

# SixTen and Associates Mandate Reimbursement Services

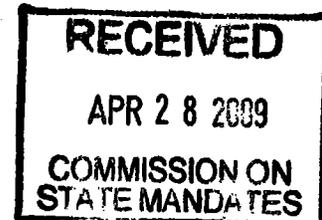
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KEITH B. PETERSEN, MPA, JD, President  
E-Mail: Kbpsixten@aol.com

**San Diego**  
5252 Balboa Avenue, Suite 900  
San Diego, CA 92117  
Telephone: (858) 514-8605  
Fax: (858) 514-8645

**Sacramento**  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834  
Telephone: (916) 565-6104  
Fax: (916) 564-6103

April 27, 2009



Paula Higashi, Executive Director  
Commission on State Mandates  
U.S. Bank Plaza Building  
980 Ninth Street, Suite 300  
Sacramento, California 95814

Re: Test Claim 02-TC-28  
Long Beach Community College District  
Proposed Parameters and Guidelines  
Cal Grants

Dear Ms. Higashi:

I have received the Commission's Draft Parameters and Guidelines transmitted on April 1, 2009, with the Statement of Decision, to which I respond on behalf of the test claimant.

1. Clarification of Reimbursable Activities (1183.12 (b) (1))

None proposed.

2. Reasonable Methods of Complying (1183.12 (b) (2))

None proposed.

3. Reasonable Reimbursement Method (1183.12 (b) (3))

The test claimant does not believe the costs incurred for the approved activities are sufficiently related to any workload unit that could support a reasonable statewide reimbursement method for a significant part of the mandate.



#### 4. Revenues and Reimbursements (1183.12 (b) (4))

There are no dedicated state or federal funds appropriated for this mandate. There are no known non-local agency funds dedicated to this mandate. There are no college district general purpose funds appropriated for this mandate.

The Proposed Parameters and Guidelines properly identifies line item 6870-101-0001 of the Budget Act as a potential source of reimbursement for the activities of calculating and certifying a grade point average and completing and correcting a grade point average pursuant to the Ortiz-Pacheco-Poochigan-Vasconcellos Cal Grant Program.

#### 5. Offsetting Savings (1183.12 (b) (5))

Offsetting savings are a question of law determined by the test claim adjudication pursuant to Government Code section 17556. The Commission did not identify any offsetting savings for any of the activities approved for reimbursement.

### Objections to Content

#### PART IV. REIMBURSABLE ACTIVITIES

For the record and preservation of appeal rights, the test claimant objects to the boilerplate language regarding source documents, contemporaneous documents and corroborating evidence. It is a standard of general application without independent statutory or regulatory basis. It is a standard that generally exceeds the documentation methods utilized in the usual course of business for local agencies, and that required for substantiation of the use of, or application for, other state funds by local agencies. It is a standard imposed retroactively upon claimants without prior notice. These and other objections have been made before by local agency representatives in previous Commission proceedings. Notwithstanding, the standard has been adopted by the Commission as boilerplate for parameters and guidelines. Unless there is some interest by the Commission to revisit these issues, the parameters and guidelines can proceed since the boilerplate is consistent with past Commission decisions.

#### PART V. CLAIM PREPARATION AND SUBMISSION

##### Re: B. Indirect Cost Rates

For the record and preservation of appeal rights, the test claimant objects to the boilerplate language regarding the community college choice of indirect cost rate calculations, specifically, the Controller's FAM-29C methodology. It is a standard of general application without independent statutory or regulatory basis. It is a methodology that excludes other reasonable allocations of direct and indirect costs contrary to other state accounting procedures and generally accepted accounting principles. It is a standard imposed retroactively upon claimants without prior notice.



These and other objections have been made before by local agency representatives in previous Commission proceedings. Notwithstanding, the standard has been adopted by the Commission as boilerplate for parameters and guidelines. Unless there is some interest by the Commission to revisit these issues, the parameters and guidelines can proceed since the boilerplate is consistent with past Commission decisions.

#### PART VI. RECORD RETENTION

For the record and preservation of appeal rights, the test claimant objects to the language regarding the documentation retention requirements. The Commission requires the claimants, as a condition of reimbursement, to retain claim documentation until the State Controller's statute of limitation for audit expires. Government Code Section 17558.5 provides no specific date for the termination of the documentation requirement. It is conditioned on subsequent independent actions by the state, that is, appropriations for mandate reimbursement, and subsequent independent acts by the Controller, that is, payment of a claim. There is no factual relationship between the content and integrity of the claim and the date of payment. Therefore, at the time the claim is filed, the claimant has no method to determine the documentation retention period, contrary to the purpose of the statute and these parameters and guidelines. It is a standard imposed retroactively upon claimants without prior notice. These and other objections have been made before by local agency representatives in previous Commission proceedings. Notwithstanding, the standard has been adopted by the Commission as boilerplate for parameters and guidelines. Unless there is some interest by the Commission to revisit these issues, the parameters and guidelines can proceed since the boilerplate is consistent with past Commission decisions.

#### CERTIFICATION

I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this document is true and correct to the best of my own knowledge or information or belief.

Sincerely,



Keith B. Petersen

C: Per COSM Distribution List Attached

The first part of the document discusses the importance of maintaining accurate records. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of the data collected. This section also outlines the various methods used to collect and analyze the data, highlighting the challenges faced during the process.

In the second part, the focus is on the results of the study. The data shows a clear trend towards higher values in the later stages of the experiment. This is supported by statistical analysis, which indicates that the observed differences are significant and not due to random chance. The authors discuss the implications of these findings for future research and practical applications.

The third part of the document provides a detailed analysis of the data. It includes several tables and graphs that illustrate the trends and patterns observed. The authors also discuss the limitations of the study and the need for further research to confirm the findings. This section concludes with a summary of the key points and a final statement on the overall significance of the work.

Finally, the document includes a list of references and a list of authors. The references cite several key works in the field, providing context for the current study. The authors' names and affiliations are listed at the end of the document, along with their contact information for further inquiries.

Yours faithfully,  
[Signature]  
[Name]  
[Title]

1 **DECLARATION OF SERVICE**

2  
3 Re: Test Claim 02-TC-28  
4 Long Beach Community College District  
5 Tuition Fee Waivers  
6

7 I declare:

8  
9 I am employed in the office of SixTen and Associates, which is the  
10 appointed representative of the above named claimant. I am 18 years of  
11 age or older and not a party to the entitled matter. My business address is  
12 3841 North Freeway Blvd, Suite 170, Sacramento, CA 95834.  
13

14 On the date indicated below, I served the attached letter dated April 27,  
15 2009, to Paula Higashi, Executive Director, Commission on State  
16 Mandates, to the Commission mailing list dated 03/27/2009 for this test  
17 claim, and to:  
18

19 Paula Higashi, Executive Director  
20 Commission on State Mandates  
21 980 Ninth Street, Suite 300  
22 Sacramento, CA 95814  
23

24  **U.S. MAIL:** I am familiar with the business  
25 practice at SixTen and Associates for the  
26 collection and processing of  
27 correspondence for mailing with the  
28 United States Postal Service. In  
29 accordance with that practice,  
30 correspondence placed in the internal mail  
31 collection system at SixTen and  
32 Associates is deposited with the United  
33 States Postal Service that same day in the  
34 ordinary course of business.  
35

**FACSIMILE TRANSMISSION:** On the  
date below from facsimile machine  
number (858) 514-8645, I personally  
transmitted to the above-named person(s)  
to the facsimile number(s) shown above,  
pursuant to California Rules of Court  
2003-2008. A true copy of the above-  
described document(s) was(were)  
transmitted by facsimile transmission and  
the transmission was reported as  
complete and without error.

36  **OTHER SERVICE:** I caused such  
37 envelope(s) to be delivered to the office of  
38 the addressee(s) listed above by:

A copy of the transmission report issued  
by the transmitting machine is attached to  
this proof of service.

39 \_\_\_\_\_  
40 (Describe)  
41  
42

**PERSONAL SERVICE:** By causing a true  
copy of the above-described document(s)  
to be hand delivered to the office(s) of the  
addressee(s).

43 I declare under penalty of perjury under the laws of the State of California that the  
44 foregoing is true and correct and that this declaration was executed on April 27, 2009,  
45 2009, at Sacramento, California.  
46

47   
48 \_\_\_\_\_  
Kristin M. Smith

The first part of the document discusses the importance of maintaining accurate records and the role of the auditor in ensuring the integrity of the financial statements. It highlights the need for transparency and accountability in the reporting process.

Furthermore, the document emphasizes the significance of the auditor's independence and objectivity. It states that the auditor must remain unbiased and free from any conflicts of interest to provide a fair and accurate assessment of the company's financial health.

In addition, the document outlines the various responsibilities and duties of the auditor, including the need to conduct thorough investigations, identify potential risks, and provide clear and concise reports to the stakeholders.

The document also discusses the importance of communication and collaboration between the auditor and the company's management. It stresses the need for open dialogue and the exchange of information to ensure a comprehensive understanding of the company's operations.

Moreover, the document highlights the role of the auditor in promoting good corporate governance and ethical behavior. It states that the auditor should act as a watchdog, ensuring that the company's actions are in line with its stated values and principles.

In conclusion, the document underscores the critical role of the auditor in the financial reporting process. It calls for a strong commitment to integrity, transparency, and accountability from all parties involved to ensure the reliability and credibility of the financial statements.

The document also provides a detailed overview of the auditing process, from the initial planning and risk assessment to the final reporting and communication. It outlines the various steps and procedures that the auditor must follow to ensure a thorough and effective audit.

Finally, the document discusses the challenges and risks associated with the auditing process. It identifies potential areas of concern and provides guidance on how to address these issues to ensure a successful and efficient audit.

# Commission on State Mandates

Original List Date: 6/26/2003  
Last Updated: 4/26/2007  
List Print Date: 03/27/2009  
Claim Number: 02-TC-28  
Issue: Cal Grants

Mailing Information: Notice of adopted SOD

## Mailing List

### TO ALL PARTIES AND INTERESTED PARTIES:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

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Ms. Cheryl Miller

CLM Financial Consultants, Inc.  
1241 North Fairvale Avenue  
Covina, CA 91722

Tel: (626) 332-4476

Fax: (626) 332-4886

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Mr. Jim Spano

State Controller's Office (B-08)  
Division of Audits  
300 Capitol Mall, Suite 518  
Sacramento, CA 95814

Tel: (916) 323-5849

Fax: (916) 327-0832

---

Mr. Douglas R. Brinkley

State Center Community College District  
1525 East Weldon  
Fresno, CA 93704-6398

Tel: (916) 000-0000

Fax: (916) 000-0000

---

Mr. Joe Rombold

School Innovations & Advocacy  
11130 Sun Center Drive, Suite 100  
Rancho Cordova, CA 95670

Tel: (916) 669-5116

Fax: (888) 487-6441

---

Mr. Thomas Todd

Department of Finance (A-15)  
Education Systems Unit  
915 L Street, 7th Floor  
Sacramento, CA 95814

Tel:

Fax:

---

Ms. Carla Castaneda

Department of Finance (A-15)  
915 L Street, 12th Floor  
Sacramento, CA 95814

Tel: (916) 445-3274

Fax: (916) 323-9584

---

Ms. Diana Fuentes-Michel  
California Student Aid Commission  
P.O. Box 419026  
Rancho Cordova, CA 95741-9026

Tel: (916) 526-8271  
Fax: 916-526-8033

---

Mr. Victor R. Collins  
Long Beach Community College District  
4901 East Carson Street  
Long Beach, CA 90808

**Claimant**  
Tel: (562) 938-4397  
Fax:

---

Mr. Paul Steenhausen  
Legislative Analyst's Office (B-29)  
925 L Street, Suite 1000  
Sacramento, CA 95814

Tel: (916) 319-8324  
Fax: (916) 324-4281

---

Mr. Mike Brown  
School Innovations & Advocacy  
11130 Sun Center Drive, Suite 100  
Rancho Cordova, CA 95670

Tel: (916) 669-5116  
Fax: (888) 487-6441

---

Ms. Harmeet Barkschat  
Mandate Resource Services, LLC  
5325 Elkhorn Blvd. #307  
Sacramento, CA 95842

Tel: (916) 727-1350  
Fax: (916) 727-1734

---

Ms. Sandy Reynolds  
Reynolds Consulting Group, Inc.  
P.O. Box 894059  
Temecula, CA 92589

Tel: (951) 303-3034  
Fax: (951) 303-6607

---

Mr. Steve Smith  
Steve Smith Enterprises, Inc.  
2200 Sunrise Blvd., Suite 220  
Gold River, CA 95670

Tel: (916) 852-8970  
Fax: (916) 852-8978

---

Mr. Robert Miyashiro  
Education Mandated Cost Network  
1121 L Street, Suite 1060  
Sacramento, CA 95814

Tel: (916) 446-7517  
Fax: (916) 446-2011

---

Mr. Steve Shields  
Shields Consulting Group, Inc.  
1536 36th Street  
Sacramento, CA 95816

Tel: (916) 454-7310  
Fax: (916) 454-7312

---

Ms. Beth Hunter  
Centration, Inc.  
8570 Utica Avenue, Suite 100  
Rancho Cucamonga, CA 91730

Tel: (866) 481-2621  
Fax: (866) 481-2682

---

Mr. Erik Skinner  
California Community Colleges  
Chancellor's Office (G-01)  
1102 Q Street  
Sacramento, CA 95814-6511

Tel: (916) 323-7007  
Fax: (916) 322-4783

---

Ms. Jeannie Oropeza  
Department of Finance (A-15)  
Education Systems Unit  
915 L Street, 7th Floor  
Sacramento, CA 95814

Tel: (916) 445-0328  
Fax: (916) 323-9530

---

Mr. David E. Scribner  
Scribner & Smith, Inc.  
2200 Sunrise Boulevard, Suite 220  
Gold River, CA 95670

Tel: (916) 852-8970  
Fax: (916) 852-8978

---

Ms. Ginny Brummels  
State Controller's Office (B-08)  
Division of Accounting & Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

Tel: (916) 324-0256  
Fax: (916) 323-6527

---

Ms. Susan Geanacou  
Department of Finance (A-15)  
915 L Street, Suite 1280  
Sacramento, CA 95814

Tel: (916) 445-3274  
Fax: (916) 449-5252

---

Mr. Keith B. Petersen  
SixTen & Associates  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834

**Claimant Representative**  
Tel: (916) 565-6104  
Fax: (916) 564-6103

