



# OAKLAND UNIFIED SCHOOL DISTRICT

Fiscal Year 2023 OUSD Parcel Tax Compliance Audit (G, G1, N)



# SCOPE OF THE AUDIT



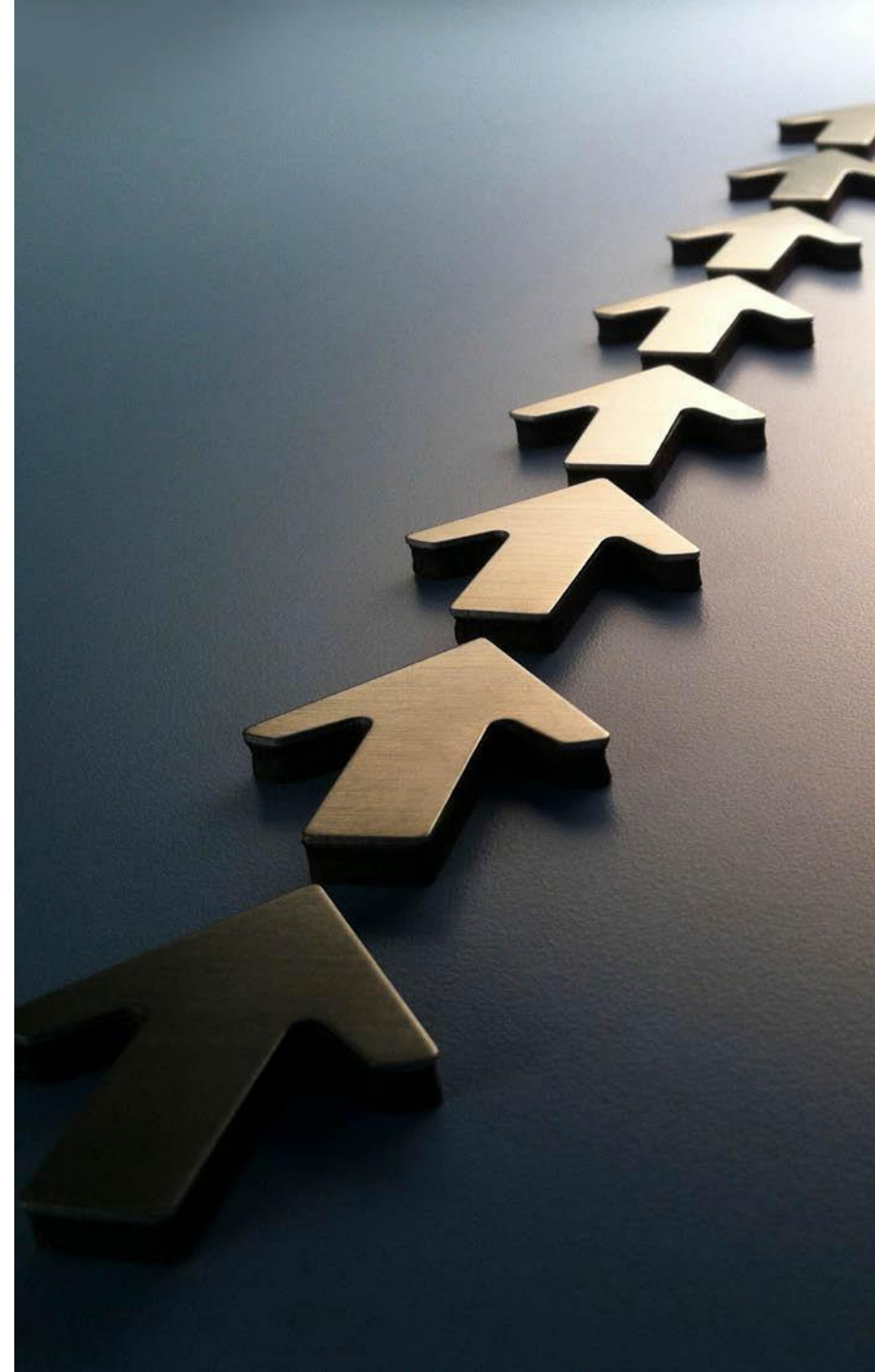
## Auditor's responsibilities

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

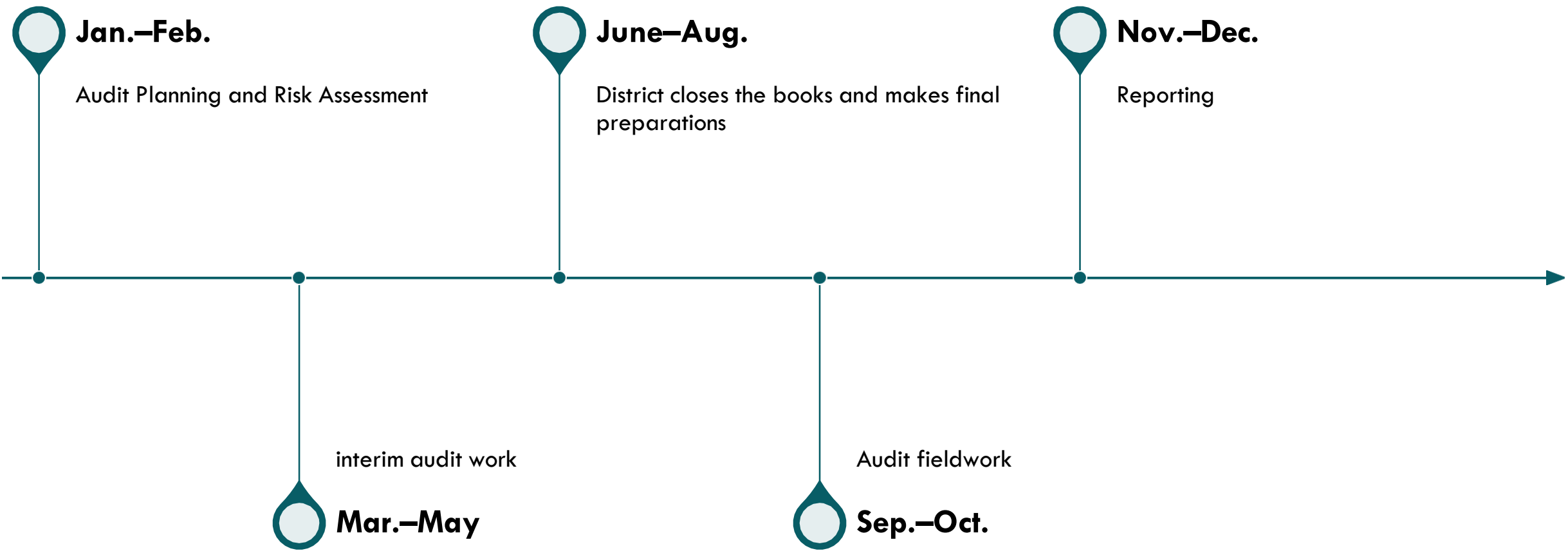


## Management's Responsibilities

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



# TIMING



# OBJECTIVES, SCOPE, AND METHODOLOGY

- **Opinion on Compliance**
  - Expenditures were for allowable costs and activities
  - Source documents support the accounting ledger,
  - The approved site plan included the transaction (Measure N, Measure G1 Middle School Grants).
  - Measure N (10%) and Measure G1 (1%) administrative expense limitations.
  - Measure N Subrecipient charter schools
  - Measure G1 (65/35) split allocation
- **Internal Control Over Compliance**
  - Evidence of management's review and approval



# 1 **“CLEAN” OPINION ON COMPLIANCE**

“...In our opinion, the District complied, in all material respects, with the compliance requirements...”

# 2 **NO CONTROL DEFICIENCIES IDENTIFIED**

“...we did not identify any deficiencies in internal control...”



# THANK YOU

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**Nathan Edelman, CPA**

Partner

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