

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Wednesday, January 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: Alton Jelks, (Vacancy)

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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 لقانون الأمريكيين ذوي الإعاقات (ADA) وتوفير الخدمات اللغوية

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NOTICE – EXCLUSIVELY VIRTUAL MEETING

NOTICE – EXCLUSIVELY VIRTUAL MEETING (CONTINUED)

A. Call to Order

Chairperson Elizabeth Ross called the January 5, 2022 Audit Committee Meeting to order at 6:02 P.M.

B. Roll Call

- Present** 4 - Member Gina Amos
Member Alton Jelks
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross
- Absent** 1 - Secretary Jason Joseph

C. Election of Audit Committee Officers - 2022 Term

C.-1 [22-0025](#) **Nomination(s), Chairperson, Audit Committee – 2022 Term**

Acceptance of Nomination(s) from the membership for the position of Chairperson, Audit Committee, for the 2022 term.

Chairperson Elizabeth Ross opened nomination for Chairperson of the Audit Committee for the 2022 Term.

Alton Jelks nominated Elizabeth Ross for Chairperson of the Audit Committee.

Elizabeth Ross accepted the nomination.

Chairperson Elizabeth Ross, after receiving no other nominations, closed nominations for Chairperson of the Audit Committee.

Chairperson Elizabeth Ross elected not to give a speech.

Public Comment: None

C.-2 [22-0026](#)

Election of the Chairperson, Audit Committee - 2022 Term

Shall Elizabeth Ross be elected Chairperson, Audit Committee, for the 2022 Term?

Elizabeth Ross is elected Chairperson of the Audit Committee for the 2022 Term.

Upon Roll Call of the membership, Elizabeth Ross was elected Chairperson, Audit Committee for the 2022 Term by the following vote:

- Aye: 4 - Member Gina Amos
- Member Alton Jelks
- Vice Chairperson Caroline Lee
- Chairperson Elizabeth Ross

Absent: 1 - Secretary Jason Joseph

Enactment No: 22-0007

C.-3 [22-0033](#)

Nomination(s), Vice Chairperson, Audit Committee – 2022 Term

Acceptance of Nomination(s) from the membership for the position of Vice Chairperson, Audit Committee, for the 2022 term.

Chairperson Elizabeth Ross opened nominations for Vice Chairperson of the Audit Committee for the 2022 term.

Alton Jelks nominated Caroline Lee for Vice Chairperson of the Audit Committee for the 2022 term.

Chairperson Elizabeth Ross, having received no other nominations, closed nominations for Vice Chairperson of the Audit Committee for the 2022 term.

Caroline Lee elected not to give a speech.

Public Comment: None

C.-4 [22-0034](#)

Election of the Vice Chairperson, Audit Committee – 2022 Term

Shall Caroline Lee be elected Vice Chairperson, Audit Committee, for the 2022 Term?

Caroline Lee is elected Vice Chairperson of the Audit Committee for the 2022 Term.

Upon Roll Call of the membership, Caroline Lee was elected Vice Chairperson, Audit Committee for the 2022 Term by the following vote:

- Aye: 4 - Member Gina Amos
- Member Alton Jelks
- Vice Chairperson Caroline Lee
- Chairperson Elizabeth Ross

Absent: 1 - Secretary Jason Joseph

Enactment No: 22-0008

C.-5 [22-0035](#) **Nomination(s), Secretary, Audit Committee – 2022 Term**

Acceptance of Nomination(s) from the membership for the position of Secretary, Audit Committee, for the unexpired 2022 term.

Elizabeth Ross opened nomination for Secretary of the Audit Committee for the 2022 Term.

Alton Jelks nominated Gina Amos for Secretary of the Audit Committee.

Gina Amos declined the nomination.

No further candidates were nominated for Secretary of the Audit Committee.

Elizabeth Ross closed nominations for Secretary of the Audit Committee for the 2022 Term.

Public Comment: None

C.-6 [22-0036](#) **Election of the Secretary, Audit Committee – 2022 Term**

Shall [Nominee] be elected Secretary, Audit Committee for the 2022 Term.

No other candidates, following Gina Amos withdrawal, were nominated for Secretary of the Audit Committee for the 2022 Term. The Committee will attempt to fill position at next meeting.

Postponed to a Date Certain

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

None

E. Adoption of Committee Minutes



E.-1

[22-0032](#)

Minutes - Audit Committee – December 6, 2021

Adoption by the Audit Committee of its Meeting Minutes of December 6, 2021.

Attachments: [Minutes - Audit Committee – December 6, 2021](#)

A motion was made by Member Jelks, seconded by Vice Chairperson Lee, that the December 6, 2022 Audit Committee Minutes, be Adopted . The motion carried by the following vote.

Aye: 4 - Member Gina Amos
Member Alton Jelks
Vice Chairperson Caroline Lee
Chairperson Elizabeth Ross

Absent: 1 - Secretary Jason Joseph

Enactment No: 22-0009

F. Adoption of the Committee General Consent Report

None

G. Unfinished Business



G.-1

[21-1885](#)**Audit Committee and/or Budget and Finance Committee – District Audit Findings 2016-2021 - Chief Business Officer**

A Report to the Audit Committee and/or Budget and Finance Committee by Lisa Grant-Dawson, Chief Business Officer, or designee, of an End of 2021 Calendar Year Progress Report on resolution of 2016-2020 Audit Findings including said findings not anticipated to reoccur in the Fiscal Year Ending 2021 (June 30) Audit Report expected to be received/reviewed by Committee in February 2022.

Attachments: [21-1885 Audit Committee and/or Budget and Finance Committee – Audit Committee's Audit Findings Tracker \(February 7, 2022\) - Chief Business Officer](#)

Lisa Grant-Dawson and Ryannhon Nguyen presented the end of 2021 Calendar Year Progress Report on Audit Findings to the Audit Committee and had a discussion with the Audit Committee members.

Lisa Grant-Dawson and Ryannhon Nguyen addressed findings: R 2020-001, R2020-002, R 2020-003, R 2020-005, R 2020-006, R 10/1/2020, and R 2020-012 on the Audit Report.

Discussion: Chairperson Elizabeth Ross, Member Alton Jelks, Vice President Caroline Lee

Public Comment: Carol Delton

Discussed



G.-2

[21-1864](#)**Audit Committee - Request for Proposal - External Auditor**

A Report to the Audit Committee by Lisa Grant-Dawson, Chief Business Officer, or Designee, of the Request for Proposal (RFP) process to select a new External Auditor for the District.

Attachments: [21-1864 Audit Committee - Request for Proposal - External Auditor](#)
[21-1864 Audit Committee - Request for Proposal - External Auditor \(1/5/2022\)](#)

Lisa Grant-Dawson presented the request for proposal process and how Moss Adams was selected as the external auditor for the District and had a discussion with the Audit Committee members.

Discussion: Vice Chairperson Caroline Lee, Member Alton Jelks, Chairperson Elizabeth Ross

Public Comment: Carol Delton

Discussed

H. New Business

None

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

- I.-1 [22-0021](#) **Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – January 5, 2021**

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up to 30 minutes - January 5, 2021.

Carol Delton

Presentation/Acknowledgment Made

J. Introduction of New Legislative Matter

J.-1

[22-0030](#)

District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Joint Review - Audit Committee and/or Budget and Finance Committee

Presentation of the District’s Financial Statements (Audit Report) for Fiscal Year Ending June 30, 2021, by Edie Bailly, LLP, Independent Auditors, and discussion of the same with Auditors, and by and between the Members of the Audit Committee and/or Budget and Finance Committee.

Attachments: [22-0030 Presentation - District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Joint Review - Audit Committee and/or Budget and Finance Committee](#)
[22-0030 Audit Report - District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Joint Review - Audit Committee and/or Budget and Finance Committee \(2/7/2022; 2/23/2022\)](#)
[22-0030 Presentation - District Financial and Compliance Audits - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Board of Education \(2/23/2022\)](#)

Chairperson Elizabeth Ross announced to the Audit Committee that item 22-0030 District Financial Audit - Eide Baily, LLP - Fiscal Year Ending June 30, 2021 will be the only item on the next Audit Committee Agenda.

Public Comment: None

Presentation/Acknowledgments made

K. Adjournment

Chairperson Elizabeth Ross adjourned the January 5, 2022 Audit Committee Meeting at 7:52 P.M.

Prepared By: _____

Approved By: _____