

## Analysis Fact Sheet

2026-106

Orange County Board of Education—Public Administration Oversight

Requester: Senator Umberg

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**Request Date:** February 10, 2026

**Requested Completion Date:** Senator Umberg did not request a specific completion date for this audit.

**Estimated Cost:** \$839,600

**Estimated Hours:** 4,198

**Other Work Within the General Area:**

None identified.



2026-106

Orange County Board of Education—Public Administration Oversight

ANALYSIS OF AUDIT REQUEST

March 24, 2026

**I. AUDIT REQUEST**

Senator Umberg is requesting an audit of the Orange County Board of Education (OCBE) and its public administration practices.

**II. BACKGROUND**

State law requires county boards of education to, among other things, adopt rules and regulations for their own government that are consistent with state law and to approve the annual budget of the county superintendent of schools (superintendent). State law also grants county boards of education the ability to approve countywide charter school petitions. County boards of education may also adopt rules and regulations governing the administration of the office of the county superintendent of schools and, in cases when the county superintendent of schools vacates the position during their term of office, state law also allows county boards of education to appoint a new superintendent. According to the Orange County Department of Education’s website, the OCBE consists of five elected members and works with the Orange County Department of Education, which oversees 28 school districts and approximately 450,000 students. Further, the website indicates that the Orange County superintendent leads the Orange County Department of Education and serves as the executive officer and secretary of the OCBE.

The OCBE has received public attention regarding its decision-making and its involvement in multiple lawsuits during the past several years. For example, the OCBE reported in a news release that in 2019 it sued the then-superintendent regarding a dispute over that year’s education budget. The OCBE settled that lawsuit with the interim superintendent in 2025. Media reports have cited concerns about the cost of this lawsuit and other litigation involving the OCBE, reporting that the county has incurred legal costs ranging from hundreds of thousands to millions of dollars. Other OCBE decisions that have received public attention include its 2020 decision to take legal action against the Governor’s and the California Public Health Officer’s actions to keep schools closed during the COVID-19 pandemic. OCBE reported that the then-superintendent opposed the decision to take this legal action. OCBE has also faced opposition from local school districts regarding its approval of certain countywide charter school petitions.

### III. AUDIT SCOPE AND OBJECTIVES

The audit by the California State Auditor will provide independently developed and verified information related to the public administration practices of the Orange County Board of Education (OCBE). The audit's scope will include, but will not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Review the actions and activities of the OCBE that have been the subject of public attention over the past five years and, for a selection of those actions and activities, perform the following:
  - (a) Assess whether the OCBE's governance and policy decisions comply with applicable federal and state civil rights laws, including Title VI, Title IX, the Individuals with Disabilities Education Act, and related nondiscrimination requirements.
  - (b) Determine whether the OCBE adhered to applicable laws and regulations, including the Ralph M. Brown Act, Public Records Act, Political Reform Act, and other transparency requirements.
  - (c) To the extent possible, assess the effect of the OCBE's actions on student outcomes, including disparate impacts affecting protected student populations.
3. Assess whether the OCBE's use of public resources in the administration of a selection of its policies, programs, and expenditures during the past five years complied with key applicable laws, grant requirements, and program goals.
4. Assess whether a selection of the OCBE's contracts complied with applicable laws, regulations, and best practices relating to competitive bidding, conflict of interest, and oversight of deliverables, particularly for professional services, legal counsel related to litigation, and consulting contracts.
5. Review the OCBE's litigation activity since 2019, including the authorization, purpose, and costs of lawsuits and settlements. Evaluate whether a selection of the OCBE's decisions to litigate were fiscally prudent, aligned with the OCBE's governance responsibilities, and were supported by adequate cost-benefit analyses.
6. Review the OCBE's charter school approval and oversight processes and do the following:
  - (a) Determine whether the OCBE's authorizing processes for charter schools meet legal requirements and are rigorous enough to ensure the likely success of the charter schools they authorized.
  - (b) Assess whether the OCBE's oversight and monitoring of the financial information for charter schools are adequate and meet state requirements and best practices.

- (c) For a selection of its recently approved charter schools, evaluate the adequacy of the OCBE's academic oversight of charter schools.
- 7. Review the OCBE's handling of employee complaints, retaliation allegations, and whistleblower disclosures to determine compliance with state whistleblower protection laws and whether internal reporting mechanisms function effectively.
- 8. Review and assess any other issues that are significant to the audit.

**IV. OTHER WORK IN THE GENERAL AREA**

None identified.

**V. RESOURCE REQUIREMENTS**

We estimate that this audit will require around 4,198 hours of audit work at a cost of approximately \$839,600 plus travel and administrative expenses and any costs related to an outside consultant, if necessary. Actual costs may either exceed or be lower than this preliminary estimate. We will conduct this audit using our existing budget authority, to the extent funding is available for audits approved by the Joint Legislative Audit Committee.

**VI. REQUIRED DATE OF COMPLETION**

Senator Umberg did not request a specific completion date for this audit.



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**GRANT PARKS**  
California State Auditor