	14,940
PO20-03123	VALLEY RELOCATION AND STORAGE	51255584	10/3/2019	7,515
PO20-00922	VERDE DESIGN	51311957	12/17/2019	2,668
PO20-00353	WASP BARCODE	51248080	8/19/2019	597
PO20-00599	WELL PUT TOGETHER, LLC	51308834	3/20/2020	12,539
PO20-08978	XEBEC DATA CORP.	51347659	6/26/2020	133
GJ20-00754	ENGIE		6/30/2020	693,315
GJ20-00754	ENGIE		6/30/2020	334,423
IFC20-00089	Reimburse B&G for half the cost of LEEC field		5/29/2020	144,372
GJ20-00219	To move McClymonds Exp from J to B		10/30/2019	(148,133)
GJ20-00217	To move McClymonds Exp from J to B		10/30/2019	(148,133)
GJ20-00345	FY1819 Audit Adjustment-OVERAA June		1/31/2020	(2,236,529)

**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX I – LIST OF AMENDEMENTS AND CHANGE ORDERS DOCUMENTS REVIEWED  
JUNE 30, 2020**

The following table consists the list of amendments and change order documents reviewed.

Site	Project Name	Project #	Vendor Name	CO/Amendment #	Reviewed by internal cost estimator	Approved by legal	Approved by Director	Approved by Deputy Chief	Approved by Board?	Complied with PCC 20118.4?
Fremont	Modernization & New Construction	13158	LCA Architect	Amendment #5	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Fremont	Modernization & New Construction	13158	Ninyo & Moore-Special Instruction	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Fremont	Modernization & New Construction	13158	Ninyo & Moore-Special Instruction	Amendment #3	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Fremont	Modernization & New Construction	13159	KDI Consultants	Amendment #1	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Fremont	Modernization & New Construction	13160	Integral Group	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Fremont	Modernization & New Construction	13162	Jensen Hughs	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Fremont	Modernization & New Construction	13158	Ninyo & Moore-PEA	Amendment #1	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Fremont	Modernization & New Construction	13158	Ninyo & Moore-PEA	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
The Center	Central Kitchen	13133	Overaa Tulum	Change Order #01	<b>Undetermined</b>	Yes	Yes	Yes	N/A	Yes
The Center	Central Kitchen	13133	Overaa Tulum	Change Order #02	<b>Undetermined</b>	Yes	Yes	<b>No</b>	N/A	Yes
Glenview	New Construction	13134	HKIT Architects	Amendment #5	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Glenview	New Construction	13134	HKIT Architects	Amendment #6	<b>Undetermined</b>	<b>No</b>	N/A	<b>No</b>	Yes	Yes
Glenview	New Construction	13134	Antonio	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Glenview	New Construction	13135	Engeo	Amendment #6	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX I – LIST OF AMENDEMENTS AND CHANGE ORDERS DOCUMENTS REVIEWED  
JUNE 30, 2020**

Site	Project Name	Project #	Vendor Name	CO/Amendment #	Reviewed by internal cost estimator	Approved by legal	Approved by Director	Approved by Deputy Chief	Approved by Board?	Complied with PCC 20118.4?
Glenview	New Construction	13136	Applied Materials & Engineering, Inc.	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13124	Byrens Kim	Amendment #6	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13125	Byrens Kim	Amendment #7	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13126	KDI Consultants	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13127	KDI Consultants	Amendment #3	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13128	KDI Consultants	Amendment # 4	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13129	Mobile Modular	Amendment #1	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13130	Mobile Modular	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13131	Mobile Modular	Amendment #3	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Madison	High School Expansion	13132	Innovative Construction	Amendment #1	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Emerson	Soft Ball Field	17111	Verde Design	Amendment #4	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Emerson	Soft Ball Field	17112	Verde Design	Amendment #5	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Emerson	Soft Ball Field	17113	Antonio, Inc.	Amendment #1	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Emerson	Soft Ball Field	17114	Antonio, Inc.	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes
Emerson	Soft Ball Field	17115	Cosolidated Engineering Laboratories	Amendment #2	<b>Undetermined</b>	Yes	N/A	Yes	Yes	Yes



**OAKLAND UNIFIED SCHOOL DISTRICT  
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**APPENDIX J – LIST OF CONTRACTS AND PROCUREMENT DOCUMENTS REVIEWED  
JUNE 30, 2020**

The following table consists the list of contracts and procurement documents reviewed.

<b>Project Number</b>	<b>Project Site- Name</b>	<b>Contractor Name</b>	<b>Contract Price</b>
<b>Measure B</b>			
13124	Maidson Surety Takeover Agreement	LIBERTY MUTUAL CO.	\$ 13,610,253
13124	Maidson Park Academy Expansion	BYRENS KIM DESIGN WORKS	229,400
13124	Maidson Park Academy Expansion	KDI CONSULTANTS, INC.	140,280
13124	Maidson Park Academy Expansion	INNOVATIVE CONSTRUCTION CO.	123,904
13124	Maidson Park Academy Expansion	KRUEGER INTERNATIONAL	46,240
13124	Maidson Park Academy Expansion	K.W. ENGINEERING	39,224
13124	Maidson Park Academy Expansion	JOHNSON CONTROLS FIRE PROTECTION, LP	16,800
13124	Maidson Park Academy Expansion	APPLIED MATERIALS & ENG.	72,670
13124	Madison Park Academy Expansion	MOBILE MODULAR MANAGEMENT CORP.	65,622
13133	Foster-Central Kitchen	ANTHONIO, INC.	80,000
19139	Santa Fe CDC Fire Protection	JOHNSON CONTROLS FIRE PROTECTION, LP	36,338
07047	La Escuelita Education Center	NINYO & MOORE	48,340
07047	La Escuelita Education Center	NINYO & MOORE	71,000
19129	Building & Grounds Fire Alarm Shop	JENSEN HUGHES	19,000
<b>Measure J</b>			
13124	Maidson Park Academy Expansion	INNOVATIVE CONSTRUCTION CO.	\$ 482,458
13124	Maidson Park Academy Expansion	KRUEGER INTERNATIONAL, INC.	21,370
13124	Maidson Park Academy Expansion	URBAN DESIGN CONSULTING ENGINEERS	12,880
13133	Foster-Central Kitchen	ROOK ELECTRIC	45,000
13133	Foster-Central Kitchen	KRUEGER INTERNATIONAL	36,003
13133	Foster-Central Kitchen	METRO CONTRACT GROUP	143,374
13134	Glenview New Construction	CITY OF OAKLAND	46,000
13134	Glenview New Construction	HERTZ ENVIRONMENTAL, INC.	40,000
13134	Glenview New Construction	ENGEO, Inc.	34,281
13134	Glenview New Construction	NOR-CAL MOVING SERVICES	27,000
13134	Glenview New Construction	HKIT ARCHITECTS	19,283
13134	Glenview New Construction	HKIT ARCHITECTS	67,280
13134	Glenview New Construction	ONE WORKPLACE	607,405
13134	Glenview New Construction	KW ENGINEERING	177,155
13134	Glenview New Construction	ANTHONIO, INC.	62,140
15124	Marcus Foster Education Leadership Com	ACC ENVIRONMENTAL CONSULTANTS, INC.	27,225
15124	Marcus Foster Education Leadership Com	ACC ENVIRONMENTAL CONSULTANTS, INC.	14,250
20107	Madison Planning & Management	ROOK ELECTRIC	75,800
00918	Facilities Planning & Management	SHAH KAWASAKI ARCHITECHS	3,500,000
00918	Facilities Planning & Management	CORDOBA CORPORATION INC.	2,009,435
00918	Facilities Planning & Management	CUMMING MANAGEMENT GROUP, INC.	1,090,600

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX J – LIST OF CONTRACTS AND PROCUREMENT DOCUMENTS REVIEWED  
JUNE 30, 2020**

<b>Project Number</b>	<b>Project Site- Name</b>	<b>Contractor Name</b>	<b>Contract Price</b>
<b>Measure J (continues)</b>			
00918	Facilities Planning & Management	COLLAND JANG ARCHITECTURE	\$ 573,781
00918	Facilities Planning & Management	SCHOOL FACILITY CONSULTANTS	190,000
00918	Facilities Planning & Management	EIDE BAILLY, LP	245,000
00918	Facilities Planning & Management	MK THINK	123,270
13158	Fremount New Construction	NINYO & MOORE	376,016
13158	Fremount New Construction	NINYO & MOORE	249,358
13158	Fremont HS New Construction	NINYO & MOORE	170,280
13158	Fremont HS New Construction	VALLEY RELOCATION & STORAGE	55,000
13158	Fremont HS New Construction	STAR ELEVATOR	25,000
13158	Fremont HS New Construction	HERTZ ENVIRONMENTAL, INC.	10,000
17104	Various Security Improvement & Repair Emerson Elementary School Girls	ROOK ELECTRIC	20,950
17111	Softball Field Project Emerson Elementary School Girls	REDWICK CONSTRUCTION COMPANY	2,763,555
17111	Softball Field Project Emerson Elementary School Girls	ANTHONIO INC.	39,600
17111	Softball Field Project Emerson Elementary School Girls	CONSOLIDATED ENGINEERING LABORATORIES	30,000
17111	Softball Field Project	VERDE DESIGN	7,500
17117	Piedmont Fishing Kitchen	TERRAPHASE ENGINEERING	19,947
19119	Cole Administration Center	LAMPHIER-GREGORY	212,200
19119	Cole Administration Center	CONSOLIDATED ENGINEERING LABORATORIES	71,500
19119	Cole Administration Center	THE INTEGRAL GROUP, INC.	57,500
19119	Cole Administration Center	JENSEN HUGHES	43,500
19119	Cole Administration Center	NINYO & MOORE	30,000
19119	Cole Administration Center	CONSOLIDATED ENGINEERING LABORATORIES	18,700

**OAKLAND UNIFIED SCHOOL DISTRICT  
2006 MEASURE B AND 2012 MEASURE J FUNDS**

**APPENDIX K – PROJECT STATUS REPORT EXAMPLE  
JUNE 30, 2020**

The following report is an example of project status report for CBOC reporting.

<b>Project Status Report:   Date</b>	
<b>Project Name</b>	
Site Address	
Project No: XXXXXXXX	DSA No: XX-XXXX
<b>Project Scope</b>	
<b>Project Team</b>	Owner
	DBE
	Construction Manager
	Inspector
<b>Schedule</b>	NTP
	Original Project Duration
	Final Completion
	Approved Time Extensions
	Revised Project Duration
	Revised Completion Date
Calendar Days Lapsed	

<b>Contract Summary</b>	Original Scope	\$	
	District Contingency	\$	
	Project Contingency	\$	
	<b>Original Contract Amount</b>	<b>\$</b>	
	Amendment to Scope	\$	
	Amendment to District Contingency	\$	
	Amendment to Project Contingency	\$	
	<b>Amendments to Date</b>	<b>\$</b>	
	<b>Revised Contract Amount</b>	<b>\$</b>	
	<b>District Contingency</b>	<b>\$</b>	
	Executed CO	\$	%
	Remaining Contingency	\$	%
	<b>Project Contingency</b>	<b>\$</b>	
	Executed CO	\$	%
	Remaining Contingency	\$	%
Pending PCOs (District)	\$		
Pending PCOs (Project)	\$		
Rejected PCOs (District)	\$		
Rejected PCOs (Project)	\$		
<b>Completed &amp; Stored \$ Billed to Date</b>	<b>\$</b>	<b>%</b>	
Stop Notices	\$		

<b>Project Status</b>	<b>Completed Work:</b>
	<b>Upcoming Work:</b>
	<b>Project Issues:</b>