

Oakland Unified School District

Board of Education
1000 Broadway, Suite 440
Oakland, CA 94607-4033
(510) 879-8199 Voice
(510) 879-2299 eFax
(510) 879-2300 eTTY/TDD
boe@ousd.org E-Mail



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Meeting Minutes Long - Final

Monday, December 5, 2022

6:00 PM

**Internet Streamed (Via Zoom and Granicus Live Manager) and Broadcasted -
KDOL-TV (Comcast Channel 27 and AT&T Channel 99)**

Audit Committee

Elizabeth Ross, Chairperson

Caroline Lee, Vice Chairperson

Jason Joseph, Secretary

Members: Bessie Weiss, Jeffrey Hall, Vincent Stewart, (Vacancy)

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個別人士需要傳譯及翻譯服務或有合理安排去參與會議的應該在舉行會議之前的七十二 (72) 小時通知教育委員會。請致電[\(510\)879-8199](tel:(510)879-8199) (留言) ; 或 boe@ousd.org (電郵) ; 或[\(510\) 879-2300](tel:(510)879-2300) (電子文字電話/聽障專用電信設備 (eTTY/TDD)) ; 或[\(510\) 879-2299](tel:(510)879-2299) (電子圖文傳真 (eFax)) 。

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អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្រេចសម្រួលយ៉ាងសមរម្យមួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិចពី (72) ម៉ោងមុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ [\(510\) 879-8199](tel:(510)879-8199) ឬតាមរយៈអ៊ីមែល boe@ousd.org ឬទូរស័ព្ទ eTTY/TDD លេខ [\(510\) 879-2300](tel:(510)879-2300) ឬទូរសារលេខ [\(510\) 879-2299](tel:(510)879-2299)។

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NOTICE – EXCLUSIVELY VIRTUAL MEETING

Pursuant to Assembly Bill No. 361 and Resolution No. 2223-0028D (Making Certain Findings Necessary To Permit Virtual Meetings In Specified Circumstances), this meeting is being held virtually. The member of the legislative body, as well as the attending District staff, will join the meeting via phone/video conference and no teleconference locations need be posted.

- *Zoom: To view by Zoom, please click <https://ousd.zoom.us/j/82716541328> on or after the Noticed meeting time. Instructions on how to join a meeting by video conference are available at: <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>.*
- *Phone: To listen by phone (via Zoom), please do the following on or after the Noticed meeting time: call (669) 900-9128, then enter Webinar ID 827 1654 1328, then press “#”. If asked for a participant id or code, press #. Instructions on how to join a meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663> -Joining-a-meeting-by-phone.*
- *To view the Audit Committee meeting from the District’s Home Page - Upcoming Events & Live Meeting Video, please select the meeting name and click on the “In Progress” link under Video or go to the Legislative Information Center (under Board of Education on Home Page)>Calendar Tab>Calendar>Today>Audit Committee >”In Progress” link under Video.*

NOTICE – EXCLUSIVELY VIRTUAL MEETING (CONTINUED)

In addition, members of the public may submit written comments for a posted Audit Committee Agenda Item, before a meeting or while a meeting is “In Progress,” from the District’s Home Page - Upcoming Events & Live Meeting Video by selecting Audit Committee Agenda “eComment” or from the Legislative Information Center, as follows:

- *If before Sunday, click Calendar Tab>Next Week>Audit Committee>eComment*
- *If Sunday or thereafter up to day before Meeting, click Calendar Tab>This Week>Audit Committee>eComment*
- *If day of Meeting, click Calendar Tab>Today>Audit Committee>eComment*

Or “eComment” in bold on the cover page of the Agenda.

Written comments made on an eligible Agenda item, upon clicking of the Submit Button, are immediately sent via email to all members of the legislative body and key staff supporting the legislative body. Each eComment is a public record.

BOARD BYLAW 9131 - AUDIT COMMITTEE CHARGE OR RESPONSIBILITIES

- (1) Recommend to the Board for approval the independent auditors.*
- (2) Review the independent audit engagement including the fee, scope, and timing of the audit, and any other services to be rendered, including non-audit services.*
- (3) Review with the independent auditor's district policies and procedures regarding internal auditing and internal accounting and financial controls.*
- (4) Upon completion of their audit, review with the independent auditors the cooperation they received from district personnel during the audit, the extent to which district resources could be used to minimize the time spent on the audit, and any significant matters of concern arising from the audit.*
- (5) Review with the independent auditors any significant transactions which are not a normal part of the district's business, any changes in accounting principles and practices, all significant proposed audit adjustments, and any recommendations that they may have for improving internal controls, choice of accounting principles or management systems.*
- (6) Review with the district's financial and accounting policies regarding internal accounting and financial controls.*
- (7) Review and recommend district policies to the Board to prohibit unethical, questionable, or illegal activities by district employees.*
- (8) Review with the internal auditor the organization and independence of the internal audit function; the goals and plans of internal audit including the nature and extent of work; problems and experiences in completing internal audits; and findings, conclusions, and recommendations as a result of internal audits.*
- (9) Upon completion of the independent audit, review with the district's financial and accounting managers their perception of the independent auditors, any significant matters of concern arising from the audit, and the extent to which recommendations made by the independent auditors have been implemented.*
- (10) Prepare semi-annual written reports to the Board relating the results of committee activities.*

A. Call to Order

Chairperson Elizabeth Ross called the December 5, 2022, Audit Committee Meeting to order at 6:01 P.M.

B. Roll Call

- Present** 5 - Member Vincent Stewart
Member Jeffrey Hall
Member Bessie Weiss
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross
- Absent** 1 - Secretary Jason Joseph

C. Speaker Request Cards/Modification(s) To Agenda

Submission of Speaker Cards in the traditional manner is N/A, given this meeting is Virtual, during the COVID-19 Public Health Emergency. See the above NOTICE - EXCLUSIVELY VIRTUAL MEETING - for instructions on how to request to speak during this meeting.

Modification(s) to the Agenda, by the Charter Committee, allows for any change in the printed Order of Business including, but not limited to, an announcement that an Item or Legislative File will be considered out of Agenda printed order, that consideration of an Item has been withdrawn, postponed, rescheduled or "pulled" or taken off of the General Consent Report for separate discussion and/or possible action.

None

D. Adoption of Committee Minutes



D.-1

[22-2778](#)

Minutes - Audit Committee – November 7, 2022

Adoption by the Audit Committee of its Meeting Minutes of November 7, 2022.

Attachments: [22-2778 Minutes - Audit Committee – November 7, 2022](#)

Discussion: None

Public Comment: None

A motion was made by Member Stewart, seconded by Member Weiss, that the December 5, 2022 Committee Minutes be Adopted. The motion carried by the following vote:

- Aye:** 5 - Member Vincent Stewart
- Member Jeffrey Hall
- Member Bessie Weiss
- Vice Chairperson Caroline Lee
- Chairperson Elizabeth Ross

Absent: 1 - Secretary Jason Joseph

Enactment No: 23-0011

E. Adoption of the Committee General Consent Report

"Adoption of the Committee General Consent Report" means that all items appearing under this topic are approved in one motion unless a Member of the Committee requests that an item be removed and voted on separately or otherwise acted upon. Generally, these items are routine in nature, and are acted upon in one motion to conserve time and permit focus on other-than-routine legislative items on the agenda.

None

F. Unfinished Business

Roll Call (Secretary's Observation)

Secretary Jason Joseph is present at 6:09 P.M.

Present 6 - Member Vincent Stewart
Member Jeffrey Hall
Member Bessie Weiss
Secretary Jason Joseph
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross

 F.-1

[21-1885](#)

Audit Committee – District Audit Findings 2016-2021 - Chief Business Officer

A Report to the Audit Committee by Lisa Grant-Dawson, Chief Business Officer, or designee, on the progress made in resolving District's 2016 - 2021 Audit Findings (including findings in the latest District Audit), using the Audit Committee's Audit Findings Tracker (February 7, 2022), the prioritization of resolving said findings, potential costs thereof and presentation of corrective action plan, submitted to the State Controller's Office and the Alameda County Office of Education.

Attachments: [21-1885 Audit Committee - District Audit Findings - 2020-2021 School Years - Submitted to the Audit Committee \(10/3/2022\)](#)
[21-1885 Audit Committee – District Audit Findings 2016-2021 - Resolution - State Controller's Office & Alameda County Office of Education \(10/3/2022\)](#)
[21-1885 Audit Committee – District Audit Findings 2016-2021 - Chief Business Officer \(12/5/2022\)](#)

Chief Business Officer (CBO) Lisa Grant Dawson the progress made on District Audit Findings 2016-2021 and responded to questions and comments from the Committee.

Discussion: Member Jeffery Hall, Member Vincent Stewart

Public Comment: None

Discussed and Closed

Enactment No:

 F.-2 [22-1207](#)

Audit Committee - Audit Committee Handbook

A discussion and possible adoption by the Audit Committee of the Audit Committee Handbook.

Attachments: [22-1207 Audit Committee - Audit Committee Handbook \(10.3.2022\)](#)

Chairperson Ross opened the floor for discussion and possible adoption of the Audit Committee Handbook.

Discussion: Vice Chairperson Caroline Lee, Chairperson Ross

The item was postponed by the Committee due to no edits being made from the last Meeting to the handbook.

Public Comment: None

Postponed to a Date Certain - Next Regular Committee Meeting - January 9, 2023

 F.-3 [22-2107](#)

Report - Selection of District External Auditor - Fiscal Year Ending June 2023 - Audit Committee

A Report to the Audit Committee by the Chief Business Officer, or designee, on the status of the Request for Proposals or status for selection of the District External Auditor, Year Ending June 30, 2023.

CBO Grant-Dawson gave an update on the status for the selection of the District External Auditor, Year Ending June 30, 2023.

CBO Grant-Dawson stated that they are moving forward with the process to accept the request for proposal from the one qualified bidder who submitted a proposal.

The formal announcement of the selected auditor will be made in January 2023.

Discussion: None

Public Comment: Carol Delton

Discussed

G. New Business



G.-1

[22-2789](#)**Budget and Finance Committee – District Audit Findings
2016-2022 - Chief Business Officer**

A Report to the Audit Committee by Chief Business Officer, or designee, on the progress made in resolving District's 2016 - 2022 Audit Findings (including findings in the latest District Audit), using the Audit Committee's Audit Findings Tracker.

Attachments: [22-2789 Audit Committee – District Audit Findings 2016-2022 - Chief Business Officer \(12/5/2022\)](#)
[22-2789 Presentation - Budget and Finance Committee – District Audit Findings 2016-2022 - Chief Business Officer \(12/15/2022\)](#)
[22-2789 Budget and Finance Committee – District Audit Findings 2016-2022 - Chief Business Officer \(12/15/2022\)](#)

CBO Grant-Dawson gave a brief instruction on the Audit Committee Findings Tracker and how it's used and gave a report on the progress made in resolving District's 2016 - 2022 Audit Findings. CBO Grant-Dawson responded to questions and comments from the Committee.

Discussion: Member Jeffrey Hall, Chairperson Ross

Public Comment: Carol Delton

Discussed

G.-2

[22-2791](#)**District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending
June 30, 2022 - Audit Committee**

Presentation to the Audit Committee of a progress update on the District's Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2022, by Eide Bailly, LLP, Independent Auditors, and discussion of the same with Auditors.

Nathan Edelman, Auditor, Eide Bailly, LLP, gave a presentation of a progress update on the Audit Report for Fiscal Year Ending June 30, 2022, and responded to questions and comments from the Committee.

Discussion: Chairperson Ross

Public Comment: Carol Delton

Discussed



G.-3

[22-2790](#)

Audit Committee - Semi Annual Report to the Board of Education - Fiscal Year 2022-2023

A discussion by the Audit Committee of its Semi-Annual written report to the Board of Education relating the results of Audit Committee Activities for fiscal year 2022 - 2023.

Attachments: [22-2790 Audit Committee - Semi Annual Report to the Board of Education - Fiscal Year 2022-2023 \(1/9/2023\)](#)

Chairperson Ross opened the floor for discussion on the proposed Semi Annual Report to the Board of Education.

Discussion: Member Vincent Stewart, Chairperson Ross

Chairperson Ross and Vincent Stewart will work on a draft Semi Annual Report to present at the next Audit Committee Meeting for possible adoption and submission to the Board of Education.

Public Comment: None

Discussed

H. Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee

This section of the agenda provides an opportunity for a member of the Public, for three minutes per person, or less, depending on the number of speakers, to directly address the Committee on any item of interest to a member of the Public that is not on the current agenda, but is within the subject matter jurisdiction of the Committee. Minutes are not transferrable from speaker to speaker. This item is limited to a total of thirty (30) minutes. The Committee may not discuss or take any action on a non-agenda item not appearing on the posted agenda for this meeting, except the Committee or staff may briefly respond to a statement made or questions posed by a member of the public, as authorized by law. In addition, on their own initiative or in response to questions posed by the public, a member of the Committee or its staff may ask a question for clarification, make a brief announcement, or make a brief report of his or her own activities.

H.-1 [22-2780](#)

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – December 5, 2022

Jurisdiction of the Audit Committee - Up To 30 Minutes - December 5, 2022.

Carol Delton

Presentation/Acknowledgment Made

I. Introduction of New Legislative Matter

This section of the Agenda is devoted to the introduction of new legislative matter within the subject matter jurisdiction of the committee by a Committee member or Members of the Public.

None

J. Adjournment

Chairperson Ross adjourned the Meeting at 7:20 P.M.

Prepared By: _____

Approved By: _____