

SixTen and Associates

Mandate Reimbursement Services

RECEIVED
September 10, 2015
Commission on
State Mandates

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September 11, 2015

Heather Halsey, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Dear Ms. Halsey:

RE: CSM 13-904133-I-11
San Juan Unified School District
498/83 Notification of Truancy - **Audit #3**
Fiscal Years: 2006-07, 2007-08, 2008-09, and 2009-10
Incorrect Reduction Claim

I have received the Commission Draft Proposed Decision (DPD) dated July 31, 2015, for the above-referenced incorrect reduction claim, to which I respond on behalf of the District.

PART A. STATUTE OF LIMITATIONS APPLICABLE TO AUDITS OF ANNUAL REIMBURSEMENT CLAIMS

The Commission (DPD, 27) concludes the audit of the claimant's reimbursement claim for fiscal year 2006-2007 started on February 15, 2011, and was therefore not timely initiated within the meaning of Government Code section 17558.5.

Chronology of Claim Action Dates

March 12, 2007	Date of first payment
February 14, 2008	FY 2006-07 claim filed by the District
February 4, 2011	Entrance conference letter date (new evidence)
February 14, 2011	Three years from date the annual claim was filed
February 15, 2011	Entrance conference date
November 30, 2011	Controller's final audit report issued

Statutes of 2004, Chapter 313, operative January 1, 2005, amended Section 17558.5, subdivision (a), to state:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

The annual reimbursement claim for FY 2006-07 is subject to this version of Section 17558.5 because the claim was filed on February 14, 2008. The Commission (DPD, 24) determined that since the first payment was made before the filing of the annual claim, the first sentence of the code language controls and requires the audit to commence no later than three years after the date the annual claim was filed. The entrance conference was conducted on February 15, 2011, which is more than three years after the date the annual claim was filed.

For this audit, the Commission determined (DPD, 27) that in the absence of an earlier verifiable event, the date of the entrance conference date marks the commencement of the audit.

The only fact that is not disputed by the parties and can therefore be considered a "verifiable event" is the date of the entrance conference, February 15, 2011, one day after the time to initiate the audit under the statute expired. Thus, the goals of finality and predictability in the operation of a limiting statute are best served by applying section 17558.5 to the Controller's entrance conference, not to an undocumented telephone call. Unlike a prior IRC where a letter existed that documented the parties' earlier agreement to an entrance conference, here there are only hearsay assertions that a telephone call was made to the claimant prior to the running of the three year period.⁹⁹ That assertion does not qualify as an "independent, objectively determined and verifiable event" to support a finding that the audit was timely initiated with a phone call.

The Commission determined on March 27, 2015, (CSM 09-4425-I-17 and CSM 10-4425-I-18, Sierra Joint Community College District, Collective Bargaining) that for purposes of measuring the statute of limitations, the audit commences no later than the date the entrance conference letter was sent (DPD, 18):

To the extent an entrance conference letter exists and was sent to the claimant, that letter provides verification to a claimant that an audit is in progress, and that the claimant may be required to produce documentation to support its claims. In

this way, the entrance conference letter serves the goals of finality and predictability, and ensures that a claimant will not prematurely dispose of needed evidence to support its claim.

However, in the August 11, 2015, response to the Commission DPD, the Controller provided a copy of the entrance conference letter dated February 4, 2011, which would place the start of the audit within three years according to the Commission decision in Sierra Joint CCD. If the Commission accepts the entrance conference letter as the start date for the audit, the audit was timely commenced. If the Commission does not accept the letter, the District agrees with the current DPD finding. The Controller's August 11, 2015, arguments concerning the Commission's jurisdiction to decide this issue are surplusage.

PART B. THE DISALLOWED SAMPLED NOTIFICATIONS

The audit report disallowed \$105,533 of the claimed costs for the four-year audit period. The amount with FY 2006-07 excluded is \$71,731. There are two reasons for the adjustments: those students who had less than three unexcused absences/tardies while between the ages of 6 and 18 (86 sampled notifications) and those students who had less than three unexcused absences/tardies in total regardless of their age (19 sampled notifications). The District no longer disputes these audit findings to the extent of the actual number of sampled notices involved, but not as to the extrapolation of these sampled notices.

<u>DISALLOWANCE REASON</u>	<u>Annual Claim Fiscal Year</u>				<u>TOTALS</u>
	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	
<u>Daily Attendance</u>					
Under age (less than 6 years)	20	16	22	1	59
Less than 3 Absences	<u>6</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>13</u>
Total Disallowed	26	19	24	3	72
Sample Size	148	147	147	146	588
Percentage Disallowance	17.6%	12.9%	16.3%	2.05%	12.2%
<u>Period Attendance</u>					
Over age (older than 18 years)	9	5	4	9	27
Less than 3 Absences	<u>—</u>	<u>—</u>	<u>1</u>	<u>5</u>	<u>6</u>
Total Disallowed	9	5	5	14	33
Sample Size	148	148	148	148	592
Percentage Disallowance	6.08%	3.38%	3.38%	9.46%	5.57%

1. Compulsory Attendance

The audit report disallowed 59 notices in the audit sample for the elementary school (daily attendance accounting) for students that were younger than 6 years of age and disallowed 27 notices in the audit sample for secondary schools (period attendance accounting) for students that were older than 18 years of age at the time the notification was sent, citing the compulsory attendance law, Education Code Section 48200, which provides each person 6 through 18 years not otherwise exempted is subject to compulsory full-time education.

In the incorrect reduction claim the District asserted that school districts are required by Section 46000 to record and keep attendance and report the absences of *all students* according to the regulations of the State Board of Education for purposes of apportionment and general compliance with the compulsory education law (Title 5, CCR, Section 400, et seq.), and that the initial notification of truancy is a product of the attendance accounting process and promotes compliance of the compulsory education law and every pupil's duty to attend school regularly (Title 5, CCR, Section 300).

The Commission (DPD, 30) determined:

Education Code 48260(b) further states that "[n]otwithstanding subdivision (a) [which defines a truant as a pupil subject to compulsory full-time education], it is the intent of the Legislature that school districts shall not change the method of attendance accounting provided for in existing law." Therefore, even though schools are required by state law to report the attendance of all enrolled pupils, the truancy laws, including the first notice of initial truancy required by this mandated program, apply only to pupils between the ages of six and eighteen.

The District no longer disputes this issue.

2. Documentation Issues

The audit report disallowed 13 notices in the audit sample for the elementary school (daily attendance accounting) and disallowed 6 notices in the audit sample for secondary schools (period attendance accounting) for those students sampled who had less than three unexcused absences/tardies in total regardless of their age. The disallowed samples resulted because the District was either unable to provide documentation at the time of audit of the three incidences at the time the notification letters were sent, or some of the incidences were retroactively cleared after the notification was sent. There being no additional documentation available at the time of audit or now, the District no longer disputes this issue.

PART C. STATISTICAL SAMPLING AND EXTRAPOLATION OF FINDINGS

The incorrect reduction claim asserted that the Controller cited no statutory or regulatory authority to allow the Controller to reduce claimed reimbursement based on extrapolation of a statistical sample, that the entire findings are based upon the wrong standard for review and that there is no published audit manual for mandate reimbursement or the audit of mandate claims in general for this or any other mandate program which allows this method of audit or allows adjustment of amounts claimed in this manner. The Commission has concluded otherwise based on factually unrelated case law, broad legislative grants of authority, and unadopted audit standards intended for other purposes.

1. Underground Regulation

The incorrect reduction claim asserts that the sampling and extrapolation process is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable (Government Code Section 11340.5). The formula is not an exempt audit guideline (Government Code Section 11340.9 (e)). State agencies are prohibited from enforcing underground regulations. If a state agency issues, enforces, or attempts to enforce a rule without following the Administrative Procedure Act, when it is required to, the rule is called an "underground regulation." Further, the audit adjustment is a financial penalty against the District, and since the adjustment is based on an underground regulation, the formula cannot be used for the audit adjustment (Government Code Section 11425.50 (c)). The Commission concludes (DPD, 35) that the Controller's sampling and extrapolation method is not an underground regulation within the meaning of the Administrative Procedure Act.

The Commission cites (DPD, 32) *Tidewater Marine Western v. Bradshaw* for two standards of review:

First, the agency must intend its rule to apply generally, rather than in a specific case. The rule need not, however, apply universally; a rule applies generally so long as it declares how a *certain class of cases* will be decided. Second, the rule must "implement, interpret, or make specific the law enforced or administered by [the agency], or . . . govern [the agency's] procedure."¹¹⁷

a. "Generality" of application (Government Code Section 11340.5)

Tidewater states that the rule need not be applied universally, but only to certain class of cases. Notwithstanding, the Commission (DPD, 33) erroneously asserts as a matter of law that the Controller would have to apply the sampling process to all audits of the Notification of Truancy mandate, relevant or not, because the auditor has discretion to select among audit methods. That is the wrong standard. It is not that every audit must be a *Tidewater* "case" to support the concept of generality as the Commission

concludes, but more logically it is that if the factual circumstances are present that are amenable to the use of sampling and whether sampling was used, rather than another audit method (such as 100% review of the records).

The Commission (DPD, 34) notes that 42 audits of the Notification of Truancy mandate program have been posted to the Controller's website, but that some do not apply statistical sampling and extrapolation to calculate the audit reduction. The exceptions identified by the Commission are:

- Sweetwater Union High School District, where the auditor disallowed in Finding 2 (noted by the Commission at Footnote 130), a portion of the costs based on the content of the notification. One of the eight notification items was missing, so 12.5% of the claimed cost was disallowed for all notices. The content of the notice is a compliance issue and not a documentation issue, so statistical sampling is not relevant to this Finding. It appears that the documentation issue was addressed in Finding 1 (not cited by the Commission) where the auditor identified the unallowable notices without the need for sampling. In addition, this Finding increased the number of reimbursable notifications. Therefore, this audit does not qualify as a "case." Note that the Controller did use sampling techniques on the previous Sweetwater audit for FY 2000-01 and 2001-02, issued October 7, 2005, which does qualify as a "case."
- Colton Joint Unified School District (Footnote 131), where the auditor disallowed 100% of the claimed costs. The auditor did use the sampling technique, contrary to the Commission conclusion. The auditor commenced the sampling process, but then disallowed all of the claimed notices because documentation could not be found for most of the samples, site staff stated they did not actually distribute notices in most cases, and the form of notice did not include the five components. This audit qualifies as a "case" because sampling was used, it is just that extrapolation was not necessary.
- Bakersfield City School District (Footnote 132), where the auditor allowed all of the cost claimed based on the District's manual documentation process. That is, apparently sufficient and appropriate documentation was available for all claimed notifications. It appears that there was no need to sample for defective documentation, so this appears to be a situation of a 100% review. Therefore, this audit is not a "case," and is not relevant as an exception.

Of the three exceptions cited by the Commission, two are not factually relevant exceptions and one did utilize statistical sampling. Therefore, all of the relevant "cases" used the statistical sampling process and the matter of generality of application is no longer an issue.

The second *Tidewater* standard is that the rule must "implement, interpret, or make

specific the law enforced or administered by [the agency], or . . . govern [the agency's] procedure." That is not contested here by any of the parties or the Commission.

The Commission (DPD, 33) relies upon *Clovis* to establish another standard that an auditor must be without discretion to apply the sampling process. *Clovis* is inapplicable here because the contemporaneous source document rule (CSDR) was published in the Controller's claiming instructions, whereas the parameters and guidelines and claiming instructions for Notification of Truancy are silent on the subject of statistical sampling and extrapolation. The perceived lack of auditor discretion for using the CSDR derives from the claiming instructions and thus *Clovis* is not a standard available for the sampling and extrapolation method since that process was not published. Regardless, as a factual matter, sampling and extrapolation was used in all relevant audit circumstances, so auditor discretion is no longer an issue.

The Commission (DPD, 33-34) cites the Medi-Cal cases decided in 1990 for the assertion that a statistical sampling methodology could be applied to Medi-Cal cost audits. This is not entirely useful since the ultimate court finding applied only after the state had performed the missing rulemaking. But, the lesson is clear from the Medi-Cal cases. State agencies need to perform the necessary rulemaking rather than cobble together a post-facto defense to avoid this level of public scrutiny. The Controller, whose particular responsibility has been the payment and audit of the mandate annual claims for more than thirty years, has had ample time for rulemaking for this audit method.

b. Exempt audit guideline (Government Code Section 11340.9 (e))

This issue was not addressed by the Commission. The Controller has not asserted that the sampling and extrapolation is a confidential audit criterion or guideline. Indeed, the process is disclosed in the audit report.

c. Financial penalty (Government Code Section 11425.50 (c))

This issue was not addressed by the Commission. However, the statistical sampling and extrapolation generate audit findings that result in a loss of reimbursement for the districts and is therefore a financial penalty.

2. **Authority to Utilize Sampling and Extrapolation Methods**

The incorrect reduction claim asserts that the Controller cited no relevant statutory or regulatory authority to allow the Controller to reduce claimed reimbursement based on extrapolation of a statistical sample for audits of state mandate programs. The Commission concludes to the contrary and proposes (DPD, 35-38) several theories to support the Controller's claim to such authority.

a. No express prohibition

There is no cited express prohibition in law or regulation for statistical sampling and extrapolation methods being used in an audit. However, governmental authority is not unlimited and must always be properly exercised. One example pertinent to this incorrect reduction claim is that the Administrative Procedure Act prohibits underground rulemaking.

b. Broad Constitutional authority

The Commission cites Article XVI, section 7, which states that "Money may be drawn from the Treasury only through an appropriation made by law and upon a Controller's duly drawn warrant." The Commission has not cited a case that applies this to mandate reimbursement, nor has anyone asserted that a claim has been paid without a legal appropriation or without a legal warrant.

c. Government Code section 12410

The Commission cites Government Code Section 12410 which states: "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." However, Section 12410 is found in the part of the Government Code that provides a general description of the duties of the Controller and dates back to 1945. It is not specific to the audit of mandate reimbursement claims. The only applicable audit standard for mandate reimbursement claims is found in Government Code Section 17561(d). It is the case of more specific language circumscribing the general language.

Further, it has not been demonstrated that, if Section 12410 was somehow the applicable standard, the audit adjustments were made in accordance with this standard. There is no allegation in the audit report that the claim was in any way illegal. The Section 12410 phrase "sufficient provisions of law for payment" refers to the requirement that there be adequate appropriations prior to the disbursement of any funds. There is no indication that any funds were disbursed for these claims without sufficient appropriations. Thus, even if the standards of Section 12410 were applicable to mandate reimbursement audits, there is no evidence that these standards are not met or even relevant. There is no indication that the Controller is actually relying on the audit standards set forth in Section 12410 for the adjustments to the District's reimbursement claims.

d. Government Code Section 17561 and 17518.5

Government Code Section 17561 (d), authorizes the Controller to audit annual reimbursement claims and to "verify the actual amount of the mandated costs" and "reduce any claim that the Controller determines is excessive or unreasonable." This is

a distinct statement of audit scope. Adjustments based on lack of documentation are not adjustments based on excessive or unreasonable costs. There is no assertion that the unit cost rate for the notifications is excessive or unreasonable. Nor could a unit cost rate be audited to “verify” the actual cost of the mandate since a unit cost is a statewide average not applicable to the actual cost at any one district.

e. Generally Accepted Government Auditing Standards

In support of the Controller’s authority, the Commission cites to the federal Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the “Yellow Book,”¹ while at the same time acknowledging that dollar amount extrapolation of sampled findings method is not specifically included in that publication. The Yellow Book is for use by auditors of government entities, entities that receive government awards, and other audit organizations performing Yellow Book audits. These standards apply when required by law, regulation, agreement, contract, or policy. Neither the audit report nor the Commission cite any law or agreement or policy that makes the Yellow Book applicable to audits of state mandated costs.

Regardless, the audit report states that the audit was a “performance audit.” The Yellow Book standards for performance audits are:

- 2.6 A performance audit is an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of a government organization, program, activity, or function in order to provide information to improve public accountability and facilitate decision-making by parties with responsibility to oversee or initiate corrective action.
- 2.7 Performance audits include economy and efficiency and program audits.
- a. Economy and efficiency audits include determining (1) whether the entity is acquiring, protecting, and using its resources (such as personnel, property, and space) economically and efficiently, (2) the causes of inefficiencies or uneconomical practices, and (3) whether the entity has complied with laws and regulations on matters of economy and efficiency.

¹ Generally Accepted Government Auditing Standards

The Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the “Yellow Book,” are published by the United States Government Accountability Office (GAO): <http://www.gao.gov/govaud/ybook.pdf>.

- b. Program audits include determining (1) the extent to which the desired results or benefits established by the legislature or other authorizing body are being achieved, (2) the effectiveness of organizations, programs, activities, or functions, and (3) whether the entity has complied with significant laws and regulations applicable to the program.

The audit report and Commission made no findings based on the above qualitative performance criteria. A performance audit was not conducted. The audit was a documentation audit.

- f. Government Code Section 17558.5

In the audit report the Controller cites, but the Commission does not consider Government Code Section 17558.5 which describes the time to commence and finish an audit. This is not an audit content or process standard and is not relevant.

3. Application of the Methodology

The District has already agreed that statistical sampling is a recognized audit tool for some purposes, regardless of whether any of the Commission cited sources supports that conclusion as a matter of law for a state audit of mandated cost annual claims. The question becomes whether the method, if it is not an underground rule, was properly applied. The Commission concludes that the District's assertion that the sample is not representative of the universe is unfounded because of the Controller's showing that the method is statistically significant and mathematically valid is sufficient.

The Commission (DPD, 37-38) cites the Medi-Cal cases for the assertion that a statistical sampling methodology could be applied to Medi-Cal cost audits. The District does not agree that the sampling method as used in the Medi-Cal audits is the same as the method as used in the Controller's audit. In the Medi-Cal audits, different fee amounts for numerous types of services were audited for documentation and necessity of service. For Notification of Truancy, where the dollar amount is fixed, the purpose of the sampling is to determine whether a sufficient number of absences/tardies were incurred and if the student is subject to the notification process. What the Controller is testing is whether the notices are reimbursable based on the number of prerequisite absences, which is testing for procedural compliance, not the dollar amount of dissimilar services. Testing to detect the rate of error within tolerances is the purpose of sampling, but it is not a tool to assign an exact dollar amount to the amount of the error, which the Controller has inappropriately done so here. This is a failure of auditor judgment both in the purpose of the sampling and the use of the findings. The cited *Bell* case, as well as the Commission decision, does not conclusively address this issue.

In the incorrect reduction claim, the District asserted that the errors perceived from the sample do not occur at the same rate in the universe even when the samples are randomly selected, which was discounted by the Commission (DPD, 40) due to lack of evidence. Kindergarten students present in the sample are more likely to be excluded because of the under-age issue, which makes these samples nonrepresentative of the universe. The Commission can take notice that there are more five-year old children in kindergarten than there are in the other grades 1-12. Also, if any of the notices excluded for being over-age are for students who are special education students, these samples would also not be representative of the universe since the possibility of a special education student being over-age is greater than the entire student body since school districts must provide services to these persons through age 21 years. The Commission can take notice that a 19-21 year-old student is more likely to be a special education student than the pupils in the other grade levels. The District does not assert that the incidence of truancy for kindergarten students or special education students is either proportionate or disproportionate, rather that a kindergarten pupil is more likely to be under-age and a special education pupil is more likely to be over-age than other students sampled, and thus not representative.

The Commission (DPD, 40) establishment of a rebuttable presumption that it must be presumed that the district uniformly complied with the mandate is contradicted by its finding in Notification of Truancy, 05-904133-I-02, Los Angeles Unified School District (September 9, 2015, Proposed Decision, 27):

However, the Controller's extrapolation of its findings from the 67 sampled school sites to the remaining 53 school sites that were not included in the Controller's audit sample, is not supported by any evidence in the record. There is no showing in the record that the audit results from the sampled schools accurately reflects and is representative of the schools not sampled. There is evidence that school sites in the claimant's district complied with the mandate in different ways. As indicated above, some school sites sampled provided truancy notification letters to support the costs claimed and some did not. The audit report further states the attendance counselors at some school sites were not aware of the mandate or the proper guidelines for reporting initial truancy notifications, some records could not be located, some records were destroyed, and some counselors at school sites were not on duty daily requiring other administrative staff to provide the truancy notifications.⁷³ Because the record indicates variation in school compliance, the Controller's use of data from the sampled schools in the district to calculate the percentage of compliance for all schools does not provide any evidence of the validity of the costs claimed by the schools that were not sampled. Thus, the Controller's assertion that the costs claimed by the 53 school sites that were not included in the sample were not supported by documentation, is not supported by any evidence in the record.

It can be seen here that the Commission has come down on both sides of this issue. For San Juan, the Commission states that there is no evidence that the schools complied with the mandate in different ways. At the same time, there is no evidence of uniform compliance and it should not be assumed otherwise. To assert that sampling is per se uniform as long as evidence specific to this District is not presented to the contrary ignores the reality of Los Angeles and the findings of other audits (e.g., Colton) of this mandate program.

The Commission accepts the Controller's 50% error rate as reasonable. The Commission cites (DPD, 39) the Controller precision assumptions:

The Controller explains that an "expected error rate" in this context is an assumption used to determine the appropriate sample size, rather than a measure of the ultimate accuracy of the result. In other words, when "the auditor has no idea whatsoever of what to expect as the maximum rate of occurrence or does not care to make an estimate..." an expected error rate of 50 percent as the beginning assumption will provide "the most conservative possible sample size estimate" in order to achieve the precision desired. 156

The error rate of 50% should not to be championed by anyone when it results in a fiscal penalty. For the four sampled fiscal years, the Controller determined that there were 69,139 notices (30,232 + 38,907) in the distributed notices universe. The total sample size for all four years was 1,180 truancy notifications (588 + 592) which is 1.7% of the universe. The stated precision rate was plus or minus 8%, even though the sample size is essentially identical for all four fiscal years (either 146, 147, or 148), and even though the audited number of notices claimed for daily accounting (elementary schools) in FY 2006-07 (8,680) is 45% larger than the size of FY 2009-10 (6,006). The expected error rate is stated to be 50%, which means the total adjustment amount of \$105,533 is really just a number exactly between \$52,767 (50%) and \$158,300 (150%). Therefore, an interval of possible outcomes cannot be used as a finding of absolute actual cost. The Controller was not compelled to restrict its sample size or precision. Increasing the sample size would increase the potential representativeness of the sample. The large volume of the notifications compels greater precision.

As an evidentiary matter, because the expected error rate is an assumption and acknowledged by the state as not being a measure of the ultimate accuracy of the result, it would be arbitrary to just use the midrange of the predicted results. Because it is equally likely that the extrapolation results will be either the highest or lowest amount, or any amount in between, the only evidentiary certainty that does not penalize the District is the lowest adjustment amount. The uncertainty should be mitigated against the method and the agency using the method. If the Commission insists on allowing the extrapolation, it must accept the finding with the least penalty to the District.

CERTIFICATION

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this submission is true and complete to the best of my own knowledge or information or belief, and that any attached documents are true and correct copies of documents received from or sent by the District or state agency which originated the document.

Executed on September 11, 2015, at Sacramento, California, by



Keith B. Petersen, President
SixTen & Associates

Service by Commission Electronic Drop Box

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On September 11, 2015, I served the:

Claimant Comments

Notification of Truancy, 13-904133-I-11

Education Code Sections 48260.5

Statutes 1983, Chapter 498; Statutes 1994, Chapter 1023;

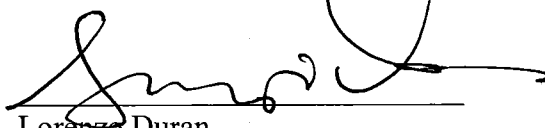
Statutes 1995, Chapter 19

Fiscal Years: 2006-2007, 2007-2008, 2008-2009, and 2009-2010

San Juan Unified School District, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 11, 2015 at Sacramento, California.



Lorenzo Duran

Commission on State Mandates

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Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 9/10/15

Claim Number: 13-904133-I-11

Matter: Notification of Truancy

Claimant: San Juan Unified School District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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, § 1181.3.)

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