



**MALIA M. COHEN**  
**California State Controller**

January 12, 2026

Aaron Thornsberry, Chief Business Official  
Yuba County Office of Education  
935 14th St.  
Marysville, CA 95901-4149

Re: Extension Request Approval – Fiscal Year 2024-25 Wheatland Elementary Audit Report

Dear Mr. Thornsberry:

The State Controller's Office agrees to grant your December 10, 2025 request for an extension of the December 15, 2025, filing deadline for the Wheatland Elementary annual audit report.

We expect to receive the fiscal year 2024-25 audit report by January 29, 2026. Please notify us promptly if additional delays are anticipated in filing the report.

If you have any questions regarding this letter or any other local education agency (LEA) audit issue, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at [leaaudits@sco.ca.gov](mailto:leaaudits@sco.ca.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Joel James", is positioned above the typed name.

Joel James, Chief  
Financial Audits Bureau  
Division of Audits

cc: Superintendent, Wheatland Elementary  
RT Dennis Accountancy  
Raquel Tucker, Education Fiscal Services Consultant  
California Department of Education