



# OAKLAND UNIFIED SCHOOL DISTRICT

Fiscal Year 2023 G1 Parcel Tax Compliance Audit Planning Communication



# SCOPE OF THE AUDIT

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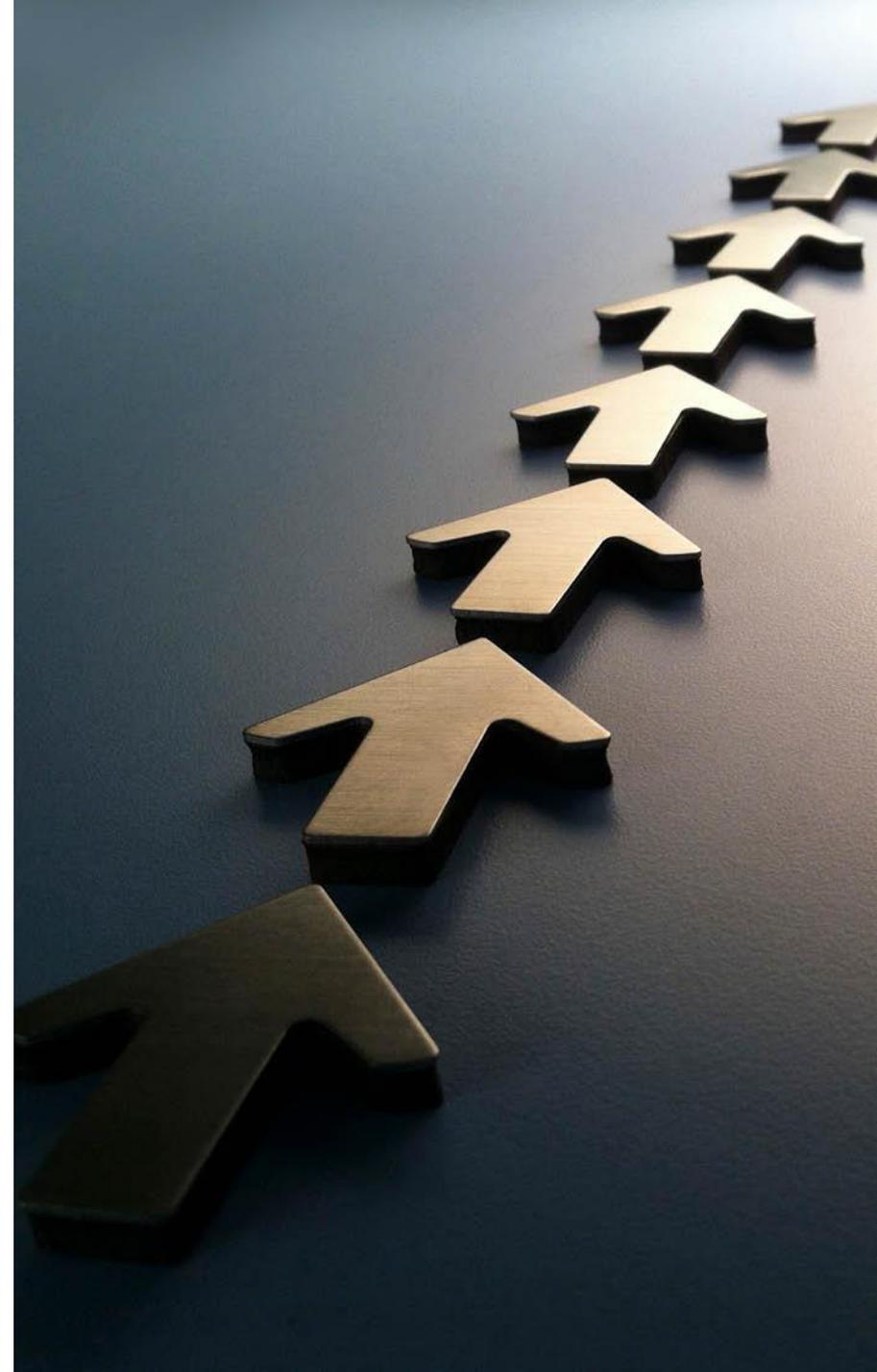
## Auditor's responsibilities

Forming and expressing opinions based on the results of our audit of the **financial statements**, and audit of **compliance**.



## Management's Responsibilities

Completeness and accuracy of the financial statements, maintenance of internal control over financial reporting, and compliance with laws and regulations.



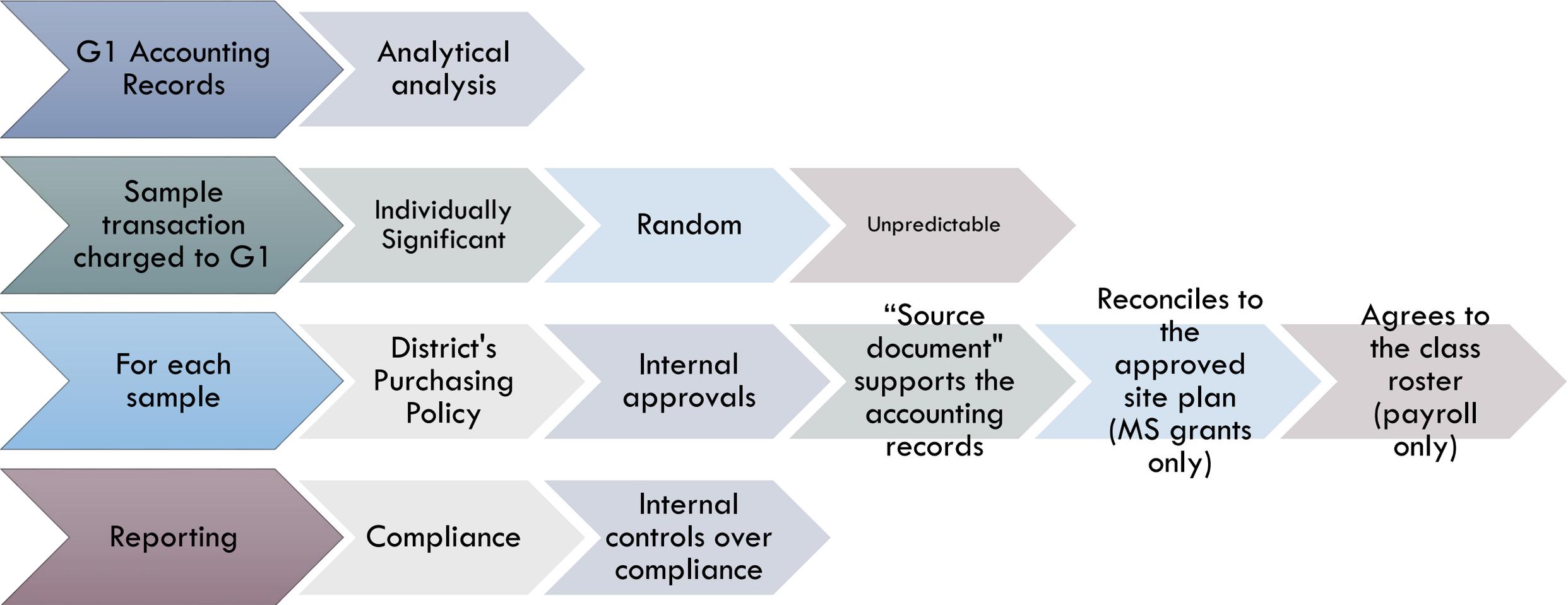
# OBJECTIVES, SCOPE, AND METHODOLOGY

- Objectives, Scope, and Methodology
  - Verify that the G1 parcel tax is funding only permissible costs and activities.
  - Verify that expenditures of middle school grants are consistent with the COC-approved plans.
  - Verify that the middle school/charter school allocation is per the ballot.
  - Verify compliance with the 1% administrative overhead cap.

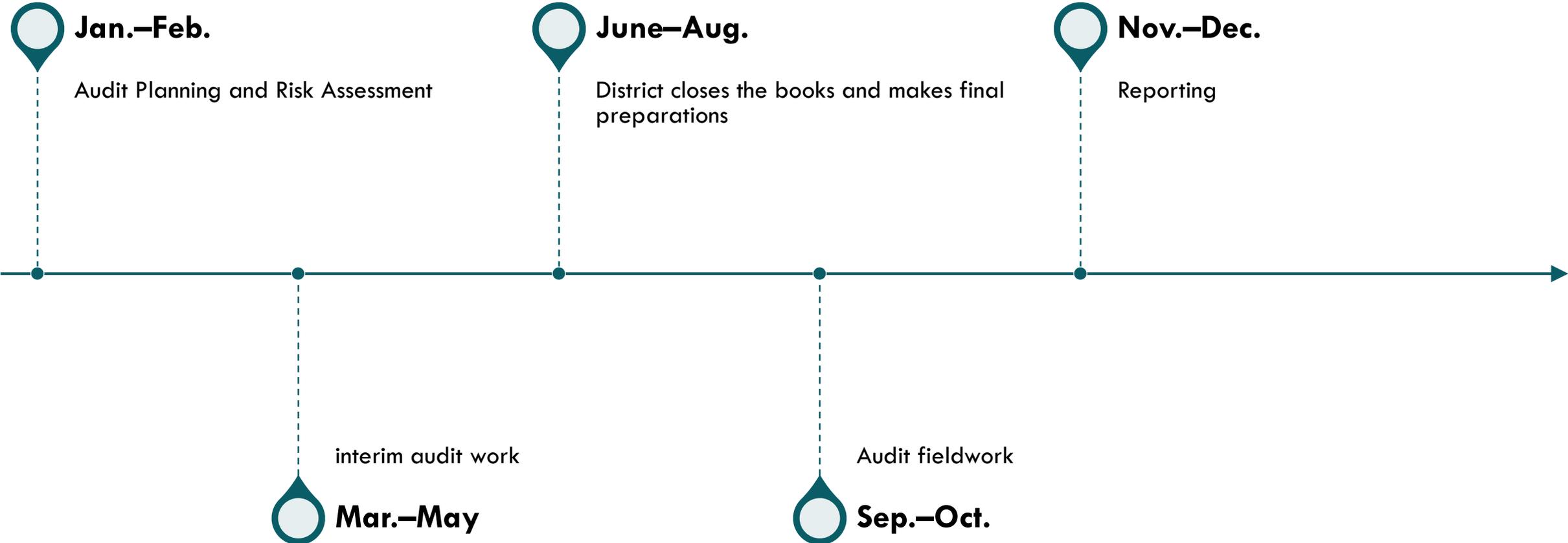


# SCOPE, ALLOWABLE EXPENDITURES

Verify that the G1 parcel tax is funding only permissible costs and activities.



# TIMING







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