

**Education Audit Appeals Panel
State of California**

Audit Appeal of: 2023 New Construction
Audit No. 50/76851-00-001 by:

Bonsall Unified School District,

Appellant.

EAAP Case No. 24-57

OAH No. 2025030307

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: October 27, 2025.

IT IS SO ORDERED.

10/27/25
Date

Joel Montero BR
Joel Montero, Chairperson
for Education Audit Appeals Panel

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8

9 **BEFORE THE EDUCATION AUDIT APPEALS PANEL**
10 **FOR THE STATE OF CALIFORNIA**

11 In the Matter of the Audit Appeal of:
2023 New Construction Audit No.
12 50/76851-00-001 by:

EAAP Case No. 24-57
OAH Case No. 2025030307

STIPULATED AGREEMENT

13 Bonsall Unified School District,

14 Appellant,

15 v.

16 State Controller's Office,

17 Respondent,

18 Department of Finance,
19

20 Real Party in Interest
21

22 Appellant BONSALL UNIFIED SCHOOL DISTRICT ("Appellant") and Respondent
23 DEPARTMENT OF FINANCE ("Respondent") (collectively known as "the Parties") agree to a
24 complete resolution of the above-captioned matter as follows:

25 RECITALS

26 A. The independent accounting firm of Wilkinson Hadley King & Co. LLP
27 ("Auditor") conducted a non-financial hardship closeout audit of Appellant for the above-
28 referenced construction project ("Project"), the results of which were included in the audit report

1 issued on or about October 24, 2023 and subsequently revised on August 19, 2024 (“New
2 Construction Audit No. 50/76851-00-001”).

3 B. The Auditor determined that on the original Detailed Listing of Project
4 Expenditures submitted to the Office of Public School Construction, there were expenditures listed
5 outside of the eligible timeframe in the amount of \$1,367,573.00.

6 C. The SCO certified New Construction Audit No. 50/76851-00-001.

7 D. Appellant filed a timely request for a formal appeal of New Construction Audit No.
8 50/76851-00-001 pursuant to Education Code section 41344(d), thus instituting this appeal
9 (“Appeal”).

10 E. To avoid the cost and uncertainty of litigation, the Parties to this case agree to
11 resolve this matter on the terms and conditions described herein.

12 AGREEMENT

13 For the purpose of completely settling and resolving this Appeal, the Parties agree as set
14 forth below:

15 1. This stipulated agreement fully and completely resolves all claims, demands,
16 appeals, obligations, or causes of action arising from or relating to New Construction Audit No.
17 50/76851-00-001. Accordingly, the Parties expressly waive any right or claim to assert or pursue
18 thereafter any claim, demand, obligation, and/or cause of action relating to New Construction
19 Audit No. 50/76851-00-001.

20 2. The Appellant shall have nothing withheld from its future apportionment in regard
21 to New Construction Audit No. 50/76851-00-001. Further, the Office of Public School
22 Construction releases the Appellant of any obligation to repay the previous accounts receivable in
23 the amount of \$1,376,573.00 associated with New Construction Audit No. 50/76851-00-001.

24 3. This stipulated agreement is subject to and conditioned upon approval and adoption
25 by Education Audit Appeals Panel pursuant to Education Code section 41344.1(b).

26 4. This stipulated agreement may be executed in counterparts, each of which shall
27 constitute an original. Facsimile and pdf signatures transmitted to the Parties to this stipulated
28 agreement are deemed to be the equivalent of original signatures.

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

Dated: 9/23, 2025

BONSALL UNIFIED SCHOOL DISTRICT

By: Heather Golly
DR. HEATHER GOLLY, Superintendent
Representative for Appellant

Dated: 9/25, 2025

DEPARTMENT OF FINANCE

By: Jessica Holmes
JESSICA HOLMES, Program Budget Manager
Representative for Respondent

APPROVED AS TO FORM ONLY.

Dated: 9/23, 2025

FAGEN FRIEDMAN & FULFROST LLP

By: Leslie R. Lacher
LESLIE R. LACHER
Attorney for Appellant, Bonsall School District

Dated: 9/25/2025, 2025

OFFICE OF THE ATTORNEY GENERAL

By: Katherine Sims
KATHERINE SIMS
Deputy Attorney General
Attorney for Respondent, Department of Finance

108-5/9043445.1