



**RECEIVED**  
December 07, 2016  
**Commission on  
State Mandates**

**SAN FRANCISCO**  
275 Battery Street  
Suite 1150  
San Francisco, CA 94111  
TEL 415.543.4111  
FAX 415.543.4384

**LONG BEACH**  
115 Pine Avenue  
Suite 500  
Long Beach, CA 90802  
TEL 562.366.8500  
FAX 562.366.8505

**SAN DIEGO**  
750 B Street  
Suite 2310  
San Diego, CA 92101  
TEL 619.595.0202  
FAX 619.702.6202

**NOVATO**  
1682 Novato Boulevard  
Suite 251  
Novato, CA 94947  
TEL 415.543.4111  
FAX 415.543.4384

**CHICO**  
2485 Notre Dame Boulevard  
Suite 370-A  
Chico, CA 95928  
TEL 530.343.3334  
FAX 530.924.4784

**SACRAMENTO**  
555 Capitol Mall  
Suite 645  
Sacramento, CA 95814  
TEL 916.978.4040  
FAX 916.978.4039

**SAN LUIS OBISPO**  
1065 Higuera Street  
Suite 301  
San Luis Obispo, CA 93401  
TEL 805.980.7900  
FAX 916.978.4039

**WILLIAM B. TUNICK**  
Attorney at Law  
wtunick@DWKesq.com

San Francisco

December 7, 2016

**VIA ELECTRONIC FILING**

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 9th Street, Suite 300  
Sacramento, CA 95814

Re: **Comments on Draft Proposed Decision**  
*Integrated Waste Management, 14-0007-I-03*

Dear Ms. Halsey:

We write on behalf of five California community college districts with regard to the Draft Proposed Decision on the incorrect reduction claim *Integrated Waste Management, 14-0007-I-03* (IRC) issued on November 16, 2016. The Gavilan Joint Community College District, Long Beach Community College District, North Orange County Community College District, San Mateo County Community College District, and Victor Valley Community College District (Districts)<sup>1</sup> currently have incorrect reduction claims arising from audits under this program pending before the Commission on State Mandates (Commission) which raise similar legal issues to those addressed in the Draft Proposed Decision. The audits collectively eliminate nearly \$2 million in reimbursement from the Districts for costs which are not disputed.<sup>2</sup> The Districts have concerns about the Draft Proposed Decision's

<sup>1</sup> The Gavilan Joint Community College District, Long Beach Community College District, and San Mateo County Community College District have filed notices with the Commission indicating that this firm will represent them in connection with incorrect reduction claims arising from the Integrated Waste Management mandate. The North Orange County Committee College District and Victor Valley Community College District will be filing similar notices with the Commission shortly.

<sup>2</sup> See *Integrated Waste Management, 14-0007-I-04* (Galivan Joint Community College District), *Integrated Waste Management, 14-0007-I-09* (Long Beach Community College District), *Integrated Waste Management, 14-0007-I-08* (North Orange County Community College District), *Integrated Waste Management, 14-0007-I-12* (San Mateo County Community College District), and *Integrated Waste Management, 14-0007-I-06* (Victor Valley Community College District).

interpretation of the underlying audit and law and ask that the Draft Proposed Decision is revised to address these issues prior to adoption by the Commission.

The Districts' primary concern with the Draft Proposed Decision is its reliance on a "presumption" that community college districts which implement the requirements of the Program will realize cost savings which must be offset against reimbursable costs. The Districts agree that the statutes implementing the Program and the Sacramento Superior Court's ruling on the parameters and guidelines suggest it is likely that community college districts implementing the Program may realize cost savings; but respectfully disagree with the Draft Proposed Decision's assertion that this likelihood is tantamount to a "presumption" allowing the Controller to reduce actual reimbursable costs by arbitrary amounts.

The parameters and guidelines, as amended by the Commission, only allow offsets for costs which are "realized" by community college districts, not those which are presumed by the Controller to have occurred and calculated based on statewide estimated averages. This would require the Controller to investigate and audit the actual realized cost savings, if any, for each community college district instead of using one formula to apply across-the-board reductions to the reimbursable costs of nearly all community college districts. Where such supported findings are absent, the Districts believe the Controller's audit reductions should be rejected by the Commission. Further, the Districts continue to assert that the general application of the Controller's formula, which reflects its interpretation of the statutory requirements, is an underground regulation, and cannot serve as valid grounds for the audit findings. Accordingly, the Districts request that the Draft Proposed Decision be modified prior to adoption by the Commission to grant the incorrect reduction claim for the reasons detailed below.

### **Program & Audit**

In March 2004, the Commission adopted a Test Claim Statement of Decision finding that Public Resources Code sections 40148, 50196.3, 42920-28, Public Contract Code sections 12167, 12167.1, and the State Agency Model Integrated Waste Management Plan constituted new programs or higher levels of services for community college districts within the meaning of article XIII B, section 6 of the California Constitution (Program). The statutes required each community college district to adopt and implement an integrated waste management plan to govern reductions in solid waste and set minimal requirements to divert at least 25 percent of generated solid waste from landfills by January 1, 2002, and at least 50 percent by January 1, 2004. The Commission adopted parameters and guidelines on March 30, 2005, and amended them on September 26, 2008 as a result of litigation.

The Controller conducted an audit of Citrus Community College District's (Claimant) reimbursement claims for the Program for 1999-2001 and 2003-2011 (Audit). The Audit found that the Claimant had "understated offsetting savings by \$574,706." (IRC, Ex. A, p. 9.) It explained: "We have determined that the district had reduced or avoided costs realized from implementation of its IWM plan that it did not identify and offset from its claims as cost savings." (*Id.*, at p. 10.) To calculate the asserted "reduced or avoided costs realized from implementation of its IWM plan," the Audit "multiplied the allocated diversion percentage by the tonnage diverted, and then by the avoided landfill disposal fee.... This calculation determines the cost that the district did not incur for solid waste disposal as a result of implementing its plan." (*Id.*) For purposes of this calculation, the Audit defined "tonnage diverted" as "solid

waste that the district recycled, composted, and kept out of the landfill" and defined the "landfill disposal fee" as "the statewide average disposal fee provided by CalRecycle." (*Id.*)

### **Draft Proposed Decision**

After reviewing the Draft Proposed Decision, the Districts are concerned that it endorses audit findings by the Controller which appear based solely on unsupported presumptions. The audit findings assume much about what the Claimant did or did not do and rely on a "presumption" to force the burden on the Claimant to establish new and additional facts. This results in the Controller's use of fictional cost saving numbers to ultimately eliminate reimbursement for costs which no one disputes were actually incurred by the District to comply with this mandated program.

The Controller's statutory authority to audit claimants requires the Controller to notify the claimant of the "reason for [any] adjustment" resulting from an audit. (Govt. Code, § 17558.5, subd. (c).) Further, the Commission is tasked with reviewing the audit to insure that the Controller has not incorrectly reduced payments to local agencies. (Govt. Code, § 17551, subd. (d).) Inherent in both of these duties is the requirement for the Controller to provide, and the Commission to require from the Controller, enough of a basis for its audit findings to put the claimant on notice of the grounds for the reduction as well as to allow the Commission the ability to review that decision if it is contested.

The Draft Proposed Decision suggests the Commission "must determine whether [the Controller's audit decisions] were arbitrary, capricious, or entirely lacking in evidentiary support." (Draft Proposed Decision [DPD], p. 4.) Even under this standard however, the Commission must ultimately conclude that there was "a reasonable basis for the [Controller's] decision." (*American Coatings Association, Inc. v. South Coast Air Quality District* (2012) 54 Cal.4th 446, 421.<sup>3</sup>) In other words, the Controller's assertions are not sufficient to stand on their own. Regardless of the standard applied, the Controller must provide, at a minimum, a "reasonable basis" for its findings and supporting evidence.

It would appear that the Audit at issue, and the audits of the Districts do not meet this standard. Even if a claimant has a burden at some point to rebut the Controller's audit findings, that burden cannot absolve the Controller of its burden to support its initial decision to issue the audit findings. It cannot be that Controller can issue audit findings with only the thinnest thread of evidence and thereby shift the entire burden for supporting reimbursement to the claimant. The Commission should require more support and reject findings based only on presumptions left unsupported by law or fact.

---

<sup>3</sup> *American Coatings Association, Inc.* further suggests that where decisions reviewed "apply general rules to a particular dispute in which evidence is presented and contested," the appropriate standard is the "substantial evidence" standard, not the "arbitrary and capricious standard to review quasi-legislative decisions resulting from an agency's exercise of its statutorily delegated policymaking discretion." (*Id.*)

**I. Inaccurate Presumption That Mandated Activities Will Create Offsetting Savings**

In short, the District's believe the Audit assumes too much with too little factual or legal support. While it may be that the activities required by the Program *may* lead to some amount of offsetting cost savings, neither the courts, the Commission, nor the law requires reduction of reimbursement for the actual costs of compliance with the Program's requirements based on the hypothetical amount of savings which *could* have been realized. The courts, the Commission and the law all indicate that such an offset is only appropriate to the extent cost savings are actually realized for a community college district as a result of its activities to comply with the Program's requirements.

The Audit, and the Draft Proposed Decision, take another tack. They adopt an approach which presumes that community college districts *will* realize cost savings as a result of implementing the Program. Under this presumption, absent evidence showing the lack of savings, those savings will be presumed and the amount calculated based on assumptions, but absent a legal or factual foundation.

As noted above, the Audit "determines" that the Claimant "had reduced or avoided costs realized from implementation of its IWM plan." In its Incorrect Reduction Claim, the Claimant explained that this "determination" was not support by fact or law and maintained that it did not "realize" any actual cost savings which might otherwise be properly offset against reimbursable costs. The Draft Proposed Decision adopts the Controller's result based on the conclusion that: "The statutes, ... presume that by complying with the mandate to reduce and divert solid waste through the IWM program, landfill fees are reduced or avoided and cost savings are realized." (DPD, p. 29.) The Districts respectfully disagree that the statutes, the courts, or the Commission have created an enforceable presumption that cost savings are "realized" simply through compliance with the Program.

The statute itself is silent as to this issue; however, it is worth noting that it only requires that a certain percentage of "all solid waste generated" be diverted, not that a certain percentage of solid waste generated be diverted *above and beyond* what was being diverted prior to the requirements. (Pub. Res. Code, § 42921.) In other words, just as it is true that diverting solid waste from landfills can result in the saving of payment of landfill fees, if an agency were already meeting, in part or full, the diversion targets identified in the statute before implementation of the mandate, the agency would not realize any costs savings from compliance with the mandate. While it may be *likely* that most agencies were required to increase diversion efforts to comply with the statute and therefore were *likely* to realize cost savings from those efforts, it is not a certainty or an appropriate presumption based on evidence in the record.

The Superior Court's holding adopts a similar understanding. The Draft Proposed Decision states that:

The Controller's audit finding is based on the court's ruling and the resulting amendment to the Parameters and Guidelines, which state that "the amount or value of the cost savings may be determined from the calculations of annual solid waste disposal reduction or diversion which California Community Colleges must

annually report to petitioner Integrated Waste Management Board pursuant to subdivision (b)(1) of Public Resources Code section 42926."

(DPD, p. 21.) To be clear, the quotation is not found in the amended parameters and guidelines itself, but rather in the Superior Court's ruling which states:

Such reduction or avoidance of landfill fees and costs resulting from solid waste diversion activities under § 42920 et seq. represent savings which must be offset against the costs of the diversion activities to determine the reimbursable costs of IWM plan implement – i.e., the actual increased costs of diversion – under section 6 and section 17514.... The amount or value of the savings may be determined from the calculations of annual solid waste disposal reduction or diversion which California Community Colleges must annually report to petitioner Integrated Waste Management Board pursuant to subdivision (b)(1) of Public Resources Code section 42926.

(Controller's Late Comments on the IRC [Controller], Tab 8 [*State of California v. Commission on State Mandates*, Sacramento Superior Court, Case No. 07CS00355, Ruling on Submitted Matter (May 29, 2008), p. 7]; emphasis added.) The context of the quotation suggests that the "cost savings" which the Superior Court suggests should be offset are those costs which "result[] from solid waste diversion activities." In fact, the Superior Court noted that community colleges are "likely," not "certain" or "presumed to" experience cost savings. (*Id.*, at p. 6.) It explained that such savings would result "as solid waste diversion occurs. (*Id.*) Again, this underlines the fact that cost savings *would* occur if additional diversion were to occur, but does not presuppose that fact. The Superior Court did not hold that in all cases the community college districts would actually increase diversion or the manner which that would take place (which itself might not result in cost savings as the Draft Proposed Decision notes [DPD, p. 33]) and could not have, as it admitted it had an insufficient records to make any holdings as to actual cost savings. (*Id.*, p. 6, fn.1.)

Finally, this sentiment is also found in the parameters and guidelines as amended by the Commission. They state that: "Reduced or avoided costs realized from implementation of the community college districts' Integrated Waste Management plans shall be identified and offset from this claim as cost savings,..." (IRC, Ex. B, p. 22, emphasis added.) In other words, even the parameters and guidelines adopted after the Superior Court's ruling recognize that savings must be "realized," and may not be automatically presumed, in order to be deducted from otherwise reimbursable costs.

The Districts do not quibble with the common sense understanding that *if* you pay for a service and then stop paying for the service that could create a cost savings. The concern, however, is assuming that there is a cost savings when there is no investigation into what was actually paid or claimed. In other words, it may be "likely" that in many cases diversion would lead to cost savings, however, the fact it is likely in many cases cannot be equated with a legal presumption which allows automatic reductions in reimbursements – especially in light of the authorities cited above which all highlight the need for any cost savings to be realized to offset reimbursement.

## **II. There Is No Finding That Offsetting Savings Were Realized**

Perhaps due to its reliance on the presumption that cost savings must be deducted from reimbursement costs, the Audit does not actually determine that cost savings were realized by the Claimant or any other district or provide any evidence of actual savings.

The Controller's audit states that: "We have determined that the district had reduced or avoided costs realized from implementation of its IWM plan that it did not identify and offset from its claims as cost savings." (IRC, Ex. A, p. 10.) The Audit identifies the amounts of solid waste it believes was diverted, uses a formula to attempt to limit it to only those levels of diversion required by the Program, and then multiplies this amount by an "avoided landfill disposal fee." (*Id.*) Missing, however, are findings or discussion of attribution of the diversion to the Program or plan itself or if the savings were "realized" as explained by the Superior Court. It is unclear how the Audit could "determine" the existence of reduced or avoided costs without these findings.

### **A. The Controller's Approach Does Not Attribute Savings To The IWM Plan**

As explained above, cost savings to be offset against reimbursable costs are those savings "realized as a result of the state agency integrated waste plan." (Pub. Resources Code, § 42925, subd. (a).) In fact, the Audit and the Draft Proposed Decision themselves suggest that the cost savings must meet this requirement in order to be considered offsetting. (See DPD, p. 2 ["The Controller state's [*sic*] that "[t]his calculation determines the cost that the district did not incur for solid waste disposal as a result of implementing its IWM plan."]*[emphasis added]*; IRC, Ex. A, p. 11 ["As there is no State mandate to exceed solid waste diversion greater than 25% for calendar years 2002 and 2003 or greater than 50% for calendar year 2004 and beyond, there is no basis for calculating offsetting savings realized for actual diversion that exceed the levels set by statute."])

In other words, there must be a causal connection between the activities resulting in cost savings and implementation of the mandated requirements. The simultaneous existence of the cost saving activities and the plan, without a nexus, is not sufficient to transform any cost savings into offsetting savings as the Audit suggests. There is no reference in the Audit to suggest that the Controller either examined or determined that the claimed cost savings were in fact realized as a result of compliance with the mandated program.

### **B. Savings Were Not Deposited In The Integrated Waste Management Account Or Appropriated To The District**

The Audit also appears to gloss over the fact that none of the claimed savings were deposited into the Integrated Waste Management Account or appropriated to the Claimant as described by the amended parameters and guidelines, both of which require action by CalRecycle – a state agency – not by the District. They state:

Reduced or avoided costs realized from implementation of the community college districts' Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes,

community college districts are required to deposit cost savings resulting from their Integrated Waste Management plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the California Integrated Waste Management Board for the purpose of offsetting Integrated Waste Management plan costs. Subject to the approval of the California Integrated Waste Management Board, cost savings by a community college that do not exceed two thousand dollars (\$2,000) annually are continuously appropriated for expenditure by the community college for the purpose of offsetting Integrated Waste Management program costs. Cost savings exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan.

(IRC, Ex. B, p 22, emphasis added.) This portion of the parameters and guidelines specifically requires a chain of events to take place in order to identify savings as "costs realized from implementation of the community college districts' Integrated Waste Management plans." There is no discussion of these requirements, however, in the Audit. In fact, the Controller admits that the steps were not taken. (Controller, p. 11.) Even if there was a statutory presumption that cost savings were realized, the Controller's admission that these requirements were not met is evidence that the presumption is rebutted in this case without further factual rebuttal from the Claimant.

### **III. Landfill Cost Calculation Lacks Appropriate Support**

As part of its calculation of claimed cost savings, the Audit multiplies a tonnage amount by an "avoided landfill disposal fee (per ton)." The Audit indicates that it extrapolated much of the data to determine the tonnage for several years and that the fee amount used was a "statewide average disposal fee." Even after the Controller's comments on the IRC, the exact source of this amount is unclear.

The Audit notes that for 2000 through 2007, annual reports indicated the actual amount of tonnage diverted by each community college district. (IRC, Ex. A, p. 11.) Beyond 2007, however, it explains that the Audit was required to "calculate" this amount as the previous reports were no longer required. (*Id.*) The Audit does not explain or provide support for this extrapolation. The Districts believe that if they had used such "calculated" amounts in claims audited by the Controller such assertions would have been called into question if not discounted entirely.

Additionally, in its comments, the Controller suggests that amounts for 2002 through 2006 were based on a document from CalRecycle. While that document does include amounts of "landfill cost per ton," it does not provide any foundation for those figures. (Controller, Tab 14.) The Controller indicates it further relied on emails from CalRecycle employees for the 2007-2010 amounts. (*Id.*, pp. 15-16.) Those emails note that the amounts were not derived by CalRecycle, but provided from an unidentified private third party and also note that "actual landfill costs," which "vary greatly," would be the preferred way to calculate any amount. (*Id.*,

Heather Halsey  
Commission on State Mandates  
December 7, 2016  
Page 8

Tabs 15 & 16.) In sum, the Controller has not explained how the amounts it used to eliminate reimbursement in the Audit were calculated.

#### **IV. The Controller's Formula Is An Underground Regulation**

It would also appear that the formula employed by the Controller's in the Audit, and over forty other similar audits, is a prohibited underground regulation. (Govt. Code, § 11340.5.) The formula meets both prongs of a regulation: "[i]t must apply generally; and it must implement, interpret, or make specific the law enforced or administered by the agency, or govern the agency's procedure." (*Clovis Unified School District v. Chiang* (2010) 188 Cal.App.4th 764, 800.) The fact that the formula has been used in over forty audits suggest that it applies generally and it has been used to further interpret the offsetting cost provisions of the statute.

The Draft Proposed Decision suggests the formula is not an underground regulation because it "is consistent with the statutory presumption of cost savings, as interpreted by the court for this program." The Districts, again, respectfully disagree. It is true that the Superior Court indicated that the cost savings "may be determined from the calculations of annual solid waste disposal reduction or diversion which Community Colleges must annually report to [CalRecycle]." It did not, however, require such a calculation, indicate it was the only way such costs could be calculated, or specify the use of "allocated diversion percentage" or average statewide landfill fee cost estimates. The Controller's formula goes well beyond the Superior Court's suggestion and in so doing becomes an underground regulation. Findings premised on such a prohibited regulation, including the Audit, cannot be upheld.

The Districts appreciate the opportunity to provide, and the Commission's consideration of, these comments.

Best regards,

DANNIS WOLIVER KELLEY



William B. Tunick

WBT:ah



**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 December 8, 2016, I served the:

**Interested Parties' Comments on the Draft Proposed Decision**

*Integrated Waste Management*, 14-0007-I-03

Public Resources Code Sections 40148, 40196.3, 42920-42928;

Public Contract Code Sections 12167 and 12167.1; Statutes 1999, Chapter 764 (AB 75);

Statutes 1992, Chapter 1116 (AB 3521); State Agency Model Integrated Waste Management Plan (February 2000)

Fiscal Years 1999-2000, 2000-2001, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, and 2010-2011

Citrus Community College 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 December 8, 2016 at Sacramento, California.



Jill L. Magee

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 9/27/16

**Claim Number:** 14-0007-I-03

**Matter:** Integrated Waste Management

**Claimant:** Citrus Community College 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.)

**Socorro Aquino**, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

**Lacey Baysinger**, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

lbaysinger@sco.ca.gov

**Claudette Dain**, Vice President, *Citrus Community College District*

**Claimant Representative**

Finance and Administrative Services, 1000 West Foothill Boulevard, Glendora, CA 91741-1899

Phone: (626) 914-8886

cdain@citruscollege.edu

**Marieta Delfin**, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

**Donna Ferebee**, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

**Susan Geanacou**, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

susan.geanacou@dof.ca.gov

**Rebecca Hamilton**, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

Rebecca.Hamilton@dof.ca.gov

**Ed Hanson**, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

ed.hanson@dof.ca.gov

**Jill Kanemasu**, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-9891

jkanemasu@sco.ca.gov

**Dan Kaplan**, Fiscal & Policy Analyst, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95814

Phone: (916) 319-8353

Dan.Kaplan@lao.ca.gov

**Anne Kato**, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-5919

akato@sco.ca.gov

**Jay Lal**, *State Controller's Office (B-08)*

Division of Accounting &amp; Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0256

JLal@sco.ca.gov

**Yazmin Meza**, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

Yazmin.meza@dof.ca.gov

**Robert Miyashiro**, *Education Mandated Cost Network*

1121 L Street, Suite 1060, Sacramento, CA 95814

Phone: (916) 446-7517

robertm@sscal.com

**Andy Nichols**, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939

andy@nichols-consulting.com

**Christian Osmena**, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

christian.osmena@dof.ca.gov

**Arthur Palkowitz**, *Artiano Shinoff*

2488 Historic Decatur Road, Suite 200, San Diego, CA 92106

Phone: (619) 232-3122

apalkowitz@as7law.com

**Keith Petersen**, *SixTen & Associates*

P.O. Box 340430, Sacramento, CA 95834-0430

Phone: (916) 419-7093  
kbsixten@aol.com

**Sandra Reynolds**, *Reynolds Consulting Group, Inc.*  
P.O. Box 894059, Temecula, CA 92589  
Phone: (951) 303-3034  
sandrareynolds\_30@msn.com

**Carla Shelton**, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 327-6490  
carla.shelton@csm.ca.gov

**Jim Spano**, Chief, Mandated Cost Audits Bureau, *State Controller's Office*  
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 323-5849  
jspano@sco.ca.gov

**Dennis Speciale**, *State Controller's Office*  
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 324-0254  
DSpeciale@sco.ca.gov

**William Tunick**, Attorney, *Dannis Woliver Kelley*  
275 Battery Street, Suite 1150, San Francisco, CA 94111  
Phone: (415) 543-4111  
wtunick@dwkesq.com