



Business Services Division Memo

To: OUSD Audit Committee
Caroline Lee, Chair

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Introduction Date: 3/3/2025

Enactment Number:

Enactment Date:

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

Subject: 2023-24 Audit Corrective Action Plan Responses

Date: April 7, 2025

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

As previously shared and discussed, the District has completed the 2023-24 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 (ACOE) and State Controller's Office (SCO) generated a Corrective Action Plan letter from the ACOE dated February 21, 2025. These letters were shared with you at your March 3, 2025 meeting.

As of the date of this memo, the District has completed the responses to the Corrective Action Plans requested, excluding 2024-001. The District has requested an extension for this action plan, as it is still developing the response to this action plan.

In Community,

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

Ryan Nguyen
Controller
Ryan.Nguyen@ousd.org

Attachment
OUSD 2023-24 Audit Corrective Action Plan Responses

Date: February 21, 2025

To: Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller
Oakland Unified School District (OUSD)

cc: Luz Cázares, Fiscal Oversight Trustee, ACOE
Shirene Moreira, Chief of District Business & Advisory Services, ACOE

From: Joan Laursen, Director III, District Business & Advisory Services, ACOE

Subject: **2023-24** Audit Finding Corrective Action

Assembly Bill 3627, effective January 1, 1995, outlines the responsibilities of the California Department of Education, County Offices of Education and Local Education Agencies (LEA) regarding the audit exceptions identified by an independent auditor. Each county superintendent is responsible for reviewing the audit exceptions of their LEAs related to attendance, inventory of equipment, internal control and any miscellaneous items to determine whether the exceptions have been corrected or have an acceptable plan of correction.

In accordance with these requirements, our office has created an Audit Finding Corrective Action Form to be completed by the LEA. We have enclosed a form for each finding that will need a response.

Audit Finding Corrective Action responses due no later than March 14, 2025, to include:

- Completed Audit Finding Corrective Action Form
- Any related supporting documentation

Electronic submissions are acceptable. Please send your response as a complete package either by emailing to dbas@acoe.org or in hardcopy to Liliana Rocha-Garcia, District Advisory Services, Room 348.

Thank you for your cooperation. If you have any questions, please don't hesitate to contact me at jlaursen@acoe.org or 510-670-4220.

Number of Findings Attached: 6

Number of Repeat Findings that require more comprehensive correction action: 3

Audit Finding Corrective Action

District: Oakland USD

Fiscal Year: 2023-24

Finding Category: 40000 – State Compliance

Finding #: 2024-002 – ELOP Pupil-to-Staff Ratio

The District’s auditors identified 2 school sites out of 13 tested where the pupil-to-staff ratio exceeded the maximum ratio of 20:1 for the Expanded Learning Opportunities Program (ELOP). East Oakland Pride Elementary had a 23.4 ratio and Oakland Tech High School had a 23.67 ratio.

The Auditors recommend the District periodically monitor sites for compliance during the year and remind contracting agencies of the program requirements.

The District’s response in the Audit Report is insufficient, and no planned corrective actions are noted. ACOE requests additional documentation to indicate that procedures for monitoring the programs are being developed and implemented. If the procedures are not yet complete, please provide a detailed timeline for developing, implementing, and training staff on the new procedures. The District will need to fully address the finding and provide supporting documentation for all specific actions taken to resolve the finding.

The California Department of Education may request a written response to this finding, as well. Please provide our office with a copy of that response for our records.

Corrective Action: *Describe below the specific corrective action used in resolving the audit finding. Provide all documentation which supports the specific actions, i.e. copies of amended reports, corrective action plans, written procedures, etc.*

OUSD Response 2/26/2025

On October 29th, OUSD’s Expanded Learning Office met with 130 Site Coordinators and Agency Directors to review attendance tracking procedures and ensure everyone entered attendance data correctly. On November 12th, ExLO also held a second meeting with agency directors (site coordinator’s direct supervisors) to ensure they met with their staff and provided additional oversight on all attendance tracking. This included reviewing attendance records, data entering into Aeries, and all school site reports on Tableau to ensure accuracy. A copy of OUSD’s Tableau system is attached. This system allows sites to

see real-time data on their sites' attendance. School sites can view daily attendance data and provide support or intervention when needed.

Select your site and program to see overall progress toward's the grant term's ADA goals (above) and a day-by-day breakdown of attendance contributions to ongoing ADA.

Mouse over the line graph to display a tooltip with exact attendace and goal attendance for a given day.

Attendance data shows in red for the table below when goal attendance is not yet met, and blue when goal attendance is met.

Progress Towards AD...
Greater than or E...
Less than Target ...

Site Name

ACORN Woodland - 165

Supp Prog

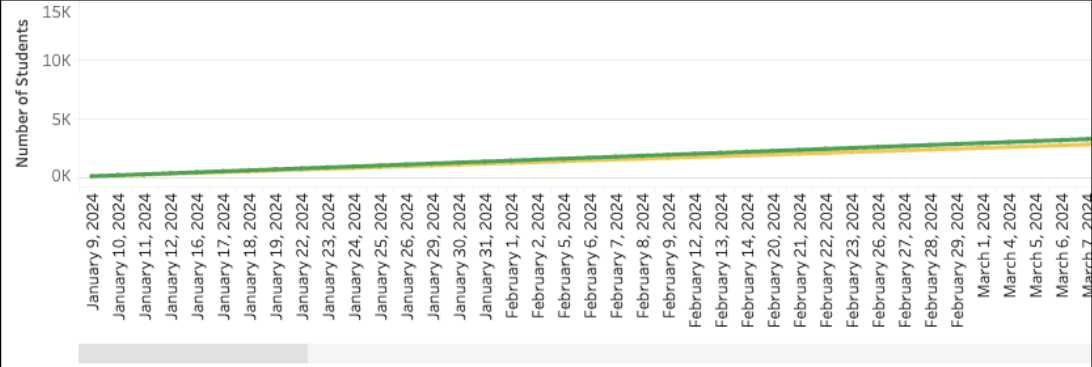
ASES22

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	Current ADA Target (based on Aeries calendar days)
ACORN Woodland - 165	ASES22	January 9, 2024	79	83	14,940	0.53%	83
		January 10, 2024	158	166	14,940	1.06%	83

ADA Progress Tiers

Tier I

Number of Students



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

Audit Finding Corrective Action

District: Oakland USD

Fiscal Year: 2023-24

Finding Category: 40000, 72000 – State Compliance, Student Accountability Report Card

Finding #: 2024-003 – SARC

Pursuant to Ed Code 35186(d), the District is required to report quarterly summarized data on the nature and resolution of all complaints to the county superintendent and the District's governing board. The District did not provide the auditors with the required quarterly summaries; therefore, information contained in the Student Accountability Report Card (SARC) regarding complaints related to teacher misassignments or vacancies may be incomplete.

This is a repeat finding from 2022-23 (2023-002) for which the auditors recommended the District appoint an individual to be responsible for compliance in this area. It appears that recommendation was not followed.

ACOE requests additional documentation to indicate that the District is implementing the auditor's recommendation and appointing someone accountable for compliance with reporting summarized complaints to the county superintendent and the governing board. If an appointment has not been made already, please provide a detailed timeline for that appointment and for the implementation and training on the required procedures. The District will need to fully address the finding and provide supporting documentation for all specific actions taken to resolve the finding.

The California Department of Education may request a written response to this finding, as well. Please provide our office with a copy of that response for our records.

Corrective Action: *Describe below the specific corrective action used in resolving the audit finding. Provide all documentation which supports the specific actions, i.e. copies of amended reports, corrective action plans, written procedures, etc.*

OUSD Response from 2/26/25

The District's Chief General Counsel, whom the Ombudsman's Office now reports to has been briefed on the delayed reports and plans to release the first report at the Governing Board meeting on March 26, 2025. The report will cover the date ranges of June 2019 to January 2025 and will be submitted quarterly in the following months September, December, March, and June. This report will then be retained by the Business Office Staff in preparation for the audit, as well as submitted to the Alameda County Office of Education.

OUSD Response From 10/4/2024:

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.

Audit Finding Corrective Action

District: Oakland USD

Fiscal Year: 2023-24

Finding Category: 40000, 72000 – State Compliance, Student Accountability Report Card

Finding #: 2024-004 – ASES Attendance Reporting

This is a repeat finding of 2023-005, in which the auditors identified errors in the attendance reported to the CDE for the District's afterschool program. Out of 60 OUSD schools operating an ASES after school program, the auditors tested 11 sites and 4 sites had errors in their attendance reporting. The District over reported the total number of students served by 495; an error rate of 0.4% based on the audit sample.

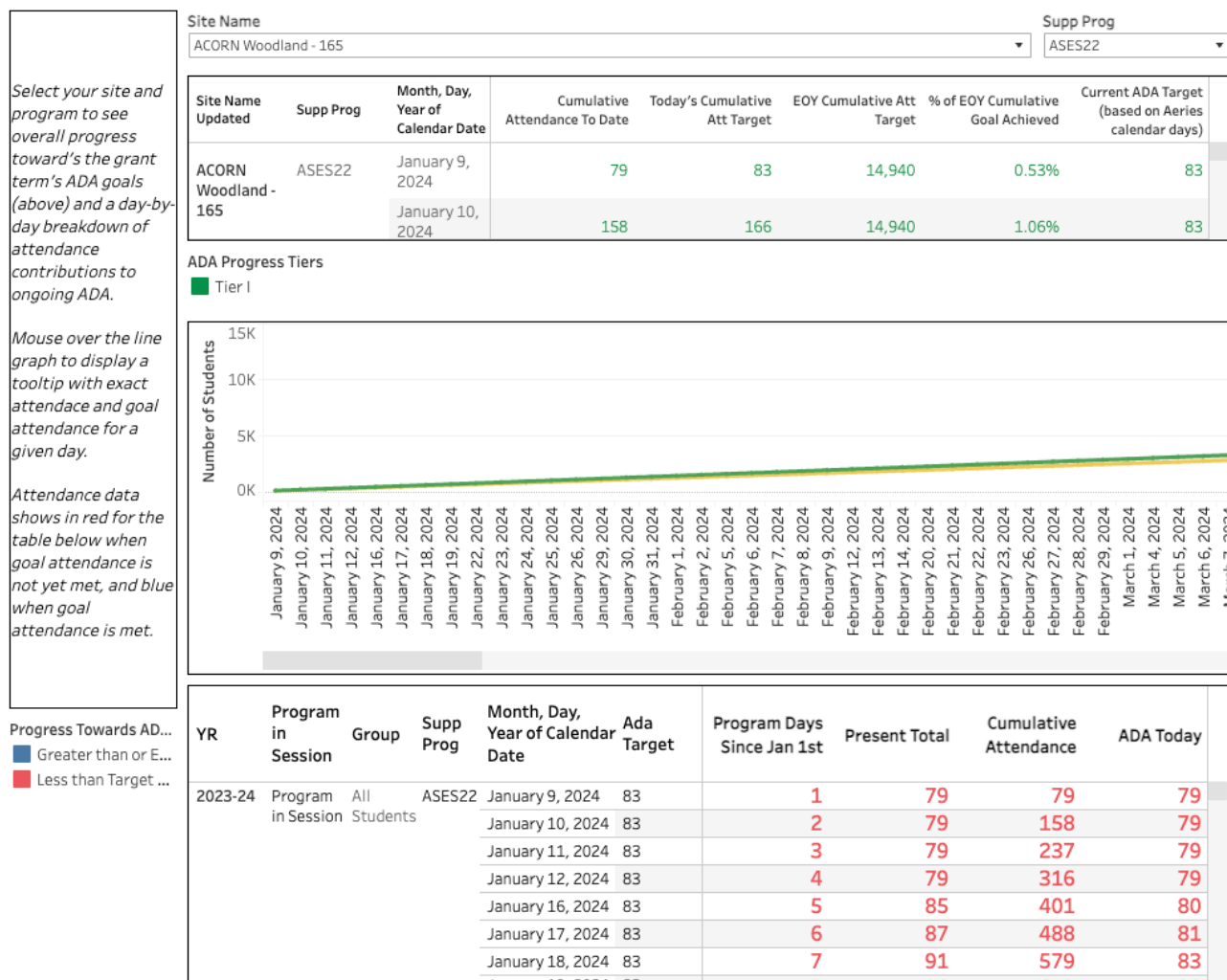
The District's response and planned corrective actions noted in the Audit Report is the same as in the prior year. ACOE requires additional documentation to show that additional training procedures for staff at the school sites who are responsible for attendance reporting of After School Education and Safety Programs are being developed and implemented. If the procedures are not yet complete, please provide a detailed timeline for developing, implementing, and training staff on the new procedures. The District will need to fully address the finding and provide supporting documentation for all specific actions taken to resolve the finding.

The California Department of Education may request a written response to this finding, as well. Please provide our office with a copy of that response for our records.

Corrective Action: *Describe below the specific corrective action used in resolving the audit finding. Provide all documentation which supports the specific actions, i.e. copies of amended reports, corrective action plans, written procedures, etc.*

OUSD Response from 2/26/25

On October 29th, OUSD's Expanded Learning Office met with 130 Site Coordinators and Agency Directors to review attendance tracking procedures and ensure everyone entered attendance data correctly. On November 12th, we also held a second meeting with agency directors (site coordinator's direct supervisors) to ensure they met with their staff and provided additional oversight on all attendance tracking. This included reviewing attendance records, data entering into Aeries, and all school site reports on Tableau to ensure accuracy. A copy of OUSD's Tableau system is attached. This system allows sites to see real-time data on their sites' attendance. School sites can view daily attendance data and provide support or intervention when needed.



OUSD Response from 10/4/24

In July, the Expanded Learning Office held a four-day summer institute for after-school leaders that provided professional development. During the institute, 110 after-school staff participated in two training sessions specific to attendance procedures. The first training reviewed early release policies and

attendance tracking expectations. The second training reviewed compliance requirements and grant funding.

In addition, program assistants went to school sites with low ADA to provide 1:1 technical support. They reviewed attendance tracking procedures and the Aeries data to ensure that sites were on track to meet attendance requirements.

OUSD Response from 2/1/2024

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.

Audit Finding Corrective Action

District: Oakland USD

Fiscal Year: 2023-24

Finding Category: 40000, 72000 – State Compliance, Student Accountability Report Card

Finding #: 2024-005 – ASES Site Closures

According to the State Audit Guide, ASES after school programs must commence every day immediately upon the conclusion of the regular school day. Out of 60 OUSD schools operating an ASES after school program, the auditors tested 11 sites and found 3 sites at which the program was not offered on October 31, 2023.

The District's response to the finding did not include any planned corrective actions. ACOE requires additional documentation to indicate that additional training procedures for lead agencies operating ASES programs are being developed and implemented. If the procedures are not yet complete, please provide a detailed timeline for developing, implementing, and training staff on the new procedures. The District will need to fully address the finding and provide supporting documentation for all specific actions taken to resolve the finding.

The California Department of Education may request a written response to this finding, as well. Please provide our office with a copy of that response for our records.

Corrective Action: *Describe below the specific corrective action used in resolving the audit finding. Provide all documentation which supports the specific actions, i.e. copies of amended reports, corrective action plans, written procedures, etc.*

OUSD Response from 2/26/25

On October 31, 2023, one of OUSD's Expanded Learning Lead agencies (Safe Passages) held a professional development day. The PD was approved and indicated in the site's ASES/21st CCLC Program Plan (Copy attached). This PD included all Safe Passages sites, CCPA, Laurel, United for Success, REACH, and MetWest.

23-24 OUSD Expanded Learning Programs -After-School Program

23-24 OUSD Expanded Learning Programs -After-School Program

ELEMENTARY/MIDDLE & HIGH SCHOOLS - 2023-2024

SECTION 2a: PROGRAM OPERATIONS
Program Dates, Minimum Days & Schedule

To be compliant with grant requirements, the after-school program must commence immediately upon the conclusion of the regular day, operate a minimum of 15 hours/week, and be open until at least 6:00 pm on every school day for elementary and middle schools (EC 8483). Programs are required to operate all 180 days of the school year. Programs must begin to operate on the first day of school and run until the last day of school.

Program Operations for the 2023-2024 school year. First Day: August 7, 2023 Last Day: May 24, 2024

UPDATED ED CODE:

Per CDE Education Code Section 8483.7(c) allows programs to close for a maximum of 3 days during a calendar year (not a school year) for staff development. Families and school site personnel must be notified of these program closure dates in advance, and the lead agency must maintain and upload documentation of professional development activities offered on these dates, including training agenda and staff sign-in sheets. **This should be uploaded no later than 5 business days after the closure day.**

Identify the three days (if any) your program plans to close this year for PD. The program must be open all other days of the school year. (Updates for any date changes are due September 2023).

1st: 8/7/2023

2nd: 10/31/2023

3rd: 2/16/2024

Minimum Days. When a school holds minimum days, the after-school program is required to begin as soon as the school day ends, and execute programming until 6:00 pm. Minimum days have a significant impact on after-school staff and budget. Thus, during the program planning process, school leadership and the lead agency partner must discuss the anticipated number of minimum days for the program year, and discuss shared resources to fund minimum day programming. **There is an expectation already established for the 36 weekly minimum days, however, if the school is planning on more than these and 10 extra days for report card conferencing you should discuss how the staffing fees for these extra days will be funded in partnership with the school day.**

Audit Finding Corrective Action

District: Oakland USD

Fiscal Year: 2023-24

Finding Category: 40000, 72000 – State Compliance, School Accountability Report Card

Finding #: 2024-006 – Immunizations

This is a repeat finding of 2023-006. The auditors sampled 120 pupils at 29 sites to verify if the District has specific information on file regarding the immunization records of pupils attending District schools. The District was unable to provide sufficient information to establish compliance for 2 of the sampled student files, resulting in questioned costs of \$28,211 from derived values of 2 ADA, 1 from grade K and 1 from grade 7.

The Audit Report does not note a response from the District nor any planned corrective actions. ACOE requires additional documentation to show that training procedures for staff at the school sites who are responsible for pupil immunization records and that procedures for periodically monitoring compliance are being developed and implemented. If the procedures are not yet complete, please provide a detailed timeline for developing, implementing, and training staff on the new procedures. The District will need to fully address the finding and provide supporting documentation for all specific actions taken to resolve the finding.

The California Department of Education may request a written response to this finding, as well. Please provide our office with a copy of that response for our records. In addition, ACOE expects the District to provide the revised second and annual reports of attendance to reflect the disallowed ADA before the CDE submission deadline.

Corrective Action: *Describe below the specific corrective action used in resolving the audit finding. Provide all documentation which supports the specific actions, i.e. copies of amended reports, corrective action plans, written procedures, etc.*

OUSD Response from 2/26/25

In addition, starting in July, the California Immunization Registry was used to obtain immunization records for all TK, K, and 7th-grade students. Records found were entered into Aeries. Families of students without the proper records have been notified and provided with resources on where to receive vaccinations. Students not meeting the requirements after the notice deadline have been excluded.

In addition, the district is partnering with Alameda County Public Health to provide on-site vaccine clinics to students without proper immunization records this Spring.

OUSD Response from 10/04/24

In July and August, school site administrative assistants received the annual immunization training. The training reviewed the immunization requirements, exclusion process, running of reports, data entry, and resources for staff and families.

In addition, starting in July, the California Immunization Registry was used to obtain immunization records for all TK, K, and 7th-grade students. Records found were entered into Aeries. Families of students without the proper records have been notified and provided with resources on where to receive vaccinations.

OUSD Response from 2/21/24

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.