



OFFICE OF
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COUNTY OF RIVERSIDE



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May 12, 2026

Commission on State Mandates 980
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Re: Comments in Support of Draft Proposed Decision Child Abduction and Recovery, 25-4237-I-05
County of Los Angeles, Claimant Hearing Date: August 14, 2026 | Comments Due: May 14, 2026

Dear Commission Members and Staff:

The County of Riverside District Attorney's Office submits these comments in support of the Commission staff's Draft Proposed Decision (Draft PD) issued April 23, 2026, recommending that the Commission approve the above-captioned Incorrect Reduction Claim (IRC) filed by the County of Los Angeles. We submit these comments as an interested party with a direct and material stake in the legal questions this proceeding presents.

The Riverside County District Attorney's Office is currently the subject of an identical State Controller's Office (SCO) audit disallowance under the same Custody of Minors — Child Abduction and Recovery (CAR) program, covering the same audit period (fiscal years 2017-18 through 2019-20), on the same two grounds Commission staff has found incorrect as a matter of law. The State Controller's Office (SCO) disallowed \$3,649,699 of Riverside County's \$3,762,254 CAR program claim — a 97% disallowance — based on (1) the asserted inadequacy of the County's contemporaneous time records, and (2) the position that Good Cause activities under Penal Code section 278.7 are not reimbursable under the program's parameters and guidelines (Ps&Gs). Riverside County has filed an Incorrect Reduction Claim with the Commission challenging that disallowance.

We file these comments to support the Draft PD's three core holdings, to bring additional authority to the Commission's attention, and to request that the Commission adopt the Draft PD in full.

1. The Draft PD Correctly Holds That Program-Level Time Sheets Constitute Adequate Contemporaneous Source Documentation

The Draft PD finds that the Controller's rejection of Los Angeles County's time sheets was "incorrect as a matter of law." Staff found that time sheets recording employee hours against categories corresponding to the Ps&Gs' reimbursable activity framework — certified by employees and supervisors — are exactly the sort of contemporaneous source documents Section V of the Ps&Gs contemplates. Staff found that the Controller's demand for function-level hour breakdowns within each activity category has no basis in the Ps&Gs' text.

Riverside County's experience confirms the accuracy of this holding. The Riverside County District Attorney's Office maintained Grant Timesheets for CAU employees throughout the audit period using a documented deduction methodology: employees recorded total daily hours against the DA1600 CAR program grant code after specifically identifying and excluding all non-reimbursable time — including vacation, sick leave, holiday pay, criminal prosecution after arraignment, and any non-CAR activities. Supervisors reviewed and certified the timesheets at the end of each pay period. Case files were maintained for each matter and presented to the SCO auditor during the field audit, documenting the specific mandated activities performed on each case.

This methodology was employed without change or objection for more than twenty consecutive fiscal years, beginning in the mid-1990s. The SCO paid Riverside County's CAR claims in full for each of those fiscal years. The SCO's prior audit of Riverside County's CAR program (FY 2003-2007) was resolved without any finding that the program-level timekeeping approach was inadequate. The retroactive rejection of that same approach — without advance notice, without rulemaking, and without any interim guidance — is precisely the legal error the Draft PD identifies.

Section V of the Ps&Gs lists "employee time records or time logs" as examples of adequate source documents. It does not distinguish between program-level and function-level time records. Section VII.A.1 requires that claimants "describe the mandated functions performed and specify the actual number of hours devoted to each function" — language that the Draft PD correctly reads as requiring that the description reference the Ps&Gs' defined reimbursable activity categories, not that each employee further subdivide hours within those categories by sub-function. The Commission should adopt the Draft PD's holding on this point, which reflects the plain meaning of the Ps&Gs as applied to the documented practice of California district attorneys' offices implementing this mandate.

II. The Draft PD Correctly Holds That the Reduction of the Entire Claim to Zero Was Arbitrary, Capricious, and Entirely Lacking in Evidentiary Support

The Draft PD finds that even if documentation deficiencies existed, the wholesale reduction of the entire claim to \$0 was "arbitrary, capricious, and entirely lacking in evidentiary support" because the record contained substantial evidence that mandated activities were performed. The Commission's standard for reviewing Controller audit decisions — whether they were "arbitrary, capricious, or entirely lacking in evidentiary support" — is not satisfied by a finding that documentation was imperfect. It requires that the audit outcome be supportable on the actual record.

In Riverside County's case, the record of mandated activity is not merely inferential. The SCO's own final audit report acknowledged the CAU's operation throughout the period. The County's audit response documented several hundred child recoveries accomplished during the audit period. The SCO allowed overtime and straight overtime hours "supported by descriptions of the mandated activities performed" — meaning the SCO itself identified mandated work in the same records it otherwise characterized as inadequate. A standard that approves overtime documentation but rejects the identical regular-time documentation from the same employees in the same pay periods cannot be applied consistently or defensibly.

The Draft PD's holding that a \$0 outcome is arbitrary when the record establishes that the mandated program was operating is a necessary corrective. The Commission should adopt it as the applicable standard for CAR program IRC review.

III. The Draft PD Correctly Holds That Good Cause Activities Under Penal Code Section 278.7 Are Reimbursable

The Draft PD finds that the Controller's position that Good Cause costs are not reimbursable is "incorrect as a matter of law." Staff correctly reasoned that Penal Code section 278.7 defines the scope of the mandate — it does not create a non-reimbursable category of activity. The Ps&Gs authorize reimbursement for "all actions necessary" to enforce custody orders and for "utilizing any appropriate civil or criminal court

action to secure compliance." Good Cause evaluation is embedded in, not excluded from, those mandated activities.

The nature of Good Cause work makes this conclusion unavoidable in practice. A district attorney cannot evaluate whether to file criminal charges under Penal Code section 278.5 without simultaneously analyzing whether the taking parent has a valid Good Cause defense under Penal Code section 278.7. The malice element required under section 278.5 and the good-faith-and-reasonable-belief standard under section 278.7 are evaluated on the same evidentiary record, in the same case, at the same time. There is no practicable way to segregate those analyses — and the Ps&Gs nowhere require that they be segregated. They require only that counties document the mandated activities performed.

In Riverside County's case, the SCO disallowed all costs associated with Good Cause cases on the ground that "activities for PC section 278.7 are not identified in the parameters and guidelines." The Draft PD demonstrates why this reasoning is legally incorrect: the Ps&Gs' reimbursable activities encompass Good Cause evaluation as an integral part of the enforcement and court-action activities the program mandates. The Commission should adopt this holding without qualification.

IV. The Commission's March 16, 2026 Jurisdictional Clarification Letter Provides Additional External Confirmation of the Draft PD's Holdings

The Commission's attention is respectfully directed to a development that postdates the filing of the Los Angeles IRC but provides additional confirmation of the Draft PD's legal analysis. On March 16, 2026, Commission Executive Director Juliana Gmur issued a signed jurisdictional clarification letter in 25-PGA-01 — the SCO's pending request to amend the CAR Ps&Gs. That letter confirmed that the Commission's jurisdiction in 25-PGA-01 is limited to the four specific amendments the SCO requested, none of which address documentation standards or Good Cause treatment. The letter further confirmed that any request to have the Commission address Good Cause treatment or documentation requirements would require a new, separate filing.

The legal implication of this ruling is precise: the Commission cannot address Good Cause treatment or documentation requirements within 25-PGA-01 because those subjects are not in the current Ps&Gs. A new filing would be required to put those questions before the Commission because the current Ps&Gs do not answer them. This is official, signed, published confirmation from the body with exclusive jurisdiction over this mandate that the two standards the SCO has applied in field audits of Los Angeles, Riverside, Sacramento, and Ventura Counties — a function-level documentation standard and a Good Cause exclusion — have no basis in the current Ps&Gs.

The Draft PD reaches the same conclusion through statutory interpretation. The Commission's March 16, 2026 letter reaches it through procedural ruling. Together, they confirm from two independent directions that the SCO invented and applied standards that the Commission itself has not adopted. The Commission should take note of this confirmation and incorporate it into the reasoning underlying the final Proposed Decision.

V. Request for Consistent Application Across Pending CAR IRC Proceedings

The Commission currently has pending before it CAR IRC proceedings from Sacramento County (24-4237-I-04), Los Angeles County (25-4237-I-05), Ventura County (25-4237-I-06), and Riverside County. Each of these proceedings arises from SCO field audits applying the same documentation and Good Cause standards. The legal questions presented are identical.

Riverside County respectfully requests that the Commission adopt the Draft PD in full and that it apply the holdings therein — that program-level time sheets organized around the Ps&Gs' reimbursable activity categories are legally sufficient contemporaneous source documentation, that a \$0 disallowance in the

face of substantial evidence of mandated program performance is arbitrary and capricious, and that Good Cause activities are reimbursable under the CAR program — consistently across all pending CAR IRC proceedings arising from the same audit period and the same SCO disallowance methodology.

Consistent application is both legally required and practically essential. The SCO applied a single disallowance methodology across multiple counties. The Commission should apply a single legal standard in evaluating that methodology. Piecemeal or inconsistent holdings across the pending IRCs would undermine the coherence of the Commission's precedent and leave the law unsettled for the dozens of counties that continue to file CAR claims annually.

VI. Conclusion

The Draft Proposed Decision reflects a thorough, accurate, and legally well-grounded analysis of the CAR program's parameters and guidelines. Its holdings on contemporaneous source documentation, the arbitrariness of a \$0 disallowance, and the reimbursability of Good Cause activities are correct as a matter of law and supported by the text of the Ps&Gs, the Commission's own subsequent jurisdictional ruling, and the documented experience of California counties that have implemented this mandate in good faith for decades.

Riverside County respectfully urges the Commission to adopt the Draft Proposed Decision in full and to apply its holdings consistently to all pending CAR incorrect reduction claims.

Respectfully submitted,

MICHAEL A. HESTRIN
District Attorney County of Riverside



JENNIFER GARCIA
Assistant District Attorney

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 May 14, 2026, I served the:

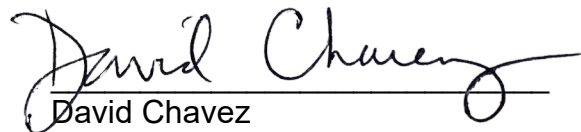
- **Current Mailing List dated May 13, 2026**
- **Claimant's Response to Draft Proposed Decision filed May 14, 2026**
- **County of Riverside's Comments in Support of Draft Proposed Decision Child Abduction and Recovery, 25-4237-I-05 County of Los Angeles, Claimant Hearing Date: August 14, 2026 | Comments Due: May 14, 2026 filed May 13, 2026**

Child Abduction and Recovery, 25-4237-I-05

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421; Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5; Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988 Fiscal Years: 2017-2018, 2018-2019, 2019-2020, 2020-2021 County of Los Angeles, 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 May 14, 2026 at Sacramento, California.



David Chavez
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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 5/13/26

Claim Number: 25-4237-I-05

Matter: Child Abduction and Recovery

Claimant: County of Los Angeles

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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