



**Office of the Inspector General
Los Angeles Unified School District**

**Special Review of
LAUSD Redistricting Commission
Reimbursement of Expenses**

OA 22-1337

April 25, 2022



Los Angeles Unified School District
Office of the Inspector General

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Interim Inspector General

April 25, 2022

Mr. Tim Rosnick, Deputy Controller
Treasury and Capital Fund Compliance
Los Angeles Unified School District
333 S. Beaudry Avenue, 27th Floor
Los Angeles, CA 90017

RE: Special Review of the LAUSD Redistricting Commission Reimbursement of Expenses

Dear Mr. Rosnick:

Attached is our report on the LAUSD Redistricting Commission Reimbursement of Expenses from the City of LA

The objective of the review was to determine the reasonableness of the City's billing to the Los Angeles Unified School District (LAUSD) for the reimbursement of expenses associated with the LAUSD Redistricting Commission in the amount of \$247,942.68, representing LAUSD's 50 percent (50%) share of the total costs of expenses.

Our review determined that the invoiced amount was reasonable.

We appreciate your continued support of our audit services.

Sincerely,

Austin E. Onwualu
Austin E. Onwualu, CPA, CIG
Deputy Inspector General, Audits

Salvatore Randazzo
Salvatore Randazzo
Interim Inspector General

C: Josie Alejo, Director of Treasury and Bond Compliance
Amanda Wherritt, Executive Officer of the Board of Education

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EXECUTIVE SUMMARY

We have conducted a special review of the City of Los Angeles (City) Invoice No. 001 and 002, for the Los Angeles Unified School District (LAUSD) Redistricting Commission with the combined total amount of \$247,942.68. The objective of the special review was to determine the reasonableness of the City's billing to LAUSD for the shared costs associated with the redistricting of the seven LAUSD Board of Education districts.

We verified that the documents provided by the City such as the copies of invoices, receipts, and the selected payroll data supported the billed expenses and recommend that LAUSD release the payment of **\$247,942.68** to the Office of the City Clerk less any advance payments or deposits made, if applicable.

INTRODUCTION

The Los Angeles City Charter requires that district boundaries for the City Council and Los Angeles Unified School District Board be redrawn every ten years following the decennial U.S. Census (Redistricting). Historically, the City Council and LAUSD have shared and provided funding to cover the costs of the LAUSD Redistricting Commission to support their work program during the redistricting process.

The City and LAUSD entered into a Memorandum of Agreement (Agreement) for the sharing of costs related to the redistricting of the seven LAUSD Board of Education districts used for elections of and for the filling of any vacancies in the offices of members of the LAUSD Board of Education per Section 802 of the Charter of the City of Los Angeles.

Key terms and conditions of the Agreement were as follows:

1. The term of the Agreement commenced on April 1, 2021, and shall continue in force until 3 months after the new districts are adopted by the City Council
2. At LAUSD's request and because of the need thereof, if the City began performance prior to the commencement of the Agreement, to the extent that such services were performed per the terms and conditions of the Agreement, LAUSD ratifies and accepts such services.
3. LAUSD Redistricting Commission shall recommend a proposed operating budget subject to the approval and review of the City Council and LAUSD. Upon approval of the operating budget, LAUSD shall agree to share the costs for the operating budget in an amount not to exceed 50 percent.
4. All costs associated with LAUSD redistricting process shall be accumulated by the City and accounted for following the generally accepted accounting standards and procedures.

LAUSD received from the City, two separate invoices with a total amount of \$247,942.58¹ representing LAUSD’s 50 percent share of the total costs incurred related to LAUSD Redistricting Commission, specifically, invoice #001 for \$185,957.01 and invoice #002 for \$61,985.57.

At the request of the LAUSD Deputy Controller, we performed a special review of the costs detailed in the invoice.

RESULTS OF REVIEW

We reviewed the City’s invoice #001 and invoice #002, the working papers prepared by the City’s Office of the City Clerk, copies of invoices and receipts, and the selected payroll data for costs associated with the LAUSD Redistricting Commission work and found them to be reasonable.

Redistricting Costs and Expenses

The Memorandum of Agreement stated that all expenses associated with redistricting costs will be shared by and between the City and LAUSD in an amount not to exceed 50 percent of the total operating budget.

The City billed LAUSD for \$247,942.58² representing 50-50 sharing of costs associated with the LAUSD Redistricting Commission: The summary of the Redistricting costs are as follows:

LAUSD Redistricting Commission Reimbursement of Expenses			
Category	Total Costs	50% LAUSD Share	50% City of LA Share
Salaries, Services and Contracts	\$ 447,607.35	\$ 223,803.68	\$ 223,803.68
Start-up Costs (Hardware and Software)	\$ 48,278.02	24,139.01	24,139.01
Total	\$ 495,885.37	\$247,942.69³	\$ 247,942.69

A. Details and breakdown of Salaries, Services and Contracts

Vendor	Sum of Total	LAUSD 50% Share	City of LA 50% Share
Arc Bridge Consulting	\$ 47,500.00	\$ 23,750.00	23,750.00
Bear Demographics & Research, LLC	120,000.00	60,000.00	60,000.00
City of LA - Print Shop	3,892.17	1,946.09	1,946.09
Community Works	5,000.00	2,500.00	2,500.00
Elizabeth Johnson	89.54	44.77	44.77

¹ Total costs per supporting documents was \$247,942.69, however, total of the two invoices billed by the City was for \$247,942.58 or a difference of \$0.11.

² ibid

³ ibid

Genesis Coronado	70,095.88	35,047.94	35,047.94
Gladys Espinoza	39,715.69	19,857.85	19,857.85
Interpreters Unlimited Inc.	5,319.50	2,659.75	2,659.75
Kennedy Court	5,833.85	2,916.93	2,916.93
Konica	70.10	35.05	35.05
Lee Andrews	25,000.00	12,500.00	12,500.00
North Star Alliances	103,500.00	51,750.00	51,750.00
Office Depot	189.31	94.66	94.66
Pro Vote Solutions	19,540.29	9,770.15	9,770.15
Rasix	255.47	127.74	127.74
Spicers	1,605.54	802.77	802.77
Grand Total	\$ 447,607.34	\$ 223,803.67	\$ 223,803.67

B. Details and breakdown of Start-up Costs

Item Description	LAUSD Commission # of Item Allocated	Amount Allocated for LAUSD Commission	LAUSD Cost 50% Share
Latitude Laptop with Laptop Briefcase	1	\$ 1,149.30	\$ 574.65
OptiPlex 7080 SFF XCTO	5	4,160.25	2,080.13
Dell Adapter-DisplayPort to DVI	10	202.50	101.25
Dell 24 Monitor P2419H with 3-years Warranty	10	1,690.00	845.00
Adesso-Cyber Track Web camera	5	193.45	96.73
Epson Power life HD Projector with carrying case	1	1,322.78	661.39
Office Std 2019 SNGL MVL	6	1,604.94	802.47
Caliper Maptitude for Redistricting Subscription License	0.5	10,359.48	5,179.74
Caliper Maptitude for Redistricting License Only	2	10,359.46	5,179.73
Maptitude for Online Redistricting 15-20 Subscription License	0.5	15,382.25	7,691.12
MS Access 2019 License Only	2	208.46	104.23
Adobe Acrobat Pro 2020 License Only	5	1,646.95	823.48
Totals		\$ 48,279.81	\$24,139.91

To determine the reasonableness of the billed amount, we performed the following:

1. Verified the expenses incurred were associated with the Redistricting Commission.
2. Agreed the billed amount to City's supporting working papers.
3. Verified the mathematical accuracy of the billed amount which included salaries and operating expenses associated with the work performed for LAUSD Redistricting Commission per Memorandum of Agreement and approved operating budget.

Based on our review of the documents provided, we concluded that the City adequately supported the billed expenses.

Recommendation

We recommend that LAUSD should release the payment of \$247,942.68 to the Office of City Clerk, City of Los Angeles.

REVIEW TEAM

Jas Ahmed, Audit Manager
Corazon Cenon, Principal Auditor

Know about fraud, waste or abuse?

Tell us about it.

Maybe you are a school district employee, a parent or just a concerned citizen. Regardless, you can make a difference!

Maybe you know something about fraud, waste, or some other type of abuse in the school district.

The Office of the Inspector General has a hotline for you to call. You can also email or write to us.

If you wish, we will keep your identity confidential. You can remain anonymous, if you prefer. And you are protected by law from reprisal by your employer.

Whistleblower Protection

The Board approved the Whistleblower Protection Policy on February 12, 2002. This policy protects LAUSD employees who make allegations of improper governmental activity from retaliation or reprisal. To assure the reporting of any activity that threatens the efficient administration of the LAUSD, reports that disclose improper governmental activities shall be kept confidential.

General Contact Information

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Phone: (213) 241-7700
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