

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Monday, March 6, 2023

6:00 PM

**Committee Room, KDOL TV Studio, B-237, Met West High School Entrance, 314
East 10th Street, Oakland, CA 94606-2291, Internet - Zoom & Granicus;
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 (留言) ; 或 boe@ousd.org (電郵) ; 或(510) 879-2300 (電子文字電話/聽障專用電信設備 (eTTY/TDD)); 或(510) 879-2299 (電子圖文傳真 (eFax))。

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Những người nào cần thông ngôn hay phiên dịch hay một sắp xếp hợp lý nào để tham gia các buổi họp phải thông báo Văn phòng của Hội đồng Giáo dục bảy mươi hai (72) tiếng đồng hồ trước buổi họp, số điện thoại (510)879-8199 (VM); hay là boe@ousd.org (E-Mail); hay là (510) 879-2300 (eTTY/TDD); hay là số (510) 879-2299 (eFax).

សេវាបកប្រែភាសា និងការអនុលោមតាមច្បាប់ជនជាតិអាមេរិកាំងពិការ

អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្រេចសម្រួលយ៉ាងសមរម្យ មួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិចពី (72) ម៉ោង មុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ (510) 879-8199 ឬតាមរយៈអ៊ីមែល boe@ousd.org ឬទូរស័ព្ទ eTTY/TDD លេខ (510) 879-2300 ឬទូរសារលេខ (510) 879-2299។

الامتثال لفانون الأمريكيين ذوي الإعاقات (ADA) وتوفير الخدمات اللغوية

من يحتاج إلى خدمات الترجمة المكتوبة أو خدمات الترجمة الفورية أو الترتيبات التيسيرية المعقولة لكي يساهم في الاجتماعات فالمرجو منه إبلاغ مكتب إدارة التعليم إثنين وسبعين (72) ساعة قبل الاجتماع بوسيلة من الوسائل التالية:

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NOTICE - MEDIA/MEMBERS OF THE PUBLIC MAY ATTEND AND PARTICIPATE IN-PERSON OR VIRTUALLY

Members of the media and the public may attend and participate in the Committee meeting in-person in the Committee Room, KDOL TV Studio, B-237, Met West High School Entrance, 314 East 10th Street, Oakland, CA 94606-2291 or virtually as described herein.

The following information is for those members of the media and public interested in viewing or listening to the Committee meeting virtually.

- *Zoom: To view by Zoom, please click <https://ousd.zoom.us/j/86766502351> 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 at or after the Noticed meeting time: call (669) 900-9128, then enter Webinar ID 867 6650 2351, 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.*

Public comment in-person is permitted within the times allotted for public comment on the Agenda. Virtual comment will also be permitted within the times allotted for public comment on the Agenda in the following two ways:

NOTICE - MEDIA/MEMBERS OF THE PUBLIC MAY ATTEND AND PARTICIPATE IN-PERSON OR VIRTUALLY (CONTINUED)

- *To comment in-person, please follow the directions of the Chairperson.*
- *To comment by Zoom, click the "Raise Your Hand" button to request to speak when Public Comment is being taken on the eligible Agenda item. You will be called on (by the name you logged in with), unmuted and allowed to make public comment. After the allotted time, you will then be re-muted. Instructions on how to "Raise Your Hand" is available at: <https://support.zoom.us/hc/en-us/articles/205566129-RaiseHand-In-Webinar>.*
- *To comment by phone (via Zoom), press "*9" to "Raise Your Hand" to request to speak when Public Comment is being taken on the eligible Agenda Item. You will be called on (by the Area Code and the last three digits of your phone number), unmuted and allowed to make public comment. After the allotted time, you will then be re-muted. Instructions of how to raise your hand by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663-Joining-a-meeting-by-phone>.*

In addition, members of the public may submit written comments for a posted Audit Committee Meeting 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 thru 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.

MEETING PROCEDURES

All Committee meetings shall begin on time and shall be guided by an Agenda prepared in accordance with Board Bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

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 March 6, 2023 Audit Committee Meeting to order at 6:06 P.M.

B. Roll Call

- Present** 4 - Member Bessie Weiss
Secretary Jeffrey Hall
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross
- Absent** 3 - (Vacancy) (Vacancy)
Member Vincent Stewart
Member Jason Joseph

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

A request to speak at this Committee Meeting, may be made in-person or virtually as stated in this Agenda.

Modification(s) to the Agenda, by the Audit 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 Committee General Consent Report for separate discussion and/or possible action.

None

D. Election of Audit Committee Officers - 2023 Term

D.-1 [23-0292](#) **Nomination(s), Chairperson, Audit Committee – 2023 Term**

Acceptance of Nomination(s) from the membership for the position of Chairperson of the Audit Committee for the 2023 Term.

Chairperson Ross opened the floor for nominations of the Audit Committee Chairperson for the 2023 Term.

Elizabeth Ross nominated herself for Chairperson for the 2023 Term.

Elizabeth Ross did not give an up to two minute speech.

Discussion: None

Public Comment: None

Discussed and Closed

Enactment No:

D.-2 [23-0304](#) **Election of the Chairperson, Audit Committee – 2023 Term**

Shall Elizabeth Ross be elected Chairperson, Audit Committee, for the 2023 Term?

Upon Roll Call of the membership, Elizabeth Ross was elected Chairperson, Audit Committee, for the 2023 Term, by the following vote:

Aye: 4 - Member Bessie Weiss
 Secretary Jeffrey Hall
 Vice Chairperson Caroline Lee
 Chairperson Elizabeth Ross

Absent: 3 - (Vacancy) (Vacancy)
 Member Vincent Stewart
 Member Jason Joseph

Enactment No: 23-0669

D.-3 [23-0308](#)

Nomination(s), Vice Chairperson, Audit Committee – 2023 Term

Acceptance of Nomination(s) from the membership for the position of Vice Chairperson of the Audit Committee for the 2023 Term.

Chairperson Ross opened the floor for nominations of the Audit Committee Vice Chairperson for the 2023 Term.

Chairperson Ross nominated Caroline Lee for Vice Chairperson for the 2023 Term.

Caroline Lee accepted the nomination.

Caroline Lee did not give an up to two minute speech.

Discussion: None

Public Comment: None

Discussed and Closed

Enactment No:

D.-4 [23-0309](#)

Election of the Vice Chairperson, Audit Committee – 2023 Term

Shall Caroline Lee be elected Vice Chairperson, Audit Committee, for the 2023 Term?

Upon Roll Call of the membership, Caroline Lee was elected Vice Chairperson, Audit Committee, for the 2023 Term, by the following vote:

Aye: 4 - Member Bessie Weiss
 Secretary Jeffrey Hall
 Vice Chairperson Caroline Lee
 Chairperson Elizabeth Ross

Absent: 3 - (Vacancy) (Vacancy)
 Member Vincent Stewart
 Member Jason Joseph

Enactment No: 23-0670

D.-5 [23-0310](#)

Nomination(s), Secretary, Audit Committee – 2023 Term

Acceptance of Nomination(s) from the membership for the position of Secretary of the Audit Committee for the 2023 Term.

Chairperson Ross opened the floor for nominations of the Audit Committee Secretary for the 2023 Term.

Jeffrey Hall nominated himself for Secretary for the 2023 Term.

Jeffrey Hall did not give an up to two minute speech.

Discussion: None

Public Comment: None

Discussed and Closed

Enactment No:

D.-6 [23-0311](#)

Election of the Secretary, Audit Committee – 2023 Term

Shall Jeffrey Hall be elected Secretary, Audit Committee, for the 2023 Term?

Upon Roll Call of the membership, Jeffrey Hall was elected Secretary, Audit Committee, for the 2023 Term, by the following vote:

Aye: 4 - Member Bessie Weiss
Secretary Jeffrey Hall
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross

Absent: 3 - (Vacancy) (Vacancy)
Member Vincent Stewart
Member Jason Joseph

Enactment No: 23-0671

E. Adoption of Committee Minutes



E.-1

[23-0289](#)**Minutes - Audit Committee – January 9, 2023**

Adoption by the Audit Committee of its Meeting Minutes of January 9, 2023.

Attachments: [23-0289 Minutes - Audit Committee – January 9, 2023](#)

A motion was made by Chairperson Ross, seconded by Member Weiss, that the January 9, 2023 Committee Minutes be Adopted. The motion carried by the following vote:

Aye: 4 - Member Bessie Weiss
Secretary Jeffrey Hall
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross

Absent: 3 - (Vacancy) (Vacancy)
Member Vincent Stewart
Member Jason Joseph

Enactment No: 23-0667

F. 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

G. Unfinished Business



G.-1

[22-2789](#)**Audit Committee – District Audit Findings 2016-2022 - 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 - 2022 Audit Findings (including findings in the latest District Audit), using the Audit Committee's Audit Findings Tracker, the prioritization of resolving said findings, potential costs thereof and presentation of a draft corrective action plan of said findings.

Attachments: [22-2789 Audit Committee – District Audit Findings 2016-2022 - Chief Business Officer \(3/6/2023\)](#)

Ryan Nguyen, Controller, Finance Division, gave a status report on resolution of 2016 - 2022 District Audit Findings and responded to comments and questions from the Committee.

Discussion - Member Weiss, Vice Chairperson Lee, Chairperson Ross

Public Comment: None

Discussed



G.-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 \(4/24/2023\)](#)

Vice Chairperson Lee discussed the proposed Audit Committee Handbook with the Committee. Lisa Grant-Dawson provided additional comments.

Discussion - Members Weiss, Hall, Vice Chairperson Lee, Chairperson Ross

Public Comment: None

Discussed

H. New Business

H.-1

[23-0564](#)

Progress Update - Audit Findings 2021 - 2022 - Corrective Action Plan - Audit Committee

A Report to the Audit Committee by the Chief Business Officer, or designee, on the California Department of Education’s review of the District’s Audit Findings for 2021 - 2022 and a progress update on the District’s Corrective Action Plan for said Findings.

Attachments: [23-0564 Progress Update - Audit Findings 2021 - 2022 - Corrective Action Plan - Audit Committee \(3/6/2023\)](#)

Ryan Nguyen, Controller, Finance Division discussed the California Department of Education's review of the Districts Audit Findings 2021 - 2022 Corrective Action Plan and provided a progress update on the District's Corrective Action Plan for said findings and responded to comments and questions from the Committee. Lisa Grant-Dawson provided additional comments.

Discussion - Member Weiss, Chairperson Ross

Public Comment: None

Discussed

H.-2

[23-0552](#)

Amended, Audit Committee Meeting Calendar - 2023

Adoption by the Audit Committee of its proposed amended Meeting Calendar for 2023, as follows;

- From April 3, 2023, at 6:00 P.M. to April 24, 2023 at 6:00 P.M.;
- and
- From May 1, 2023, at 6:00 P.M. to May 22, 2023 at 6:00 P.M.

All other adopted meeting dates remain in full force and effect

A motion was made by Chairperson Ross, seconded by Secretary Hall, to change the following Audit Committee Regular Meeting dates: from April 3, 2023 at 6:00 P.M. to April 24, 2023 at 6:00 P.M. and from May 22, 2023 at 6:00 P.M. to May 22, 2023 at 6:00 P.M. be Adopted. The motion carried by the following vote:

Aye: 4 - Member Bessie Weiss
Secretary Jeffrey Hall
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross

Absent: 3 - (Vacancy) (Vacancy)
Member Vincent Stewart
Member Jason Joseph

Enactment No: 23-0668

I. 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.

I.-1 [23-0290](#)

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – March 6, 2023

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - March 6, 2023.

No Public Comments

J. 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

K. Adjournment

Chairperson Ross adjourned the Meeting at 6:54 P.M.

Prepared By: _____

Approved By: _____