

**Education Audit Appeals Panel
State of California**

Appeal of 2012-13 Audit Finding 2013-4
by:

Ravendale-Termo Elementary School
District,
Appellant.

EAAP Case No. 14-15
OAH No. 2014110085

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: July 27, 2015.

IT IS SO ORDERED.

July 27, 2015
Date

Original Signed
David Botelho, Chairperson
for Education Audit Appeals Panel

1 Richard J. Chivaro, SBN 124391
Justin W. Dersch, SBN 258603
2 **OFFICE OF THE STATE CONTROLLER**
300 Capitol Mall, Suite 1850
3 Sacramento, CA 95814
Telephone: (916) 327-1363
4 Facsimile: (916) 322-1220

5 Attorneys for Respondent,
6 BETTY YEE, California State Controller

7 **BEFORE THE EDUCATION AUDIT APPEALS PANEL**
8 **FOR THE STATE OF CALIFORNIA**

9 In the Matter of the Audit Appeal of:) EAAP Case No. 14-15
10 2012-2013 Audit Finding 2013-4 by:) OAH Case No. 2014110085
11 RAVENDALE-TERMO ELEMENTARY) **STIPULATED AGREEMENT**
12 SCHOOL DISTRICT,)
13 Appellant.)

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16 Appellant RAVENDALE-TERMO ELEMENTARY SCHOOL DISTRICT (Appellant),
17 Respondent BETTY YEE, California State Controller (SCO), and Respondent DEPARTMENT
18 OF FINANCE (Finance) (collectively known as "the Parties") agree to a complete resolution of
19 the above-captioned matters as follows:

20 RECITALS

21 A. The independent accounting firm of SingletonAuman PC (Auditor) conducted an
22 audit of the Appellant for the 2012-13 fiscal year, the results of which were included in the audit
23 report issued on or about November 12, 2013.

24 B. In Audit Finding 2013-4, the Auditor determined that the Appellant was not in
25 compliance with Education Code sections 51747 and 51748.

26 C. The SCO certified the audit.

27 D. The Auditor determined that there was material noncompliance with Education

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1 Code section 51747 and 51748 which resulted in an overstatement in the amount of
2 apportionment the Appellant claimed from the State in the amount of \$141,505.52 (24.82 ADA).

3 E. Appellant then timely filed a request for formal appeal of Audit Finding 2013-4
4 pursuant to Education Code section 41344(d) instituting this appeal.

5 F. Finance intervened as a Respondent pursuant to Education Code section
6 41344.1(b).

7 G. In order to avoid the cost and uncertainty of litigation, the parties to this case
8 agree to resolve this dispute on the terms and conditions described herein.

9 AGREEMENT

10 For the purpose of completely settling and resolving the appeal of Audit Finding 2013-4,
11 the Parties agree as set forth below:

12 1. This stipulated agreement fully and completely resolves all claims, demands,
13 appeals, obligations, or causes of actions arising from or relating to Audit Finding 2013-4.
14 Accordingly, the Parties expressly waive any right or claim to assert or pursue thereafter any
15 claim, demand, obligation, and/or cause of action relating to Audit Finding 2013-4.

16 2. The Appellant shall repay in full satisfaction of Audit Finding 2013-4 from its
17 future apportionments the sum of \$137,880 in equal installments of \$17,235 per year over a
18 period of eight (8) years, with no interest, commencing with its next principal apportionment
19 following EAAP approval and adoption of this stipulated agreement.

20 3. This stipulated agreement is subject to and conditioned upon approval and
21 adoption by EAAP, pursuant to Education Code section 41344.1(b).

22 4. This stipulated agreement may be executed in counterparts, each of which shall
23 constitute an original. Facsimile and pdf signatures transmitted to other parties to this stipulated
24 agreement are deemed to be the equivalent of original signatures.

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

Dated: 15 Apr, 2015

RAVENDALE-TERMO ELEMENTARY SCHOOL DISTRICT

By: Original Signed

JASON WADDELL, Superintendent
Representative for Appellant

Dated: 27 MAR, 2015

DEPARTMENT OF FINANCE

By: Original Signed

JEFF BELL
Program Budget Manager,
Department of Finance

Dated: 4/15, 2015

OFFICE OF THE STATE CONTROLLER

By: Original Signed

JUSTIN W. DERSCH
Staff Counsel for Respondent,
BETTY YEE, California State Controller