

Business Services Division Memo

To: OUSD Audit Committee
Elizabeth Ross, Chair

From: Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller

Subject: 2022-23 Audit Corrective Action Plan Responses

Date: June 6, 2024

Dear Chair Ross and the members of the OUSD Audit Committee,

As previously shared and discussed, the District has completed the 2022-23 District Financial Audit and the audits for our three parcel tax audits for Measure G, Measure G1, and Measure N. Though the District experienced fewer audit findings, our submission to the Alameda County Office of Education and State Controller's Office generated a Corrective Action Plan letter from the State Controller's Office, which required responses which were submitted on May 14, 2024.

There were additional email exchanges with the State Controller's Office seeking clarification to our responses as follows:

2023-007 - *Apologies for not being clear. We noted in our response that we booked a payable to CDE, which means that we do indeed plan for a reduction in apportionment.*

2023-003 Independent Study – Total Questioned ADA is an overstatement 3

- *Will the P-2 and Annual Reports of Attendance be revised once the PADC opens in June/July 2024 or will the district plan on filing a summary review or appeal with the Education Audit Appeals Panel (EAAP)?*
 - ***Yes, the attendance will be revised.***

2023-006 Immunizations – Total Questioned ADA is an overstatement 4

- *Will the P-2 and Annual Reports of Attendance be revised once the PADC opens in June/July 2024 or will the district plan on filing a summary review or appeal with the EAAP?*
 - ***Yes, the attendance will be revised.***

The response letter has been included in this correspondence to you for your review and discussion.



Business Services Division Memo

In Community,

Lisa Grant-Dawson
Chief Business Officer
lisa.grantdawson@ousd.org

Ryan Nguyen
Controller
Ryan.Nguyen@ousd.org

Attachment

OUSD 2022-23 Audit Corrective Action Plan Response



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

April 15, 2024

Kyla Johnson-Trammell, Superintendent
Oakland Unified School District
1011 Union St
Oakland, CA 94607-4099

Dear Superintendent Johnson-Trammell:

Subject: 2022–23 Audit Findings Resolution

Pursuant to California *Education Code* (EC) Section 41020, the State Superintendent of Public Instruction is responsible for ensuring that local educational agencies (LEAs) correct or develop acceptable corrective action plans for all federal and state compliance audit exceptions identified in the annual audit of their books and accounts. In addition, the California Department of Education (CDE) is required by federal regulations, Title 2 of the *Code of Federal Regulations* §200.332, to issue a management decision and ensure LEAs take appropriate and timely action to correct audit findings affecting federally funded programs.

During our review of the findings and recommendations reported in your 2022–23 fiscal year audit report, we determined the following finding(s) require(s) resolution by our office: 2023-001, 2023-003 thru 2023-007. Within three weeks from the date of this letter, please let us know the additional corrective action you have taken or are planning to take to address the finding(s) identified in the enclosed Management Decision List and provide any requested supporting documentation. Send your response to the following, together with a completed Certification of Corrective Action form (enclosed), and a copy of the documents that evidence the corrective actions:

Audit Resolution Office
School Fiscal Services Division
California Department of Education
Email: leaaudits@cde.ca.gov or
FAX: (916) 327-6157

We will determine from the information and documentation you submit if the actions taken appropriately address the audit findings so we can clear them.

You may also receive separate communication from your county office of education (COE) with regard to certain audit findings. The COE, rather than the CDE, is responsible for reviewing and resolving LEA audit exceptions related to attendance, inventory of equipment, internal control issues, and other miscellaneous items (EC Section 41020[i][1]), as well as audit exceptions related to local control and accountability plans,

Kyla Johnson-Trammell, Superintendent

April 15, 2024

Page 2

classroom teacher salaries (*EC* Section 41372), teacher misassignments, information reported on the school accountability report card, and sufficiency of textbooks and instructional materials (*EC* sections 41020[i][2] and 41344.4). In addition, a COE pursuant to *EC* Section 41020(k) will require an LEA whose audit report includes attendance-related audit exception(s) involving state funds to submit appropriate reporting forms for processing by the CDE.

You may appeal apportionment significant findings contained in the audit report. These are state compliance findings involving one or more units of average daily attendance or a value equivalent to the Local Control Funding Formula funding for one or more units of average daily attendance. Upon receipt of the State Controller's Office (SCO) letter certifying that your audit report met specified standards, you have 30 days to file a written request for summary review (*EC* Section 41344.1[d]) or 60 days to file for formal appeal (*EC* Section 41344[d]) with the Education Audit Appeals Panel (EAAP). A summary review is a voluntary, informal, appeals process for audit exceptions that clearly constitute substantial compliance as that term is defined in *EC* Section 41344.1(c). If you request a summary review, you may appeal the findings included in that review by filing a formal appeal with the EAAP within 30 days after receiving a determination of the review.

The timelines and procedures to follow for the appeal process are posted on the EAAP web site at <http://www.eaap.ca.gov>. If you have any questions on the summary review or formal appeal process, please contact the EAAP staff by email at filing@eaap.ca.gov.

You may request a plan to repay an apportionment significant audit exception or to pay a penalty arising from an audit exception. To request a repayment plan you must submit a letter to the CDE within 90 days of the SCO letter or within 30 days of withdrawing or receiving a determination of a summary review if there is no appeal, or within 30 days of withdrawing or receiving a final determination regarding an appeal (*EC* Section 41344[a]). More information on the audit resolution process, audit appeals, and repayment plans can be found on the CDE web page at <https://www.cde.ca.gov/fg/au/ag>.

Thank you for your attention to this matter. If you need further information, please contact the Audit Resolution Office at LEAAudits@cde.ca.gov.

Sincerely,

Raquel Tucker

Raquel Tucker, Education Fiscal Services Consultant
Categorical Allocations and Audit Resolution Office
School Fiscal Services Division

Digitally signed by Raquel Tucker
DN: cn=Raquel Tucker, o=California
Department of Education, ou=Categorical
Allocations & Audit Resolutions,
email=rtucker@cde.ca.gov, c=US
Date: 2024.04.15 08:39:43 -07'00'

RT:
Enclosure

cc: Alysse Castro, Superintendent, Alameda County Office of Education
Chief Business Official, Oakland Unified School District

CERTIFICATION OF CORRECTIVE ACTION
Resolution of 2022-23 Audit Findings

April 15, 2024

LEA: Oakland Unified School District

County: Alameda

CDS #: 01-61259

Superintendent or Designee's Signature: _____

(The Superintendent certifies that all corrective action(s) specified on the attached page(s) have been implemented and assures that the corrective procedures will be used in ensuing years.)

Contact Person: Lisa Gratt Dawson

E-mail Address: lisa.gratdawson@ousd.org

Phone Number: _____

Fax Number: _____

INSTRUCTIONS

On a separate sheet, please describe the specific corrective action which has been taken for each audit finding identified on the enclosed Management Decision List and provide any requested documentation. Be certain that your responses are clear and concise. You will need to provide all documentation that confirms specific actions resolving the problem, i.e., copies of amended reports, certification number of the amended P-2 or Annual Reports of Attendance, revised procedures, corrective action plans, etc.

Please sign and date this Certification of Corrective Action form and submit the certification form, response, and corresponding documentation to:

Audit Resolution Office
School Fiscal Services Division
California Department of Education
Email: leaaudits@cde.ca.gov or
FAX: 916-327-6157

Your response must be submitted **within three weeks of the date of this letter.**

If the Superintendent, Chief Business Officer, or mailing address shown in our letter is incorrect, please report any updated information on our web page at <https://www3.cde.ca.gov/opuscads/default.aspx>.

2023-001 Twenty-First Century Attendance Reporting

A material weakness in internal control and material noncompliance with attendance reporting Code 50000.

Federal Program Affected

U.S. Department of Education, California Department of Education: Twenty-First Century Community Learning Centers, 84.287.

Criteria

The California Department of Education (CDE) administers California's 21st Century Community Learning Centers CCLC) program. Education Code sections 8484.7 - 8484.9 further define California's 21st CCLC Program. This state-administered, federally funded program provides five-year grant funding to establish or expand before and after-school programs that provide disadvantaged kindergarten through twelfth-grade students with academic enrichment opportunities and supportive services to help the students meet state and local standards in core content areas.

The District evidences student participation by reporting attendance to the CDE. The daily attendance is recorded for all the students attending the after-school program on each school day the program operates.

Condition

We sampled six schools and compared the attendance record for the entire school year from the Aeries attendance system to the CDE report. We identified errors in two schools for the attendance reported to the CDE.

Questioned Costs

Not applicable.

Context

The District operates a 21 Century Program at ten schools. We haphazardly selected a sample of six schools to test all twelve months for fiscal year ended June 30, 2023, and the condition applies to two of the sampled schools. The observed error rates were 27.6% and 17.2% at those two schools.

Cause

In response to prior audit findings, the District transitioned to a new attendance accounting system for the after-school program during the year. Although management of the District expects the new system will ultimately increase the accuracy of the attendance reporting, there were challenges as the system was new this year.

Recommendation

We recommend that the District continue implementing its new attendance accounting system for the after-school program. Lessons learned from the year of implementation should be used to improve the process going forward.

Views of Responsible Officials/Corrective Action Plan

Management agrees. See separately issued Corrective Action Plan.

Identification as a Repeat Finding

See finding 2022-006.

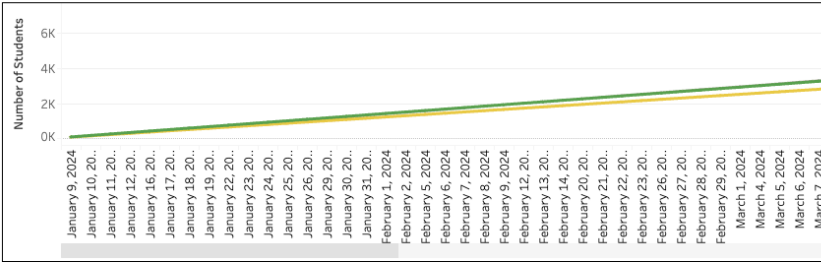
Updated Corrective Action Plan for Finding 2023-001 Twenty First Century

The Expanded Learning Office partnered with the Research Assessment and Data Department to implement a dashboard that pulls attendance data nightly from Aeries. This new dashboard now provides real-time attendance data to program staff. This new system will help identify errors as soon as they arise. To ensure that all sites had access to the dashboard and were familiar with how to use it, the Expanded Learning Office held multiple trainings for agency directors and 1:1 technical support to sites with 75% or less ADA.

Site Name
ACORN Woodland - 165

Supp Prog
ASES22

Site Name Updated	Supp Prog	Month, Day, Year of Calendar Date	Cumulative Attendance To Date	Today's Cumulative Att Target	EOY Cumulative Att Target	% of EOY Cumulative Goal Achieved	Adjusted ADA for Remaining Program Days
ACORN Woodland - 165	ASES22	January 9, 2024	79	83	14,940	0.53%	173
		January 10, 2024	158	166	14,940	1.06%	174



YR	Program in Session	Group	Supp Prog	Month, Day, Year of Calendar Date	Ada Target	Program Days Since Jan 1st	Present Total	Cumulative Attendance	ADA Today
2023-24	Program in Session	All Students	ASES22	January 9, 2024	83		1	79	79
				January 10, 2024	83		2	79	79
				January 11, 2024	83		3	79	79
				January 12, 2024	83		4	79	79
				January 16, 2024	83		5	85	80
				January 17, 2024	83		6	87	81
				January 18, 2024	83		7	91	83
				January 19, 2024	83		8	80	82
				January 22, 2024	83		9	85	83

2023-002 School Accountability Report Card

Code 40000, 72000

Criteria

EDC §35186(d) requires that a school district report summarized data on the nature and resolution of all complaints quarterly to the county superintendent of schools and the school district's governing board. The summaries shall be publicly reported quarterly at a regularly scheduled meeting of the school district's governing board.

Condition

The District did not provide the quarterly summaries described in the criteria paragraph.

Questioned Costs

There is no questioned cost associated with this condition.

Context

The condition is not specific to any single site.

Effect

Information contained in the SARC regarding complaints related to teacher misassignments or vacancies may be incomplete or inaccurate. Furthermore, the District did not comply with the requirements noted in the Criteria paragraph.

Cause and Recommendation

We recommend that the District appoint someone accountable for compliance in this area.

Views of Responsible Officials/Corrective Action Plan

The District is still in progress of the necessary assignment of staff to manage the SARC component ongoing; however, we are making significant progress on the identification and corrective actions as applicable regarding misassignments with the work of the teamwork between the Business Services and Talent Departments.

The District is continuing its work to build out the complex data reporting mechanism to allow for continued compliance with Teacher Certification Misassignments. There is additional work to be done, and we anticipate more significant operational improvements in 2023-24.

Identification as a Repeat Finding

See finding 2022-007.

Updated Corrective Action Plan for Finding 2023-002 SARC 2/21/24

The District has identified staff to manage the quarterly summary reporting for FY 2024-25 thus plan to resolve the audit finding in FY 2024-25 for the FY 2025-26 audit.

2023-003 Independent Study

Code 40000, 72000

Criteria

The District must maintain certain written agreements required by the State for pupils enrolled in an independent study program and make the contracts available during the annual State compliance Audit.

Condition

The independent study agreement did not sign in the required timeline.

Questioned Costs

Questioned costs are \$13,011, the derived value of one ADA for grades K-3, one ADA for grades 4-6 and one ADA for grade 7-8.

Context

We selected a sample of 18, and the condition applies to three.

Effect

Three units of inappropriately reported ADA were identified through the audit procedures.

Cause and Recommendation

We recommend that the District periodically revisit its procedures for compliance and remind site personnel of them.

Views of Responsible Officials/Corrective Action Plan

Coordinator of Systems & Operations has held numerous required training to review the Independent Study process as well as created and reviewed a Records Retention process for all attendance documents and student cumulative files, with attendance specialists.

Periodically in the 2022-23 fiscal year, attendance records and Independent Study files are randomly selected and reviewed by the Coordinator to ensure that student records are being maintained and retained. These records were retained on paper and uploaded to a Google shared file for easy review and support to the Auditors during their review.

During the 2022-23 Audit review, there were two findings of signatures from administration that did not meet the required timelines. The proactive training and awareness also occurred and has become an additional component of the District's periodic internal audit and review of Independent Study records/attendance.

These processes are to ensure that State guidelines are being adhered to in OUSD.

Identification as a Repeat Finding

See finding 2022-008.

Updated Corrective Action Plan for Finding 2023-003 Independent Study 2/21/24

Coordinator of Systems & Operations held several required PD sessions during the first quarter of the 2023-24 school year and held several Drop-In sessions, for a complete overview of the Independent Study process. These sessions were held to ensure that all attendance specialists have the same information regarding I.S. and understand the importance of following the required guidelines.

Independent Study agreements are being reviewed periodically to ensure compliance.

Thus far during the 2023-24 Attendance Audit testing, all I.S. packets have been deemed compliant and there is one school remaining for audit.

OUSD will continue to hold required PD sessions during the first quarter of each school year as this process has seemed to work well.

2023-004 ASES Early Release

Code 40000, 72000

Criteria

Per the State compliance audit guide: "If a pupil in any sample attended less than the full day, verify the reason for early release was consistent with the established early release policy."

Condition

District policy is to document the reason for "early release" with a "code" corresponding to a permissible basis per the District's established early release policy. However, our audit procedures identified that all sites did not use early-release codes.

Questioned Costs

There is no questioned cost associated with this condition.

Context

We sampled six ASES sites, and this condition applies to all six of them.

Effect

The attendance records may not capture all information expected by the District's policy to demonstrate compliance.

Cause and Recommendation

We recommend that management responsible for compliance periodically remind site personnel of the District's policies and provide training as necessary. We suggest direction periodically monitor the attendance recording on a sample basis for timely identification of deviation from District policy.

Views of Responsible Officials/Corrective Action Plan

OUSD's Expanded Learning Office (ExLO) conducted a Mandatory Attendance Meeting for all Site Coordinators and Agency Directors. ExLO staff worked alongside 83 different sites to ensure sites were aware of how to accurately track and enter attendance into Escape. In addition, the ExLO held a meeting to review the early release policy to check all updates. This included creating a new ER Code so the program could be more adaptive to the needs of the students. Now, students can participate in targeted programming without staying for the entire day.

The Expanded Learning Office has continued to hold regular meetings with Site Coordinators and Agency Directors to review attendance data to ensure high-quality programming occurs at all sites. This includes 4 Agency Directors' meetings and 4 All leaders meetings.

The Expanded Learning also hired Program Assistants to help support with monthly attendance audits to ensure accurate attendance tracking. This new role also provided on-site support to site coordinators.

Identification as a Repeat Finding

See finding 2022-009.

Updated Corrective Action Plan for Finding 2023-004 ASES Early Release 2/21/24

The Expanded Learning Office partnered with the Research Assessment and Data Department to implement a dashboard that pulls attendance data nightly from Aeries. This new dashboard now provides real-time attendance data to program staff. This new system will help identify errors as soon as they arise. To ensure that all sites had access to the dashboard and were familiar with how to use it, the Expanded Learning Office held multiple trainings for agency directors and 1:1 technical support to sites with 75% or less ADA.

In addition, the Expanded Learning Office met with Agency Directors from all Community-Based Organizations to review the early release policy and ensure accuracy and tracking requirements.

2023-005 ASES Attendance Reporting

Code 40000, 72000

Criteria

The District evidences student participation in the after-school program by reporting attendance to the California Department of Education. The daily attendance is recorded for all the students attending the after-school program on each school day the program operates.

Condition

We identified errors in the attendance reported to the CDE.

Questioned Costs

There is no questioned cost associated with this condition because the District under-reported the days of attendance that had in their accumulation worksheets.

Context

The District operates an ASES after-school program at over 60 schools. We sampled 6 ASES sites, and this condition applies to all of them. The District days of enrollment accumulation worksheets reported more days than those that were reported to the state and therefore the District under-reported their days of attendance by 5,990 days.

Effect

Errors may exist in the after-school attendance reported to the CDE.

Cause and Recommendation

In response to prior audit findings, the District transitioned to a new attendance accounting system for the after-school program during the year. Although management of the District expects the new system will ultimately increase the accuracy of attendance reporting, there were challenges as the system was new this year. We recommend that the District continue implementing its new attendance accounting system for the after-school program. Lessons learned from the year of implementation should be used to improve the process going forward.

Views of Responsible Officials/Corrective Action Plan

OUSD's Expanded Learning Office (ExLO) Conducted a Mandatory Attendance Meeting for all Site Coordinators and Agency Directors. ExLO staff worked alongside 83 different sites to ensure sites were aware of how to accurately track and enter attendance into escape. In addition, ExLO created an attendance dashboard that provides real-time attendance data. This new tool has allowed site coordinators to view attendance data and track missing/incorrect information.

Expanded Learning Office has continued to hold regular meetings with Site Coordinators and Agency Directors to review attendance data to ensure high-quality programming occurs at all sites. This includes 4 Agency Directors meeting and 4 All leaders meeting.

The Expanded Learning also hired Program Assistants to help support with monthly attendance audits to ensure accurate attendance tracking. This new role also provided on-site support to site coordinators. These new staff will play a vital role in ensuring all attendance reported to CDE accurately reflects what is in Aeries.

OUSD has implemented a new Expanded Learning Attendance improved tracking system and provided training to service providers.

This new database allows for accurate and prompt attendance taking.

1. OUSD transitioned to a new attendance tracking system. Due to the multiple errors and consistent changes in attendance, OUSD began using Aeries Supplemental Attendance tracking instead of CitySpan in fall 2021. This transition has allowed the Expanded Learning Office to support struggling sites with real-time accurate attendance data.
2. On July 29, OUSD held a mandatory Aeries training for all after-school staff and reviewed all CDE (ASES, 21st CCLC, and ASSETS) attendance requirements. Over 100 after-school staff attended.
3. All Attendance documents were revised to include Aeries attendance protocols.
4. OUSD Designed dashboards with real-time student and attendance data for all after-school providers The CDE has accepted the District's CAP as of 8/29/2022.

Identification as a Repeat Finding

See finding 2022-010.

Updated Corrective Action Plan for Finding 2023-005 ASES Attendance 2/21/24

The Expanded Learning Office partnered with the Research Assessment and Data Department to implement a dashboard that pulls attendance data nightly from Aeries. This new dashboard now provides real-time attendance data to program staff. This new system will help identify errors as soon as they arise. To ensure that all sites had access to the dashboard and were familiar with how to use it, the Expanded Learning Office held multiple trainings for agency directors and 1:1 technical support to sites with 75% or less ADA.

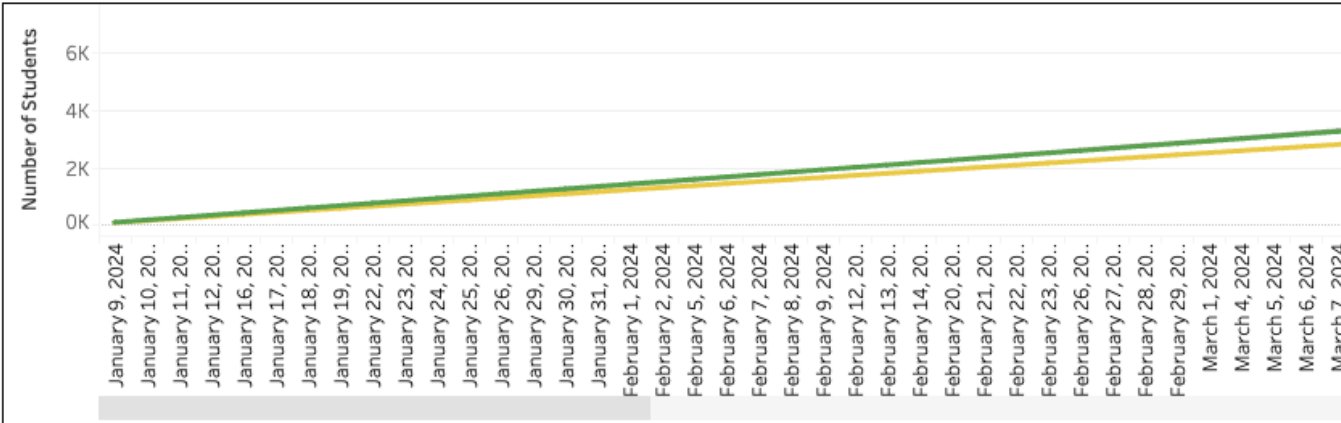
Site Name

ACORN Woodland - 165

Supp Prog

ASES22

Site Name Updated	Supp Prog	Month, Day, Year of Calendar Date	Cumulative Attendance To Date	Today's Cumulative Att Target	EOY Cumulative Att Target	% of EOY Cumulative Goal Achieved	Adjusted ADA for Remaining Program Days
ACORN Woodland - 165	ASES22	January 9, 2024	79	83	14,940	0.53%	173
		January 10, 2024	158	166	14,940	1.06%	174



YR	Program in Session	Group	Supp Prog	Month, Day, Year of Calendar Date	Ada Target	Program Days Since Jan 1st	Present Total	Cumulative Attendance	ADA Today
2023-24	Program in Session	All Students	ASES22	January 9, 2024	83	1	79	79	79
				January 10, 2024	83	2	79	158	79
				January 11, 2024	83	3	79	237	79
				January 12, 2024	83	4	79	316	79
				January 16, 2024	83	5	85	401	80
				January 17, 2024	83	6	87	488	81
				January 18, 2024	83	7	91	579	83
				January 19, 2024	83	8	80	659	82
				January 22, 2024	83	9	85	744	83

2023-006 Immunizations

Code 40000, 72000

Criteria

The LEA audit guide requires us to verify if the District has specific information on file regarding immunization records of pupils attending public school.

Condition

The District could not provide all the information necessary to establish full compliance.

Questioned Costs

Questioned costs are \$127,136, the derived value of four ADA for grades TK-3.

Context

We sampled 273 pupils at nine sites. The non-compliance finding applies to six of the sampled pupils.

Effect

The District may not be in full compliance with all immunization compliance requirements.

Cause and Recommendation

We recommend that management responsible for compliance periodically remind site personnel of the District's policies and provide training as necessary. We also suggest that management periodically monitor immunization compliance on a sample basis for timely identification of deviation from District policy.

Views of Responsible Officials/Corrective Action Plan

1. Annually, Immunization Requirements are provided to all families in our Parent Guide.
2. Annually, the superintendent and the Health Services department is notified regarding the Immunization Reporting to the State. This year, all elementary and middle school principals were notified by the State regarding the annual immunization reporting as well. Principals were advised that Health Services would submit the reporting, but they were responsible in ensuring immunizations are entered in Aeries prior to reporting.
3. An immediate next step is to schedule meetings with key stakeholders (Chief of Staff, Network Superintendents and Enrollment Director) to develop a plan to ensure that immunization requirements are enforced at the school site level across the district. Enforcement of No Shots No School and the exclusion process.
4. Enforce the running of monthly reports for students who are conditionally enrolled to ensure students stay up to date.

The District has policies and procedures for managing immunization compliance and will continue to train staff to carry out the established procedures. Generally:

1. When a student is registering/enrolling then parents are to provide immunization records which are reviewed by clerical staff before inputting data into Aeries and archiving the supporting documents into the student's CUM folder.
2. Students that have an IEP, special education, are exempt and allowed to attend school if Immunization records are not available.
3. For new students not yet enrolled, if they are missing immunization records then students are issued a letter detailing the immunization requirements and are not allowed to start attending school.
4. For current students who are already attending school but are not meeting the immunization requirement then families are issued a letter but are allowed to attend schools for up to 10 days (grace period). If after 10 days the immunization records are still missing then students are issued a second letter and are informed that they are not to attend schools.
5. For state reporting, Health Services (Program Manager) runs the District-wide immunization report from Aeries which details the immunization status for students.

Procedures/Responsibilities of the District for each School Site:

1. Clerical Staff:
 - a. Clerical staff receive annual training regarding the immunization process (K-12 Immunization Requirements, data entry and running of missing immunization report in Aeries, monitoring of conditional enrollment, exclusion process, and resources of vaccination clinics).
 - b. Clerical staff have access to CAIR (California Immunization Registry) to access student immunization records.
 - c. Clerical staff and/or nurses are to input immunization records into AERIES. Once all records are entered, staff should run the Missing Immunization report from Aeries to determine which students are still missing immunizations and what particular vaccines they are missing. Warning Letters are then issued to the student's families informing them of the immunizations required to attend school. Clerical staff and/or nurses work closely with families to ensure immunization requirements are met.
2. School Principal and Nurse:
 - a. Immunization requirement letters are to be signed by the Principal and Nurse. A copy of the letter is placed in the student's cum folder and documentation is made in Aeries.
 - b. Enforce immunization requirements. There are times when students who are informed of not meeting the immunization requirements continue to show up for school. In these cases, families are notified to come pick their kids up. The district will develop a clear procedure at the school site to stop students from attending school when they have not met immunization requirements (and have been notified that they did not meet the immunization requirements to attend school.)

Responsibilities of the Health Services Immunization Department

1. The Health Services Program Manager communicates with sites for/during audits for TK, Kindergarten, 1st grade, 6th grade, and 7th grade. For other grades, the process noted above should be followed.
2. Reviews the Immunization District-wide report and reports to the state.
3. The District will review and monitor the training program, attendance, and test for periodic review during the year to ensure compliance.

Identification as a Repeat Finding

See finding 2022-011.

Updated Corrective Action Plan for Finding 2023-006 Immunization:

5/1/2024

School Site leaders and clerical staff received communication regarding the immunization process to enforce No Shots, No School. Clerical staff continue to receive annual training on the immunization requirements as well as when needed. We continue to collaborate by referring students who need additional immunizations to our SBHCs and county immunization sites.

Health Services support staff continues to assist annually with reviewing and entering immunization records specifically for our TK, K, 6th, and 7th graders. This process happens at least 2-3 times a year.

2023-007 Home to School Transportation Reimbursement

Code 40000, 72000

Criteria

As a condition of receiving apportionments under Section 41850.1, a local educational agency shall develop a plan describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income.

Condition

The District did not have a plan adopted as per the requirement of on or before April 1, 2023.

Questioned Costs

The District received funding for \$3,468,152 and therefore have reported an accounts payable to the state for the amount which was unspent as of June 30, 2023.

Context

The entire funding received in the fiscal year ended June 30, 2023 for \$3,468,152.

Effect

None other than making payment on the accounts payable noted above.

Cause and Recommendation

There is no opt-option for districts that do not adopt a plan. The District must, however, pay the amount back to the State and therefore the District reports an account payable for that amount.

Views of Responsible Officials/Corrective Action Plan

The District did not have the capacity to engage and develop a plan for Transportation as a result of the shifting of focus after the Board decided to rescind school closures in January 2023. The District spent the Spring not only adjusting its 2023-24 enrollment and staffing projections, but also dealing with the impact of the decision on plans that were already in motion to close and merge schools. The focus for the community and Board did not afford us the opportunity to develop the engagement sessions in addition to the Board not completing its agenda items timely and often agenda items being moved to the next meeting due to areas of prioritized topics and interest by the Board and community.

The District will include the engagement of this funding starting in January 2024, as the District is still in a cycle of Board Meeting “catch-up” as the most recent global crisis in Israel has caused the cancellation of Board meetings and study sessions. It is anticipated that we will develop an annual rhythm of January to February for a first and second read for on time implementation in April 1 annual approval to meet the funding requirements.

Identification as a Repeat Finding

This finding was not reported in the previous year's audit.

Updated Corrective Action for Finding 2023-007 Transportation 2/29/24

The transportation plan was reviewed by the OUSD Board on March 13th and voted on at the March 27th meeting and is available on OUSD's website here:

<https://ousd.legistar.com/LegislationDetail.aspx?ID=6566309&GUID=875374FA-8598-44C3-ADA4-33F26F5E935>