

MEASURES N AND H – COLLEGE AND CAREER READINESS COMMISSION

1016 Union Street, #940
Oakland, CA 94607



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

**Measures N and H –
College & Career Readiness Commission**

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Memo

To Measures N and H – College and Career Readiness Commission

From Vanessa Sifuentes, High School Network Superintendent

Board Meeting Date _____
December 19, 2023

Subject MRL Letter for Draft Independent Auditor’s Report on Compliance Measure N Parcel Tax Funds For the fiscal year ended June 30, 2023, signed

Services For: All High Schools

**Action Requested and
Recommendation**

Presentation to and discussion by the Measures N and H Commission of the Management Representation Letter (MRL) Letter for the Draft Independent Auditor’s Report on Compliance Measure N Parcel Tax Funds For the fiscal year ended June 30, 2023

Background

(Why do we need these services? Why have you selected this vendor?)

Competitively Bid

Was this contract competitively bid? No
If no, exception: N/A

Fiscal Impact

Funding resource(s): Measure N
Measure H

Attachments

- Management Representation Letter (MRL) Letter for the Draft Independent Auditor’s Report on Compliance year ended June 30, 2023 Measure N Parcel Tax Funds For the fiscal

December 15, 2023

Eide Bailly LLP
Menlo Park, California

This representation letter is provided in connection with your audit of the Oakland Unified School District's (District) compliance with the Parcel Tax Measures' ballot languages (Measures) as of June 30, 2023, for the purpose of reporting your findings in regard to the subject matter as compared to the ballot language in the Measures.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 15, 2023:

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the performance audit.

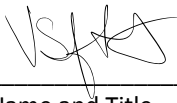
We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 15, 2023:

- We have fulfilled our responsibilities, as set out in the terms of the performance audit engagement letter dated April 5, 2023.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the compliance requirements with the ballot languages of the measures, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We are responsible for the District's compliance with laws, regulations, and provisions of contracts applicable to the Measures; and we have identified and disclosed to you all laws, regulations, and provisions of contracts that we believe have a direct and material effect on the determination of the proper recording of transactions related to the Measures.
- We have reviewed, approved, and taken responsibility for the schedules presented.
- We have a process to track the status of audit findings and recommendations.
- We have disclosed to you all information of which we are aware that may contradict compliance with the requirements specified in the ballot languages.
- We understand that your compliance audit engagement was conducted in accordance with auditing standards generally accepted in the United States of America applicable to compliance audits, and that your procedures were limited to those that you considered necessary for that purpose.
- As of June 30, 2023, the District expenditures of the Measures were in compliance with the requirements specified in the ballot languages.
- We have provided to you the effects of all known or possible litigation and claims that are significant to the audit objectives that have been initiated or are in process with respect to the period under audit. We have provided the evaluation of the effect of initiated or in process investigations or legal proceedings on the current audit.

Information Provided

We have provided you with:

- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the schedules of the project referred to above, such as records, documentation, meeting minutes, and other matters;
- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reported in the ledgers of the Measures.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial records of the projects. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial records communicated by employees, former employees, vendors, regulators, or others.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on the information related to the performance requirements of Proposition 39.



Vanessa Sifuentes, High School Network Superintendent

Name and Title