Education Audit Appeals Panel
State of California

Audit Appeal of Audit Finding 2023-006 by: Ojai Unified School District, Appellant.	EAAP Case No. 25-47 OAH Case No. 2025100172

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: February 23, 2026.

IT IS SO ORDERED.

2/23/26
Date

Elizabeth Dearstyne
Elizabeth Dearstyne, Chairperson
for Education Audit Appeals Panel

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Attorneys for Respondent,
STATE CONTROLLER'S OFFICE

BEFORE THE EDUCATION AUDIT APPEALS PANEL

FOR THE STATE OF CALIFORNIA

In the Matter of the Audit Appeal of Audit Finding 2023-006 by: OJAI UNIFIED SCHOOL DISTRICT, Appellant.	EAAP Case No. 25-47 OAH Case No. 2025100172 **STIPULATED AGREEMENT**

Appellant OJAI UNIFIED SCHOOL DISTRICT (Appellant), Respondent MALIA M. COHEN, California State Controller (SCO), and Respondent DEPARTMENT OF FINANCE (Finance) (collectively known as "the Parties") agree to a complete resolution of the above-captioned matter as follows:

RECITALS

A. The independent accounting firm of Eide Bailly (Auditor) conducted an audit of the Appellant for the 2022-23 fiscal year, the results of which were included in the audit report issued on or about December 15, 2023.

B. The Auditor determined that the Appellant was not in compliance with Education Code Section 51745.6 (Finding 2023-006), which resulted in the overpayment of $146,098.53 to the Appellant for the above fiscal year.

C. The SCO certified the audit.

D. Appellant then timely filed a request for formal appeal of the finding pursuant to

Education Code section 41344(d) instituting this appeal.

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

AGREEMENT

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

1. This stipulated agreement fully and completely resolves all known claims, demands, appeals, obligations, or causes of actions arising from or relating to audit finding 2023-006. Accordingly, the Parties expressly waive any right or claim to assert or pursue thereafter any known claim, demand, obligation, and/or cause of action relating to audit finding 2023-006.

2. The Appellant shall have nothing withheld from its future apportionment in full satisfaction of Audit Finding 2023-006.

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

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

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

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Dated: 1/26, 2026

OJAI UNIFIED SCHOOL DISTRICT

By: _____

KEVIN OLSON, Assistant Superintendent
Representative for Appellant

Dated: 1/22, 2026

DEPARTMENT OF FINANCE

By: _____

JESSICA HOLMES, Program Budget Manager
Department of Finance

Dated: 1/27, 2026

OFFICE OF THE STATE CONTROLLER

By: _____

DAVID I BROWNFIELD
Staff Counsel for Respondent,
MALIA M. COHEN, California State Controller