

**Education Audit Appeals Panel
State of California**

Appeal of 2023 New Construction Audit
No. 57 /67678-00-027 by:

Chino Valley Unified School District,

Appellant.

EAAP Case No. 24-62

OAH Case No. 2025030340

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: June 17, 2025.

IT IS SO ORDERED.

6/17/25
Date

Cheryl McCormick
for Joel Montero, Chairperson
for Education Audit Appeals Panel

1 Ryan G. Seeley, SBN 238748
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,
Malia M. Cohen, California State Controller
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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. 24-62
10 2023 New Construction Audit No. 57/67678-) OAH Case No. 2025030340
11 00-027 by:) **STIPULATED AGREEMENT**
12 CHINO VALLEY UNIFIED SCHOOL)
13 DISTRICT,)
14 Appellant.)
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16 Appellant CHINO VALLEY UNIFIED SCHOOL DISTRICT (Appellant), Respondent
17 MALIA M. COHEN, California State Controller (SCO), and Respondent DEPARTMENT OF
18 FINANCE (Finance) (collectively known as “the Parties”) agree to a complete resolution of the
19 above-captioned matters as follows:

20 RECITALS

21 A. The independent accounting firm of EideBailly (Auditor) conducted a non-
22 financial hardship closeout audit of the Appellant for the above referenced construction, the
23 results of which were included in the audit report issued on or about December 27, 2023.

24 B. The Auditor determined that the Appellant was not in compliance with Education
25 Code section 41024.

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 41024 which resulted in ineligible expenditures by the Appellant in the amount of
2 \$15,640.00.

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

5 F. In order to avoid the cost and uncertainty of litigation, the parties to this case
6 agree to resolve this dispute on the terms and conditions described herein.

7 AGREEMENT

8 For the purpose of completely settling and resolving the appeal of the audit, the Parties
9 agree as set forth below:

10 1. This stipulated agreement fully and completely resolves all known claims,
11 demands, appeals, obligations, or causes of actions arising from or relating to New Construction
12 Audit No. 57/67678-00-027. Accordingly, the Parties expressly waive any right or claim to
13 assert or pursue thereafter any known claim, demand, obligation, and/or cause of action relating
14 to New Construction Audit No. 57/67678-00-027.

15 2. The Appellant shall have nothing withheld from its future apportionment in
16 regard to New Construction Audit No. 57/67678-00-027.

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

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

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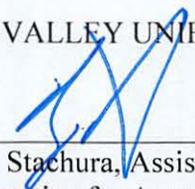
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5. The parties shall be responsible for their own attorneys' fees and costs.

Dated: MAY 13, 2025

CHINO VALLEY UNIFIED SCHOOL DISTRICT

By:

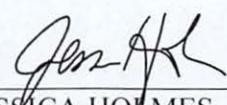


Gregory Stachura, Assistant Superintendent
Representative for Appellant

Dated: May 11, 2025

DEPARTMENT OF FINANCE

By:

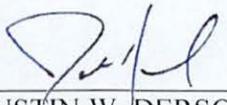


JESSICA HOLMES
Program Budget Manager,
Department of Finance

Dated: May 13, 2025

OFFICE OF THE STATE CONTROLLER

By:



JUSTIN W. DERSCH
Staff Counsel for Respondent,
MALIA M. COHEN, California State Controller