

# **CHINO VALLEY UNIFIED SCHOOL DISTRICT**

Audit Report

## **STANDARDIZED TESTING AND REPORTING PROGRAM**

Chapter 828, Statutes of 1997

*July 1, 1997, through June 30, 2001*



**JOHN CHIANG**  
California State Controller

March 2010



**JOHN CHIANG**  
**California State Controller**

March 12, 2010

Fred Youngblood, Jr., President  
Chino Valley Unified School District  
5130 Riverside Drive  
Chino, CA 91710

Dear Mr. Youngblood:

The State Controller's Office audited the costs claimed by Chino Valley Unified School District for the legislatively mandated Standardized Testing and Reporting Program (Chapter 828, Statutes of 1997) for the period of July 1, 1997, through June 30, 2001.

The district claimed \$1,865,421 for the mandated program. Our audit disclosed that \$37,478 is allowable and \$1,827,943 is unallowable. The costs are unallowable primarily because the district claimed ineligible or unsupported costs. The State made no payments to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$37,478, contingent upon available appropriations.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

*Original signed by*

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

JVB/vb

cc: Wayne Joseph, Superintendent  
Chino Valley Unified School District  
Geri Partida, Assistant Superintendent  
Chino Valley Unified School District  
Gary Thomas, Ed.D., County Superintendent of Schools  
San Bernardino County Office of Education  
Scott Hannan, Director  
School Fiscal Services Division  
California Department of Education  
Carol Bingham, Director  
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California Department of Education  
Thomas Todd, Principal Program Budget Analyst  
Education Systems Unit  
Department of Finance  
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Division of Accounting and Reporting  
State Controller's Office

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## **Audit Report**

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by Chino Valley Unified School District for the legislatively mandated Standardized Testing and Reporting (STAR) Program (Chapter 828, Statutes of 1997) for the period of July 1, 1997, through June 30, 2001.

The district claimed \$1,865,421 for the mandated program. Our audit disclosed that \$37,478 is allowable and \$1,827,943 is unallowable. The costs are unallowable primarily because the district claimed ineligible or unsupported costs. The State made no payments to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$37,478, contingent upon available appropriations.

## Background

Chapter 828, Statutes of 1997, amended Education Code sections 60607, 60609, 60615, and 60630, and added Education Code sections 60640 through 60641, and 60643. Chapter 828, Statutes of 1997, and the implementing regulations at California Code of Regulations, Title 5, sections 850 through 904, established the Standardized Testing and Reporting (STAR) Program related to achievement testing that school districts must administer to pupils in the state.

The STAR Program requires school districts, between March 15 and May 15 of each year, to test all students in grades 2 through 11 with a nationally normed achievement test designated by the State Board of Education. School districts administered the Stanford Achievement Test, Ninth Edition (SAT-9) test in English to all pupils enrolled in grades 2 through 11 from FY 1997-98 through FY 2001-02. The California Achievement Test, Sixth Edition Survey (CAT/6) replaced the SAT-9 test effective for FY 2002-03. School districts administered the CAT/6 test in English to all pupils enrolled in grades 2 through 11 for FY 2002-03 and FY 2003-04. In addition, school districts administered an additional test, the Spanish Assessment of Basic Education, Second Edition (SABE/2), to every Spanish-speaking pupil of limited English proficiency enrolled in grades 2 through 11 if the pupil was initially enrolled in any public school in the state fewer than 12 months prior to the date that the English language SAT-9 test was given. School districts are also required to engage in numerous activities related to test administration and reporting.

On August 24, 2000 the Commission on State Mandates (CSM) determined that the legislation imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on January 24, 2002. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

**Objective, Scope,  
and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the STAR Program for the period of July 1, 1997, through June 30, 2001.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

**Conclusion**

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Chino Valley Unified School District claimed \$1,865,421 for costs of the Standardized Testing and Reporting (STAR) Program. Our audit disclosed that \$37,478 is allowable and \$1,827,943 is unallowable. The State made no payments to the district. The State will pay allowable costs, totaling \$37,478, contingent upon available appropriations.

**Views of  
Responsible  
Official**

We issued a draft audit report on December 18, 2009. Geri Partida, Assistant Superintendent Business Services, responded by letter dated January 28, 2010 (Attachment), agreeing with the audit results. This final audit report includes the district's response.

**Restricted Use**

This report is solely for the information and use of Chino Valley Unified School District, the San Bernardino County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

March 12, 2010

**Schedule 1—  
Summary of Program Costs  
July 1, 1997, through June 30, 2001**

| Cost Elements  | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustment | Reference <sup>1</sup> |
|--|-------------------------|------------------------|---------------------|------------------------|
| <u>July 1, 1997, through June 30, 1998</u>                   |                         |                        |                     |                        |
| Direct costs:  |                         |                        |                     |                        |
| Salaries and benefits:                                       |                         |                        |                     |                        |
| Training, policies, and procedures                           | \$ 1,233                | \$ 5,957               | \$ 4,724            | Finding 1              |
| Test materials, supplies, and equipment                      | 438                     | —                      | (438)               | Finding 1              |
| Pretest and post-test coordination                           | 246,854                 | 53,896                 | (192,958)           | Finding 1              |
| Test administration  | 1,509                   | 9,894                  | 8,385               | Finding 1              |
| Reporting and recordkeeping                                  | 164,252                 | —                      | (164,252)           | Finding 1              |
| Total salaries and benefits                                  | 414,286                 | 69,747                 | (344,539)           | Finding 1              |
| Materials and supplies:                                      |                         |                        |                     |                        |
| Reporting and recordkeeping                                  | —                       | 7,320                  | 7,320               | Finding 2              |
| Total direct costs   | 414,286                 | 77,067                 | (337,219)           |                        |
| Indirect costs   | 19,389                  | 4,385                  | (15,004)            | Findings 1, 2          |
| Total direct and indirect costs                              | 433,675                 | 81,452                 | (352,223)           |                        |
| Less offsetting revenues/reimbursements                      | —                       | (159,456)              | (159,456)           | Finding 3              |
| Adjustment to eliminate negative balance                     | —                       | 78,004                 | 78,004              |                        |
| Total program costs  | \$ 433,675              | —                      | \$ (433,675)        |                        |
| Less amount paid by the State                                |                         | —                      |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | \$ —                   |                     |                        |
| <u>July 1, 1998, through June 30, 1999</u>                   |                         |                        |                     |                        |
| Direct costs:  |                         |                        |                     |                        |
| Salaries and benefits:                                       |                         |                        |                     |                        |
| Training, policies, and procedures                           | \$ 1,257                | \$ —                   | \$ (1,257)          | Finding 1              |
| Test materials, supplies, and equipment                      | 448                     | —                      | (448)               | Finding 1              |
| Pretest and post-test coordination                           | 262,144                 | —                      | (262,144)           | Finding 1              |
| Test administration  | 1,545                   | —                      | (1,545)             | Finding 1              |
| Reporting and recordkeeping                                  | 174,564                 | —                      | (174,564)           | Finding 1              |
| Total salaries and benefits                                  | 439,958                 | —                      | (439,958)           | Finding 1              |
| Materials and supplies:                                      |                         |                        |                     |                        |
| Reporting and recordkeeping                                  | —                       | 5,540                  | 5,540               | Finding 2              |
| Total direct costs   | 439,958                 | 5,540                  | (434,418)           |                        |
| Indirect costs   | 20,590                  | 211                    | (20,379)            | Findings 1, 2          |
| Total direct and indirect costs                              | 460,548                 | 5,751                  | (454,797)           |                        |
| Less offsetting revenues/reimbursements                      | —                       | (130,037)              | (130,037)           | Finding 3              |
| Adjustment to eliminate negative balance                     | —                       | 124,286                | 124,286             |                        |
| Total program costs  | \$ 460,548              | —                      | \$ (460,548)        |                        |
| Less amount paid by the State                                |                         | —                      |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | \$ —                   |                     |                        |

## Schedule 1 (continued)

| Cost Elements  | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustment | Reference <sup>1</sup> |
|--|-------------------------|------------------------|---------------------|------------------------|
| <u>July 1, 1999, through June 30, 2000</u>                   |                         |                        |                     |                        |
| Direct costs:  |                         |                        |                     |                        |
| Salaries and benefits:                                       |                         |                        |                     |                        |
| Training, policies, and procedures                           | \$ 1,283                | \$ 4,517               | \$ 3,234            | Finding 1              |
| Test materials, supplies, and equipment                      | 459                     | —                      | (459)               | Finding 1              |
| Pretest and post-test coordination                           | 270,716                 | 41,628                 | (229,088)           | Finding 1              |
| Test administration  | 1,582                   | 7,509                  | 5,927               | Finding 1              |
| Reporting and recordkeeping                                  | <u>180,303</u>          | <u>—</u>               | <u>(180,303)</u>    | Finding 1              |
| Total salaries and benefits                                  | 454,343                 | 53,654                 | (400,689)           | Finding 1              |
| Materials and supplies:                                      |                         |                        |                     |                        |
| Reporting and recordkeeping                                  | <u>—</u>                | <u>5,555</u>           | <u>5,555</u>        | Finding 2              |
| Total direct costs   | 454,343                 | 59,209                 | (395,134)           |                        |
| Indirect costs   | <u>21,263</u>           | <u>2,771</u>           | <u>(18,492)</u>     | Findings 1, 2          |
| Total direct and indirect costs                              | 475,606                 | 61,980                 | (413,626)           |                        |
| Less offsetting revenues/reimbursements                      | <u>—</u>                | <u>(42,421)</u>        | <u>(42,421)</u>     | Finding 3              |
| Total program costs  | <u>\$ 475,606</u>       | 19,559                 | <u>\$ (456,047)</u> |                        |
| Less amount paid by the State                                |                         | <u>—</u>               |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 19,559</u>       |                     |                        |
| <u>July 1, 2000, through June 30, 2001</u>                   |                         |                        |                     |                        |
| Direct costs:  |                         |                        |                     |                        |
| Salaries and benefits:                                       |                         |                        |                     |                        |
| Training, policies, and procedures                           | \$ 1,309                | \$ 4,223               | \$ 2,914            | Finding 1              |
| Test materials, supplies, and equipment                      | 471                     | —                      | (471)               | Finding 1              |
| Pretest and post-test coordination                           | 282,091                 | 38,291                 | (243,800)           | Finding 1              |
| Test administration  | 1,622                   | 7,106                  | 5,484               | Finding 1              |
| Reporting and recordkeeping                                  | <u>187,942</u>          | <u>—</u>               | <u>(187,942)</u>    | Finding 1              |
| Total salaries and benefits                                  | 473,435                 | 49,620                 | (423,815)           | Finding 1              |
| Materials and supplies:                                      |                         |                        |                     |                        |
| Reporting and recordkeeping                                  | <u>—</u>                | <u>5,146</u>           | <u>5,146</u>        | Finding 2              |
| Total direct costs   | 473,435                 | 54,766                 | (418,669)           |                        |
| Indirect costs   | <u>22,157</u>           | <u>2,437</u>           | <u>(19,720)</u>     | Findings 1, 2          |
| Total direct and indirect costs                              | 495,592                 | 57,203                 | (438,389)           |                        |
| Less offsetting revenues/reimbursements                      | <u>—</u>                | <u>(39,284)</u>        | <u>(39,284)</u>     | Finding 3              |
| Total program costs  | <u>\$ 495,592</u>       | 17,919                 | <u>\$ (477,673)</u> |                        |
| Less amount paid by the State                                |                         | <u>—</u>               |                     |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 17,919</u>       |                     |                        |

## Schedule 1 (continued)

| Cost Elements  | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustment  | Reference <sup>1</sup> |
|--|-------------------------|------------------------|----------------------|------------------------|
| <u>Summary: July 1, 1997, through June 30, 2001</u>          |                         |                        |                      |                        |
| Direct costs:  |                         |                        |                      |                        |
| Salaries and benefits:                                       |                         |                        |                      |                        |
| Training, policies, and procedures                           | \$ 5,082                | \$ 14,697              | \$ 9,615             |                        |
| Test materials, supplies, and equipment                      | 1,816                   | —                      | (1,816)              |                        |
| Pretest and post-test coordination                           | 1,061,805               | 133,815                | (927,990)            |                        |
| Test administration  | 6,258                   | 24,509                 | 18,251               |                        |
| Reporting and recordkeeping                                  | <u>707,061</u>          | <u>—</u>               | <u>(707,061)</u>     |                        |
| Total salaries and benefits                                  | 1,782,022               | 173,021                | (1,609,001)          |                        |
| Materials and supplies:                                      |                         |                        |                      |                        |
| Reporting and recordkeeping                                  | —                       | 23,561                 | 23,561               |                        |
| Total direct costs   | 1,782,022               | 196,582                | (1,585,440)          |                        |
| Indirect costs   | <u>83,399</u>           | <u>9,804</u>           | <u>(73,595)</u>      |                        |
| Total direct and indirect costs                              | 1,865,421               | 206,386                | (1,659,035)          |                        |
| Less mandate portion of STAR apportionments                  | —                       | (371,198)              | (371,198)            |                        |
| Adjustment to eliminate negative balance                     | —                       | 202,290                | 202,290              |                        |
| Total program costs  | <u>\$ 1,865,421</u>     | 37,478                 | <u>\$(1,827,943)</u> |                        |
| Less amount paid by the State                                |                         | <u>—</u>               |                      |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 37,478</u>       |                      |                        |

<sup>1</sup> See the Findings and Recommendations section.

# Findings and Recommendations

**FINDING 1—  
Overstated salaries  
and benefits and  
related indirect costs**

The district claimed \$1,782,022 in salaries and benefits, and \$83,399 in related indirect costs for the audit period. We found that 94% of the claimed salary and benefit claim forms lacked employee names; hours were applied to a blended productive hourly rate. The district did not provide any supporting documentation for its claimed costs. In addition, when preparing the claim, the district combined reimbursable and non-reimbursable tests.

Previously, the SCO audited Chino Valley Unified School District’s Standardized Testing and Reporting (STAR) Program for fiscal year (FY) 2001-02 through FY 2003-04. In that audit, the district could not support its claims. We worked with the district to develop time standards for each reimbursable activity. With the district’s consent, we used those time standards to substantiate the claims for FY 1997-98, FY 1998-99, FY 1999-2000, and FY 2000-01. We also calculated the reimbursable percentages for the mandated portion of the STAR Program. The mandated portion of STAR comprises the SAT-9 and the SABE/2.

We requested the district to provide the names of employees who performed STAR activities. The district identified only 35% of the site coordinators for the audit period; it did not identify the names of support staff assisting with the STAR coordination. Based on the names of site coordinators provided by the district, time standards, and reimbursable percentages, we determined that \$1,609,001 in salaries and benefits and \$74,748 in related indirect costs were not supported. Additionally, the district did not provide benefit rates for identified personnel; therefore, we did not allow any benefit costs.

The following table summarizes the audit adjustments to salaries and benefits, and related indirect costs:

|   | Fiscal Year         |                     |                     |                     | Total Adjustments     |
|---|---------------------|---------------------|---------------------|---------------------|-----------------------|
|   | 1997-98             | 1998-99             | 1999-2000           | 2000-01             |                       |
| Salaries and benefits:                  |                     |                     |                     |                     |                       |
| Training, policies, and procedures      | \$ 4,724            | \$ (1,257)          | \$ 3,234            | \$ 2,914            | \$ 9,615              |
| Test materials, supplies, and equipment | (438)               | (448)               | (459)               | (471)               | (1,816)               |
| Pretest and post-test coordination      | (192,958)           | (262,144)           | (229,088)           | (243,800)           | (927,990)             |
| Test administration                     | 8,385               | (1,545)             | 5,927               | 5,484               | 18,251                |
| Reporting and recordkeeping             | (164,252)           | (174,564)           | (180,303)           | (187,942)           | (707,061)             |
| Total direct costs                      | (344,539)           | (439,958)           | (400,689)           | (423,815)           | (1,609,001)           |
| Indirect costs                          | (15,902)            | (20,590)            | (18,580)            | (19,676)            | (74,748)              |
| Audit adjustment                        | <u>\$ (360,441)</u> | <u>\$ (460,548)</u> | <u>\$ (419,269)</u> | <u>\$ (443,491)</u> | <u>\$ (1,683,749)</u> |

The program’s parameters and guidelines (section V.A (1)) state:

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific

reimbursable activities performed and the hours devoted to each reimbursable activity performed.

The parameters and guidelines (section VI.A) state:

. . . all incurred costs claimed must be traceable to source documents that show evidence of the validity and relationship to the reimbursable activities. Documents may include , but are not limited to worksheets, employee time records of time logs, cost allocation reports (system generated), invoices, receipts, purchase orders, contracts, agendas, training packets with signatures and logs of attendees, calendars, declarations, and data relevant to the reimbursable activities. . . .

Recommendation

We recommend that the district claim only costs that are reimbursable under the program’s parameters and guidelines and that are properly supported with source documents.

District’s Response

The district concurred with the finding.

**FINDING 2—  
Misstated materials  
and supplies and  
related indirect costs**

The district understated materials and supplies costs by \$23,561 and the related indirect costs by \$1,178. Postage expenses for reporting test results are reimbursable under the reporting and recordkeeping activities. We calculated the district’s costs for mailing test results to pupils’ parents based on the California Department of Education’s STAR Program reports and applicable postage rates.

The following table summarizes our calculations for the materials and supplies audit adjustments:

|                                | Fiscal Year |          |           |          | Total     |
|--------------------------------|-------------|----------|-----------|----------|-----------|
|                                | 1997-98     | 1998-99  | 1999-2000 | 2000-01  |           |
| Materials and supplies:        |             |          |           |          |           |
| Claimed materials and supplies | \$ —        | \$ —     | \$ —      | \$ —     | \$ —      |
| Understated costs              | 7,320       | 5,540    | 5,555     | 5,146    | 23,561    |
| Audit adjustments              | 7,320       | 5,540    | 5,555     | 5,146    | 23,561    |
| Indirect cost adjustment       | 366         | 277      | 278       | 257      | 1,178     |
| Audit adjustments              | \$ 7,686    | \$ 5,817 | \$ 5,833  | \$ 5,403 | \$ 24,739 |

The parameters and guidelines (section V.2) state:

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities.

Recommendation

We recommend that the district claim costs that are reimbursable under the program’s parameters and guidelines.

District’s Response

The district concurred with the finding.

**FINDING 3—  
Understated  
reimbursements**

The district did not report any STAR reimbursements for the audit period. The understatement totals \$371,198.

The California Department of Education paid the district \$465,229 in STAR apportionments. We determined that \$371,198 is the mandated portion of the STAR Program.

The following table summarizes the understated reimbursements:

|                         | Fiscal Year  |              |             |             | Total        |
|-------------------------|--------------|--------------|-------------|-------------|--------------|
|                         | 1997-98      | 1998-99      | 1999-2000   | 2000-01     |              |
| Reimbursements:         |              |              |             |             |              |
| CDE apportionments      | \$ 159,456   | \$ 184,032   | \$ 60,360   | \$ 61,381   | \$ 465,229   |
| Mandated percentage     | ×(100.00)%   | × (70.66)%   | × (70.28)%  | × (64.00)%  |              |
| Apportionment per audit | \$ (159,456) | \$ (130,037) | \$ (42,421) | \$ (39,284) | \$ (371,198) |
| Claimed apportionments  | —            | —            | —           | —           | —            |
| Audit adjustment        | \$ (159,456) | \$ (130,037) | \$ (42,421) | \$ (39,284) | \$ (371,198) |

The parameters and guidelines (section VII) state:

Any offsetting savings the claimant experiences in the same program as a result of the same statues or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from the claim.

Recommendation

We recommend that the district offset all applicable revenues against its mandated program costs.

District's Response

The district concurred with the finding.

**Attachment—  
District’s Response to  
Draft Audit Report**

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**CHINO VALLEY**  
UNIFIED SCHOOL DISTRICT

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January 28, 2010

Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
California State Controller's Office  
P.O. Box 942850  
Sacramento, CA 94250-5874

Dear Mr. Spano,

Our District is in agreement with the findings regarding the recently completed STAR audit.

Thank you,

Geri Partida  
Assistant Superintendent  
Business Services

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250-5874**

**<http://www.sco.ca.gov>**