

# Oakland Unified School District

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

**Monday, June 6, 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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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 (留言) ; 或 boe@ousd.org (電郵) ; 或(510) 879-2300 (電子文字電話/聽障專用電信設備 (eTTY/TDD) ); 或(510) 879-2299 (電子圖文傳真 (eFax) )。

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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 (VM); hay là boe@ousd.org (E-Mail); hay là (510) 879-2300 (eTTY/TDD); hay là số (510) 879-2299 (eFax).

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

الامتثال لقانون الأمريكيين ذوي الإعاقات (ADA) وتوفير الخدمات اللغوية

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الهاتف الصوتي:	الهاتف للصم والبكم:	الفاكس الإلكتروني:	البريد الإلكتروني:
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## NOTICE – EXCLUSIVELY VIRTUAL MEETING

*Pursuant to Assembly Bill No. 361 and Resolution No. 2122-0014H (Making Certain Findings Necessary To Permit Virtual Meetings In Specified Circumstances), this meeting is being held virtually. The member of the legislative body, as well as the attending District staff, will join the meeting via phone/video conference and no teleconference locations need be posted.*

- *Zoom: To view by Zoom, please click <https://ousd.zoom.us/j/89801640341> on or after the Noticed meeting time. Instructions on how to join a meeting by video conference are available at: <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>.*
- *Phone: To listen by phone (via Zoom), please do the following on or after the Noticed meeting time: call (669) 900-9128, then enter Webinar ID 898 0164 0341, then press “#”. If asked for a participant id or code, press #. Instructions on how to join a meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663> -Joining-a-meeting-by-phone.*
- *To view the Audit Committee meeting from the District’s Home Page - Upcoming Events & Live Meeting Video, please select the meeting name and click on the “In Progress” link under Video or go to the Legislative Information Center (under Board of Education on Home Page)>Calendar Tab>Calendar>Today>Audit Committee >”In Progress” link under Video.*

## NOTICE – EXCLUSIVELY VIRTUAL MEETING (CONTINUED)

*In addition, members of the public may submit written comments for a posted Audit Committee Agenda Item, before a meeting or while a meeting is “In Progress,” from the District’s Home Page - Upcoming Events & Live Meeting Video by selecting Audit Committee Agenda “eComment” or from the Legislative Information Center, as follows:*

- *If before Sunday, click Calendar Tab>Next Week>Audit Committee>eComment*
- *If Sunday or thereafter up to day before Meeting, click Calendar Tab>This Week>Audit Committee>eComment*
- *If day of Meeting, click Calendar Tab>Today>Audit Committee>eComment*

*Or “eComment” in bold on the cover page of the Agenda.*

*Written comments made on an eligible Agenda item, upon clicking of the Submit Button, are immediately sent via email to all members of the legislative body and key staff supporting the legislative body. Each eComment is a public record.*

**BOARD BYLAW 9131 - AUDIT COMMITTEE CHARGE OR RESPONSIBILITIES**

- (1) Recommend to the Board for approval the independent auditors.*
- (2) Review the independent audit engagement including the fee, scope, and timing of the audit, and any other services to be rendered, including non-audit services.*
- (3) Review with the independent auditor's district policies and procedures regarding internal auditing and internal accounting and financial controls.*
- (4) Upon completion of their audit, review with the independent auditors the cooperation they received from district personnel during the audit, the extent to which district resources could be used to minimize the time spent on the audit, and any significant matters of concern arising from the audit.*
- (5) Review with the independent auditors any significant transactions which are not a normal part of the district's business, any changes in accounting principles and practices, all significant proposed audit adjustments, and any recommendations that they may have for improving internal controls, choice of accounting principles or management systems.*
- (6) Review with the district's financial and accounting policies regarding internal accounting and financial controls.*
- (7) Review and recommend district policies to the Board to prohibit unethical, questionable, or illegal activities by district employees.*
- (8) Review with the internal auditor the organization and independence of the internal audit function; the goals and plans of internal audit including the nature and extent of work; problems and experiences in completing internal audits; and findings, conclusions, and recommendations as a result of internal audits.*
- (9) Upon completion of the independent audit, review with the district's financial and accounting managers their perception of the independent auditors, any significant matters of concern arising from the audit, and the extent to which recommendations made by the independent auditors have been implemented.*
- (10) Prepare semi-annual written reports to the Board relating the results of committee activities.*

**A. Call to Order**

*Chair Ross called the June 6, 2022, Audit Committee Meeting to order at 6:01 P.M.*

**B. Roll Call**

- Present** 3 - Member Alton Jelks  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross
- Absent** 1 - Secretary Jason Joseph

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

*Submission of Speaker Cards in the traditional manner is N/A, given this meeting is Virtual, during the COVID-19 Public Health Emergency. See the above NOTICE - EXCLUSIVELY VIRTUAL MEETING - for instructions on how to request to speak during this meeting.*

*Modification(s) to the Agenda, by the Charter Committee, allows for any change in the printed Order of Business including, but not limited to, an announcement that an Item or Legislative File will be considered out of Agenda printed order, that consideration of an Item has been withdrawn, postponed, rescheduled or "pulled" or taken off of the General Consent Report for separate discussion and/or possible action.*

*None*

## D. Adoption of Committee Minutes



D.-1

[22-1208](#)

**Minutes - Audit Committee – April 4, 2022**

Adoption by the Audit Committee of its Meeting Minutes of April 4, 2022.

**Attachments:** [22-1208 Minutes - Audit Committee – April 4, 2022](#)

**A motion was made by Member Jelks, seconded by Vice Chairperson Lee, that the April 4, 2022 Committee Minutes be Adopted. The motion carried by the following vote:**

**Aye:** 3 - Member Alton Jelks  
Vice Chairperson Caroline Lee  
Chairperson Elizabeth Ross

**Absent:** 1 - Secretary Jason Joseph

Enactment No: 22-1078

## E. Adoption of the Committee General Consent Report

*"Adoption of the Committee General Consent Report" means that all items appearing under this topic are approved in one motion unless a Member of the Committee requests that an item be removed and voted on separately or otherwise acted upon. Generally, these items are routine in nature, and are acted upon in one motion to conserve time and permit focus on other-than-routine legislative items on the agenda.*

*None*

## F. Unfinished Business

F.-1 [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.

*Chief Business Officer (CBO) Lisa Grant-Dawson gave a report to the Audit Committee on the status of the appointment for the District External Auditor. CBO Grant-Dawson reported that the Eide Bailey Agreement was renewed for another year. CBO Grant-Dawson also discussed the issues and possible resolutions for improving the request for proposal process for selecting Auditors moving forward. CBO Grant-Dawson responded to comments and questions from the Committee.*

*Discussion: Chair Ross*

*Public Comment: Carol Delton*

**Discussed**



F.-2

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

A Report to the Audit Committee 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 Committee – District Audit Findings 2016-2021 - Chief Business Officer](#)

*Lisa Grant-Dawson gave a report to the Audit Committee on the progress made in resolving District's 2016 - 2021 Audit Findings. CBO Grant-Dawson discussed the corrective action plan for the 2021 Audit submitted to the Alameda County Office of Education and the State Controller's Office and will more substantively discuss the Plan at the next Audit Committee Meeting. CBO Grant-Dawson responded to comments and questions from the Committee.*

*Discussion: Chair Ross*

*Public comment: Carol Delton*

**Discussed**

**G. New Business**

G.-1

[22-1206](#)**Audit Committee - Report - VanCedric Williams, Board Liaison**

A Report to the Audit Committee from the Board's Liaison, VanCedric Williams, on District's Third Interim Financial Report for Fiscal Year 2021-2022, as of April 30, 2022 and District Staffing and Compensation Levels deliberated by the Board of Education on June 1, 2022.

*VanCedric Williams gave a brief summary on District's Third Interim Financial Report for Fiscal Year 2021-2022, as of April 30, 2022 and District Staffing and Compensation Levels deliberated by the Board of Education on June 1, 2022 and responded to comments and questions from the Committee.*

*Discussion: Chair Ross*

*Public Comment: Carol Delton*

**Discussed**

G.-2 [22-1205](#)**Audit Committee - Vacancy and Pending Membership Increase**

A discussion by the Audit Committee of Vacancy and Pending Membership Increase.

*Chair Ross gave a brief report to the Audit Committee stating that the application to apply for membership to the Audit Committee are available on the OUSD website, and announced to the public for any persons, preferably with an accounting background, interested in joining the Audit Committee to apply.*

*Public Comment: Carol Delton*

**Discussed**

G.-3 [22-1207](#)**Audit Committee - Audit Committee Handbook**

A discussion and possible adoption by the Audit Committee of the Audit Committee Handbook.

**Attachments:** [22-1207 Audit Committee Handbook - Audit Committee](#)

*Chair Ross discussed with the Audit Committee it's proposed Audit Committee Handbook.*

*Items to consider adding to the proposed Audit Committee Handbook:*

- General timeline from Draft to presentation of Semi Annual Reports to the Board of Education.*
- When audit tracker updates are presented to the Committee.*

**Discussed**



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

*This section of the agenda provides an opportunity for a member of the Public, for three minutes per person, or less, depending on the number of speakers, to directly address the Committee on any item of interest to a member of the Public that is not on the current agenda, but is within the subject matter jurisdiction of the Committee. Minutes are not transferrable from speaker to speaker. This item is limited to a total of thirty (30) minutes. The Committee may not discuss or take any action on a non-agenda item not appearing on the posted agenda for this meeting, except the Committee or staff may briefly respond to a statement made or questions posed by a member of the public, as authorized by law. In addition, on their own initiative or in response to questions posed by the public, a member of the Committee or its staff may ask a question for clarification, make a brief announcement, or make a brief report of his or her own activities.*

H.-1 [22-1209](#)

### **Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes – June 6, 2022**

Public Comment on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Audit Committee - Up To 30 Minutes - June 6, 2022.

**No Comments**

## I. Introduction of New Legislative Matter

*This section of the Agenda is devoted to the introduction of new legislative matter within the subject matter jurisdiction of the committee by a Committee member or Members of the Public.*

None

## J. Adjournment

Chair Ross adjourned the Meeting at 6:51 P.M.

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

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