Education Audit Appeals Panel
State of California

Audit Appeal of: 2023-2024 Audit Finding 2024-003 by Rancho Santa Fe School District, Appellant.	EAAP Case No. 25-07 OAH Case No. 2025080552

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, Chairperson
for Education Audit Appeals Panel

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Attorneys for Respondent,
Malia M. Cohen, California State Controller

BEFORE THE EDUCATION AUDIT APPEALS PANEL

FOR THE STATE OF CALIFORNIA

In the Matter of the Audit Appeal of: 2023-2024 Audit Finding 2024-003 by: RANCHO SANTA FE SCHOOL DISTRICT, Appellant.	EAAP Case No. 25-07 OAH Case No. 2025080552 **STIPULATED AGREEMENT**

Appellant RANCHO SANTA FE 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 matters as follows:

<u>RECITALS</u>

A. The independent accounting firm of Wilkinson Hadley King & Co. LLP (Auditor) conducted an audit of the Appellant for the 2023-2024 school year, the results of which were included in the audit report issued on or about June 30, 2024.

B. The Auditor determined that the Appellant was not in compliance with Education Code section 46120.

C. The SCO certified the audit.

D. The Auditor determined that there was material noncompliance with Education

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Code section 46120 which resulted in an overstatement in the amount of apportionment the Appellant claimed from the State in the amount of $62,457.

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

F. 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 claims, demands, appeals, obligations, or causes of actions arising from or relating to Audit Finding 2024-003. Accordingly, the Parties expressly waive any right or claim to assert or pursue thereafter any claim, demand, obligation, and/or cause of action relating to Audit Finding 2024-003.

2. The Appellant shall have $51,957 withheld from its future apportionment in regard to Audit Finding 2024-003.

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.

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

Dated: 10/14, 2025

RANCHO SANTA FE SCHOOL DISTRICT

By: ______________________

KIM PINKERTON
District Superintendent
Representative for Appellant

Dated: 10/5, 2025

DEPARTMENT OF FINANCE

By: ______________________

JESSICA HOLMES
Program Budget Manager,
Department of Finance

Dated: 10/16, 2025

OFFICE OF THE STATE CONTROLLER

By: ______________________

VANESSA A. THOMAS
Staff Counsel for Respondent,
MALIA M. COHEN, California State Controller