



Business Services Division Memo

To: OUSD Audit Committee
Caroline Lee, Chair

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

Subject: 2024-25 Audit Corrective Action Plan Responses

Date: October 6, 2025

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

As a follow up to the Corrective Action Plan, the District has completed the responses to the Corrective Action Plans and has received its initial communication in a letter dated April 21, 2025 from the California Department of Education (CDE), who required replies to findings 2024-001 and 2024-0006. At the time of our last communication to you, on April 6, 2025, we had not completed the response for finding excluding 2024-001. We have now included all findings in this report package.

Our current progress points for finding 2024-001 include an ADA correction that the District was able to make on September 19, 2025 that resulted in no ADA penalty. Finding 2024-0006 remains with 1 ADA in grades K and 7 being impacted. Our response to the CDE has therefore been fulfilled.

The District continues to work with the respective departments to implement and monitor the corrective action plans for the other findings.

In Community,

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

Ryan Nguyen
Controller
Ryan.Nguyen@ousd.org

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 4/7/2025

Several past due Williams Quarterly Reports were presented to the Board on March 26, 2025. They were signed by the Superintendent on 4/27/25. They were then submitted to ACOE on 4/10/25. Please see the attached report and email to ACOE.

In terms of the October 2024, January 2025, and April 2025 reports, we plan to present them to the Board at the end of May 2025.

OUSD Response from 2/26/2025

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 – 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 4/7/2025

One of OUSD's strategies to offer Expanded Learning Programming to all students, based on ELOP grant requirements, is to enroll every student in the program. Not all students come every day or for the entire school year. Some students come for just spring sports or for a single enrichment class. The sites work with the after-school provider to ensure that there is enough staff available to meet the 20:1 or 10:1 ratio. To ensure this happens, sites are required to provide detailed [program schedules](#) three times a year (fall, winter, spring). These schedules outline the program offerings, teachers supporting the programming, and the total number of students participating, in addition to subcontractors that provide services and can

count toward their student-staff ratio. The expanded learning office reviews and monitors these schedules and compares them to the Attendance Dashboard to verify that enough staff are present for the number of students on campus. When the Expanded Learning office identifies a lack of staffing, we will implement the [MOU section \(6.2 Positive Attendance\)](#) and ensure all grant compliances are met. The Expanded Learning Office will hold processing of invoices until compliance is met.

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 attendance 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.

Site Name

ACORN Woodland - 165

Supp Prog

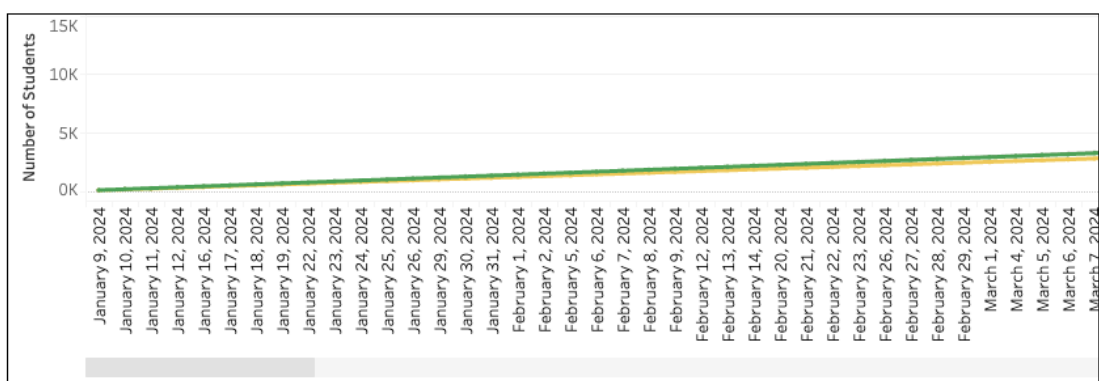
ASES22

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

Progress Towards AD...

Greater than or E...

Less than Target ...

Audit Finding Corrective Action

District: Oakland USD

Fiscal Year: 2023-24

Finding Category: 40000, 71000 – State Compliance, Teacher Certification & Misassignments

Finding #: 2024-001 – Teacher Certification

The District's auditors in their testing identified 4 teachers for whom insufficient documentation was provided to ascertain whether they possessed valid certification documents, resulting in questioned costs of \$801,632 from derived values of the 53 ADA generated by the teachers in question.

The Auditors recommend the District evaluate its operational process and controls for this area.

The District's response in the Audit Report of "the challenge lies in hiring fully credentialed teachers..." is insufficient, and no planned corrective actions are noted. Due to the significant amount and nature of the penalty, ACOE requests additional documentation to show that proper training procedures for relevant staff 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 2/26/2025

ACOE team,

We recognized that the hiring of teachers who are not in a traditional teacher pathway has put a strain on our system. After ACOE brought this to our attention, we embarked on an internal OUSD credentialing audit. With the findings from ACOE and our internal audit, we learned that some emergency permit teachers were getting through our process without fully completing their part of the emergency permit process and we were not catching all of them before they received a permit.

We have since adjusted our hiring process for emergency permit teachers and have recently communicated with site leaders and their Network Superintendents to explain the process in greater detail, to set expectations for how long it will take to hire emergency permit teachers.

Memo linked here: https://docs.google.com/document/d/1sx-6E0PwC3G2d2Tp8ku2ZWIFGhI4_immbKlrRg-63vo/edit?tab=t.0

Guidance:

https://docs.google.com/document/d/1UrYFFN-eCYLuaPn41nKZMMRybeehCKlf_pO2VwGVs8E/edit?pli=1&tab=t.0

To ensure we do not allow any teachers to start without a credential, the onboarding process has multiple checkpoints. The recruitment team (Talent Development Associate, TDA) will screen for candidates and indicate which teachers have a credential, making these candidates a priority for leaders to select from. Additionally, the TDA will do an initial screen to determine if a candidate is emergency permit eligible.

Once the onboarding team (Employee Support Specialists, ESS) receives a selection for hire, the ESS will check to see if the candidate has a credential. If the candidate has a valid credential they will proceed with the onboarding process.

If the candidate has an out of state credential, or needs an emergency permit the ESS will route the hire selection to the credentials team.

The credentials team will conduct the final analysis to determine what type of credential the candidate is eligible for. The credentials team will then work with the candidate to get the appropriate credential, i.e out of state transfer of the existing credential, or applying for the PIP or STSP.

The candidate's out of state credential will have to post before they can sign a contract and be authorized to work.. For emergency permit teachers, the teacher TCC will have to post before they can sign and contract and be authorized to work.

Once teachers have a credential or emergency permit and have been hired into OUSD, we have set up an improved credentials monitoring process. We have a credentials dashboard that updates from Escape. The credentials team monitors the dashboard and sends notices to teachers who have any credential or emergency permit needs. The credentials dashboard is shared with all principals and network superintendents as well. We have trained the principals and network superintendents to monitor the dashboard as well so that they can also support the messaging around credential and emergency permit renewals.

In response to CDE's 2023-24 Audit Findings Resolution dated April 21, 2025, the District will plan for a reduction in apportionment and will not appeal the finding with EAAP.

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, updated 4/7/25

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 from attending school.

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

In response to CDE's 2023-24 Audit Findings Resolution dated April 21, 2025, the District will amend its P-2 and Annual Attendance reporting and does not plan to file a summary review nor appeal with EAAP.

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.

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.

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, 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.

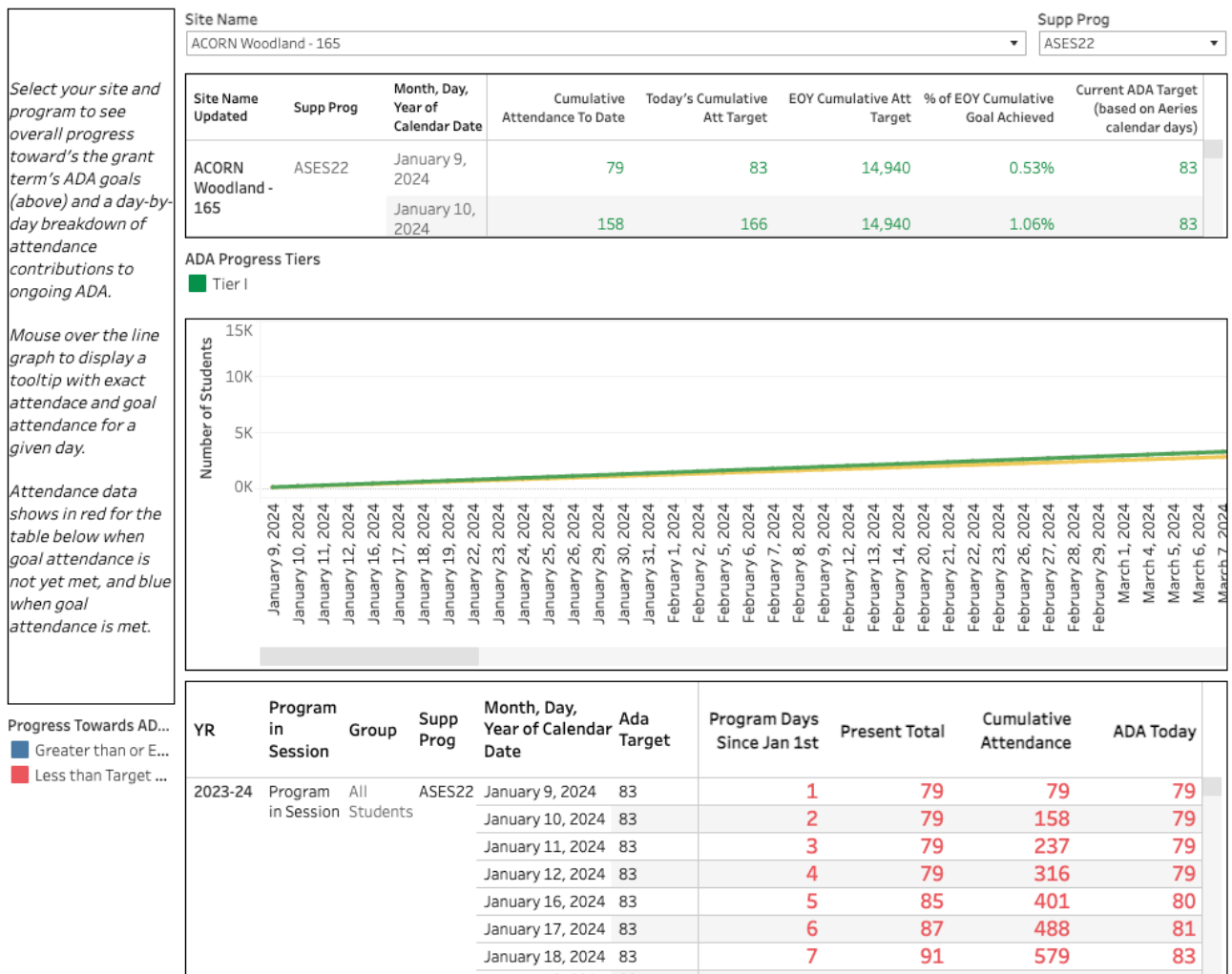
Corrective Action: *Describe below the specific corrective action used in resolving the audit finding. Provide all documentation which supports the specific actions, i.e. copies of amended reports, corrective action plans, written procedures, etc.*

OUSD Response from 4/7/25

The expanded learning office [conducts monthly audits](#) of sign-in/out sheets and attendance entered into Aeries. Expanded learning program managers review the dashboard and follow up with each site to ensure all deliverables are met. This tracking system allows PMs to provide technical support to sites when problems arise. The tracking of deliverables has become a standard practice across organizations and will be used as a measuring tool to identify whether the organization is able to continue providing services to OUSD students. When the Expanded Learning office identifies a lack of attendance tracking, we will implement the [MOU section \(6.2 Positive Attendance\) and ensure all grant compliances](#) are met. The Expanded Learning Office will hold processing of invoices until compliance is met.

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 coordinators' 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.



Business Services Division Memo

Attachments:

OUSD 2023-24 Audit Corrective Action Plan Responses
Letter from CDE to OUSD



**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 21, 2025

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

Dear Superintendent Johnson-Trammell:

Subject: 2023–24 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 2023–24 fiscal year audit report, we determined the following finding(s) require(s) resolution by our office: 2024-001, 2024-006. 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 21, 2025

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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/fq/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

Digitally signed by Raquel

Tucker

Date: 2025.04.21 08:09:11

Raquel Tucker, Education Fiscal Services Consultant

Categorical Allocations and Audit Resolution Office

School Fiscal Services Division

RT:

Enclosure

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


CERTIFICATION OF CORRECTIVE ACTION
Resolution of 2023–24 Audit Findings

April 21, 2025

LEA: Oakland Unified School District

County: Alameda

CDS #: 01-61259

Superintendent or Designee's Signature: 
Lisa GRANT-DAWSON (Jun 16, 2025 11:09 PDT)
(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 Grant-Dawson E-mail Address: lisa.grantdawson@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/opuscds/default.aspx>.

MANAGEMENT DECISION LIST

LEA: Oakland Unified

County: Alameda

CDS#: 01-61259

Finding

CDE Decision

2024-001 Teacher Certification

Corrective Action/
Documentation
Required:

Advise if LEA will plan for the reduction in apportionment or plan to appeal the finding with the Education Audit Appeals Panel. Provide status of uncredentialed teacher(s) and copy of additional policies/procedures implemented to ensure teachers will be properly credentialed.

2024-006 Immunizations

Corrective Action/
Documentation
Required:

Report revised figures on your P-2 and Annual Attendance Reporting in the applicable data entry screen in the Principal Apportionment Data Collection (PADC) Web Application at <https://www.cde.ca.gov/fg/sf/pa/> and provide the data identification (Data ID) number. If the PADC Web Application is currently closed, please submit at the next available window. For more information on the PADC web application access, email PADC@cde.ca.gov.

If your LEA is planning to file a summary review or appeal with EAAP, reporting of the corrections in the PADC is not required until a determination is made on your summary review or appeal.





OaklandUSD LTR

Final Audit Report

2025-06-16

Created:	2025-06-16
By:	Lisa GRANT-DAWSON (lisa.grantdawson@ousd.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_s1aC0M_TqHQtnWRzzFZo1rRf8ekOBLP

"OaklandUSD LTR" History

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