

# Oakland Unified School District

*Board of Education*  
1000 Broadway, Suite 680  
Oakland, CA 94607-4099  
(510) 879-8199 Voice  
(510) 879-2299 eFax  
(510) 879-2300 eTTY/TDD  
[hoe@ousd.org](mailto:hoe@ousd.org) E-Mail



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## **Meeting Minutes Long - Final**

**Monday, October 1, 2018**

**6:00 PM**

**KDOL TV Studio, B-237, Met West High School Entrance, 314 East 10th Street,  
Oakland, CA 94606-2291**

## **Audit Committee**

***Dan Lindheim, Chair***  
***Gregory Redmond, Vice Chair***  
***Beverly Hansen, Secretary***  
***Members: Frank Tsai, Alton Jelks***

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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](mailto: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)) 。

**TUẦN HÀNH ĐẠO LUẬT NGƯỜI MỸ KHUYẾT TẬT VÀ DỊCH THUẬT**

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](tel:(510)879-8199) (VM); hay là [boe@ousd.org](mailto:boe@ousd.org) (E-Mail); hay là [\(510\) 879-2300](tel:(510)879-2300) (eTTY/TDD); hay là số [\(510\) 879-2299](tel:(510)879-2299) (eFax).

**សេវាបកប្រែភាសា និងការអនុលោមតាមច្បាប់ជនជាតិអាមេរិកាំងពិការ**

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

الهاتف الصوتي:	الهاتف للصم والبكم:	الفاكس الإلكتروني:	البريد الإلكتروني:
510.879.8199	510.879.2300	510.879.2299	boe@ousd.org

**A. Call to Order**

*Chairperson Dan Lindheim called the meeting to order at 6:11 P.M.*

**B. Roll Call**

Present 5 - Member Frank Tsai  
Member Alton Jelks  
Secretary Beverly Hansen  
Vice Chairperson Gregory Redmond  
Chairperson Dan Lindheim

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

*None.*

**D. Adoption of Committee Minutes**

*None.*

**E. Unfinished Business**

**F. New Business**



[18-2100](#)

**Update - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2017-2018 (Unaudited Actuals) (Closing of the Books)/ Implications for Fiscal Years 2019-2021 - Financial Accounting - Chief Business Officer**

A presentation to the Audit Committee by the Chief Business Officer or designee, of Resolution No. 1819-0004 - Annual Statement of All Receipts and Expenditures of the District's 2017-2018 Fiscal Year (Unaudited), (aka, Closing of the Books).

**Attachments:** [18-2100 Presentation - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2017-2018 \(Unaudited Actuals\) \(Closing of the Books\) - Financial Accounting - Chief Business Officer](#)  
[18-2100 Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2017-2018 \(Unaudited Actuals\) \(Closing of the Books\) - Financial Accounting - Chief Business Officer](#)

*This presentation was presented to the Board of Education on September 12, 2018 by the Chief Business Officer.*

*Ofelia Roxas, Chief Financial Officer, made today's presentation.*

*Highlights of Roxas' presentation.*

*Year End Closing Activity Includes the Following:*

- Reconcile Cash Accounts with ACOE cash balances as of 6/30/2018.
- Close all Categorical Restricted Resource:
- Grant/Entitlement letters
- Revenue detail by resource
- Summary of expenditures by resource
- Calculate Indirect Cost  Check if carryover is allowed
- Record Unpaid invoices for goods and/or services received on or before June 30th. Purchase Orders are closed at the end of fiscal year
- Record Prepaid Expenses for goods and services paid but not yet rendered or delivered.
- Final review of financial transactions (line by line).
- Run SACS report and clear technical error.

*Districts received \$562,832,639 total revenue for 2017-2018*

*Unrestricted - 415,065,891 (74%)*

*Restricted - 147,766,749 (26%)*

*Expenditure Highlights*

*Total General Fund Expenditures decreased by \$33.7M (6% reduction) compared to Estimated Actuals*

*\$9.98M Unrestricted reduction and \$23.72M Restricted reduction*

*Ending Fund Balance is \$56.6 Million (\$30M higher than Estimated Actuals)*

*-Restricted Ending Fund Balance is \$38.6M*

*-Unrestricted Ending Fund Balance is \$18M*

- Increase of Fund Balance is due to \$33.7M reduction of expenses.
- Reserve from Unrestricted Fund Balance
- Board Required Minimum Reserve of 2% was met

*Public Comments*

*Dawson, Andrea*

*Hutchinson, Mike*

**Discussed and Closed**

Enactment No:



**18-2101**

**Progress/Implementation Report - Fiscal Crisis and Management Assistance Team (FCMAT) - Oakland Unified School District - Fiscal Health Risk Analysis Report - August 15, 2017**

Presentation to the Audit Committee by the Chief Business Officer or designee, of progress report on the implementation of and/or response to the financial, other recommendations in the Fiscal Crisis and Management Assistance Team (FCMAT) - Oakland Unified School District - Fiscal Health Risk Analysis Report - August 15, 2017.

**Attachments:** [18-2101 September 2018 Implementation Report \(Update\) - Fiscal Crisis and Management Assistance Team \(FCMAT\) - Oakland Unified School District - Fiscal Health Risk Analysis Report - August 15, 2017](#)  
[18-2101 Presentation - Progress/Implementation Report - Fiscal Crisis and Management Assistance Team \(FCMAT\) - Oakland Unified School District - Fiscal Health Risk Analysis Report - August 15, 2017](#)

*There was no staff presentation.*

**Postponed**

**18-2103****Status Report - Audits to Date - Vavrinek, Trine, Day & Co., LLP (VTD)**

A discussion by the Audit Committee with Vavrinek, Trine, Day & Co., LLP, (VTD), District Auditors, of status of current year Audits for District, Measures G, ABJ, N, G1 to date, areas of concern, etc.

*Nathan Edleman, External Auditor, provided the Committee with a progress report on the 2017/2018 School Year Performance Audit.*

- Currently reviewing accounting records to validate expenditures*
- Many of the adjustments from previous audits have been addressed*
- State and Federal Compliance and internal controls are areas of concern. In prior years they have resulted in audit findings*
- Many internal controls issues may be repeated in the current Audit. This may be attributed to new Financial Services staff and a loss of institutional history*
- Audit will be ready to submit to the State by the legal deadline of December 17th*

*Public Comments**Dawson, Andrea**Hutchinson, Mike***Discussed****18-2117****Report - Areas of Potential Risk for District - Audit Committee**

A discussion by the Audit Committee of areas of concern or of particular risk going forward to the District.

*Audit Committee Members shared their concerns of what they see as potential risks for the District.*

*Beverly Hansen has concerns about the FCMAT Report.*

*Frank Tsai has concerns about the lack of good financial reporting systems and tracking systems.*

*Alton Jelks has concerns about the budget process and the public not believing the numbers being presented by staff.*

*There were no public comments.*

**Discussed**

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

[18-2104](#)

**Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - October 1, 2018**

Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - October 1, 2018.

*Public Comments  
Hutchinson, mike*

**Presentation/Acknowledgment Made**

**H. Introduction of New Legislative Matter**

*None.*

**I. Adjournment**

*Chairperson Lindheim adjourned the meeting at 7:59 P.M.*

Prepared By: \_\_\_\_\_

Approved By: \_\_\_\_\_