

**Education Audit Appeals Panel
State of California**

Audit Appeal of Audit Finding 2024-001
by:

Trona Joint Unified School District,

Appellant.

EAAP Case No. 25-46
OAH Case No. 2025110308

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 29, 2026.

IT IS SO ORDERED.

June 29, 2026
Date

Cheryl A. McCormick
for Elizabeth Dearstyne, Chairperson
for Education Audit Appeals Panel

RYAN G. SEELEY, SBN 238748
KYNISIE M. LOVELL, SBN 325732
OFFICE OF THE STATE CONTROLLER
300 Capitol Mall, Suite 1850
Sacramento, CA 95814
Telephone: (916) 445-2636
Facsimile: (916) 322-1220

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:	)	EAAP Case No. 25-46
Fiscal Year 2023-2024 Audit Finding 2024-	)	OAH Case No. 2025110308
001 by:	)	
	)	JOINT STIPULATION AND
	)	SETTLEMENT AGREEMENT
TRONA JOINT UNIFIED SCHOOL	)	
DISTRICT,	)	
Appellant	)	
	)	
vs.	)	
	)	
CALIFORNIA STATE CONTROLLER	)	
Respondent,	)	
	)	
CALIFORNIA DEPARTMENT OF	)	
FINANCE,	)	
Respondent	)	

Appellant TRONA JOINT UNIFIED SCHOOL DISTRICT (Appellant), Respondent
MALIA M. COHEN, CALIFORNIA STATE CONTROLLER (SCO), and Respondent
CALIFORNIA DEPARTMENT OF FINANCE (Finance) (collectively known as “the Parties”)
agree to a complete settlement of the above-captioned matters as follows:

RECITALS

A. The independent accounting firm of Jeanette L. Garcia & Associates, CPAs (Auditor)
conducted an audit of Appellant for the 2023-2024 fiscal year, the results of which were
included in the audit report issued on or about June 30, 2024.

1 B. In Audit Finding 2024-001, the Auditor determined that Appellant was not in compliance
2 with Education Code section 46120, subdivisions (b) and (g). Education Code section
3 46120(b)(1)(A) requires the local education agency to provide in-person before or after
4 school expanded learning opportunities program (ELOP) on every school day, and, when
5 added to the school day, be no less than 8 hours. Education Code section 46120(b)(1)(B)
6 requires the local education agency provide at least 30-non school days, no less than 8
7 hours of in-person ELOP per day. Pursuant to Education Code section 46120(g)(6), the
8 local education agency may demonstrate the provided access requirement was met by
9 presenting ELOP registration forms signed by a parent or guardian. The Auditor
10 concluded Appellant did not meet the daily hour requirement and did not offer ELOP on
11 every school day, did not provide a minimum of 30 non-school days of ELOP, and failed
12 to provide parent or guardian signed ELOP registration forms.

13 C. The SCO certified the audit.

14 D. Appellant timely filed a request for formal appeal of its portion of Audit Finding 2024-
15 001 pursuant to Education Code section 41344, subdivision (d), instituting this appeal
16 before the Education Audit Appeals Panel (EAAP).

17 E. In order to avoid the cost and uncertainty of litigation, the Parties to this case agree to
18 resolve this dispute on the terms and conditions described below.

19 AGREEMENT

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

- 22 1. This stipulated agreement fully and completely resolves all claims, demands, appeals,
23 obligations, or causes of actions arising from or relating to Audit Finding 2024-001.
24 Accordingly, the Parties expressly waive any right or claim to assert or pursue thereafter
25 any claim, demand, obligation, and/or cause of action relating to Audit Finding 2024-001.
26 2. Appellant shall, in full satisfaction of Audit Finding 2024-001, have the sum of \$195,864,
27 without interest, withheld from its next future apportionment.
28

- 1 3. This Stipulated Agreement is subject to and conditioned upon approval and adoption by
2 EAAP, pursuant to Education Code section 41344.1, subdivision (b).
3 4. This Stipulated Agreement may be executed in counterparts, each of which shall
4 constitute an original. Facsimile and PDF signatures transmitted to other parties to this
5 Stipulated Agreement are deemed to be the equivalent of original signatures.
6 5. The parties shall be responsible for their own attorneys' fees and costs relative to the
7 Appeal.

8
9 Dated: May 27, 2026

TRONA JOINT UNIFIED SCHOOL DISTRICT

10 By:


JERRY JINNEX
Superintendent

Trona Joint Unified School District, Appellant

13 Dated: May 29, 2026

DEPARTMENT OF FINANCE

14
15 By:


JESSICA HOLMES

Program Budget Manager
California Department of Finance, Respondent

18
19 Dated: May 29, 2026

OFFICE OF THE STATE CONTROLLER

20 By:


KYNISIE M. LOVELL

Staff Counsel
California State Controller, Respondent

23 AS TO FORM ONLY

24 Dated: May 26, 2026

OFFICE OF THE ATTORNEY GENERAL

25
26 By:


ANTHONY PINGGERA

Deputy Attorney General
Attorney for Respondent, California Department of Finance