



Oakland Unified School District

Fiscal Year 24-25 Measures N and H Parcel Tax Compliance Audit Planning Communication



Agenda

Audit Scope

We will detail the aspects and areas the audit will cover to clarify what will be examined.

Audit Timeline

We will review key milestones and deadlines for the audit process to ensure clear expectations.



Objectives, Scope, and Methodology



Auditor's Responsibility

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



Management's Responsibility

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

Objectives, Scope, and Methodology

Expenditure Transactions, verify that

- The Parcel Tax is funding only allowable costs and activities.
- Activity was listed on the Approved Site Plan.
- Internal controls are designed and implemented to ensure compliance.
- Scope is accomplished through the selection of random audit samples.

Objectives, Scope, and Methodology

Administrative cost limitations

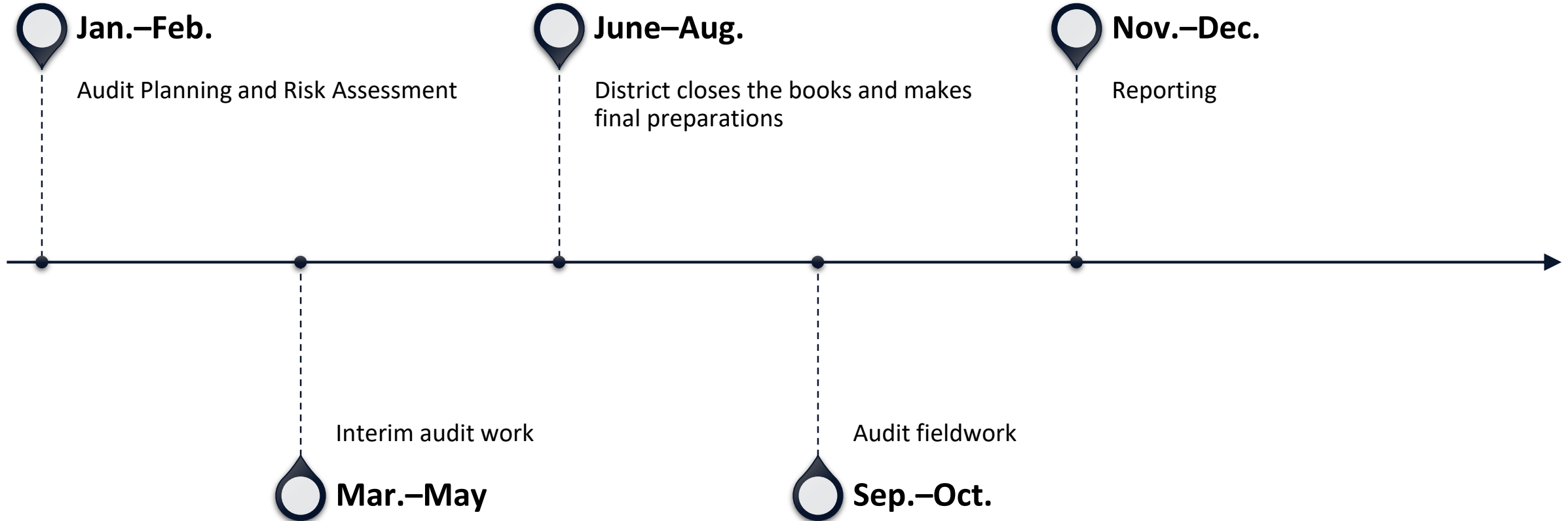
- Verify that the District is correctly calculating and complying with the 10% administrative expense limitations.
- Scope is accomplished through obtaining the District's calculation and independently verifying the District's calculation is complete and accurate.

Objectives, Scope, and Methodology

Measure N and Measure H Subrecipient Charter Schools, verify that

- The Parcel Tax is funding only allowable costs and activities.
- The expenditure report was certified by a representative of the charter school.
- Activity was listed on the Approved Site Plan.
- The Program Manager reviewed and approved expense reports.
- Scope is accomplished through the selection of random charter schools.

Timing





2024-25 Measure N and H Audit Timeline *(in-depth)*

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| Mid-September 2025 | Auditor provides initial list of audit requests to the District |
| September 29, 2025 | Due date for District to provide first set of audit requests to auditor |
| September 29- October 17, 2025 | Auditor conducts fieldwork process |
| November 17, 2025 | Draft audit reports to OUSD/Measures N and H staff for review and comment by OUSD |
| November 21, 2025 | OUSD/Measures N and H responses on the draft reports to Eide Bailly |
| December 15, 2025 | Statutory deadline for OUSD to submit its audited financial statements to the State |
| January 13, 2026 | Auditor presents final report to Commissions. If necessary, Commission responds to Audit findings, including any corrective actions |



Thank you

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