

**Education Audit Appeals Panel
State of California**

Appeal of 2017-18 Audit Finding 2018-003
by:

Trinity Alps Unified School District,

Appellant.

EAAP Case No. 19-11

OAH No. 2020030443

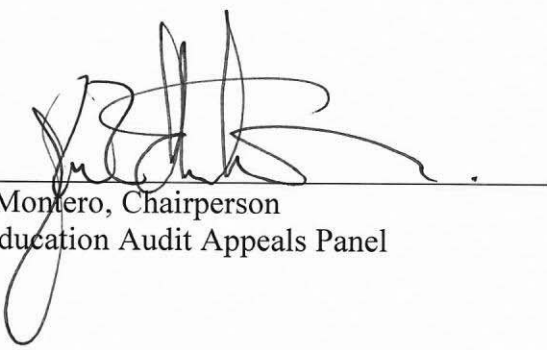
Decision

The Education Audit Appeals Panel has adopted the attached Stipulated Agreement of the parties as its Decision in the above-entitled matter.

Effective date: ~~FEBRUARY~~ 22, 2021.

IT IS SO ORDERED.

~~FEBRUARY~~ 22, 2021
Date



Joel Montero, Chairperson
for Education Audit Appeals Panel

1 XAVIER BECERRA
Attorney General of California
2 DARRELL W. SPENCE
Supervising Deputy Attorney General
3 KIRIN K. GILL, State Bar No. 259968
Deputy Attorney General
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Sacramento, CA 95814
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Attorneys for Respondent
7 *California Department of Finance*

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BEFORE THE EDUCATION AUDIT APPEALS PANEL
FOR THE STATE OF CALIFORNIA

In the Matter of the Education Audit Appeal
of:
TRINITY ALPS UNIFIED SCHOOL
DISTRICT,

Appellant,

v.

CALIFORNIA STATE CONTROLLER,

Respondent,

CALIFORNIA DEPARTMENT OF
FINANCE,

Respondent.

OAH No. 2020030443
EAAP Case No. 19-11
STIPULATION AND SETTLEMENT
AGREEMENT

INTRODUCTION

24
25 Appellant TRINITY ALPS UNIFIED SCHOOL DISTRICT (the "Appellant"), Respondent
26 CALIFORNIA STATE CONTROLLER, and Respondent CALIFORNIA DEPARTMENT OF
27 FINANCE (collectively known as the "Parties") agree to a complete settlement of the above-
28 captioned matter as follows:

1 RECITALS

2 A. K-Coe Isom, LLP ("Auditor") conducted an audit of the Appellant for the 2017-18
3 fiscal year, the results of which were included in the final audit report issued on or about
4 December 14, 2018, which included Audit Finding 2018-003.

5 B. In Audit Finding 2018-003, the Auditor determined that the Appellant's short-term
6 and long-term independent study agreements did not contain all required elements pursuant to
7 Education Code section 51747, subdivision (c)(8)(A). As a result, the Auditor concluded that the
8 Second Period Report of School District Attendance overstated an average daily attendance of
9 15.77, and overstated the average daily attendance of 15.84 in the Annual Report of School
10 District Attendance, requiring the Appellant to return \$127,915.00 of applicable state funding to
11 the California Department of Education ("CDE").

12 C. The Appellant then timely filed a request for formal appeal of Audit Finding 2018-
13 003 pursuant to Education Code section 41344, subdivision (d), instituting the Appeal before the
14 Education Audit Appeals Panel ("EAAP").

15 D. To avoid the cost and uncertainty of litigation, the Parties to this case agree to
16 completely resolve this dispute on the terms and conditions described below.

17 AGREEMENT

18 For the purpose of completely settling and resolving the appeal of Audit Finding 2018-003,
19 the Parties do agree as set forth below:

20 1. The Appellant shall repay in full satisfaction of Audit Finding 2018-003 the sum total
21 of \$64,967.00. The total amount of the repayment shall be withheld from the Appellant's
22 principal apportionments in equal installments over a period of eight (8) years, with no interest,
23 commencing with the Appellant's 2020-21 Second Principal Apportionment.

24 2. For Audit Finding 2018-003, the Appellant shall report to the CDE the revised
25 disallowed Second Period Report of School District Attendance average daily attendance of 7.89
26 and the revised disallowed average daily attendance of 7.92 in the Annual Report of School
27 District Attendance. The Appellant shall submit the revisions required in this paragraph within
28 sixty (60) days of EAAP approving and adopting this stipulated Agreement.

1 3. This stipulated Agreement is subject to and conditioned upon approval and adoption
2 by EAAP, pursuant to Education Code section 41344.1, subdivision (b), and upon ratification by
3 the Appellant's Governing Board.

4 4. This stipulated Agreement may be executed in counterparts, each of which shall
5 constitute an original. Facsimile and pdf signatures by the Parties and/or their designated
6 representatives are deemed the equivalent of original signatures.

7 5. The Parties shall be responsible for their own attorneys' fees and costs.

8 6. This stipulated Agreement does not reflect subsequent year funding effects that may
9 result from reporting disallowed average daily attendance pursuant to Paragraph 2.

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TRINITY ALPS UNIFIED SCHOOL DISTRICT

Dated: _____

By: _____
JAIME GREEN
SUPERINTENDENT
Trinity Alps Unified School District

Dated: 11-18-20

DEPARTMENT OF FINANCE
By: [Signature]
JEFF BELL
Program Budget Manager
Department of Finance

OFFICE OF THE STATE CONTROLLER

Dated: _____

By: _____
JOHN DICKERSON
Counsel for Hon. Betty Yee
State Controller

AS TO FORM ONLY:

LOZANO SMITH
By: [Signature]
JENNIFER G. BRADLEE
Attorneys for Trinity Alps Unified School
District

Dated: 11-23-20

OFFICE OF THE ATTORNEY GENERAL


Dated: November 18, 2020

By: [Signature]
KIRIN K. GILL
Deputy Attorney General
Attorneys for Department of Finance

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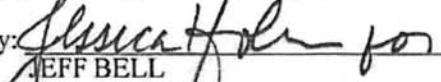
Dated: 11-23-2020

TRINITY ALPS UNIFIED SCHOOL DISTRICT

By: 
JAIME GREEN
SUPERINTENDENT
Trinity Alps Unified School District

Dated: 11-18-20

DEPARTMENT OF FINANCE

By: 
JEFF BELL
Program Budget Manager
Department of Finance

OFFICE OF THE STATE CONTROLLER

Dated: _____

By: _____
JOHN DICKERSON
Counsel for Hon. Betty Yee
State Controller

AS TO FORM ONLY:


LOZANO SMITH

Dated: _____

By: _____
JENNIFER G. BRADLEE
Attorneys for Trinity Alps Unified School
District

Dated: November 18, 2020

OFFICE OF THE ATTORNEY GENERAL

By: 
KIRIN K. GILL
Deputy Attorney General
Attorneys for Department of Finance

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TRINITY ALPS UNIFIED SCHOOL DISTRICT

Dated: _____

By: _____
JAIME GREEN
SUPERINTENDENT
Trinity Alps Unified School District

Dated: _____

DEPARTMENT OF FINANCE
By: _____
JEFF BELL
Program Budget Manager
Department of Finance

OFFICE OF THE STATE CONTROLLER

Dated: 11-17-2020

By: _____
JOHN DICKERSON
Counsel for Hon. Betty Yee
State Controller

AS TO FORM ONLY:

LOZANO SMITH

Dated: _____

By: _____
JENNIFER G. BRADLEE
Attorneys for Trinity Alps Unified School
District

OFFICE OF THE ATTORNEY GENERAL

Dated: _____

By: _____
KIRIN K. GILL
Deputy Attorney General
Attorneys for Department of Finance

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TRINITY ALPS UNIFIED SCHOOL DISTRICT

Dated: _____

By: _____
JAIME GREEN
SUPERINTENDENT
Trinity Alps Unified School District

Dated: 11-18-20

DEPARTMENT OF FINANCE
By: *Jeff Bell*
JEFF BELL
Program Budget Manager
Department of Finance

OFFICE OF THE STATE CONTROLLER

Dated: _____

By: _____
JOHN DICKERSON
Counsel for Hon. Betty Yee
State Controller

AS TO FORM ONLY:

LOZANO SMITH

Dated: _____

By: _____
JENNIFER G. BRADLEE
Attorneys for Trinity Alps Unified School
District

OFFICE OF THE ATTORNEY GENERAL

Dated: _____

By: _____
KIRIN K. GILL
Deputy Attorney General
Attorneys for Department of Finance

DECLARATION OF SERVICE BY E-MAIL

Case Name: **In the Matter of the Education Audit Appeal of: Trinity Alps Unified School District**

Case No.: **2020030443**

I declare:

I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter.

On January 15, 2021, I served the attached **AMENDED NOTICE OF EXECUTED SETTLEMENT AGREEMENT** by transmitting a true copy via electronic mail to the following addresses:


Jennifer M. Grant, Esq.
Lozano Smith, Attorneys at Law
Sent Via Email:
jgrant@lozanosmith.com

John E. Dickerson, Esq.
Office of the State Controller
Sent Via Email:
jdickerson@sco.ca.gov

Timothy Morgan, Staff Counsel
EAAP-Education Audit Appeals Panel
Sent Via Email:
tmorgan@eaap.ca.gov
filing@eaap.ca.gov

I declare under penalty of perjury under the laws of the State of California and the United States of America the foregoing is true and correct and that this declaration was executed on January 15, 2021, at Sacramento, California.

Chris R. Irby
Declarant



Signature