



April 7, 2026

Gregory Rolan, General Counsel
Orange County Department of Education
200 Kalmus Drive
Costa Mesa, CA 92626-5922

Subject: **2026-106**—Request to Preserve Records for JLAC-Approved Audit

Dear Mr. Rolan:

The California State Auditor's Office is required by Government Code section 8546.1 to conduct, among other things, audits that have been requested by members of the Legislature and approved by the Joint Legislative Audit Committee (JLAC). On March 24, 2026, JLAC approved an audit of the public administration practices of the Orange County Board of Education (OCBE). You can find the audit's scope and objectives at <https://www.auditor.ca.gov/reports-coming-soon/>.

As part of this audit, we will be examining records and files at OCBE. State law grants our office a broad right of access to examine all records of any state or local agency for any audit, and it imposes on an audited entity a duty to cooperate with our office to facilitate access, examination, and reproduction of all records. (Gov. Code, § 8545.2.)

To preserve all records or files that may be relevant to the scope of our audit, we request that you immediately notify the appropriate staff that, in anticipation of the audit, they should not make changes to any such records or files. They should not delete, destroy, alter, reclassify, or backdate such records or files, regardless of their formats. OCBE may proceed with its regular retention and destruction policies and procedures for all records unrelated to the audit. After we have published the audit report, you may lift this hold on records or files related to the audit, and your office may resume its normal retention and deletion practices.

As with all of our audits, all substantive information relating to the pending audit is confidential – including all documents, emails, conversations, and exchanges of substantive information – and it is a misdemeanor to improperly disclose confidential audit-related information. Once we have published our audit report, my office will identify the records we used in support of the published report. Only then will some of the audit records be disclosable. Should OCBE receive any requests for audit-related information, please contact me so that we can work together to ensure that no improper disclosures occur.

Gregory Rolen, General Counsel

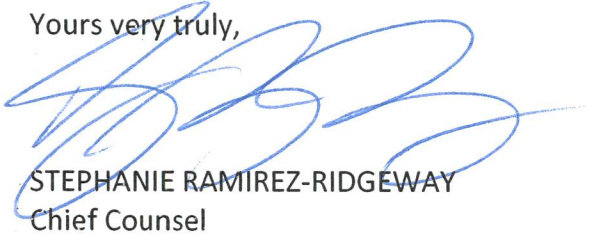
April 7, 2026

Page 2

We will send another letter to Mari Barke, President, once we are ready to begin the audit. That letter will provide the name of our office's project manager and will let you know the name of the individual in your organization whom we will be contacting to arrange an initial meeting.

Finally, if you wish to discuss our audit process, our unique right of access, or our mutual duty to preserve the confidentiality and integrity of this audit, I invite you to contact me, at (916) 445-0255.

Yours very truly,



STEPHANIE RAMIREZ-RIDGEWAY
Chief Counsel

cc: Mari Barke, President, Orange County Board of Education
Tim Shaw, Vice President, Orange County Board of Education