

**Education Audit Appeals Panel
State of California**

Audit Appeal of: 2025 Performance Audit
Report and Findings for school facility
program project #50/61762-00-011:

Oakley Union Elementary School District,

Appellant.

EAAP Case No. 26-07
OAH Case No. 2026060203

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 19, 2026.

IT IS SO ORDERED.

10/19/26
Date

Elizabeth Dearstyne
Elizabeth Dearstyne, Chairperson
for Education Audit Appeals Panel

1 Ryan G. Seeley, SBN 238748
2 Vanessa A. Thomas, SBN 323167
3 **OFFICE OF THE STATE CONTROLLER**
4 300 Capitol Mall, Suite 1850
5 Sacramento, CA 95814
6 Telephone: (916) 327-1363
7 Facsimile: (916) 322-1220

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

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

12 In the Matter of the Audit Appeal of:) EAAP Case No. 26-07
13 2025 Performance Audit Report and Findings) OAH Case No. 2026060203
14 for school facility program project #50/61762-)
15 00-011) **STIPULATED AGREEMENT**
16 OAKLEY UNION ELEMENTARY)
17 SCHOOL DISTRICT,)
18 Appellant.)

19 Appellant OAKLEY UNION ELEMENTARY SCHOOL DISTRICT(Appellant),
20 Respondent MALIA M. COHEN, California State Controller (SCO), and Respondent
21 DEPARTMENT OF FINANCE (Finance) (collectively known as "the Parties") agree to a
22 complete resolution of the above-captioned matters as follows:

23 **RECITALS**

24 A. The independent accounting firm of Christy White Inc. (Auditor) conducted a
25 non-financial hardship closeout audit of the Appellant for the above referenced construction, the
26 results of which were included in the audit report issued on or about February 17, 2026.

27 B. The Auditor determined that there was material noncompliance with Education
28 Code section 41024 in that the District did not have sufficient documentation of certain
expenditures which resulted in a finding of ineligible expenditures by the Appellant in the
amount of \$1,022,823.95.

1 C. The SCO certified the audit.

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

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

6 AGREEMENT

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

9 1. This stipulated agreement fully and completely resolves all known claims,
10 demands, appeals, obligations, or causes of actions arising from or relating to School Facility
11 Program Audit, OPSC Project No. 50/6176200-011. Accordingly, the Parties expressly waive
12 any right or claim to assert or pursue thereafter any known claim, demand, obligation, and/or
13 cause of action relating to School Facility Program Audit, OPSC Project No. 50/6176200-011.

14 2. The Appellant shall have nothing withheld from its future apportionment in
15 regard to in regard to School Facility Program Audit, OPSC Project No. 50/6176200-011.

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.

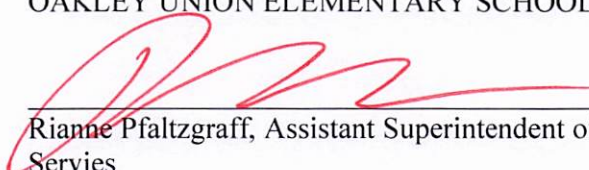
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1 Dated: August 24, 2026

OAKLEY UNION ELEMENTARY SCHOOL DISTRICT

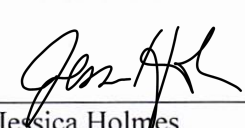
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3 By:


Rianne Pfaltzgraff, Assistant Superintendent of Business
Services
Representative for Appellant

4
5
6 Dated: August 24, 2026

DEPARTMENT OF FINANCE

7
8 By:


Jessica Holmes
Program Budget Manager,
Department of Finance

9
10
11 Dated: August 24, 2026

OFFICE OF THE STATE CONTROLLER

12
13 By:


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