

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Tuesday, September 3, 2019

6:00 PM

**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

Shanthy Gonzales, Chair, Budget and Finance Committee
James Harris
Aimee Eng

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

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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, Chair, Audit Committee, called the meeting to order at 6:14 P.M.

B. Roll Call

A quorum of the Audit Committee only.

Present 5 - Elizabeth Ross
Alton Jelks
Beverly Hansen
Dan Lindheim
Shanthi Gonzales
Absent 3 - Gregory Redmond
Aimee Eng
James Harris

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

D. Adoption of Committee Minutes



D.-1

[19-1752](#)

**Minutes - Audit Committee and/or Budget and Finance Committee
- August 5, 2019**

Minutes - Audit Committee and/or Budget and Finance Committee -
August 5, 2019.

Attachments: [19-1752 Minutes - Audit Committee and/or Budget and
Finance Committee - August 5, 2019](#)

Postponed to a Date Certain

E. Unfinished Business

E.-1 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.

Rebecca Littlejohn, Risk Manager, made the staff presentation. Littlejohn's provided a brief overview of her duties as the District's Risk Manager, Fund 67, and training provided to staff.

Fund 67 Includes:

- The Worker's Compensation Program*
- Property and Liability Insurance – only tracking for 4 years, no actuary report – need another year before there is some reliable data*
- Student Accident Insurance*
- Fixed Asset Management*
- Health Benefits*
- Environmental Health & Safety Program*
- Disability Management*
- Return to Work Program*

Lindheim asked about the status of Fund 67.

Littlejohn said Fund 67 is rebuilding from its low of about 15% during FY 2017/2018, to the current level of about 25%.

Director Gonzales, Liaison to the Audit Committee, talked about Property and Liability Insurance.

Littlejohn said currently there is no Actuarial Report for District Property and Liability Insurance.

Gonzales asked about the implications of not having an Actuarial Report?

Littlejohn said it means the District doesn't know its true costs. The District averages about \$1.5 million yearly in liability claims and \$500,000 in property claims said Littlejohn. Settlements paid during the current fiscal year are from incidents occurring in a prior year. Industrywide, the biggest driver for losses are sexual abuse and molestation cases. Being self-insured does allow for control over Workman's Comp claims, and how much you spend.

Areas of Concern

- No bill reviews*
- No strong Report to Work Program*

Member Jelks talked about liability proactive programs for staff.

Littlejohn said the District requires Sexual Harassment and Active Shooter Training for supervisors and Safety Training for Buildings & Grounds and

Custodial staff.

Public Comments

Delton, Carol

Mordecai, Jim

Olugbala, Assata

Discussed

E.-2 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 Books FY 2018/2019 and District 2018/2019 Financial Audit including but not limited to timeline for presentation and reports to the Committees, the Board and the Public; Issues, if any.

Preston Thomas, Chief Systems and Services Officer, made the staff presentation. Thomas said at the September 11th Board of Education Meeting, the Closing of the Books will be presented. Luz Cazares, Consultant-Interim Chief Financial Officer, will make a presentation on the Closing of the Books with the Audit Committee and/or Budget & Finance Committee at its October 3rd Committee Meeting.

Thomas talked about:

- Closing out invoices*
- Quarterly clean-up of Purchase Orders*
- Accountability at all levels of the organization*

Carmelita Reyes, talked about the ESCAPE Financial Software launched July 1, 2019 and some of the pain points in the transition from IFAS to ESCAPE:

- The lack of training provided to school sites*
- Principals received no training in processing invoices*

Training for School Year 2019/2020

- July – Ongoing – Principal’s training*
- October – Training on quarterly clean-up of outstanding purchase orders*

Member Hansen talked about Extended Contracts from school sites.

Director Gonzales talked about long term implementation of big changes in the District

Thomas talked about sponsorship of ESCAPE was no high enough in the District. Going forward, there will be a dedicated budget development process in Advisory Meetings and bringing together the Academic and Operations department

Public Comments

Delton, Carol
Olagbula, Assata

Discussed

F. New Business

F.-1 19-1749

Report - Audit Committee and/or Budget and Finance Committee - Associated Student Body (ASB) Funds - Chief Systems and Services Officer

Joint discussion by the Audit Committee and/or the Budget and Finance Committee with Chief Systems and Services Officer, or designee, regarding Associated Student Body (ASB) training to staff.

Carmelita Reyes made the staff presentation. Reyes provided a background on District Associated Student Body Funds (ASB).

Reyes said eight years ago, principals received a memo from the Central Office to close their ASB account. No further instructions were provided to Principals. Staff has determined that:

- Some Principals did not know what ASB Fund was and some did*
- There were questions on what to do with the cash once the account was closed*
- Some schools currently have cash at the site for certain expenditures*
- District is unaware of who had accounts and how much cash was in the accounts*

Reyes said staff does not think any fraud was going on with the ASB Funds.

*Lack of training on ASB Funds for principals
BOE adopted FCMAT Best Practices and the Operation Manual.
Adopted ASB Works, training in October and accounts will be online where
the District will have fiscal oversight*

Public Comments

Mordecai, Jim

Discussed

F.-2 19-1751

**Report - Audit Committee and/or Budget and Finance Committee -
Financial Staff Operations - Chief Systems and Services Officer**

Joint discussion by the Audit Committee and/or the Budget and Finance Committee with Chief Systems and Services Officer or designee regarding status of District Finance operations including but not limited staffing, operations, processes, training, actions and county/other support to Fiscal Services Staff.

Nathan Edelman, External Auditor, made the presentation. Edelman said the 2017/2018 financial books are closed. Staff can now focus on:

- Timely submission of audit documents*
- Pre-audit review of work*
- Adjustments*
- Interim CFO will be leading the work of the Audit*

Thomas reported the permanent CFO position will be posted this week.

Public Comments

Louden, Michael

Delton, Carol

Mordecai, Jim

Discussed

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

G.-1 [19-1753](#)

**Public Comments - Audit Committee and/or Budget and Finance
Committee - September 3, 2019**

Public Comment on All Non-Agenda Items Within the Subject Matter
Jurisdiction of the Audit Committee and/or Budget and Finance
Committee - Up to 30 Minutes - September 3, 2019.

Public Comments

Delton, Carol

H. Introduction of New Legislative Matter

Member Jelks made a request for presentation on expenditures that have an impact on District.

I. Adjournment

Chairperson Lindheim adjourned th meeting at 8:26 P.M.

Prepared By: _____

Approved By: _____