



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

April 5, 2021

Christy White Associates

348 Olive Street

San Diego, CA, 92103

We are providing this letter in connection with your audit of the Oakland Unified School District Measure N Parcel Tax as of June 30, 2020 and for the year then ended for the purpose of expressing opinions as to whether the related financial schedules are present fairly, in all material respects, the revenues and expenditures Oakland Unified School District Measure N thereof in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned Schedule of Revenues and Expenditures in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of April 5, 2021, the following representations made to you during your audit.

The financial schedules referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 1) We have made available to you all financial records and related data within the scope of our capacity.
- 2) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 3) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 4) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial schedules presented in Appendix II.
- 5) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 6) We have a process to track the status of audit findings and recommendations.
- 7) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.



- 8) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 9) The following, if any, have been properly recorded or disclosed in the financial schedules presented in Appendix II:
 - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b) Guarantees, whether written or oral, under which the District is contingently liable.
 - c) All accounting estimates that could be material to the Schedule of Revenues and Expenditures, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances.
- 10) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 11) There are no—
 - a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial schedules, or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with generally accepted accounting principles.
 - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles.
- 12) As part of your audit, you assisted with preparation of the financial schedules and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for the financial schedules and related notes.
- 13) The District has complied with all aspects of contractual agreements that would have a material effect on the Schedule of Revenues and Expenditures in the event of noncompliance.
- 14) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 15) The Schedule of Revenues and Expenditures includes all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 16) The Schedule of Revenues and Expenditures properly classifies all funds and activities.
- 17) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 18) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.



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- 19) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 20) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
- 21) We have evaluated the District's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the Schedule of Revenues and Expenditures.
- 22) We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned Schedule of Revenues and Expenditures.

Lisa Grant-Dawson
Chief Business Officer of the
Oakland Unified School District