

**Education Audit Appeals Panel
State of California**

Audit Appeal of Audit Finding 2024-003
by:

Poway Unified School District,

Appellant.

EAAP Case No. 25-26
OAH Case No. 2025110312

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: August 24, 2026.

IT IS SO ORDERED.

8/24/26
Date

Elizabeth Dearstyne
Elizabeth Dearstyne, 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:	}	EAAP Case No. 25-26
2024-003 Audit Report and Findings for		OAH Case No. 2025110312
POWAY UNIFIED SCHOOL DISTRICT,		STIPULATED AGREEMENT
Appellant.		

Appellant POWAY 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 matters as follows:

RECITALS

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 51747.

C. The SCO certified the audit.

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

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1 Code section 51747 which resulted in an overstatement in the amount of apportionment the
2 Appellant claimed from the State in the amount of \$466,413.00.

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 Audit Finding 2024-003.
12 Accordingly, the Parties expressly waive any right or claim to assert or pursue thereafter any
13 claim, demand, obligation, and/or cause of action relating to Audit Finding 2024-003.

14 2. The Appellant shall have \$140,338.90 withheld from its future apportionment in
15 regard to the 2024-003 audit report and findings for Poway Unified School District.

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

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

21 5. The parties shall be responsible for their own attorneys' fees and costs.
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1 Dated: June 24, 2026

POWAY UNIFIED SCHOOL DISTRICT

2
3 By:


ERIC DILL

4 *Assistant Superintendent Business Services*
5 Representative for Appellant

6 Dated: 6/24, 2026

DEPARTMENT OF FINANCE

7
8 By:


JESSICA HOLMES

9 Program Budget Manager,
10 Department of Finance

11 Dated: 6/24, 2026

OFFICE OF THE STATE CONTROLLER

12
13 By:


VANESSA A. THOMAS

14 Staff Counsel for Respondent,
15 MALIA M. COHEN, California State Controller