

LOS ANGELES UNIFIED SCHOOL DISTRICT

SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE

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Tenth District PTSA

Bevin Ashenmiller, Vice-Chair

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Elias Garcia

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Chris Hannan

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Michael Keeley

CA Charter School Association

Dolores Sobalvarro

AARP

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L.A. Area Chamber of Commerce

Guy Zelenski

L.A. Co. Auditor-Controller's Office

Celia Ayala (Alternate)

Early Education Coalition

Connie Yee (Alternate)

L.A. Co. Auditor-Controller's Office

Jose Zambrano (Alternate)

Tenth District PTSA

Joseph P. Buchman – Legal Counsel

Burke, Williams & Sorensen, LLP

Lori Raineri and Keith Weaver – Oversight Consultants

Government Financial Strategies

Timothy Popejoy

Bond Oversight Administrator

Perla Zitle

BOC Staff

RESOLUTION 2020-14

BOARD REPORT NO. 350-19/20

FISCAL YEAR 2021 OIG WORK PLAN/STRATEGIC EXECUTION PLAN

WHEREAS, District Staff proposes that the Board of Education approve the Fiscal Year 2021 Office of the Inspector General (OIG) Work Plan; and

WHEREAS, in March 2003, the Board of Education authorized the OIG to conduct audits of bond funded new construction and modernization programs and related bond expenditures with BB and Measure K bond funds; and

WHEREAS, in March 2004, June 2005 and November 2008 additional bond funds were programmed for audits in Measures R, Y and Q as approved by the electorate; and

WHEREAS, the associated Fiscal Year 2021 OIG Work Plan/Strategic Execution Plan proposes to use School Upgrade Program (SUP) funds in the amount of \$4,728,932 to provide audit and investigative services, staffing, training and equipment;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Citizens' Bond Oversight Committee recommends that the Board of Education adopt the Fiscal Year 2021 OIG Work Plan/Strategic Execution Plan as defined in Board Report 350-19/20, a copy of which is attached hereto in the form it was presented to the BOC and is incorporated herein by reference.

Bond Oversight Committee

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RESOLUTION 2020-14
FISCAL YEAR 2021 OIG WORK PLAN/STRATEGIC EXECUTION PLAN

2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection, or pending status of the recommendations as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

ADOPTED on May 21, 2020, by the following vote:

AYES: 13

ABSTENTIONS: 1

NAYS: 0

ABSENCES: 1

/Rachel Greene/

Rachel Greene
Chair

/Bevin Ashenmiller/

Bevin Ashenmiller
Executive Committee



Board of Education Report

File #: Rep-350-19/20, **Version:** 1

Fiscal Year 2021 OIG Work Plan

June 2, 2020

Office of the Inspector General

Action Proposed:

Staff proposes that the Board of Education approve the Fiscal Year 2021 Office of the Inspector General (OIG) Work Plan.

Background:

The Office of the Inspector General (OIG) conducts its auditing functions pursuant to Government Auditing Standards and to auditing standards included in the International Professional Practices framework. Those standards require that auditing departments prepare an annual audit work plan describing the audits it plans to do and that the plan be approved by the organization's governing body, in this case the Board of Education (the Board). The attached work plan is a comprehensive plan that incorporates (i) the Board's suggested areas of focus, (ii) District Management's suggested areas of focus, and (iii) the results of the OIG's robust risk assessment process. This work plan sets forth how OIG resources will be used during Fiscal Year 2021.

Expected Outcomes:

With Board approval of this item, the planned work of the OIG will be deemed approved by the appropriate governing body.

Board Options and Consequences:

If the Board does not approve this item, then the OIG will lack evidence that its annual work plan was approved by the appropriate governing body.

If the Board approves this item, then the OIG will be operating pursuant to auditing standards.

Policy Implications:

The OIG Charter mandates that the OIG operate pursuant to an annual work plan approved by the Board of Education.

Budget Impact:

None

Student Impact:

None

Issues and Analysis:

None

Attachments:

A - Fiscal Year 2021 Office of the Inspector General (OIG) Work Plan

B - Bond Oversight Committee Recommendation (Resolution)

Informatives:

None

Submitted:

05/15/20

RESPECTFULLY SUBMITTED,

APPROVED & PRESENTED BY:

AUSTIN BEUTNER
Superintendent

William Stern
Inspector General
Office of the Inspector General

REVIEWED BY:

DAVID HOLMQUIST
General Counsel

___ Approved as to form.

REVIEWED BY:

TONY ATIENZA
Director, Budget Services and Financial Planning

___ Approved as to budget impact statement.