

**Education Audit Appeals Panel  
State of California**

Appeal of 2005-06 Audit Finding 06-2 by:

Winship-Robbins Elementary School  
District,  
Appellant.

EAAP Case No. 07-18

OAH No. 2008050381

**Decision**

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

Effective date: 1-12-2009

IT IS SO ORDERED.

1-12-2009  
Date

*Original Signed*  
Diana L. Ducay, Chairperson  
for Education Audit Appeals Panel

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9 BEFORE THE  
10 EDUCATION AUDIT APPEALS PANEL  
11 STATE OF CALIFORNIA

12 In the Matter of the Audit Appeal by:

13  
14 Winship-Robbins Elementary School District,

15  
16 Appellant.

EAAP Case No. 07-18  
OAH Case No. 2008050381

**STIPULATION AND  
PROPOSED DECISION**

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18 Appellant Winship-Robbins Elementary School District (District), respondent John Chiang,  
19 the California State Controller's Officer (SCO), and intervenor Department of Finance (DOF) agree  
20 to a complete resolution of Audit Finding 06-2 for the Fiscal Year 2005-2006 as follows:

21 **RECITALS**

22 A. The independent accounting firm of Stephen Roatch Accountancy Corporation (Stephen  
23 Roatch) conducted an audit of the District for the 2005-06 fiscal year, the results of which were  
24 included in the audit report issued on approximately November 27, 2006.

25 B. In Audit Finding No. 06-2, Longer Instructional Day Incentive Funding, Stephen Roatch  
26 determined:

27 During fiscal year 2005-06, the District did not modify the class schedules at  
28 Robbins Elementary School to reflect the increased instructional minute  
requirements associated with being a school within the Winship-Robbins  
Elementary School District.

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...  
[D]ue to the transfer of the school from Yuba City Unified School District to the Winship-Robbins Elementary School District, the annual number of instructional minutes offered to the students in grades 1 through 8 at Robbins Elementary School was short by 8-15%.

(Audit Report, at pp. 54-55.)

C. Stephen Roatch concluded that the effect of Audit Finding No. 06-2 was that “students in grades 1 through 3 were offered 9,455 instructional minutes less” than required and “students in grades 4 though 8 were offered 5,130 instructional minutes less” than required. (Audit Report, at p. 54.) Stephen Roatch determined that these instructional minute shortfalls resulted in a \$72,996 instructional time penalty.

D. The SCO certified the Stephen Roatch Audit on approximately June 5, 2007.

E. The District disputed the determination set forth in Audit Finding No. 06-2 and requested a summary review with the Education Audit Appeals Panel (EAAP) on approximately August 14, 2007. Following EAAP’s completion of the summary review process, the District timely filed a formal appeal on approximately March 19, 2008.

F. The District represents that as soon as it became aware of the Robbins instructional minute shortfall, it altered the Robbins schedule to comply with Winship’s higher 61,200 instructional minute requirement.

G. DOF timely moved to intervene in the instant EAAP proceeding, which motion was granted on June 4, 2008.

**AGREEMENT**

For the purpose of completely settling and resolving the appeal of Audit Finding No. 06-2, the District, SCO, and DOF agree as set forth below:

I. This stipulation and proposed decision fully and completely resolves all claims, demands, appeals, obligations, or causes of actions arising from or relating to Audit Finding No. 06-2 of the Stephen Roatch Audit of the District for the 2005-06 fiscal year. Accordingly, DOF and SCO expressly waive any right or claim or right to assert or pursue thereafter any claim, demand, obligation, and/or cause of action relating to Audit Finding No. 06-2.



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**WINSHIP-ROBBINS ELEMENTARY SCHOOL DIST.**

Dated: Dec. 10, 2008

*Original Signed*

Kathy Anderson, Superintendent  
Winship-Robbins Elementary School District

**OFFICE OF THE STATE CONTROLLER**

Dated: Dec. 22, 2008

*Original Signed*

John Dickerson  
Staff Counsel  
Attorneys for Respondent  
John Chiang, State Controller

EDMUND G. BROWN JR.  
Attorney General of the State of California

SUSAN E. SLAGER  
Supervising Deputy Attorney General

Dated: Dec 23, 2008

*Original Signed*

KARA READ-SPANGLER  
Deputy Attorney General  
Attorneys for Intervenor  
Department of Finance

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