

SWEETWATER UNION HIGH SCHOOL DISTRICT

Audit Report

THE STULL ACT PROGRAM

Chapter 498, Statutes of 1983;
and Chapter 4, Statutes of 1999

*July 1, 1998, through June 30, 2001;
July 1, 2005, through June 30, 2008; and
July 1, 2010, through June 30, 2012*



BETTY T. YEE
California State Controller

June 2019



BETTY T. YEE
California State Controller

June 24, 2019

Karen Janney, Ed.D., Superintendent
Sweetwater Union High School District
1130 Fifth Avenue
Chula Vista, CA 91911

Dear Dr. Janney:

The State Controller's Office (SCO) audited the costs claimed by Sweetwater Union High School District for the legislatively mandated The Stull Act Program for the period of July 1, 1998, through June 30, 2001; July 1, 2005, through June 30, 2008; and July 1, 2010, through June 30, 2012. We did not include the costs claimed for July 1, 2001, through June 30, 2005, or July 1, 2008, through June 30, 2010, in the audit period because the statute of limitations to initiate the audit of those years had expired.

The district claimed \$1,412,138 for the mandated program. Our audit found that \$375,540 is allowable and \$1,036,598 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated activities related to the teacher evaluation process. The State paid the district \$992,921.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the district of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/as

cc: Jenny Salkeld, Ph.D., Chief Financial Officer
Sweetwater Union High School District
Thomas A. Glover, Ed.D., Assistant Superintendent
Human Resource Services Division
Sweetwater Union High School District
Kevin Pike, Board President
Sweetwater Union High School District
Brent Watson, Executive Director
Business Advisory Services
San Diego County Office of Education
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State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Sweetwater Union High School District for the legislatively mandated The Stull Act Program for the period of July 1, 1998, through June 30, 2001; July 1, 2005, through June 30, 2008; and July 1, 2010, through June 30, 2012. We did not include the costs claimed for July 1, 2001, through June 30, 2005, or July 1, 2008, through June 30, 2010, in the audit period because the statute of limitations to initiate the audit of those years had expired.

The district claimed \$1,412,138 for the mandated program. Our audit found that \$375,540 is allowable and \$1,036,598 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated activities related to the teacher evaluation process. The State paid the district \$992,921.

Background

Chapter 498, Statutes of 1983, and Chapter 4, Statutes of 1999, added sections 44660 through 44665 to the California Education Code. The legislation provided reimbursement for specific activities related to evaluation and assessment of the performance of "certificated personnel" within each school district, except for those employed in local, discretionary educational programs.

On May 27, 2004, the Commission on State Mandates (Commission) determined that the legislation imposed a state mandate reimbursable under Government Code (GC) section 17514.

The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. The Commission adopted the parameters and guidelines on September 27, 2005. In compliance with GC section 17558, the SCO issues claiming instructions to assist school districts in claiming mandated program reimbursable costs.

The Commission-approved reimbursable activities are as follows:

- Evaluating and assessing the performance of certificated instructional employees related to the instructional techniques and strategies used by the employee, and the employee's adherence to curricular objectives (California Education Code section 44662(b), as amended by Chapter 498, Statutes of 1983);
- Evaluating and assessing the performance of certificated instructional employees who teach reading, writing, mathematics, history/social science, and science in grades 2 through 11 related to the progress of pupils toward the state-adopted academic content standards as measured by state-adopted assessment tests (California Education Code section 44662(b), as amended by Chapter 4, Statutes of 1999); and
- Assessing and evaluating permanent certificated, instructional, and non-instructional employees who perform the requirements of educational programs mandated by state or federal law and receive an

unsatisfactory evaluation in the years in which the permanent certificated employee would not have otherwise been evaluated pursuant to California Education Code section 44664. The additional evaluations shall last until the employee achieves a positive evaluation, or is separated from the school district (California Education Code section 44664, as amended by Chapter 498, Statutes of 1983).

Objective, Scope, and Methodology

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated The Stull Act Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

The audit period was July 1, 1998, through June 30, 2001; July 1, 2005, through June 30, 2008; and July 1, 2010, through June 30, 2012.

To achieve our objective, we:

- Reviewed the annual mandated cost claims filed by the district for the audit period and identified the material cost components of each claim as salaries and benefits and indirect costs. Determined whether there were any errors or unusual or unexpected variances from year to year. Reviewed the activities claimed to determine whether they adhered to the SCO's claiming instructions and the program's parameters and guidelines;
- Completed an internal control questionnaire by interviewing district staff. Discussed the claim preparation process with district staff to determine what information was obtained, who obtained it, and how it was used;
- Requested time documentation to support the salary and benefits costs claimed for all eight fiscal years under audit. We determined that the time documents that the district provided for fiscal year (FY) 1998-99, FY 1999-00, FY 2000-01, and FY 2005-06 were insufficient because they did not include the actual time spent performing the reimbursable activities. Therefore, we used FY 2006-07 time documents to determine allowable costs for FY 2006-07; then we applied an Implicit Price Deflator model to determine allowable costs for FY 1998-99, FY 1999-2000, FY 2000-01, and FY 2005-06;
- Compiled a list of employees evaluated for FY 2006-07, FY 2007-08, FY 2010-11 and FY 2011-12. The district does not maintain a master list of certificated employees evaluated by year. Therefore, we reviewed the contemporaneous time logs for FY 2006-07, FY 2007-08, FY 2010-11, and FY 2011-12, which provided sufficient detail to compile a list of certificated employees evaluated in these years. Of the 1,425 employees in the list compiled for the tested period, we removed 24 from the population for several reasons, including duplicated evaluations and unallowable position titles. The resulting allowable population was 1,401 for these four fiscal years (see the Finding and Recommendation section for more detail);

- Traced 13 employees' productive hourly rates (PHRs) in FY 2007-08 and six in FY 2011-12 (totaling 19) to supporting documentation from the district's payroll system for the audit period. We compared the results of our testing to those employees individually identified on the claims, on which we noted immaterial variances. Based on the results of our review, we applied the claimed PHRs for each evaluator to every allowable evaluation conducted by that evaluator;
- Compared the claimed indirect cost rates to the rates allowed by the California Department of Education. We noted no errors; therefore, we accepted the rates as claimed; and
- Reviewed potential sources of offsetting revenues and reimbursements for the audit period. We inquired with district staff and reviewed the district's single audit reports (with accompanying financial statements) for other sources of funding.

GC sections 12410, 17558.5, and 17561 provide the legal authority to conduct this audit. We conducted this performance 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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. Our audit scope did not assess the efficiency or effectiveness of program operations. We did not audit the district's financial statements.

Conclusion

As a result of performing the audit procedures, we found an instance of noncompliance with the requirements outlined in our audit objective. We did not find that the district claimed costs were funded by other sources; however, we did find that the district claimed ineligible costs, as quantified in the accompanying Schedule and described in the Finding and Recommendation section of this audit report.

For the audit period, Sweetwater Union High School District claimed \$1,412,138 for costs of the legislatively mandated The Stull Act Program. Our audit found that \$375,540 is allowable and \$1,036,598 is unallowable. The payment information is as follows:

- For the FY 1998-99, FY 1999-2000, FY 2000-01, FY 2005-06, and FY 2006-07 claims, we found that \$181,490 is allowable. The State paid the district \$992,921; and
- For the FY 2007-08, FY 2010-11, and FY 2011-12 claims, we found that \$194,050 is allowable. The State made no payments to the district. The State will pay \$194,050, contingent upon available appropriations.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the district of the adjustment

to its claims via a system-generated letter for each fiscal year in the audit period.

**Follow-up on
Prior Audit
Findings**

We have not previously conducted an audit of the district’s legislatively mandated The Stull Act Program.

**Views of
Responsible
Officials**

We issued a draft audit report on May 21, 2019. Jenny Salkeld, Chief Financial Officer, responded by email on May 30, 2019, thanking the audit team for a “thorough review” and stating that the district did “not have any further comments related to the draft audit report at this time.” Ms. Salkeld also agreed that the SCO could release the audit report as final.

Restricted Use

This audit report is solely for the information and use of Sweetwater Union High School District, the San Diego 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 audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

June 24, 2019

Schedule—
Summary of Program Costs
July 1, 1998, through June 30, 2001;
July 1, 2005, through June 30, 2008; and
July 1, 2010, through June 30, 2012

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 1998, through June 30, 1999</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 113,582	\$ 29,238	\$ (84,344)
Travel and training	566	566	-
Total direct costs	114,148	29,804	(84,344)
Indirect costs	5,838	1,503	(4,335)
Total program costs	<u>\$ 119,986</u>	31,307	<u>\$ (88,679)</u>
Less amount paid by the State ²		(119,986)	
Amount paid in excess of allowable costs		<u>\$ (88,679)</u>	
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 118,025	\$ 30,632	\$ (87,393)
Travel and training	471	471	-
Total direct costs	118,496	31,103	(87,393)
Indirect costs	5,406	1,403	(4,003)
Total program costs	<u>\$ 123,902</u>	32,506	<u>\$ (91,396)</u>
Less amount paid by the State ²		(123,902)	
Amount paid in excess of allowable costs		<u>\$ (91,396)</u>	
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 144,492	\$ 31,987	\$ (112,505)
Travel and training	452	452	-
Total direct costs	144,944	32,439	(112,505)
Indirect costs	5,996	1,327	(4,669)
Total program costs	<u>\$ 150,940</u>	33,766	<u>\$ (117,174)</u>
Less amount paid by the State ²		(150,940)	
Amount paid in excess of allowable costs		<u>\$ (117,174)</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 475,923	\$ 39,039	\$ (436,884)
Total direct costs	475,923	39,039	(436,884)
Indirect costs	23,749	1,948	(21,801)
Total program costs	<u>\$ 499,672</u>	40,987	<u>\$ (458,685)</u>
Less amount paid by the State ²		(499,672)	
Amount paid in excess of allowable costs		<u>\$ (458,685)</u>	
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 93,958	\$ 40,978	\$ (52,980)
Total direct costs	93,958	40,978	(52,980)
Indirect costs	4,463	1,946	(2,517)
Total program costs	<u>\$ 98,421</u>	42,924	<u>\$ (55,497)</u>
Less amount paid by the State ²		(98,421)	
Amount paid in excess of allowable costs		<u>\$ (55,497)</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 209,037	\$ 97,983	\$ (111,054)
Total direct costs	209,037	97,983	(111,054)
Indirect costs	11,225	5,262	(5,963)
Total program costs	<u>\$ 220,262</u>	103,245	<u>\$ (117,017)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 103,245</u>	
<u>July 1, 2010, through June 30, 2011</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 102,810	\$ 46,361	\$ (56,449)
Total direct costs	102,810	46,361	(56,449)
Indirect costs	5,572	2,513	(3,059)
Total program costs	<u>\$ 108,382</u>	48,874	<u>\$ (59,508)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 48,874</u>	

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment ¹
<u>July 1, 2011, through June 30, 2012</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 84,886	\$ 39,298	\$ (45,588)
Total direct costs	84,886	39,298	(45,588)
Indirect costs	5,687	2,633	(3,054)
Total program costs	<u>\$ 90,573</u>	41,931	<u>\$ (48,642)</u>
Less amount paid by the State ²		-	
Allowable costs claimed in excess of amount paid		<u>\$ 41,931</u>	
<u>Summary: July 1, 1998, through June 30, 2001; July 1, 2005, through June 30, 2008; and July 1, 2010, through June 30, 2012</u>			
Direct costs:			
Salaries and benefits:			
Evaluation activities	\$ 1,342,713	\$ 355,516	\$ (987,197)
Travel and training	1,489	1,489	-
Total direct costs	1,344,202	357,005	(987,197)
Indirect costs	67,936	18,535	(49,401)
Total program costs	<u>\$ 1,412,138</u>	375,540	<u>\$ (1,036,598)</u>
Less amount paid by the State ²		(992,921)	
Amount paid in excess of allowable costs		<u>\$ (617,381)</u>	

¹ See the Finding and Recommendation section.

² Payment amount current as of April 23, 2019.

Finding and Recommendation

FINDING— Overstated salaries and benefits, and related indirect costs

The district claimed \$1,344,202 in salaries and benefits for the audit period. During testing, we found that \$357,005 is allowable and \$987,197 is unallowable. The costs are unallowable primarily because the district claimed reimbursement for non-mandated activities related to the teacher evaluation process. The error occurred because the district misinterpreted the program's parameters and guidelines, which narrowly define the reimbursable activities, and claimed additional activities outside of the scope of the mandate. Unallowable related indirect costs total \$49,401, for a total audit finding of \$1,036,598.

The following table summarizes the unallowable salaries and benefits, and related indirect costs:

Fiscal Year	Salaries and Benefits			Related Indirect Costs		Total
	Amount Claimed	Amount Allowable	Audit Adjustment	Indirect Cost Rate	Indirect Cost Adjustment	Audit Adjustment
1998-99	\$ 114,148	\$ 29,804	\$ (84,344)	5.14%	\$ (4,335)	\$ (88,679)
1999-2000	118,496	31,103	(87,393)	4.58%	(4,003)	(91,396)
2000-01	144,944	32,439	(112,505)	4.15%	(4,669)	(117,174)
2005-06	475,923	39,039	(436,884)	4.99%	(21,801)	(458,685)
2006-07	93,958	40,978	(52,980)	4.75%	(2,517)	(55,497)
2007-08	209,037	97,983	(111,054)	5.37%	(5,963)	(117,017)
2010-11	102,810	46,361	(56,449)	5.42%	(3,059)	(59,508)
2011-12	84,886	39,298	(45,588)	6.70%	(3,054)	(48,642)
	<u>\$ 1,344,202</u>	<u>\$ 357,005</u>	<u>\$ (987,197)</u>		<u>\$ (49,401)</u>	<u>\$ (1,036,598)</u>

NOTE: For FY 1998-99, FY 1999-2000, and FY 2000-01, we did not apply the indirect cost rate to allowable travel and training costs, which totaled \$1,489, as the district did not apply the indirect cost rate for travel and training costs on its claims.

Time Log Activities

The time logs determined the time that district evaluators spent performing seven activities in the teacher evaluation process. The district evaluated permanent, probationary, and temporary certificated instructional teachers. The time log results reported time for meetings, observation, report writing, and other activities in the evaluation process.

Five of the seven activities that the district identified in its time logs are not reimbursable under the mandate. The five non-reimbursable activities are as follows:

1. Conducting a goals and objectives conference with the certificated staff member to review his or her goals and objectives related to presenting the instructional materials;
2. Conducting a pre-observation conference with the certificated staff member;
3. Conducting a post-observation conference with the certificated staff member;

4. Conducting a final evaluation conference with the certificated staff member; and
5. Conducting a discussion session regarding Standardized Testing and Reporting (STAR) results and how the results might be used to improve the certificated staff member's ability to present the instructional materials.

The program's parameters and guidelines do not allow reimbursement for conferences (pre-, post-, and final observation conferences) between evaluators and teachers, as this activity was required before the enactment of the test claim legislation. Therefore, these activities do not impose a new program or higher level of service. In addition, the parameters and guidelines do not allow reimbursement for discussing STAR results, as this activity is not listed as a reimbursable activity in the parameters and guidelines.

We determined that the time spent on the following two activities is reimbursable:

1. Classroom observations (formal and informal); and
2. Writing a report based on observations.

In each fiscal year under audit, district evaluators gathered time records for specific employees being evaluated throughout the year. The district provided time documentation to support the time claimed for all eight fiscal years under audit. However, we informed the district after the entrance conference that the time documents it provided for FY 1998-99, FY 1999-00, FY 2000-01, and FY 2005-06 are insufficient because they include the estimated average time, and not the actual time spent performing the reimbursable activities. We used FY 2006-07 time documents to determine allowable costs for FY 2006-07. Then, using FY 2006-07 time documents, we applied the Implicit Price Deflator model to determine allowable costs for FY 1998-99, FY 1999-00, FY 2000-01, and FY 2005-06.

The district was unable to provide a master list of certificated employees evaluated by year. However, we reviewed the contemporaneous time logs for FY 2006-07, FY 2007-08, FY 2010-11, and FY 2011-12, and noted that they provided sufficient detail to compile a list of those certificated employees evaluated in these years; we then applied the time associated with those evaluations to each line item individually.

Completed Evaluations

For the audit period, the district did not maintain a master list of certificated employees evaluated. Therefore, we compiled the list using the time logs provided as support for the reimbursable components of the mandate. Collectively, this data was the basis of support for the total evaluation population for the audit period.

The parameters and guidelines allow reimbursement for evaluations conducted of certificated instructional personnel who perform the requirements of education programs mandated by state or federal law

during specific evaluation periods. We reviewed teacher evaluation lists to ensure that only eligible evaluations were counted for reimbursement; we found that 24 were not reimbursable for the following reasons:

- Duplicate teacher evaluations claimed multiple times in one school year (2);
- Permanent certificated biannual teacher evaluations claimed every year rather than every other year (1); and
- Evaluations performed for certificated non-instructional employees (e.g. counselors and nurses) (21).

The following table summarizes our audit results:

Fiscal Year	Evaluations Documented in Time Logs	Duplicates in the Same Year	Duplicates in Different Years	Non-Instructional Employees	Total Allowable Evaluations
2006-07	295	-	-	(8)	287
2007-08	590	(2)	(1)	(13)	574
2010-11	312	-	-	-	312
2011-12	228	-	-	-	228
Totals	1,425	(2)	(1)	(21)	1,401

Calculation of Allowable Evaluation Costs

To arrive at allowable salaries and benefits for evaluation activities for FY 2006-07, FY 2007-08, FY 2010-11 and FY 2011-12, we multiplied the allowable time for each evaluation by the claimed PHR for each evaluator performing the program's reimbursable activities. Once we determined the allowable salaries and benefits costs for FY 2006-07, we used an Implicit Price Deflator to determine allowable costs for FY 1998-99, FY 1999-00, FY 2000-01, and FY 2005-06.

Section IV.A.1 of the parameters and guidelines states that the following activities are reimbursable:

1. Evaluate and assess the performance of certificated instructional employees that perform the requirements of educational programs mandated by state or federal law as it reasonably relates to the instructional techniques and strategies used by the employee and the employee's adherence to curricular objectives (Ed. Code, § 44662, subd. (b), as amended by Stats. 1983, ch. 498.). (*Reimbursement period begins July 1, 1997.*)

Reimbursement for this activity is limited to:

- a. reviewing the employee's instructional techniques and strategies and adherence to curricular objectives, and
- b. including in the written evaluation of the certificated instructional employees the assessment of these factors during the following evaluation periods:
 - once each year for probationary certificated employees;
 - every other year for permanent certificated employees; and

- beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified (as defined in 20 U.S.C. § 7801), and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

Section IV.A.2 of the parameters and guidelines states that the following activities are reimbursable:

2. Evaluate and assess the performance of certificated instructional employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11 as it reasonably relates to the progress of pupils towards the state adopted academic content standards as measured by state adopted assessment tests. (Ed. Code, § 44662, subd. (b), as amended by Stats. 1999, ch. 4.) (*Reimbursement period begins March 15, 1999.*)

Reimbursement for this activity is limited to:

- a. reviewing the results of the Standardized Testing and Reporting test as it reasonably relates to the performance of those certificated employees that teach reading, writing, mathematics, history/social science, and science in grades 2 to 11, and
- b. including in the written evaluation of those certificated employees the assessment of the employee's performance based on the Standardized Testing and Reporting results for the pupils they teach during the evaluation periods specified in Education Code section 44664, and described below:
 - once each year for probationary certificated employees;
 - every other year for permanent certificated employees; and
 - beginning January 1, 2004, every five years for certificated employees with permanent status who have been employed at least ten years with the school district, are highly qualified (as defined in 20 U.S.C. § 7801), and whose previous evaluation rated the employee as meeting or exceeding standards, if the evaluator and certificated employee being evaluated agree.

Section IV of the parameters and guidelines states:

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Recommendation

Commencing in FY 2012-13, the district elected to receive mandate block grant funding pursuant to GC section 17581.6, in lieu of submitting annual mandated cost claims to the SCO for reimbursement. If the district chooses to opt out receiving mandate block grant funding, we recommend that the district:

- Follow the mandated program claiming instructions and the parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are supported by contemporaneous source documentation.

**State Controller's Office
Division of Audits
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<http://www.sco.ca.gov>