

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Monday, August 5, 2019

6:00 PM

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

Audit Committee and/or Budget and Finance Committee

Dan Lindheim, Chair, Audit Committee

Gregory Redmond, Vice Chair

Beverly Hansen, Secretary

Members: Alton Jelks, Elizabeth Ross

Shanthi Gonzales, Chair, Budget and Finance Committee

James Harris

Aimee Eng

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អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្រេចសម្រួលយ៉ាងសមរម្យ មួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិចពី (72) ម៉ោង មុនកិច្ចប្រជុំ 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)។

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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A. Call to Order

Dan Lindheim, Audit Committee Chair, called the meeting to order at 6:03 P.M.

B. Roll Call

Present 6 - Alton Jelks
Beverly Hansen
Dan Lindheim
Gregory Redmond
Aimee Eng
Shanthy Gonzales
Absent 2 - Elizabeth Ross
James Harris

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

None.

D. Unfinished Business

None.

E. New Business

[19-1584](#)

Report - Audit Committee and/or Budget and Finance Committee - District Finances

Joint discussion by the Audit Committee and/or the Budget and Finance Committee with District staff regarding District Finance operations including but not limited to identification of key staff and what functions they are performing; key County Office of Education (COE) staff and what functions they are performing; distinction of roles performed by District and COE staff; and plans and timelines for District staff full resumption of all responsibilities for District Financial Operations incumbent upon a District.

Dan Lindheim, Audit Committee Chair, asked about the current role of Alameda County Office of Education (ACOE) and District finances.

Preston Thomas, Chief Systems and Services Officer, made staff the presentation.

Thomas said ACOE is providing assistance and support to District Financial Staff. The next phase ACOE will look at position control, coaching, technical assistance, and Payroll.

Chair Lindheim said Financial Staff retention is an issue for him.

Member Alton Jelks also commented on the lack of Financial Staff support to the Audit Committee.

Thomas committed support to the Audit Committee by himself attending the monthly committee meetings.

Public Comments

Davis, Kim

Delton, Carol

Hutchinson, Mike

Mordecai, Jim

Discussed

Roll Call (Secretary's Observation)

Elizabeth Ross present at 6:05 P.M.

Present 7 - Elizabeth Ross
Alton Jelks
Beverly Hansen
Dan Lindheim
Gregory Redmond
Aimee Eng
Shanthi Gonzales
Absent 1 - James Harris

Roll Call (Secretary's Observation)

James Harris present at 6:17 P.M.

Present 8 - Elizabeth Ross
Alton Jelks
Beverly Hansen
Dan Lindheim
Gregory Redmond
Aimee Eng
James Harris
Shanthi Gonzales

[19-1585](#)

**Report - Audit Committee and/or Budget and Finance Committee -
Closing of Books FY 2018/19 and District 2018/2019 Financial
Audit**

Joint discussion by the Audit Committee and/or the Budget and Finance Committee with District staff regarding the status of the Closing of the Books for Fiscal Year 2018-2019 including timeline for presentation of said report to the Committees, the Board and the Public; status of the District Audit for the Year Ending June 30, 2019 including but not limited to timeline for presentation and report to the Committees, the Board and the Public; Issues, if any.

Nathan Edleman, District Independent External Auditor - Vavrinek, Trine, Day & Co., LLP, (VTD), made the presentation to the Committee.

Edleman reviewed the timeline for auditing the 2018/2019 District records in preparation of the Financial Audit

- *January-February – Attendance*
- *March-May - State and Federal Compliance and Internal Controls*
- *September – Closing of the Books*

Issues

- *Staff turnover*
- *Staff is focused on the Closing of the Books*
- *The timeline to begin the Financial Audit has been changed to October-November to accommodate the staffing issues*

Edleman noted there may be a request to ACOE for an extension of time to submit the Audit Report in late January rather than the December 15th due date.

Thomas noted any request would be in the form of a recommendation to the Board of Education. An update will be provided at the next Committee Meeting.

President Eng said this is the first time she is hearing about an extension. She said the District should adhere to the December 15th deadline.

Edleman talked about historical District Audit Findings:

- *Associated Student Body Funds*
- *Position Control*
- *Internal Controls – Procurement and Human Resources*

Thomas talked about submitting quarterly progress reports to the Committee on any Audit Findings.

Chair Lindheim talked about the challenges the District is facing without adequate Financial Staffing.

Member Jelks commented on staff working in silos and not working well

together.

Member Hansen wants to make sure school sites are included in the decisions being made.

Public comments
Davis, Kim
Delton, Carol
Hutchinson, Mike
Mordecai, Jim

Discussed



19-1586

Report - Audit Committee and/or Budget and Finance Committee - District 2019/2020 Budget Update

Joint discussion by the Audit Committee and/or the Budget and Finance Committee with District staff giving a preview of the revised 2019/2020 Budget including LCAP, scheduled for presentation/action by the Board of Education on August 14, 2019, pursuant to Resolution No.1819-0219, including but not limited to assumptions, revenue reductions/additions, increased or decreased costs associated with OEA and/or SEIU recently settled Collective Bargaining Agreements.

Attachments: 19-1499 Governing Board - Oakland Unified School District - Confirmation of Commitment To Fiscal Solvency - Fiscal Solvency 2020-2021 and 2021-2022

Chair Lindheim asked about the budget cuts adopted by the Board of Education at its June 26, 2019 Board Meeting.

President Eng said the cuts for school years 2020/2021 and 2021/2022 are preliminary. The Board is waiting on the presentation of the Closing of the Books due in September. The Resolution adopted by the Board will be updated when the Closing of the Books has been presented to the Board

Chair Gonzales talked about some of the positions were rescinded after the Board adopted Budget in June. Gonzales asked for an analysis of why certain jobs were on the list and what staff is doing to ensure this does not happen again.

Public Comments
Davis, Kim
Delton, Carol
Hutchinson, Mike
Mordecai, Jim

Discussed

19-1587

Report - Audit Committee and/or Budget and Finance Committee - Escape Software

Joint discussion by the Audit Committee and/or the Budget and Finance Committee with District staff regarding status of the migration of District's Financial and Associated activities from IFAS to the Escape Software System; Transparency; Issues; Solutions, if any?

Chair Lindheim asked Thomas to talk about the transition from IFAS to ESCAPE Financial software.

Thomas said the major advantage of ESCAPE is that ACOE provides support to the District since it also uses ESCAPE. Position control and the ability to produce various reports are among the features of ESCAPE that IFAS did not support.

Member Hansen commented on the level of training needed by Board Members to understand budget issues. Hansen wanted to know how staff was meeting that need?

Chair Gonzales said when she joined the Board, she was encouraged to attend California School Boards Association budget training sessions, but said she found they were not specific to District finances.

President Eng said she hired a consultant to help her and reached out to a former Board Member.

Director Harris said as a Board Member, he trusts staff to do the work and they are responsible for providing consistent information to the Board.

Public Comments

Davis, Kim

Delton, Carol

Hutchinson, Mike

Mordecai, Jim

Mordecai, Jim

Discussed

[19-1588](#)

Report - Audit Committee and/or Budget and Finance Committee - District Self-Insurance Program

Joint discussion by the Audit Committee and/or the Budget and Finance Committee with District staff regarding the current status of the District's Self-Insurance Program including but not limited to issues, plans for resolution, adequate funding.

There was no staff presentation.

Chair Gonzales talked about the District contribution to the Self-insurance Fund not being at the recommended rate of 40% of its potential liability. The District's goal is to have a stronger Self-insurance Program.

Staff follow-up for the next Committee Meeting.

- *A progress report on District's effort to reach the recommended level of contributions.*
- *How was the 2018-2019 contribution rate of 6% determined?*
- *Is 6% the right level going forward?*

Public Comments

Davis, Kim

Delton, Carol

Discussed

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

[19-1603](#)

Public Comments - Audit Committee and/or Budget and Finance Committee - August 5, 2019

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee - Up to 30 Minutes - August 5, 2019.

Public Comments

Delton, Carol

Presentation/Acknowledgment Made

G. Introduction of New Legislative Matter

[19-1605](#)

Discussion - Audit Committee and/or Budget and Finance Committee - Issues and Future Meetings

A joint discussion by the Audit Committee and/or Budget and Finance Committee regarding issues and future meetings.

None.

H. Adjournment

Chairperson Lindheim adjourned the meeting at 8:41 P.M.

Prepared By: _____

Approved By: _____