

1 **OFFICE OF THE STATE CONTROLLER**

2 300 Capitol Mall, Suite 1850

3 Sacramento, CA 94250

4 Telephone No.: (916) 445-6854

5 **BEFORE THE**  
6 **COMMISSION ON STATE MANDATES**  
7 **STATE OF CALIFORNIA**

8  
9  
10 **INCORRECT REDUCTION CLAIM ON:**

11 *Health Fee Elimination Program*

12 Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary  
13 Session; and Chapter 1118, Statutes of 1987

14 **CITRUS COMMUNITY COLLEGE**  
15 **DISTRICT,**

16 **CERRITOS COMMUNITY COLLEGE**  
17 **DISTRICT, and**

18 **REDWOODS COMMUNITY COLLEGE**  
19 **DISTRICT, Claimants**

No.: CSM 09-4206-I-19, 09-4206-I-20,  
and 09-4206-I-26

**AFFIDAVIT OF AUDIT MANAGER**

20 I, Stephen W. Van Zee, make the following declarations:

- 21 1) I am an employee of the State Controller's Office and am over the age of 18 years.
- 22 2) I am currently employed as an Audit Manager, and have been so since February 24,  
23 2003. Before that, I was employed as an audit supervisor for eighteen years and ten  
24 months.
- 25 3) I reviewed the work performed by the State Controller's Office (SCO) auditors in  
relation to the above-entitled incorrect reduction claims.
- 4) Any attached copies of records are true copies of records related to the above-entitled  
incorrect reduction claims as maintained at our place of business.

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I declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Dated: April 14, 2011

OFFICE OF THE STATE CONTROLLER

By:   
Stephen W. Van Zee, Audit Manager  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

**Kwong, Christine**

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**From:** Van Zee, Steve  
**Sent:** Friday, May 08, 2009 01:23 PM  
**To:** 'horton@citruscollege.edu'  
**Cc:** 'rbuchwald@citruscollege.edu'  
**Subject:** Health Fee Elimination Program mandated cost claims  
**Attachments:** 06-07.pdf, 02-03.pdf, 03-04.pdf, 04-05.pdf, 05-06.pdf

Ms. Horton,

This is to notify you that the State Controller's Office is reviewing claims that your district submitted for the Health Fee Elimination mandated cost program. We are performing our review under the authority of Government Code sections 12410, 17558.5, and 17561. In addition, the program's parameters and guidelines require the district to provide documentation that supports its claims upon the request of the State Controller. At this time, our review is limited to validating the authorized health service fees that the district reported.

Our review scope includes claims filed for fiscal year (FY) 2002-03 through FY 2006-07. For your convenience, we have attached copies of those claims.

To complete our review, we ask that you provide the following information:

(1) Education Code section 76355, subdivision (c)(1), states that the district may exclude from health fees those students who "depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization." For each term within each academic year, please identify the number of students that the district excluded from health service fees pursuant to Education Code section 76355, subdivision (c)(1). Please also identify what documentation the district maintains to support the number of students excluded. (Note: Summer 2002 session is part of the 2002-03 academic year, and so on.)

(2) If the district prohibited any students from using its health services during any term or academic year, please identify the number of students excluded and provide documentation of a contemporaneous district policy that excluded those students from receiving health services.

Please provide the requested information by May 29, 2009. You may provide the information by mail, fax, or e-mail. If we do not receive the requested information, we will complete our review based upon district enrollment, Board of Governor Grant recipient, and apprenticeship program enrollee information provided by the California Community Colleges Chancellor's Office. Once our review is complete, the State Controller's Office - Division of Accounting and Reporting will notify you if there are any adjustments to claimed costs.

Thank you for your assistance.

06/16/2009

**Steve W. Van Zee**  
**Audit Manager**  
**State Controller's Office**  
**Division of Audits / Mandated Cost Audits Bureau**  
**Office: (916) 323-2368 / FAX: (916) 324-7223**  
**svanzee@sco.ca.gov**

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**Kwong, Christine**

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**From:** Van Zee, Steve  
**Sent:** Friday, May 08, 2009 10:45 AM  
**To:** 'jalbanese@cerritos.edu'  
**Cc:** 'brizkallah@cerritos.edu'  
**Subject:** Health Fee Elimination Program mandated cost claims  
**Attachments:** 06-07.pdf; 02-03.pdf; 03-04.pdf; 04-05.pdf; 05-06.pdf

Mr. Albanese,

This is to notify you that the State Controller's Office is reviewing claims that your district submitted for the Health Fee Elimination mandated cost program. We are performing our review under the authority of Government Code sections 12410, 17558.5, and 17561. In addition, the program's parameters and guidelines require the district to provide documentation that supports its claims upon the request of the State Controller. At this time, our review is limited to validating the authorized health service fees that the district reported.

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To complete our review, we ask that you provide the following information:

(1) Education Code section 76355, subdivision (c)(1), states that the district may exclude from health fees those students who "depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization." For each term within each academic year, please identify the number of students that the district excluded from health service fees pursuant to Education Code section 76355, subdivision (c)(1). Please also identify what documentation the district maintains to support the number of students excluded. (Note: Summer 2002 session is part of the 2002-03 academic year, and so on.)

(2) If the district prohibited any students from using its health services during any term or academic year, please identify the number of students excluded and provide documentation of a contemporaneous district policy that excluded those students from receiving health services.

Please provide the requested information by May 29, 2009. You may provide the information by mail, fax, or e-mail. If we do not receive the requested information, we will complete our review based upon district enrollment, Board of Governor Grant recipient, and apprenticeship program enrollee information provided by the California Community Colleges Chancellor's Office. Once our review is complete, the State Controller's Office - Division of Accounting and Reporting will notify you if there are any adjustments to claimed costs.

Thank you for your assistance.

05/18/2009

**Steve W. Van Zee**  
**Audit Manager**  
**State Controller's Office**  
**Division of Audits / Mandated Cost Audits Bureau**  
**Office: (916) 323-2368 / FAX: (916) 324-7223**  
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**Kwong, Christine**

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**From:** Van Zee, Steve  
**Sent:** Monday, May 11, 2009 09:45 AM  
**To:** 'ruth-bettenhausen@redwoods.edu'  
**Subject:** Health Fee Elimination Program mandated cost claims  
**Attachments:** 06-07.pdf; 02-03.pdf; 03-04.pdf; 04-05.pdf; 05-06.pdf

Ms. Bettenhausen,

This is to notify you that the State Controller's Office is reviewing claims that your district submitted for the Health Fee Elimination mandated cost program. We are performing our review under the authority of Government Code sections 12410, 17558.5, and 17561. In addition, the program's parameters and guidelines require the district to provide documentation that supports its claims upon the request of the State Controller. At this time, our review is limited to validating the authorized health service fees that the district reported.

Our review scope includes claims filed for fiscal year (FY) 2002-03 through FY 2006-07. For your convenience, we have attached copies of those claims.

To complete our review, we ask that you provide the following information:

(1) Education Code section 76355, subdivision (c)(1), states that the district may exclude from health fees those students who "depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization." For each term within each academic year, please identify the number of students that the district excluded from health service fees pursuant to Education Code section 76355, subdivision (c)(1). Please also identify what documentation the district maintains to support the number of students excluded. (Note: Summer 2002 session is part of the 2002-03 academic year, and so on.)

(2) If the district prohibited any students from using its health services during any term or academic year, please identify the number of students excluded and provide documentation of a contemporaneous district policy showing that the district excluded those students from receiving health services.

Please provide the requested information by May 29, 2009. You may provide the information by mail, fax, or e-mail. If we do not receive the requested information, we will complete our review based upon district enrollment, Board of Governor Grant recipient, and apprenticeship program enrollee information provided by the California Community Colleges Chancellor's Office. Once our review is complete, the State Controller's Office - Division of Accounting and Reporting will notify you if there are any adjustments to claimed costs.

Thank you for your assistance.

05/27/2009

**Steve W. Van Zee**

**Audit Manager**

**State Controller's Office**

**Division of Audits / Mandated Cost Audits Bureau**

**Office: (916) 323-2368 / FAX: (916) 324-7223**

**svanzee@sco.ca.gov**

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05/27/2009