



Joint Legislative Audit Committee

July 21, 2025—9:00 a.m.



Lindsey A. Perry
Auditor General

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ARIZONA STATE LEGISLATURE

INTERIM MEETING NOTICE OPEN TO THE PUBLIC

JOINT LEGISLATIVE AUDIT COMMITTEE

Date: Monday, July 21, 2025

Time: 9:00 A.M.

Place: ~~SHR 109~~ HHR 1 (Note Room Change)

Members of the public may access a livestream of the meeting here:

<https://www.azleg.gov/videoplayer/?clientID=6361162879&eventID=2025071000>

AGENDA

Call to order-opening remarks

Roll Call

1. Town of Parker-Criminal Indictment, Financial Investigation Report, June 2025, Report 25-401
 - Presentation by Arizona Auditor General (Office)
2. Presentation by City of Tolleson Representatives
 - Presentation by Tolleson Union High School District
 - Presentations by Citizens for Schools Accountability
 - Presentation by City of Tolleson representatives
 - Response by Tolleson Union High School District
3. Arizona Department of Education-Empowerment Scholarship Accounts risk-based auditing procedures and consultation with the Office
 - Presentation by Office
 - Presentation by Arizona Department of Education

Adjournment

Members:

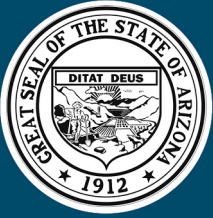
Senator Mark Finchem, Chair 2025
Senator Flavio Bravo
Senator Frank Carroll
Senator David C. Farnsworth
Senator Catherine Miranda
Senator Warren Petersen, Ex-officio

Representative Matt Gress, Chair 2026
Representative Michael Carbone
Representative Lisa Fink
~~Representative Michele Peña~~
Representative Stephanie Stahl Hamilton
Representative Betty J Villegas
Representative Steve Montenegro, Ex-officio

07/14/2025
07/16/2025
hf

For questions regarding this agenda, please contact Senate Research Department.

Persons with a disability may request a reasonable accommodation such as a sign language interpreter, by contacting the Senate Secretary's Office: (602) 926-4231 (voice). Requests should be made as early as possible to allow time to arrange the accommodation.



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

DATE: July 17, 2025

TO: Senator Mark Finchem, Chair
Representative Matt Gress, Vice Chair
Members, Joint Legislative Audit Committee (JLAC)

FROM: Lindsey Perry, Auditor General

SUBJECT: Town of Parker—Criminal Indictment, Financial Investigation Report, June 2025,
Report 25-401

Background

My Office has a specialized division that conducts investigations into allegations relating to public corruption and other illegal acts affecting State resources and other public monies. These financial investigations are conducted of the State of Arizona and its political subdivisions including counties, school districts, universities, community colleges, and special taxing districts. Allegations are received from a variety of sources like concerned citizens, public employees, prosecuting agencies, law enforcement officials, and my Office's audit teams. If the investigation uncovers potential criminal violations, including evidence to support violations like theft, misuse of public monies, forgery, fraudulent schemes, computer tampering, and conflict of interest, we submit our findings to a prosecuting agency for an independent review. We issue our public findings after the prosecuting agency files a criminal indictment or complaint against the alleged wrongdoers.

Investigations involving public corruption and financial misconduct allegations need an investigative team experienced and trained in these matters to properly conduct this work. Public corruption and financial misconduct allegations often involve reviewing accounting practices and processes, interpreting financial principles and documents, and analyzing entity accounting records, detailed transactions, complex agreements, and bank information, as well as conducting interviews to investigate these allegations. My Office has expertise in this area and has built a strong foundation for conducting investigative work that results in successful prosecutions. In fact, we have historically received referrals from former Arizona Attorney General officials, county attorneys, and local law enforcement officials in which these officials have noted a reason for forwarding the allegation to my Office is because of their team's limited capacity, knowledge of, and/or expertise in investigating complex, public corruption allegations.

The number of allegations of misuse of public monies and other illegal acts related to these monies that were reported to my Office has continued to grow each year. For example, there had been a 32 percent increase in referrals and allegations to my Office from 2014 to 2017 resulting in

the Legislature appropriating 4 additional FTE in fiscal year 2018 and another 2 additional FTE in fiscal year 2019 for my Office to conduct this specialized investigative work.

My investigations team is composed of former law enforcement members including a retired lieutenant from a local police department, a former resident agent in charge of an office of a federal inspector general—criminal investigations division, and former Arizona Attorney General staff members, including special agents, a chief special agent, and a public corruption team supervisor. Rounding out my investigative team are several experienced forensic accountants, credentialed as Certified Public Accountants and/or Certified Fraud Examiners.

We received a request from the La Paz County Attorney's Office for assistance with an allegation of potential financial misconduct by the Town of Parker's (Town) office specialist. We conducted a financial investigation and found that from February through October 2021, the former office specialist may have embezzled \$173,295 of Town monies when she admittedly issued unauthorized checks to herself and others, kept cash that should have been deposited in a Town bank account, and made personal purchases on Town credit cards. We submitted our report to the Arizona Attorney General's Office, which on April 14, 2025, presented evidence to the State Grand Jury. The action resulted in the former office specialist's indictment on 9 felony counts related to theft, fraudulent schemes and artifices, and forgery.

Additionally, in 2021, the former office specialist received a \$20,833 U.S. Small Business Administration-backed COVID-19 federal relief monies Paycheck Protection Program loan for a nonexistent business. We requested the Arizona Attorney General's Office forward the information we provided regarding this loan to the U.S. Department of Justice for consideration and appropriate resolution.

We made 7 recommendations to Town officials to improve controls over public monies and to help deter and detect fraud.

We were asked to present information regarding the Town's Financial Investigation Report. Gretchen Augustine, Division of Financial Investigations Director, will provide an overview of that investigative report.

Attachment A includes the Town of Parker's Financial Investigation Report issued in June 2025.

Action required

None. Presented for JLAC's information only.

Attachment A

Financial Investigation Report

Town of Parker—Criminal Indictment

Financial Investigation Report

Town of Parker—Criminal Indictment

Theft, Fraudulent Schemes, and Forgery

Our investigation resulted in the former office specialist's criminal indictment on 9 felony counts related to theft, fraudulent schemes, and forgery.



Arizona Auditor General’s mission

The Arizona Auditor General’s mission is to provide independent and impartial information, impactful recommendations, and stakeholder education to improve Arizona government for its citizens. To this end, the Office conducts financial statement audits and provides certain accounting services to the State and political subdivisions, investigates possible criminal violations involving public officials and public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

The Joint Legislative Audit Committee




The Joint Legislative Audit Committee consists of 5 Senate members appointed by the Senate President and 5 House members appointed by the House Speaker. The Committee is responsible for overseeing the Office, including (1) overseeing all audit functions of the Legislature and State agencies, including sunset, performance, special, and financial audits; special research requests; and the preparation and introduction of legislation resulting from audit report findings; (2) requiring State agencies to comply with audit findings and recommendations; (3) receiving status reports regarding the progress of school districts to implement recommendations; and (4) scheduling hearings to review the status of State agencies and school districts.

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| Senator Mark Finchem , Chair | Representative Matt Gress , Vice Chair |
| Senator Flavio Bravo | Representative Michael Carbone |
| Senator Tim Dunn | Representative Michele Peña |
| Senator David C. Farnsworth | Representative Stephanie Stahl-Hamilton |
| Senator Catherine Miranda | Representative Betty Villegas |
| Senator Warren Petersen (ex officio) | Representative Steve Montenegro (ex officio) |

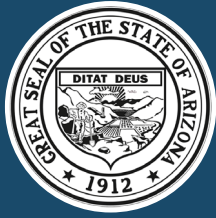
Audit staff

Gretchen Augustine, Director
Tina Mann, Manager

Contact information

-  **(602) 553-0333**
-  contact@azauditor.gov
-  www.azauditor.gov

2910 N. 44th St., Ste. 410
Phoenix, AZ 85018-7271



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

June 10, 2025

Members of the Arizona Legislature

The Honorable Katie Hobbs
Arizona Governor

Town Council
Town of Parker, Arizona

The Honorable Kris Mayes
Arizona Attorney General

We conducted a financial investigation of certain Town of Parker transactions for the period February through October 2021. We performed the investigation to determine the amount of public monies misused, if any, during that period.

The investigation consisted primarily of inquiries, observations, examinations of selected financial records and other documentation, and selected tests of internal control over Town of Parker operations. The investigation was not conducted in accordance with U.S. generally accepted auditing standards and was more limited than would be necessary to ensure we discovered all misused public monies or to give an opinion on internal controls. Accordingly, we do not express an opinion on the effectiveness of internal controls or ensure that all deficiencies are disclosed.

The Financial Investigation Report describes our findings and recommendations resulting from this investigation.

Sincerely,

Lindsey A. Perry

Lindsey A. Perry, CPA, CFE
Auditor General

Synopsis

We received an allegation of financial misconduct by Jennifer Alcaida, former Town of Parker (Town) office specialist.

Our investigation revealed that from February through October 2021, Ms. Alcaida may have embezzled \$173,295 of Town monies when she admittedly issued unauthorized checks to herself and others, kept cash that should have been deposited in a Town bank account, and made personal purchases on Town credit cards.

We have submitted our report to the Arizona Attorney General's Office, which on April 14, 2025, presented evidence to the State Grand Jury. The action resulted in Ms. Alcaida's indictment on 9 felony counts related to theft, fraudulent schemes and artifices, and forgery.

Additionally, in 2021, Ms. Alcaida received a \$20,833 U.S. Small Business Administration (SBA)-backed COVID-19 federal relief monies Paycheck Protection Program (PPP) loan for a nonexistent business. We requested the Arizona Attorney General's Office forward the information we provided regarding this loan to the U.S. Department of Justice for consideration and appropriate resolution.

Background

Located 160 miles northwest of Phoenix, the Town of Parker is the La Paz County seat and has about 3,100 residents. Ms. Alcaida began her Town employment in January 2001 as an office assistant and, 2 to 3 years later, became an office specialist. In this position, she reported to the Town manager and was responsible for preparing payroll, processing accounts payable, reconciling credit card statements to receipts, and training employees responsible for collecting cash. In September 2021, soon after we started our investigation, Ms. Alcaida admitted to the Town manager she had embezzled Town monies by issuing checks to herself and forging signatures on those checks. The Town subsequently terminated Ms. Alcaida's employment.

Summary of Ms. Alcaida's alleged embezzlement schemes totaling \$173,295

February through October 2021

\$158,837

Unauthorized Town checks

July - October 2021

\$9,768

Town cash receipts not deposited

July 2021

\$4,690

Personal purchases with Town credit cards

February - September 2021

Source: Auditor General staff analysis of Town records, Ms. Alcaida's personal bank account records, and interviews with Town staff and others.

Ms. Alcaida admittedly issued 6 unauthorized checks totaling \$180,328, of which \$158,837 was negotiated and \$21,491 was not negotiated

Ms. Alcaida admitted to us that from July through October 2021, she used Town payroll check stock to issue 6 unauthorized checks totaling \$180,328 payable to herself and others, forged authorized signatures on the checks, omitted check copies from the accounting records, and negotiated the checks herself or sent them to others for her benefit. Ms. Alcaida told us she issued these unauthorized checks to help pay for tax fees that, once paid, would give her access to \$3.8 million in a Malaysian bank account. Ms. Alcaida claimed she opened this account at the direction of “Charles Schultz,” whom she met online but never met in person.

Ms. Alcaida issued the first 2 checks totaling \$111,108 payable to herself, deposited them in her personal checking account, and then withdrew cash, which she reportedly transferred to Mr. Schultz through bitcoin digital currency so he could pay some of the professed tax fees. Ms. Alcaida claimed that because she reached her bitcoin transaction cap, she issued 4 additional checks totaling \$69,220 to Mr. Schultz’s alleged associates so they could cash the checks and transfer the money to Mr. Schultz through bitcoin. Although 2 of these checks totaling \$47,729 were negotiated, the Town initiated stop-payment actions on the other 2 checks totaling \$21,491. Ms. Alcaida was able to orchestrate this scheme undetected because the Town manager had not reconciled the payroll account since March 2021.

Ms. Alcaida admittedly embezzled cash receipts totaling \$9,768

For approximately 2 weeks in July 2021, Ms. Alcaida kept \$9,768 of cash receipts that should have been included in 8 Town deposits after directing desk clerks to deliver deposits to her instead of following their normal practice of delivering deposits to the bank. Ms. Alcaida acknowledged she kept these monies for her personal benefit. Because no one reviewed validated bank deposit slips to ensure the correct amount was deposited, Ms. Alcaida was able to keep this cash without detection.

Ms. Alcaida admittedly used Town credit cards to make 9 personal purchases totaling \$4,690

Ms. Alcaida admitted to us that from February through September 2021, she made 9 personal purchases totaling \$4,690 using 2 Town credit cards. Her purchases included several Apple products such as iPhones, AirPods, and a watch; Chanel and Versace men’s designer colognes; and 16 months’ worth of her past-due residential sewer services. Ms. Alcaida’s personal purchases went unnoticed because no one other than Ms. Alcaida reconciled credit card receipts to the credit card statements.

Ms. Alcaida participated in a false SBA-backed PPP loan application and received \$20,833

In 2021, Ms. Alcaida received a \$20,833 SBA-backed COVID-19 relief PPP loan for a nonexistent business. Although Mr. Schultz completed most of the PPP loan application for nonexistent business payroll, Ms. Alcaida participated by providing him with her social security and bank

account information to help Mr. Schultz with this process. The PPP loan proceeds were deposited into her personal bank account but were not used for payroll.

Former Town manager failed to implement adequate internal controls

The former Town manager was responsible for administering Town finances and supervising Ms. Alcaida, but her failure to implement adequate internal controls and perform certain duties allowed Ms. Alcaida's schemes to go undetected. In fact, the Town's most recent independent audit report of fiscal year 2020 identified that auditors had repeatedly notified the Town it had insufficient written policies and procedures for internal controls and lack of oversight and monitoring of policies and procedures in place. More specific to Ms. Alcaida's schemes, we noted the former Town manager failed to adequately control payroll check stock and had not performed her duty of reconciling payroll records to payroll checking account statements since March 2021. She also did not always ensure validated bank deposit slips were independently reconciled to cash receipt records. Finally, the former Town manager failed to review Ms. Alcaida's credit card purchase receipts to ensure transactions were appropriate.

Recommendations

Since our investigation began, Town officials reported to us that an outside entity is now responsible for reconciling payroll entries in the Town's computerized accounting system to payroll checking account statements every month, and the current Town manager conducts periodic unannounced reviews of payroll records to confirm policies and procedures are followed, including ensuring payments are made to actual employees for appropriate purposes. They further reported that 2 employees count and verify daily cash receipts, which are stored in a locked safe in a room with limited access until an employee independent of the cash-receipting process makes the bank deposit. Town officials also reported that they require credit card account holders to provide receipts and purchase orders to support all charges, which the Town manager reviews for propriety. However, the Town should take additional actions to improve controls over public monies and help deter and detect fraud.

Specifically, Town officials should:

- 1.** Ensure independent audit reports are timely completed and thoroughly reviewed by the Mayor and Town council members.
- 2.** Take appropriate action to correct internal control and other deficiencies noted in independent audit reports.
- 3.** Ensure an employee independent of the cash-receipting process reconciles cash receipt records to validated bank deposit slips.
- 4.** Establish and enforce a written credit card policy that:
 - ▶ Explains allowable and unallowable purchases.

- ▶ Clearly defines separation of responsibilities for requesting, authorizing, and executing credit card purchases.
 - ▶ Describes possible disciplinary actions for credit card misuse.
 - ▶ Includes processes for reviewers to identify and handle misuse.
5. Ensure employees with credit card responsibilities receive timely and continuous training on proper credit card procedures and document their understanding in writing.
 6. Ensure an individual independent of the credit card purchasing process reconciles credit card statements to transaction receipts and verifies purchases are for Town-related purposes.
 7. Ensure an individual independent of processing financial transactions conducts periodic unannounced reviews of payroll, cash receipts, and credit card processes to confirm policies and procedures are followed and internal controls are working as designed.



ARIZONA AUDITOR GENERAL

Lindsey A. Perry, Auditor General

Melanie M. Chesney, Deputy Auditor General

DATE: July 17, 2025

TO: Senator Mark Finchem, Chair
Representative Matt Gress, Vice Chair
Members, JLAC

FROM: Lindsey Perry, Auditor General

SUBJECT: Arizona Department of Education—Empowerment Scholarship Accounts risk-based auditing procedures and consultation with the Office

Background

Statute requires the Arizona Department of Education (Department) to conduct or contract for annual audits of Arizona empowerment scholarship accounts (ESAs) to ensure compliance with certain statutory requirements for specified uses of the monies for the qualified student. Statute further requires the Department to conduct or contract for random, quarterly, and annual audits of ESAs as needed to ensure compliance with the same requirements. Laws 2024, Ch. 218, amended statute to require the Department, in consultation with my Office, to develop risk-based auditing procedures for audits conducted pursuant to these 2 other requirements. This law became effective September 14, 2024.

According to Department press releases and other publicly available information, in late 2024, the Department began automatically approving ESA purchases below \$2,000, subjecting them to a risk-based auditing process. The Department had not met with my Office prior to doing so. Further, since January 2025, my Office has called and emailed the Department on multiple occasions to request a meeting about risk-based auditing procedures for ESAs. However, as of July 17, 2025, 10 months after the law's effective date and 8 months after the Department implemented a risk-based auditing process, the Department still has not met with my team to develop risk-based auditing procedures for ESAs in consultation with my Office, as required by statute.

Attachment A includes the Arizona Revised Statutes §15-2403—Arizona empowerment scholarship accounts; administration; appeals; risk-based audits; rules; policy handbook

Action required

Presented for JLAC's information and consideration of formal direction to the Office.

Attachment A

Arizona Revised Statutes §15-2403

Arizona empowerment
scholarship accounts; administration;
appeals; risk-based audits; rules;
policy handbook

15-2403. Arizona empowerment scholarship accounts; administration; appeals; risk-based audits; rules; policy handbook

A. The treasurer may contract with private financial management firms to manage Arizona empowerment scholarship accounts.

B. The department shall conduct or contract for annual audits of Arizona empowerment scholarship accounts to ensure compliance with section 15-2402, subsection B, paragraph 4. The department shall also conduct or contract for random, quarterly and annual audits of Arizona empowerment scholarship accounts as needed to ensure compliance with section 15-2402, subsection B, paragraph 4. The department, in consultation with the office of the auditor general, shall develop risk-based auditing procedures for audits conducted pursuant to this subsection.

C. The department shall annually review a sample of Arizona empowerment scholarship accounts, selected at random, to determine whether the parent or qualified student is in compliance with the terms of the contract, applicable laws, rules and orders relating to the Arizona empowerment scholarship accounts program. The Arizona empowerment scholarship account of a parent or qualified student who is in good standing may be randomly selected pursuant to this subsection only one time during any five-year period. The department may remove any parent or qualified student from eligibility for an Arizona empowerment scholarship account if the parent or qualified student fails to comply with the terms of the contract or applicable laws, rules or orders or knowingly misuses monies or knowingly fails to comply with the terms of the contract with intent to defraud and shall notify the treasurer. The department shall notify the treasurer to suspend the account of a parent or qualified student and shall notify the parent or qualified student in writing that the account has been suspended and that no further transactions will be allowed or disbursements made. The notification shall specify the reason for the suspension and state that the parent or qualified student has fifteen days, not including weekends, to respond and take corrective action. If the parent or qualified student refuses or fails to contact the department, furnish any information or make any report that may be required for reinstatement within the fifteen-day period, the department may remove the parent or qualified student pursuant to this subsection.

D. A parent may appeal to the state board of education any administrative decision the department makes pursuant to this article, including determinations of allowable expenses, removal from the program or enrollment eligibility. The department shall notify the parent in writing that the parent may appeal any administrative decision under this article and the process by which the parent may appeal at the same time the department notifies the parent of an administrative decision under this article. The state board of education shall establish an appeals process, and the department shall post this information on the department's website in the same location as the policy handbook developed pursuant to subsection K of this section.

E. A parent may represent himself or herself or designate a representative, not necessarily an attorney, before any appeals hearing held pursuant to this section. Any designated representative who is not an attorney admitted to practice may not charge for any services rendered in connection with the hearing. The fact that a representative participated in the hearing or assisted the account holder is not grounds for reversing any administrative decision or order if the evidence supporting the decision or order is substantial, reliable and probative.

F. The state board of education may refer cases of substantial misuse of monies to the attorney general for the purpose of collection or for the purpose of a criminal investigation if the state board of education obtains evidence of fraudulent use of an account.

G. The department shall make quarterly transfers of the amount calculated pursuant to section 15-2402, subsection C to the treasurer for deposit in the Arizona empowerment scholarship account of each qualified student, except the department may make transfers according to another transfer schedule if the department determines a transfer schedule other than quarterly transfers is necessary to operate the Arizona empowerment scholarship account.

H. The department shall accept applications between July 1 and June 30 of each year. The department shall issue an award letter to eligible applicants within thirty days after receipt of a completed application and all required documentation. If an eligible applicant completes an application in advance for an Arizona empowerment scholarship account to be funded beginning on a later date, the department may enroll the eligible applicant on the later date, except that the department may not enroll the applicant more than two fiscal quarters after the fiscal quarter in which the application is completed or on a date that is after March 31 and before July 1. If an eligible applicant completes an application after March 31 and before July 1, the department shall enroll the applicant on or after July 1. The department shall enroll all other eligible applicants when the department issues an award letter pursuant to this subsection. This subsection does not allow a qualified student to receive monies in an Arizona empowerment scholarship account while the qualified student is enrolled in a school district or charter school. On or before September 1 and November 1 of each year, the department shall furnish to the joint legislative budget committee and the governor's office of strategic planning and budgeting an estimate of the amount required to fund Arizona empowerment scholarship accounts for the following fiscal year. The department shall include in its budget request for the following fiscal year the amount estimated pursuant to section 15-2402, subsection C for each qualified student.

I. The state board of education may adopt rules and policies necessary to administer Arizona empowerment scholarship accounts, including rules and policies:

1. For establishing an appeals process pursuant to subsection D of this section.
2. For conducting or contracting for examinations of the use of account monies, consistent with subsection L of this section.
3. For conducting or contracting for random, quarterly and annual reviews of accounts.
4. For establishing or contracting for the establishment of an online anonymous fraud reporting service.
5. For establishing an anonymous telephone hotline for fraud reporting.
6. That require a surety bond or insurance for account holders.

J. The department shall contract with an independent third party for the purposes of determining whether a qualified student is eligible to receive educational therapies or services pursuant to section 15-2402, subsection B, paragraph 4, subdivision (c). If during any period on or after January 1, 2023 the department fails to ensure that a contract with an independent third party is in effect, during that period:

1. The county school superintendent of each county may approve a list of independent third parties within the county whose evaluation may be used to determine whether a qualified student who resides within the county is eligible to receive educational therapies or services pursuant to section 15-2402, subsection B, paragraph 4, subdivision (c).
2. If the county school superintendent of a county does not provide a list of approved independent third parties within ninety days after the beginning of any period during which the department does not have a contract with an independent third party in effect as described in this subsection, the parent of a qualified student who resides within the county has the right to obtain an independent educational evaluation from a qualified examiner to determine whether the qualified student is eligible to receive educational therapies or services pursuant to section 15-2402, subsection B, paragraph 4, subdivision (c). The expense for an educational evaluation undertaken pursuant to this paragraph shall be provided by the school district within which the qualified student resides and that serves the grade level of the qualified student. For the purposes of this paragraph, "qualified examiner" means a licensed physician, psychiatrist or psychologist.

K. On or before July 1 of each year, the department shall develop an applicant and participant handbook that includes information relating to policies and processes of Arizona empowerment scholarship accounts. The

policy handbook shall comply with the rules adopted by the state board of education pursuant to this section. The department shall post the handbook on the department's website.

L. The department shall:

1. Establish and maintain an online database of allowable and disallowed categories of expenses and provide a link to the database on the department's website.

2. Allow the use of account monies to reimburse the parent of a qualified student or a qualified student for the purchase of a good or educational service that is an allowable expense pursuant to section 15-2402, subsection B.

M. Except for cases in which the attorney general determines that a parent or account holder has committed fraud, any expenditure from an Arizona empowerment scholarship account for a purchase that the department determines is not an allowable expense pursuant to section 15-2402 and that is subsequently repaid by the parent or account holder shall be credited back to the Arizona empowerment scholarship account balance within thirty days after the receipt of payment.

N. If, in response to an appeal of an administrative decision made by the department, the state board of education issues a stay of an Arizona empowerment scholarship account suspension pursuant to rules adopted by the board, the department may not withhold funding or contract renewal for the account holder because of the appealed administrative decision during the stay unless directed by the board to do so.

