

**Education Audit Appeals Panel
State of California**

Appeal Request of New Construction Audit No.
57/66431-00-017

by:

Anaheim Union High School District,

Appellant.

EAAP Case No. 25-14

OAH Case No. 2025-05-0139

Decision

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

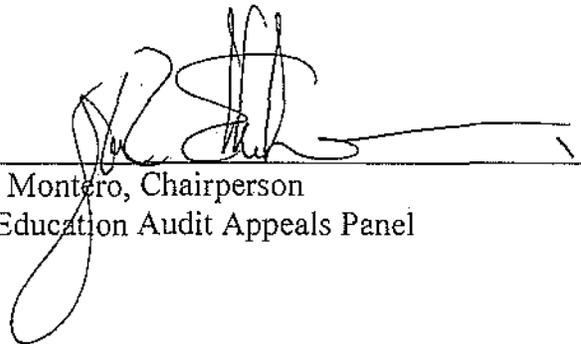
Effective date: July 21, 2025.

IT IS SO ORDERED.

Date

July 21, 2025

Joel Montero, Chairperson
for Education Audit Appeals Panel



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Justin W. Dersch, SBN 258603
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5 Attorneys for Respondent,
6 Malia M. Cohen, 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. 25-14
10 New Construction Audit No. 57/66431-00-017) OAH Case No. 2025050139

11 by:) **STIPULATED AGREEMENT**
12 ANAHEIM UNION HIGH SCHOOL)
13 DISTRICT,)
14 Appellant.)

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16 Appellant ANAHEIM UNION HIGH 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 February 15, 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 \$1,539.00.

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 claims, demands,
11 appeals, obligations, or causes of actions arising from or relating to New Construction Audit No.
12 57/66431-00-017. Accordingly, the Parties expressly waive any right or claim to assert or pursue
13 thereafter any known claim, demand, obligation, and/or cause of action relating to New
14 Construction Audit No. 57/66431-00-017.

15 2. The Appellant shall have nothing withheld from its future apportionment in
16 regard to New Construction Audit No. 57/66431-00-017.

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

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3 Dated: 6/11, 2025

ANAHEIM UNION HIGH SCHOOL DISTRICT

4
5 By: 

PATRICIA NEELY, Executive Director
Facilities, Maintenance, and Operations,
Representative for Appellant

6
7
8 Dated: 6/19, 2025

DEPARTMENT OF FINANCE

9
10 By: 

JESSICA HOLMES
Program Budget Manager,
Department of Finance

11
12
13 Dated: June 19, 2025

OFFICE OF THE STATE CONTROLLER

14
15 By: 

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