

SUMMARY REPORT OF INVESTIGATION

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I. INTRODUCTION & SCOPE OF INVESTIGATION

In November 2022, the Office of the Washington State Auditor (SAO) released a two-year accountability audit report for the Toppenish School District (TSD or District) for the period September 1, 2019, through August 31, 2021. The report included several findings in the areas of: (1) lack of oversight to ensure the superintendent's pay and benefits were in accordance with his approved written contract; (2) disbursements and credit card payments; (3) payment to a wrestling coach who did not perform any services; and (4) the District's relationship with a nonprofit organization.

The TSD Board of Directors (or Board) retained Seabold Group to investigate and analyze the SAO's findings for a broader period than was reviewed by the SAO (fiscal 2020 and 2021), as well as several additional areas of concern, to include: (1) Superintendent John M. Cerna's role in securing a contract with Skylar Academy, one of the District's alternative learning experience providers; (2) Mr. Cerna's relationships with certain District vendors; (3) Mr. Cerna's relationship with the Community Safety Network (CSN), the non-profit organization identified by the SAO; (4) Mr. Cerna's role in the investigation and termination of his son John L. Cerna in January 2022; and (5) Mr. Cerna's role in lawsuits filed by current and former employees.

The focus of this report is Mr. Cerna's role in contracting with and overseeing Skylar Academy (also known as Skylar Education Academy).

II. EXECUTIVE SUMMARY OF FINDINGS & CONCLUSIONS

On July 26, 2013, Mr. Cerna contracted with Skylar Academy to provide online educational instruction during the 2013-2014 school year. Yolanda Paez was the president and CEO of Skylar Academy. Mr. Cerna said he first met Ms. Paez in 1979 or 1980, when she worked for him at Toppenish High School as a job developer for two summers. Mr. Cerna did not have any contact with Ms. Paez after 1980 until she contacted the District in or about 2013. Mr. Cerna said he learned from Ms. Paez that she had worked as an assistant principal in Alaska and was tutoring high school students, working out of a Yakima library at the time. Mr. Cerna offered to hire Ms. Paez to provide online instruction to TSD students. Mr. Cerna said he explained to Ms. Paez that she needed to be approved by the Washington State Office of Superintendent of Public Instruction (OSPI) to become an online provider.

It is unclear when these discussions began, but in June 2013, Mr. Cerna requested and received authorization from the District's Board of Directors to travel to Alaska to meet with Skylar Academy's board of directors to finalize the services contract with Skylar Academy. Mr. Cerna admitted that he had never before traveled to finalize contracts with the District's other online providers (Red Comet and Northwest All Prep). Further, Mr. Cerna knew or should have known that none of Skylar Academy's officers and directors, other than Ms. Paez, lived or worked in Alaska. According to filings with the Washington Secretary of State, all of Skylar Academy's officers and directors resided in Eastern Washington. Ms. Paez, however, maintained a home in Palmer, Alaska, and Mr. Cerna admitted that he was aware of that fact.

Mr. Cerna traveled to Anchorage, Alaska, from July 24, 2013, through July 28, 2013. He brought with him a hard copy of the proposed services agreement, and he and Ms. Paez both signed the agreement on July 26, 2013, while they were in Alaska. One of the contract provisions stated that Skylar Academy was an OSPI-approved "multi-district online provider." Mr. Cerna knew or should have known that Skylar Academy was never approved by OSPI to offer online instructional services in the state of Washington.

Mr. Cerna charged the District for his travel expenses to Alaska, which included lodging at two different hotels, the Hilton Hotel in Anchorage and the Alaska Choice Inn located in Palmer, Alaska. In his investigative interview, Mr. Cerna denied that he visited Ms. Paez at her home in Palmer. Mr. Cerna was unable to explain the charges to the two different hotels.

During the 2013-2014 school year, staff repeatedly informed Mr. Cerna that, among other deficiencies, Skylar Academy's documentation did not support its invoices. Witnesses reported that Mr. Cerna told staff that he would visit Skylar Academy's offices in Kennewick to review the documentation and that he did so multiple times. Witnesses reported that when Mr. Cerna returned from those trips, he told them that he had reviewed the documentation and there were no issues. Mr. Cerna regularly sought reimbursement from the District for his travel to Kennewick. Witnesses said despite their concerns, which they said they had expressed for a year or more, Mr. Cerna directed staff to continue to pay Skylar Academy's invoices.

In March 2014, Mr. Cerna sought and received authorization from TSD's Board to travel to Alaska, this time for five days in July 2014, to "renegotiate" the agreement with Skylar Academy. He again informed TSD's Board that he intended to meet with Skylar Academy's board of directors, which he knew to be a false representation.

Instead of traveling to Alaska to sign a new agreement, Mr. Cerna met with Ms. Paez at the Tulalip Resort in Western Washington, where they both signed the new contract on August 20, 2014. Based on his documentation, Mr. Cerna stayed at the resort on August 20 and 21, 2014, and charged, at a minimum, his lodging expenses to the District. He also received reimbursement from the District for a meal with Ms. Paez. Mr. Cerna's justification for meeting with Ms. Paez at the Tulalip Resort instead of Toppenish or Kennewick was not persuasive. He claimed that Ms. Paez was on the coast, so they met there to renegotiate the agreement.

In the 2014 contract, Ms. Paez made a handwritten notation stating that Skylar Academy was not an OSPI approved online provider. Regardless, Mr. Cerna went forward with the new agreement.

Additionally, despite the concerns that had been shared with Mr. Cerna by his staff, he agreed to increase the District's payments to Skylar from 50% to 60% of funds received by the District for students enrolled in Skylar Academy's program.

Two weeks after finalizing the contract with Skylar Academy (August 20, 2014), the District and OSPI received an anonymous complaint about Skylar Academy alleging several issues, including lack of documentation, failure to verify student credits, lack of curriculum, and unqualified instructors. Mr. Cerna was shown a letter signed by him that was sent to OSPI's superintendent vouching for Skylar Academy and Ms. Paez. In the letter, it was represented that the District had reviewed Skylar Academy's documentation and there were no issues. The letter also denied, on Skylar Academy's behalf, all of the allegations. In his investigative interview, Mr. Cerna denied that he drafted the letter and disavowed any knowledge of the issues. Mr. Cerna identified another staff member as the individual who prepared the letter. Seabold Group interviewed that individual who unequivocally denied that s/he drafted the letter, stating that no one except Mr. Cerna would have vouched for Ms. Paez. We credit the witness and find that Mr. Cerna was not being truthful about having no role in drafting the letter to OSPI.

In an April 7, 2015 letter, the District gave written notice to Skylar Academy that it was in breach of contract, identifying multiple deficiencies including lack of documentation. From September 2014 through the date of the notice in April, the District had continued to pay Skylar Academy's invoices. The District was aware at the time of this letter that the SAO was going to issue a finding that the District had been overfunded by \$780,000 due to Skylar Academy's lack of documentation and other issues. The District appealed the SAO's proposed findings and paid a consultant to work with Skylar Academy to remedy or mitigate the losses. Those efforts were unsuccessful. In a report dated April 20, 2015, the SAO issued its finding that the District had been overfunded by at least \$780,000. The SAO also found that 100% of the students enrolled in Skylar's program and who were included in the sample tested by the auditors were ineligible for funding.

Eighteen months after the auditors' report, TSD sued Skylar Academy and Ms. Paez for fraud and breach of contract, seeking damages of \$844,000, which included unpaid taxes and wages that were supposed to be Skylar Academy's responsibility. Mr. Cerna had no explanation for the delay in filing the litigation. The District obtained a default judgment in October 2016, but there is no indication that the District undertook any effort to collect on that judgment, notwithstanding that Mr. Cerna knew that Ms. Paez was still offering instructional services in Eastern Washington under Skylar Education Academy. In 2020, Mr. Cerna, in his capacity as superintendent of TSD, provided Ms. Paez with a glowing letter of recommendation. He admitted that at the time he wrote the letter, he knew Skylar Academy was still active in the area. Based on our research, Ms. Paez, using the name Alisen Bailey, has for several years been operating private schools in several Eastern Washington school districts under Skylar Education Academy and Northwest Education Academy, neither of which are currently active entities in the state of Washington. Skylar Academy was administratively dissolved in 2018, and there are no records of Northwest Education Academy in the Washington Secretary of State (SOS) or Department of Revenue (DOR) databases.¹

¹ DOR records indicate that the Skylar Education Academy account is active, but it remains a dissolved entity according to the SOS's database.

Before entering into the contract with Skylar Academy in 2013, Mr. Cerna failed to undertake even a basic review to ensure that Ms. Paez had the skills, experience, resources, and infrastructure to offer online educational services or any other form of distance learning. All he knew at the time, by his own admission, was that Ms. Paez had been an assistant principal in Alaska and was tutoring high school students in Yakima.

Mr. Cerna knew that Skylar Academy did not have curriculum that would meet the rigorous standards established by the OSPI, but he intended that Ms. Paez would use the curriculum offered by another District online provider. Mr. Cerna, admittedly, did not review any of Skylar Academy's business records, and Skylar Academy had been administratively dissolved by the Secretary of State at the time the 2013 contract was signed. Mr. Cerna also admitted that he did not require Skylar Academy to comply with the terms of the contract regarding insurance coverage. Mr. Cerna told the investigators that he did not know whether Skylar Academy had enough certificated teachers on staff at the time he signed the contract to meet the contract ratios. For two school years, Mr. Cerna represented to the TSD Board that Skylar Academy was estimating that it would enroll 200 to 300 students without even knowing how Skylar Academy recruited its students. As it turned out, Skylar Academy never came close to those enrollment numbers, and according to the auditors, 100 percent of the students they tested as part of the audit were ineligible for funding.

Finally, Mr. Cerna ignored the repeated concerns of his staff, which led to Skylar Academy and the District receiving hundreds of thousands of dollars for which the District had to reimburse the state. In his investigative interview, Mr. Cerna suggested that the auditor's finding was insignificant because the District was not required to reimburse the state for the amount it was overfunded. A witness familiar with the Skylar Academy issues indicated that Mr. Cerna's claim was misleading. Though the District did not have to "write a check" to the state, the money was withheld by the state the following year.

III. INVESTIGATIVE PROCESS

A list of witnesses interviewed in this investigation is attached as Appendix A. Mr. Cerna was interviewed twice with his counsel present. Seabold Group attempted, without success, to schedule a third interview to discuss the few remaining topics, which included Mr. Cerna's relationships with certain vendors and his role in lawsuits that have been filed against the District since he became superintendent. Seabold Group reviewed thousands of pages of financial records, personnel files, litigation records, public databases maintained by the State of Washington, and other relevant documentation. Seabold Group also submitted a public records request to the SAO requesting all documentation received in connection with the 2022 accountability audit.

This report is intended to be a summary report of factual findings. It is not intended as a comprehensive detail of all the information that was collected, reviewed, and considered as part of the investigation. The factual findings in this report are based on the entirety of the record considered by Seabold Group and are not limited to the information referred to in the body of this report.

IV. BACKGROUND & DETAILED FACTUAL FINDINGS

A. Alternative Learning Experience (ALE)

ALEs are alternative learning experiences delivered outside the traditional classroom setting and schedule. School districts are able to claim basic education funding for students who participate in ALEs provided that the district adheres to regulations established by the Office of Superintendent of Public Instruction (OSPI).² Washington Administrative Code (WAC) 392-121-182 sets forth detailed criteria for ALE programs which include strict documentation and monitoring requirements.³ If a District contracts with a third party to provide ALE instructional services, the provider is required to follow the applicable regulations but the District remains fully responsible for complying with WAC regulations.

Before claiming funding for students enrolled in ALE, a district must ensure that several criteria are met:

- A student must be enrolled in the program.
- Each enrolled student⁴ must have an approved written student learning plan.
- The provider must show evidence of participation in the program.

To continue receiving funding for an ALE student, a district must provide evidence of weekly contact and monthly progress reviews and an intervention plan, if needed.

If a district contracts with a third party to offer *online* instruction as a component of its ALE program, there are additional rules set forth in WAC 392-502, and OSPI approval is required to become a “multidistrict online provider.”⁵ Multidistrict online provider is defined as “A private or nonprofit organization that enters into a contract with a school district to provide online courses or programs to K-12 students from more than one school district.” “Online courses” mean “a course, or grade level course work, in which: (a) More than half of the course content is delivered electronically using the internet or other computer-based methods; and (b) More than half of the teaching is conducted from a remote location through an online course learning management system or other online or electronic tools.”⁶

Beginning with the 2013-2014 school year, OSPI required all online providers to be approved by the OSPI superintendent. Providers were required to file an application with OSPI, and the regulations provided in part:

² OSPI defines ALE as “courses or grade-level coursework where some or all of the instruction for the course takes place independent from the regular classroom or school setting.” See OSPI “Guide to Offering Alternative Learning Experiences” (Guide), Exhibit 1 at p. 9.

³ The WAC regulations cited in this report are attached as Exhibit 2.

⁴ “Enrolled Student” is defined as “a resident of the reporting district or attending pursuant to a choice transfer or interdistrict agreement.” The student must also be under 21 years of age as of September 1 of the current school year and enrolled on or before the monthly count day. See Exhibit 1 at p. 12.

⁵ This section of the WAC is titled “Online Learning – Approval of Multidistrict Online Providers” and is included in Exhibit 2.

⁶ See WAC 392-502-010 Definitions. The full chapter is attached as Exhibit 2.

The superintendent of public instruction makes decisions regarding approval of multidistrict provider applications submitted pursuant to this chapter no later than November 1st of each year. A multidistrict online provider's approval status takes effect the beginning of the school year following the date of the superintendent's approval of the online provider's application.⁷

To be approved as an online provider, at a minimum, the provider must make assurances that:

- The provider is accredited through an accrediting body defined by WAC 392-502-010.
- Each online course is "aligned with at least eighty percent of the current applicable grade/subject area of Washington State standards."
- All instruction delivered to Washington State students is delivered by Washington State certificated teachers.⁸

B. The 2015 SAO Audit of TSD's ALE Programs

The SAO conducted an audit of TSD's ALE enrollments for the period September 1, 2013, through August 31, 2014 (the 2013-2014 school year). During that period, TSD operated four ALE programs which included: (1) Skylar Academy;⁹ (2) Northwest All Prep;¹⁰ (3) Computer Academy Toppenish (CAT); and (4) Eagle Jr/Sr High School. The SAO concluded that the programs "accounted for 14 percent of its total basic student enrollment."

In its report, Skylar Academy was described as:

[A] private organization that has operated through a contract with Toppenish School District for two years to provide distance learning opportunities for high school age students. Nonresident students represented 98.3 percent of the program's total enrollment.

The SAO concluded:

The District did not comply with state regulations for reporting ALE enrollment in its Skylar program. District [sic] did not follow its policies and procedures. Students enrolled at Skylar did not meet ALE eligibility funding requirements. The program reported 147.4 average annual full-time equivalents (AAFTE). Our audit tested a sample of 10 students and found 73 monthly FTE, or 100 percent of students tested over reported. We estimate overfunding of \$780,738 for this program.¹¹

⁷ See WAC 392-502-020 (3).

⁸ For a detailed list of all of the approval criteria, see WAC 392-502-030.

⁹ The SAO described Skylar Academy as an "accredited" school, but Seabold Group was unable to find any record that Skylar Academy was a Washington State accredited school at the time. The District had no record indicating such an accreditation.

¹⁰ Northwest All Prep was an OSPI-approved online provider and had been servicing the District for five years at the time of the audit.

¹¹ The full audit report is attached as Exhibit 3.

More specifically, the SAO found that the District did not:

- Adopt and annually review written policies authorizing ALE, including each ALE program and program provider as well as developing procedures consistent with WAC 392-121-182.
- Ensure all required components were in the written student learning plans.
- Maintain documentation to support two-way weekly contacts.
- Provide support that required monthly progress reviews were completed.
- Obtain signed Statements of Understanding within the first 30 days of enrollment in ALE program for students under the age of 18.
- Include in the written student learning plan courses completed and reported on student transcripts as required by statute.
- Report only allowable high school enrollment; non-high enrollment funding was claimed for Skylar students in first through eighth grades

The SAO noted that the District had policies and procedures in place “to ensure contract compliance for ALE enrollment funding, however, the controls were not followed when administering the Skylar program.”

Specifically, the District failed to monitor the contract for administering the Skylar program, allowing the contractor to circumvent contract terms such as supplying course content and tools for student and data management.

There were no material findings related to any of the other ALE programs.

The SAO’s report included the District’s response to the findings, which stated as follows:

Toppenish School District concurs that the district did not adequately monitor the contract with Skylar Educational Academy to ensure compliance with the provisions and laws stipulated in the contract. We have taken corrective action with Skylar Academy to correct these issues and ensure future compliance with all legal requirements as outlined in our contract. We have also stopped payment to Skylar for services and will look to Skylar for full restitution for any repayment of funds required as a result of the non-compliance with our contract.

C. TSD’s October 2016 Lawsuit against Skylar Academy¹²

1. The Complaint

In October 2016, eighteen months after the audit findings, TSD sued Skylar Academy and Ms. Paez for fraud and breach of contract, seeking damages in the amount of \$843,724. Presumably, that included the amount that the SAO found the District had been “overfunded” as well as:

- \$13,504 – delinquent Department of Labor and Industries (DOL) taxes

¹² The documents referred to in this report that were part of the lawsuit are attached as Exhibit 4, which includes the summons, complaint, copy of the July 2013 contract, answer, and default judgment.

- \$12,979 – delinquent DOL state accident fund premiums
- \$12,591 – Benton County judgment obtained by the WA Department of Revenue
- \$5,217 – unpaid wages¹³

Relevant allegations in the complaint included:

In 2013, Paez contacted Toppenish to recruit students for her private school, Skylar Academy. Paez represented that she had the requisite skills, knowledge and expertise to provide a Distance Education School Program for Toppenish in accordance with the rules and regulations of the State of Washington governing K-12 education, as well as federal education statutes and regulations. (Paragraph 1.2)

Based on repeated representations of Paez that the Defendants were fully performing their contractual obligations of the Agreement and that they had evidence of such, Toppenish continued to act in good faith (to its detriment) to fully process all invoices for payment of services the Defendants claimed were provided in the amount of \$400,151 for the 2013-2014 school year.¹⁴ (Paragraph 2.6)

[Referencing the SAO's 2014 audit] The Defendants were unable or unwilling to provide evidence that they provided legally compliant services under the Agreement that met the provisions of state ALE requirements . . . Toppenish appealed the audit finding and hired consultants to assist the Defendants in providing evidence that they had met the legal requirements of ALE. Their assistance was unsuccessful as the Defendants refused to cooperate. As a result, the District's appeal was denied and the Auditor entered the following finding against the District: 'The Toppenish School District did Education Academy [sic] resulting in overfunding of \$843,724.'¹⁵ (Paragraph 2.7)

2. Ms. Paez's Answer

On October 26, 2016, Ms. Paez filed an answer to the complaint, appearing pro se. In relevant part, Ms. Paez alleged:

[D]efendant Paez discussed a proposed contract with Cerna and pointed out a number of ways in which the proposed contract did not accurately describe Skylar Academy. Paez also discussed the reporting requirements discussed in the proposed contract, which Cerna downplayed or assured Paez that plaintiff would take care of. He reassured Paez that the proposed contract was a mere formality and that the parties would replace it with a revised contract in the future more applicable to Skylar Academy. Paez and Cerna discussed defendants' insurance policy and Cerna assured Paez that her current policy was more than adequate.

Cerna traveled to Skylar Academy in February 2014, reviewed a sampling of student files, and reported them to be in order and sufficient.

¹³ It is unclear how the District's lawyers calculated the amount of damages.

¹⁴ It is unclear why payments in the 2014-2015 school year were not included in the complaint.

¹⁵ This amount is incorrect. The SAO found that the District had been overfunded in the amount of \$780,738.

3. The Default Judgment

The District obtained a default judgment against Skylar Academy and Ms. Paez on October 27, 2016. It is unclear why the court entered a default judgment in light of Ms. Paez's answer, which was filed on October 26, 2016. It is also unclear why the District waited more than a year to file the lawsuit and did not name any of Skylar Academy's other officers and directors.¹⁶ There also is no indication in the public court filings that the District ever undertook any effort to collect on its judgment.

D. Skylar Academy

1. Background

Skylar Academy was incorporated in Washington State on January 17, 2012, as a nonprofit organization. Ms. Paez was identified as one of three directors and, in the articles of incorporation, listed her address as a post office box in Chugiak, Alaska. The other two directors were listed with addresses in Walla Walla and Yakima, Washington. The articles of incorporation stated:

The business activity for said organization is as follows: To help underrepresented, under-served students, through an outreach program, who have dropped out of school and seek the opportunity to finish high school studies and pursue higher education.¹⁷

The articles of incorporation did not list a business address.

Skylar Academy was administratively dissolved, effective May 1, 2013, for failing to file an annual report. On May 29, 2014, Ms. Paez filed a request to reinstate Skylar Academy and listed her principal place of business as 7535 W. Kennewick Avenue, Ste G, Kennewick, WA 99336. Officers were identified as:

President – Yolanda Paez, Chugiak, AK
Vice President – Christina Keenan, Yakima WA
Secretary/Treasurer – Zoelia Diaz, Kennewick, WA
Board Chair – David Waltner, Walla Walla, WA¹⁸

2. Mr. Cerna's Role in Contracting with Skylar Academy

Mr. Cerna said he has known Ms. Paez since the early 1980s and that she worked for him as a "job developer" at Toppenish High School for two summers, possibly 1979 and 1980. Mr. Cerna said that after 1980, he had no contact with Ms. Paez and knew nothing about her educational or professional

¹⁶ Mr. Cerna said he did not know why the lawsuit was delayed. One of the senior District administrators at the time informed the investigators that Mr. Cerna did not want to sue Ms. Paez. Mr. Cerna denied the allegation.

¹⁷ The original articles of incorporation are attached as Exhibit 5.

¹⁸ The request for reinstatement is attached as Exhibit 6. Skylar Academy did not file its first annual report until April 2015, which listed the same business address and officers and directors. On June 3, 2018, Skylar Academy was again administratively dissolved and there are no further records of filings by Skylar Academy with the Washington Secretary of State to reactivate Skylar Academy. See Exhibit 7, letter of dissolution.

background until she contacted District employee Mike Romero in or about 2012 or 2013. Mr. Cerna said that Mr. Romero called him to ask if he knew Ms. Paez, and sometime after that conversation with Mr. Romero, he received a call directly from Ms. Paez. Mr. Cerna said that Ms. Paez told him that she had been an assistant principal in Anchorage and was living in Eastern Washington assisting students who had dropped out of school. Mr. Cerna said that he believed Ms. Paez was a certificated teacher in the state of Washington at the time and was working out of a Yakima library to assist students in obtaining credits toward graduation.

Mr. Cerna said he was the one who suggested to Ms. Paez that she could provide online educational services to the District. Mr. Cerna said that in his discussions with Ms. Paez about becoming a District online provider, he explained the process generally for obtaining OSPI approval. Mr. Cerna also stated that he believed Ms. Paez met with an OSPI representative in Seattle and subsequently became an approved online program provider.¹⁹

3. July 2013 Contract with Skylar Academy

TSD and Skylar Academy entered into a contract to provide a "Distance Education Program." Mr. Cerna, on behalf of the District, and Ms. Paez, as "CEO, Skylar Education Academy," both signed the contract on July 26, 2013, while they were together in Alaska.²⁰

The contract provided that "Skylar Education Academy agrees to be a Distance Education School program provider, as approved by OSPI" and that coursework would be "delivered primarily electronically using the internet and or other computer-based methods." The contract further provided that Skylar Academy would supply "course content, access to learning management system, and distance education teachers."

The contract also stated that "Skylar Education Academy is a multidistrict educational school program provider and is subject to the OSPI approval process." One provision stated that the "Provider is exclusively responsible for seeking and obtaining OSPI approval. In another section, the contract stated that the "District is responsible for seeking and obtaining OSPI approval." A third provision stated the "Program (referring to Skylar Academy) **has been approved by OSPI.**" (Emphasis added).

Skylar Education Academy was also described as an "Alternative Learning Experience," and it agreed to comply with all ALE requirements.

The District agreed to pay Skylar Education Academy "50% of the actual FTE allotment received by Toppenish School District for students for the current school year. 2013-2014" [sic] Additionally, the contract provided that it was Skylar Academy's exclusive responsibility to pay payroll taxes,

¹⁹ Later in the interview, Mr. Cerna said he may have traveled to Seattle to join Ms. Paez in her meeting with OSPI. Seabold Group was unable to obtain records of Mr. Cerna's travel in 2013 to determine if that was accurate. Additionally, per WAC regulations if Ms. Paez applied to become an online provider in 2013, the earliest that she would have been approved to offer services would have been the 2014-2015 school year.

²⁰ The 2013 contract was included as an exhibit to the 2016 lawsuit filed by the District against Skylar Academy. (See Exhibit 4, pps. 12-44.) No other copy was provided to Seabold Group and the District could not locate a copy of this agreement in its records. Additionally, the signed contract states that it is effective as of "June 28, 2013."

unemployment contributions, and any other taxes incurred as a result of the contract except sales and use taxes. Finally, the contract required Skylar Academy to maintain insurance coverage to include commercial general liability, business automobile liability, employer's liability, an umbrella policy, professional liability, and crime coverage, and to name the District as an additional insured.²¹ Skylar Academy was required to provide the District with certificates of all required insurance within 30 days of the effective date of the agreement.²²

4. Mr. Cerna Traveled to Alaska to Sign the Contract with Skylar Academy

Mr. Cerna provided the TSD Board with a memo dated June 18, 2013, titled, "Out of State Travel Request." In his memo, Mr. Cerna wrote:

Your permission is requested to travel to Anchorage, Alaska to meet with the Board of Directors of Skylar Education Academy. We are close to a contractual agreement with this company to **extend our online services to students** across the state of Washington. Skylar Academy is a distance learning program that will partner with our satellite program in Vancouver, Northwest All Prep. They will be our insurance (back up) in case Tim King runs into major problems in Oregon. We estimate the possibility of adding two to three hundred more students online next year. I am hoping to take care of this business sometime in July depending on my schedule.²³

Mr. Cerna acknowledged that he traveled to Anchorage to finalize the agreement with Skylar Academy in July 2013 and that he took a hard copy of the contract with him. Mr. Cerna also acknowledged, and other evidence confirmed, that Mr. Cerna had never traveled to finalize contracts with the District's other online program providers (Red Comet located in Texas and Northwest All Prep located in Western Washington).

In his investigative interview, Mr. Cerna was shown his June 18 memo to the Board, and asked who he planned to meet with during his trip to Alaska. He responded "Yolanda [and] the board of directors." He also stated:

I assumed because she was the CEO of Skylar Academy, I figured the board of directors would meet with me on the contract. The contracts have to be approved by a board to make them legitimate, so that was my assumption.

Mr. Cerna was informed that the officers and board chair of Skylar Academy at that time resided in Eastern Washington. He did not recognize the names of any of these individuals. Later in the interview, he also conceded that except for Ms. Paez, he knew that the officers and directors, whoever they were, did not reside in Alaska. Mr. Cerna admitted that he met with only Ms. Paez during his July 2013 trip to Alaska, stating:

²¹ There was also a broad indemnity clause that was not mentioned in the District's 2016 lawsuit against Skylar Academy.

²² The District could find no record that Skylar Academy ever provided any of the required certificates of insurance.

²³ Emphasis added. The memo is attached as Exhibit 8.

[I]t was tedious, she wanted to go through every little bit, it took like two days to go through the contract. I don't remember if it was this one or the other contract. Yeah, I did go to Alaska to get this contract taken care of.

Mr. Cerna said that he and Ms. Paez sat in a restaurant for *two full days* going line-by-line, marking up a copy of the agreement.²⁴ He continued to repeat that the process was "tedious," and that Ms. Paez was "very difficult to work with." Mr. Cerna claimed the process took longer than he anticipated; however, he could not account for the fact that the trip was initially booked from July 24-28, 2013, and instead suggested that his administrative assistant chose his travel dates. After some back and forth, Mr. Cerna finally agreed that he and Ms. Paez both signed the contract while he was in Alaska.

Mr. Cerna was asked why he traveled to Alaska to finalize the agreement. He replied that Ms. Paez was spending the summer in Alaska, and it was important to get the contract finalized for budgeting purposes. He had no answer for why he did not return to the District as soon as the contract was finalized on Friday, July 26, 2013. Instead, he remained in Alaska until Sunday, July 28, and continued to charge his expenses to the District for his extended stay.²⁵

Mr. Cerna was shown a copy of his "procurement card transaction report" for the period July 11 to August 9, 2013.²⁶ In relevant part the charges in that report showed the following:

- 7/24/13 – Alaska Air Baggage Fee (Skylar Academy, Alaska) \$20.00
- 7/25/13 – Alaska Choice Inn Hotel (Skylar Academy, Alaska) \$159.84
- 7/25/13 – Hilton Hotel/Parking (Skylar Academy, Alaska) \$324.84
- 7/25/13 – Alaska Choice Inn Hotel (Skylar Academy, Alaska) \$79.92
- 7/28/13 – Alaska Air Baggage Fee (Skylar Academy, Alaska) \$20.00

Mr. Cerna had no explanation for the charges to two different hotels, the Alaska Choice Inn and the Hilton Hotel. Mr. Cerna was asked if he stayed at two different hotels during this trip. Mr. Cerna replied, "No. Not to my knowledge. I only stayed in one."²⁷ Mr. Cerna was also asked if he did anything during his trip that was not business related. He said he might have done some sightseeing, and that Ms. Paez took him to the zoo.

Mr. Cerna also stated that he knew that Ms. Paez had a house in Palmer, Alaska. He was asked whether he visited her home during that trip. Mr. Cerna said, "No, I didn't go at all." The *Alaska Choice Inn* is located in Palmer, Alaska.

²⁴ Mr. Cerna claimed that he took two copies of the contract with him to Alaska and that he and Ms. Paez marked up one copy during their two days of review, and then signed the final agreement on July 26. As discussed in detail below, it is more likely that Mr. Cerna confused the 2013 contract with the 2014 renegotiated contract, which was marked up, but the marked-up version was signed as though it was the final agreement.

²⁵ Seabold Group reviewed Mr. Cerna's vacation records for this period and he did not report any vacation leave related to this trip.

²⁶ This is a report that shows the charges on Mr. Cerna's District credit card during this period. The report is attached as Exhibit 9.

²⁷ Mr. Cerna informed the investigators that he traveled alone to Alaska in July 2013.

5. Mr. Cerna's Due Diligence of Skylar Academy

Mr. Cerna was asked what he knew about Skylar Academy before entering into a contract with Ms. Paez. Mr. Cerna replied that he believed it was a limited liability company with offices in the Tri-Cities. He could not recall if he had visited those offices before signing the agreement. He also said he believed that Ms. Paez had a secretary and some part-time teachers. Mr. Cerna said he did not request copies of or otherwise review any of Skylar Academy's books and records, licenses, certificates, or other business records, but said he looked at "some of her curriculum" which he described as "sketchy." Mr. Cerna then added that he was not sure if he saw hard copies of the curriculum before or after signing the agreement.

Mr. Cerna also acknowledged that he did not undertake any research of any kind of Ms. Paez or Skylar Academy before entering into the contract. Nor did he request to receive or review any insurance information and further indicated that he believed that none of that information was provided to the District.²⁸ Mr. Cerna said he expected that Ms. Paez would offer both in-person and online instruction but could not recall or describe any evidence that Ms. Paez was capable of offering either.²⁹ Mr. Cerna repeated that he believed Skylar Academy was an OSPI-approved ALE program and online provider but did not recall seeing any documentation to verify his understanding. Seabold Group was informed by OSPI that it does not approve ALE providers; that is entirely between the provider and the district. OSPI does approve online providers.

Mr. Cerna did not know how Skylar recruited its students: whether it advertised or whether recruitment was by "word of mouth." He did not know if Skylar Academy ever had a website. He also did not know how many certificated teachers were on staff, if any, before signing the contract, or whether Skylar Academy was capable of complying with the student to teacher ratios required by the contract. Mr. Cerna admitted that he knew that Skylar's curriculum was inadequate, but he expected that Skylar Academy would use Red Comet's curriculum instead. Mr. Cerna claimed that Red Comet was on board with this arrangement.³⁰

6. Staff Concerns regarding Skylar Academy

Witnesses reported that they raised numerous concerns with Mr. Cerna about Skylar Academy's documentation for a year or more and that he continually dismissed their complaints.³¹ It was reported that Mr. Cerna responded by telling them that he would travel to Kennewick himself to review Skylar Academy's paperwork. Witnesses said that Mr. Cerna traveled to Kennewick several times to meet with Ms. Paez, and each time he returned to the District claiming that her paperwork was in order. The

²⁸ Seabold Group requested all documentation regarding Skylar Academy from the District and was informed that it had no records of Skylar Academy licenses, certifications, or proof of insurance.

²⁹ Mr. Cerna stated he visited Ms. Paez's offices in Kennewick and described it as a small office, acknowledging that it was not set up as a classroom.

³⁰ In his June 18, 2013 memo to the TSD Board, justifying his out-of-state travel to Alaska, Mr. Cerna represented that Skylar Academy would be collaborating with Northwest All Prep. Additionally, Seabold Group interviewed the Red Comet representative and he said though he had heard of Skylar Academy, Red Comet had no involvement with or connection to the arrangements between Skylar Academy and the District.

³¹ One witness described the situation with Skylar Academy as a "disaster."

witnesses further stated that despite their ongoing concerns, which they repeatedly shared with Mr. Cerna, including that the District business office could not verify the accuracy of Skylar's invoices, Mr. Cerna directed staff to continue paying Skylar Academy.

The witnesses also stated that when Mr. Cerna learned that OSPI was investigating Skylar Academy, he delegated all oversight responsibility to the District's former HR Director. One witness stated that the District had been paying "fictitious" bills for a year before Mr. Cerna delegated oversight responsibility to the HR Director.

In his investigative interview, Mr. Cerna denied that staff raised concerns about Skylar Academy. He said that he first learned of documentation issues when Skylar Academy was being audited by OSPI.

7. Mr. Cerna "Renegotiated" the Skylar Academy Contract in 2014

Mr. Cerna said that Ms. Paez wanted to renegotiate her contract in 2014, stating that,

She wanted more money and wanted to change some things in the office . . . She wanted the district to take on more responsibilities. They were doing all the work, and the district was getting half the money and she felt that wasn't fair. My whole thing is, well, go someplace else.

Q: Did you tell her that?

In so many words. You came to me; I didn't go to her.

Nonetheless, Mr. Cerna said he agreed to renegotiate the contract and was planning to travel to Alaska again to sign the new agreement. In a March 13, 2014 memo to the Board, Mr. Cerna wrote:

Your permission is requested to travel to Anchorage, Alaska to meet with the Board of Directors of Skylar Education Academy to renegotiate the online agreement. I plan to leave July 15, 2014 and return July 20, 2014.³²

At the time Mr. Cerna submitted his memo to the TSD Board, he knew that no Skylar board member, except Ms. Paez, lived or worked in Alaska. When Mr. Cerna was shown the memo during his interview, his immediate response was that he did not recall going to Alaska a second time. Mr. Cerna was informed that the Board had approved his March 13, 2014 out-of-state travel request, and he said, "I don't remember going to Alaska. I remember going one time." Mr. Cerna had difficulty explaining why he told the TSD Board that he was planning to meet with Skylar Academy's board of directors. Mr. Cerna knew that he would not be meeting with any board members other than Ms. Paez. Mr. Cerna also struggled to explain why it was necessary to travel to Alaska for five days to renegotiate the contract

³² The memo is attached as Exhibit 10. The Board never questioned Mr. Cerna's travel requests. No Board member asked any questions about why he was requesting to travel to Alaska four months ahead of time, why it would take five days to "renegotiate" a contract, or why the contract could not be renegotiated in Toppenish.

given that Ms. Paez lived and worked in Eastern Washington, stating “I don’t know...the only thing I can assume is she spent her summers there. I know I didn’t go on this trip.”³³

8. The August 20, 2014 Contract with Skylar Academy

Mr. Cerna was shown a copy of the signed 2014 agreement with Skylar Academy indicating that he and Ms. Paez both signed the agreement on August 20, 2014.³⁴ The version that they signed has multiple handwritten comments, revisions, and questions about some of the contract provisions. Mr. Cerna said he believed “this should have all been cleaned up” but also conceded that he signed the marked-up document as though it was the final agreement.³⁵

The 2014 contract is materially different from the 2013 agreement. Notably, the term “online” is deleted throughout the contract and replaced in handwriting with “Distance Education.” Additionally, the provision stating that coursework would be delivered electronically was crossed out. Mr. Cerna said he did not know why those changes were made. At page six of the agreement, in the left margin next to the paragraph titled, “Multi-district online provider approval,” handwritten comments, believed to be Ms. Paez’s, state, “**We are not approved as an online provider.**” (Emphasis added). Mr. Cerna was shown the handwritten comments and responded that he thought she was an approved online provider. He added, “I just know she got approval for being a distance learning provider.”³⁶

Representations to the TSD Board

At the August 26, 2014 Board meeting, Mr. Cerna informed the Board that he had renegotiated the Skylar Academy contract, agreeing to pay 60% of the funding the District received instead of 50%. He told the Board, “It was tough negotiations” because “most online programs are getting 80% and some 100%, and districts are getting zero.” According to the minutes, Mr. Cerna made no mention of Skylar Academy’s modification to the contract, which stated that it was not an OSPI-approved online provider.

During the September 16, 2014 Board meeting, Mr. Cerna continued to give the Board the impression that Skylar Academy was an approved online provider, informing the Board that the contract with Skylar

³³ Seabold Group reviewed Mr. Cerna’s credit card statements for the month before, during, and after the dates he was planning to travel to Alaska. There were no charges for airfare or hotel expenses related to travel to Alaska July 15-20, 2014.

³⁴ Ms. Paez signed as “Superintendent of Schools, Skylar Academy.” The 2014 agreement is attached as Exhibit 11. As discussed in more detail below, they were at the Tulalip Resort in Western Washington when they signed the agreement.

³⁵ Seabold Group was also provided with a copy of an unsigned 2014 agreement without any handwritten markings, attached as Exhibit 12.

³⁶ Mr. Cerna used a “Model Agreement for the Operation of an Online School Program” template offered by OSPI. The template is attached as Exhibit 13. Mr. Cerna and Skylar Academy modified the agreements to describe Skylar as a “Distance Education Provider” but did not remove the other provisions, which also described Skylar Academy as a “Multi-district online provider.” OSPI does not use the terms “distance learning provider” or “distance education provider.”

Academy was finalized and that “Skylar is projecting 250-300 students.”³⁷ Again, there was no mention that Skylar Academy was not an approved online provider.

Mr. Cerna’s meeting with Skylar Academy at the Tulalip Resort to sign the 2014 contract

In a September 18, 2014 memo to the District’s finance office, Mr. Cerna stated:

We booked rooms at the Tulalip Resort in Tulalip, WA to meet with Skylar Academy on August 20-21, 2014. The room is above the per diem, however, we checked nearby hotels and didn’t find availability based on the per diem rate. Having to stay at another hotel would have incurred transportation costs that would be equal to or more than staying at the Tulalip Resort where the meeting was being held.³⁸

Mr. Cerna said that he was meeting with Ms. Paez at the Tulalip Resort “to go over the contract.” Mr. Cerna was asked about his statement in the memo that “we” booked rooms. . . He replied he did not know who that referred to saying, “It was just me.” When asked whether Ms. Paez also stayed at the Tulalip Resort, Mr. Cerna said he did not know and added that he would not have booked a room for Ms. Paez or had the District pay for her expenses. When asked why they were meeting at the resort, Mr. Cerna said, “She was on the coast, we met there to do the contract.” Unlike his explanation for traveling to Alaska in 2013 to meet with the board, Mr. Cerna did not mention any need to include Skylar’s board of directors to get the 2014 agreement approved.

Mr. Cerna was shown a copy of his “Food and Beverage Expenditure Form” for August 20, 2014, demonstrating that he requested reimbursement for a “Working Lunch” regarding “Skylar Academy Agreement.” He listed the total number of invitees as “2.”³⁹ The document did not include the amount of reimbursement requested. Initially, Mr. Cerna said he would not have paid for Ms. Paez’s meal and then said he “might have because I’m a nice guy – but I really don’t remember to be honest with you.”⁴⁰

9. Mr. Cerna’s October 15, 2014 Letter to OSPI Defending Skylar Academy

Mr. Cerna was shown a letter dated October 15, 2014, addressed to Randy Dorn, Superintendent of Public Instruction, and signed by Mr. Cerna.⁴¹ The letter indicated that Mr. Cerna was responding to

³⁷ That was not the first time that Mr. Cerna used those estimates. Skylar Academy never achieved that level of enrollment.

³⁸ The memo is attached as Exhibit 14.

³⁹ The form is attached as Exhibit 15. The expense records provided by the District were incomplete, but we did receive a few records indicating that Mr. Cerna had requested reimbursement for meals with Ms. Paez on other occasions, including May 13, 2013, October 9, 2013, and April 8, 2015 (“Working Lunch: Skylar Academy Audit”). Those records are attached as Exhibit 16. Based on records provided by the District, he also sought mileage reimbursement for his travel to Kennewick on September 3, 2015, to meet with Skylar Academy. There were no records available to Seabold Group regarding Mr. Cerna’s travel reimbursement requests before 2015.

⁴⁰ Mr. Cerna was also asked about a June 16, 2014 memo indicating that he met with Ms. Paez and Mr. Moran, his insurance broker, in Spokane on May 16, 2014. Mr. Cerna said he would have met with those individuals separately, and he was unable to think of any business reason for meeting with Ms. Paez in Spokane. The memo is attached as Exhibit 17.

⁴¹ Exhibit 18.

allegations of malfeasance by Skylar Academy that were shared with the District's Board, OPSI, and others. The allegations appear to include claims that: (1) Skylar Academy was not verifying student credits; (2) Skylar Academy allowed students to work as tutors; (3) Skylar Academy inflated its enrollment numbers; (4) Skylar Academy did not maintain appropriate documentation; and (5) there were issues with Skylar Academy's curriculum and teaching staff qualifications.⁴²

The letter states, "[W]e find no veracity in the accusations." It further states:

Our work with the [sic] Ms. Paez, Superintendent of Skylar Academy, its personnel, and students has proven to be of a high standard inclusively found in all policy, procedure and in the overall structure of the academic program. We found no concern nor weight in the accusations . . .

I have known Ms. Paez for over 30 years and stand by the work that she and her staff conduct in helping students achieve and succeed with studies that families and students once thought may not have been possible. Ms. Paez is trustworthy and always has the children's' [sic] best interest in mind and we support the work she has done in providing an opportunity for underserved students.

Mr. Cerna told the investigators that he did not draft the letter and he disavowed any knowledge of the issues addressed in the letter. Mr. Cerna claimed that another District staff member "put this together." Seabold Group interviewed the individual identified by Mr. Cerna and that individual said s/he had never seen the letter before it was provided to them by the investigator. The individual further stated:

None of my staff or anyone except John felt she was doing a good job. We all knew that she could not support her billings and did not have the records required. John told me to pay all the bills and that he would personally handle Skylar and Miss Paez.

10. The District's April 7, 2015 Demand Letter to Skylar Academy

Mr. Cerna was shown an April 7, 2015 letter to Skylar Academy giving notice that it was in breach of contract.⁴³ The letter is unsigned but was prepared by legal counsel for Mr. Cerna's signature. The letter stated that Skylar Academy had three months to remedy its breach of contract and that effective immediately, TSD was withholding all further payments. Skylar Academy deficiencies described in the body of the letter included:

- (1) Skylar's failure to keep all required and appropriate student records and information; and
- (2) Skylar's failure to file any and all reports required by state and federal laws and regulations; and
- (3) Skylar's failure to abide by the education laws and regulations of this state and the federal government; and

⁴² One senior District administrator witness said that in the year before, Skylar Academy had been unable to provide documentation to the District establishing that its teachers were qualified.

⁴³ Exhibit 19.

(4) Skylar's failure to respond to District requests for student and teacher records and information.

The letter further stated:

Skylar's refusal to provide information so the District can file required state reports is causing the District to receive a formal negative finding by the Washington State Auditor, which will cost the District almost \$780,000.00 in repayment to the State of Washington.

District staff have attempted to contact Skylar administration and staff in an effort to offer assistance to Skylar in meeting the records and reporting requirements. All such attempts have been ignored by Skylar administration and staff. Until just recently, Skylar administrators and employees have failed to respond in any way to District staff's contact attempts. In an effort to mitigate the District's damages, the District has engaged [name omitted], an individual experienced in dealing with ALE records, to bring Skylar's records and information into full compliance with the laws and regulations covering alternative learning providers in this state. The District expects Skylar's complete cooperation in providing, on a timely basis, any and all information requested by [the consultant]. If such cooperation and information is not forthcoming from Skylar staff, or if information is not provided to [the consultant] on a timely basis, the District will withdraw [the consultant's] assistance and proceed directly to contract termination.

As stated throughout this letter, Skylar Academy has three (3) months from the date of receiving this letter to fully remedy these extremely serious and ongoing deficiencies and failures to perform. If those problems have not been remedied within the three months, and if all the records and information required by the State of Washington and the federal government have not been brought into full compliance within that time, the District will terminate the contract with Skylar Academy and will take action to recover the monies already paid to Skylar for District students, and to recover all damages to the District flowing from Skylar's breach of the agreements.

Mr. Cerna recalled the letter, stating, "When the paperwork came out from OSPI, she wasn't getting permission slips signed, that's when they shut her down, that's when we sent the letter."⁴⁴

District records indicate that Mr. Cerna met with Ms. Paez on April 8, 2015, the day after the letter was dated, to discuss the audit. He paid for her meal and sought reimbursement from the District. It is unclear where they met. Mr. Cerna met with Ms. Paez again on September 3, 2015, in Kennewick to discuss the audit, according to the form he submitted. This is the trip that he sought and received mileage reimbursement for his travel.

Mr. Cerna acknowledged that he was aware that the SAO found that as a result of Skylar Academy's conduct, the District was overfunded by approximately \$780,000. Mr. Cerna minimized the finding and claimed that the District did not have to repay that money to the State. A witness with knowledge of this matter said that the State recouped the overpayment by withholding funding the following year.

⁴⁴ Skylar Academy's documentation deficiencies were much more serious than an inability to produce "permission slips."

11. Mr. Cerna's 2020 Letter of Recommendation for Ms. Paez

Mr. Cerna was shown an unsigned letter of recommendation for Ms. Paez dated October 27, 2020. Mr. Cerna said that Ms. Paez contacted him, and he felt sorry for her, so he agreed to provide a letter of recommendation. The letter stated:

I am writing this reference letter for Yolanda Paez whom I've had the pleasure of knowing for over forty years. Yolanda is the CEO for Skylar Academy, which is a private non-profit organization that serves students via distance learning.

During the years that I've known Yolanda, her character as well as her integrity have been beyond reproach. She is a highly educated individual that has a teaching degree, was a former principal, as well as a former assistant superintendent. She has a Bachelor of Arts, a Master's degree as well as a superintendent's certification. She is a former adjunct professor teaching classes at the college level. Her resume is very impressive, and the work she continues to do to support children of color and all children has been her life's passion and calling.

Yolanda has dedicated her whole adult life to help students and families that are significantly less fortunate than her. She has done that through teaching as well as creating a private non-profit organization that reaches students through distance learning. By creating Skylar Academy, she has been able to help graduate thousands of students that probably would have never graduated and would invariably live a life of subsistence.

I believe the work, dedication and the success of her students speaks volumes of the excellent work she is doing with her students.⁴⁵

The signature block included his position as TSD superintendent; he did not sign in his personal capacity.

Mr. Cerna stated that the information about Ms. Paez's educational and professional history was provided by her; he had no independent knowledge of Ms. Paez's background. He also said that he believed Skylar Academy was still offering distance learning in Washington at the time he wrote the letter. Mr. Cerna did not know who received a copy of his letter and no one ever contacted him to discuss Ms. Paez.

Mr. Cerna was asked about his claim that Ms. Paez, through Skylar Academy, had assisted "thousands of students" graduate. He said that claim was based on his personal observation that 100 of Ms. Paez's students had graduated from Toppenish. A witness familiar with Skylar Academy said he never became aware that any of Ms. Paez's students graduated from Toppenish and the SAO found that 98.3 percent of the 147 students that she reported were enrolled in her program were not within TSD boundaries. And even if some of Ms. Paez's students graduated from TSD, Mr. Cerna's representation that through Skylar Academy, Ms. Paez had assisted thousands of students graduate was a knowing exaggeration.

⁴⁵ The letter is attached as Exhibit 20.

12. Ms. Paez's Current Location and Employment Status

Ms. Paez has for several years operated "private schools" located in several Eastern Washington school districts.⁴⁶ Ms. Paez is offering instructional services through "Skylar Education Academy" and "Northwest Education Academy," using the name Alisen Bailey as the head of both schools. It appears that Ms. Paez's schools have been approved by the Washington State Board of Education since at least 2018-2019, and possibly earlier.

Skylar Academy was administratively dissolved by the Washington Secretary of State in 2018, and there is no record that Ms. Paez has successfully reinstated the organization. There also is no record of a "Northwest Education Academy" in the Secretary of State or Department of Revenue databases.

⁴⁶ Seabold Group reviewed online records maintained by the Washington State Board of Education.

APPENDIX A

Witness List

John M. Cerna

