

# Oakland Unified School District

Board of Education  
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## **Meeting Minutes Long - Final**

**Monday, March 7, 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 ឬត្រូវការការជួយសម្រួលសម្រាប់ការចូលរួមក្នុងមូលដ្ឋាន ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិត្តសឹចពី (72) ម៉ោងមុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ [\(510\) 879-8199](tel:5108798199) ឬតាមរយៈអ៊ីម៉ែល [boe@ousd.org](mailto:boe@ousd.org) ឬទូរស័ព្ទ eTTY/TDD លេខ [\(510\) 879-2300](tel:5108792300) ឬទូរសារលេខ [\(510\) 879-2299](tel:5108792299)។

## 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 March 7, 2022, Audit Committee Meeting to order at 6:01 P.M.*

### B. Roll Call

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

### C. Election of Audit Committee Secretary - 2022 Term

C.-1 [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.

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

*Chairperson Elizabeth Ross nominated Jason Joseph for Secretary of the Audit Committee.*

*Jason Joseph accepted the nomination.*

*Chairperson Elizabeth Ross closed nominations for Secretary of the Audit Committee.*

*Jason Joseph elected to give an up to two minute speech.*

*Public Comment: None*

C.2      [22-0036](#)**Election of the Secretary, Audit Committee – 2022 Term**

Shall Jason Joseph be elected Secretary, Audit Committee for the unexpired 2022 Term.

**Upon Roll Call of the membership, Jason Joseph was elected Secretary, Audit Committee, for the unexpired 2022 Term, by the following vote:**

Enactment No: 22-0391

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

*None*

**E.    Adoption of Committee Minutes**E.-1      [22-0273](#)**Minutes - Audit Committee – January 5, 2022**

Adoption by the Audit Committee of its Meeting Minutes of January 5, 2022.

**Attachments:**      [22-0273 Minutes - Audit Committee – January 5, 2022](#)

**Postponed to a Date Certain**

**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, on the progress made in resolving District's 2016 - 2021 Audit Findings (including findings in the latest District Audit) using the Audit Committee's Audit Findings Tracker (February 7, 2022) including, but not limited to, the prioritization of resolving said findings and the potential costs of the unresolved Audit Findings.

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

*Chief Business Officer (CBO) Lisa Grant-Dawson reported on the progress made in resolving District's 2016 - 2021 Audit Findings (including findings in the latest District Audit) using the Audit Committee's Audit Findings Tracker and responded to Audit Committee Member questions.*

*Discussion: Secretary Joseph, Chairperson Ross*

*Public Comment: Carol Delton, Assata Olugbala*

**Discussed**



G.-2

[22-0030](#)**District Financial Audit - Eide Bailly, LLP - Fiscal Year Ending June 30, 2021 - Joint Review - Audit Committee and/or Budget and Finance Committee**

A continued discussion by and between Audit Committee Members of the District's Financial and Compliance Audits (Audit Reports) for Fiscal Year Ending June 30, 2021, by Edie Bailly, LLP, Independent Auditors.

**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 Ross opened the floor for comments on the District's Financial and Compliance Audits (Audit Reports) for Fiscal Year Ending June 30, 2021, by Edie Bailly, LLP, Independent Auditors.*

*Discussion: None*

*Public Comment: Carol Delton*

**Discussed**

## **H. New Business**



H.-1

[22-0577](#)**Services Agreement 2021-2022 - Moss Adams - Business Services Department**

Adoption by the Audit Committee of a recommendation to the Board of Education that Moss Adams, Seattle WA, be engaged as Auditor of Measures G and G1 Parcel Tax Funds for the year ending June 30, 2022.

**Attachments:** [22-0577 Services Agreement 2021-2022 - Moss Adams - Business Services Department](#)

*CBO Lisa Grant-Dawson presented the recommendation that Moss Adams, be Auditor of Measures G and G1 Parcel Tax Funds for the year ending June 30, 2022, to the Audit Committee and responded to questions from the committee.*

*Discussion: Member Jelks, Chairperson Ross*

*Public Comment: Assata Olugbala*

**A motion was made by Vice Chairperson Lee, seconded by Chairperson Ross, that this Agreement or Contract be Recommended Favorably to the Board of Education. The motion carried by the following vote.**

**Aye:** 4 - Secretary Jason Joseph  
Member Alton Jelks  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross



H.-2

[22-0578](#)**Services Agreement 2021-2022 - Christy White - Business Services Department**

Adoption by the Audit Committee of a recommendation to the Board of Education that Christy White, San Diego, CA, be engaged as Auditor of Measure N Parcel Tax Funds for the years ending June 30, 2020, 2021, and 2022, respectively.

**Attachments:** [22-0578 Services Agreement 2021-2022 - Christy White - Business Services Department](#)

*CBO Lisa Grant-Dawson gave a brief summary of the selection of Christy White, Auditor of Measure N Parcel Tax Fund recommendation and responded to questions and comments from the Audit Committee.*

*The Committee declined to make a recommendation on the selection of this Auditor. The consensus of the Audit committee is that no action is required by committee on this item.*

**Postponed Indefinitely**

H.-3      [22-0600](#)**Report - VanCedric Williams, Board Liaison - Audit Committee**

A Report to the Audit Committee from the Board Director VanCedric Williams on the Committee's request to the Board to add two additional members to the Committee and on the proposed revisions of the Committee's list of duties and responsibilities.

**Postponed to a Date Certain**H.-4      [22-0610](#)**Board of Education - Semi Annual Report - Audit Committee**

A discussion and possible Approval by the Audit Committee of its Semi-Annual written report to the Board of Education relating the results of Audit Committee Activities for fiscal year 2021 - 2022.

**Attachments:**      [22-0610 Board of Education - Semi Annual Report - Audit Committee \(4/4/2022\)](#)

*Chairperson Ross introduced the Semi-Annual written report for fiscal year 2021 - 2022 and had a discussion with Audit Committee Members.*

*Audit Committee members, individually, will submit recommendations to Chairperson Ross for the Semi-Annual report by March 14, 2022.*

**Discussed****I.      Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee**I.-1      [22-0609](#)**Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - March 7, 2022**

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up to 30 minutes - March 7, 2022.

*Adrienne Hudson, Carol Delton, Assata Olugbala*

**Presentation/Acknowledgment Made****J.      Introduction of New Legislative Matter**



[22-0874](#)**Report - Appointment of District External Auditor - Audit Committee**

A Report to the Audit Committee by the Chief Business Officer, or designee, on the status of the appointment for the District External Auditor, year ending June 30, 2022.

[22-0878](#)**Audit Findings - Summary of Corrective Actions - Audit Committee**

A Discussion by and between the Audit Committee and Chief Business Officer or Designee, on 2020 - 2021 District Audit Findings, in particular but not limited to, findings 2021-002 and 2021-003, and the summary of corrective actions.

**K. Adjournment**

*Chairperson Elizabeth Ross adjourned the March 8, 2022, Audit Committee Meeting at 7:42 P.M.*

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

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