

BURHENN & GEST LLP
12401 WILSHIRE BOULEVARD
SUITE 200
LOS ANGELES, CALIFORNIA 90025
(213) 688-7715
FACSIMILE (424) 272-0094
WWW.BURHENNGEST.COM



WRITER'S DIRECT NUMBER
(213) 629-8787

WRITER'S E-MAIL ADDRESS
hgest@burhenngest.com

May 14, 2026

VIA CSM DROPBOX

Ms. Juliana F. Gmur
Executive Director
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814

Re: **Claimant's Response to Draft Proposed Decision:**
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 1983, Chapter 990; Statutes 1992, Chapter 162; Statutes
1996, Chapter 988
Fiscal Years: 2017-2018, 2018-2019, 2019-2020, 2020-2021
County of Los Angeles, Claimant

Dear Ms. Gmur:

Claimant County of Los Angeles supports the Draft Proposed Decision issued on April 23, 2026 in this matter. Specifically:

1. **The Finding is Correct that Claimant Timely Filed This Incorrect Reduction Claim Within Three Years From the Date the Claimant First Received From the Controller the Final State Audit Report.** The Draft Proposed Decision correctly finds that Claimant timely filed this Incorrect Reduction Claim within three years from its receipt of the Controller's final audit report. (Draft Proposed Decision at 73-74.)

2. **The Finding is Correct that the Controller's Audit of the Fiscal Year 2017-2088 Reimbursement Claim Was Untimely.** (Draft Proposed

Ms. Juliana F. Gmur
May 14, 2026
Page 2

Decision at 74-79.) As set forth in the Draft Proposed Decision, the deadlines in Government Code Section 17558.5(a) impose a statute of repose (Draft Proposed Decision at 74-75),¹ and the plain language of section 17558.5(a) provides that the deadline to initiate an audit is “no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later.” (Draft Proposed Decision at 75.) The Draft Proposed Decision is correct in finding that the plain language of Section 17558.5(a) required the audit to be commenced within three years of the filing of the reimbursement claim. (Draft Proposed Decision at 77-79.)

3. The Draft Proposed Decision Properly Finds that the Controller’s Finding That the Claimants’ Source Documentation for Salary and Benefit Costs Does Not Comply with the Parameters and Guidelines Is Incorrect as a Matter of Law. As set forth in the Draft Proposed Decision, “the claimant’s timesheets, when read in context with the instructions on the back, provide sufficient evidence of the time spent on the mandated activities and the time spent on the non-reimbursable criminal prosecution activities.” (Draft Proposed Decision at 87.) The Draft Proposed Decision properly finds that Claimant’s source documentation for salary and benefit costs complies with the Parameters and Guidelines. (Draft Proposed Decision at 79-89.)

4. The Draft Proposed Decision Properly Finds that the Controller’s Reduction of All Costs to \$0 is Arbitrary and Capricious and Entirely Lacking in Evidentiary Support. The Draft Proposed Decision properly finds that it was error to reduce all costs claimed to \$0. As set forth in the Draft Proposed Decision, there is no dispute that the Claimant performed the mandated activities during the reimbursement period. It is therefore arbitrary and capricious and lacking in evidentiary support to reduce all claim costs to \$0. (Draft Proposed Decision at 89-92.)

5. The Draft Proposed Decision Properly Finds that “Good Cause Cases” Are Reimbursable. The Draft Proposed Decision properly finds that good cause cases are reimbursable under the Parameters and Guidelines. (See Draft Proposed Decision at 92-97.)

Claimant further supports the other findings and conclusions in the Draft Proposed Decision.

¹ See *Inco Development Corp. v. Superior Court* (2005) 131 Cal.App.4th 1014, 1020; *Giest v. Sequoia Ventures, Inc.* (2000) 83 Cal.App.4th 300, 305.

BURHENN & GEST LLP

Ms. Juliana F. Gmur
May 14, 2026
Page 3

I declare under penalty of perjury that the foregoing, signed on May 14, 2026, is true and correct to the best of my personal knowledge, information or belief.

/s/

Howard Gest
Claimant Representative
Burhenn & Gest LLP
12401 Wilshire Boulevard, Suite 200
Los Angeles, CA 90025
(213) 629-8787
Email: hgest@burhenngest.com

HDG:lr

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:

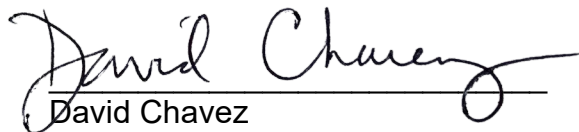
- **Current Mailing List dated May 13, 2026**
- **Claimant's Response to Draft Proposed Decision filed May 14, 2026**
- **County of Riverside's Comments in Support of Draft Proposed Decision Child Abduction and Recovery, 25-4237-I-05 County of Los Angeles, Claimant Hearing Date: August 14, 2026 | Comments 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
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

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.)

Adaoha Agu, *County of San Diego Auditor & Controller Department*

Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123

Phone: (858) 694-2129

Adaoha.Agu@sdcounty.ca.gov

Rachelle Anema, *Assistant Auditor-Controller, County of Los Angeles*

Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012

Phone: (213) 974-8321

RANEMA@auditor.lacounty.gov

Lili Apgar, *Specialist, State Controller's Office*

Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-0254

lapgar@sco.ca.gov

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

Aaron Avery, *Legislative Representative, California Special Districts Association*

1112 I Street Bridge, Suite 200, Sacramento, CA 95814

Phone: (916) 442-7887

Aarona@csda.net

Anna Barich, *Attorney, Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

Anna.Barich@csm.ca.gov

David Bass, Vice Mayor, *City of Rocklin*
3970 Rocklin Road, Rocklin, CA 95677
Phone: (916) 663-8504
David.Bass@rocklin.ca.us

Ginni Bella Navarre, Deputy Legislative Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8342
Ginni.Bella@lao.ca.gov

Guy Burdick, Consultant, *MGT Consulting*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 833-7775
gburdick@mgtconsulting.com

Allan Burdick,
7525 Myrtle Vista Avenue, Sacramento, CA 95831
Phone: (916) 203-3608
allanburdick@gmail.com

Rica Mae Cabigas, Chief Accountant, *Auditor-Controller*
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012
Phone: (213) 974-8309
rcabigas@auditor.lacounty.gov

Evelyn Calderon-Yee, Bureau Chief, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,
Sacramento, CA 95816
Phone: (916) 324-5919
ECalderonYee@sco.ca.gov

Julissa Ceja Cardenas, Legislative Analyst, *California State Association of Counties*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 327-7500
jcejacardenas@counties.org

Ali Chemkhi, Senior Supervising Accountant/Auditor, *County of San Bernardino*
Office of Auditor-Controller, 268 West Hospitality Lane, Fourth Floor, San Bernardino, CA 92415-
0018
Phone: (909) 382-7035
ali.chemkhi@sbccountyatc.gov

Annette Chinn, Consultant, *Cost Recovery Systems, Inc.*
705-2 East Bidwell Street, #294, Folsom, CA 95630
Phone: (916) 939-7901
achinnrs@aol.com

Thomas Deak, Senior Deputy, *County of San Diego*
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101
Phone: (619) 531-4810
Thomas.Deak@sdcounty.ca.gov

Tim Flanagan, CIO-Registrar of Voters, *County of Solano*
Registrar of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533
Phone: (707) 784-3359
Elections@solanocounty.com

Howard Gest, Attorney, *Burhenn & Gest, LLP*

Claimant Representative

12401 Wilshire Blvd, Suite 200, Los Angeles, CA 90025

Phone: (213) 629-8787

hgest@burhenngest.com

Juliana Gmur, Executive Director, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

juliana.gmur@csm.ca.gov

Dominick Guidera, *Department of Finance*

Education Systems, 915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

dominick.guidera@dof.ca.gov

Michael Hestrin, District Attorney, *County of Riverside*

3960 Orange Street, Riverside, CA 92501

Phone: (951) 955-5400

mhestrin@rivcoda.org

Chris Hill, Principal Program Budget Analyst, *Department of Finance*

Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814

Phone: (916) 445-3274

Chris.Hill@dof.ca.gov

Tiffany Hoang, Associate Accounting Analyst, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-1127

THoang@sco.ca.gov

Ken Howell, Senior Management Auditor, *State Controller's Office*

Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816

Phone: (916) 323-2368

KHowell@sco.ca.gov

Chuck Hughes, Special Assistant District Attorney, *County of Ventura*

Office of the District Attorney, 800 South Victoria Avenue, Suite 300, Ventura, CA 93009

Phone: (805) 477-1635

Chuck.Hughes@venturacounty.gov

Angelo Joseph, Supervisor, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0706

AJoseph@sco.ca.gov

Emma Jungwirth, Senior Legislative Advocate, *California State Association of Counties (CSAC)*

1100 K Street, Ste 101, Sacramento, CA 95814

Phone: (916) 650-8115

ejungwirth@counties.org

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

Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 322-9891
akato@sco.ca.gov

Lisa Kurokawa, Bureau Chief for Audits, *State Controller's Office*
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 327-3138
lkurokawa@sco.ca.gov

Eric Lawyer, Legislative Advocate, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 650-8112
elawyer@counties.org

Kim-Anh Le, Deputy Controller, *County of San Mateo*
555 County Center, 4th Floor, Redwood City, CA 94063
Phone: (650) 599-1104
kle@smcgov.org

William Lee, Chief Deputy District Attorney, *County of San Bernardino District Attorney's Office*
303 W. 3rd Street, San Bernardino, CA 92415-0502
Phone: (909) 382-3800
WLee@sbcda.org

Anita Lee, Assistant Program Budget Manager, *Department of Finance*
Education Systems, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
anita.lee@dof.ca.gov

Fernando Lemus, Principal Accountant - Auditor, *County of Los Angeles*
Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-0324
flemus@auditor.lacounty.gov

Erika Li, Chief Deputy Director, *Department of Finance*
915 L Street, 10th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
erika.li@dof.ca.gov

Kenneth Louie, Chief Counsel, *Department of Finance*
1021 O. Street, Suite 3110, Sacramento, CA 95814
Phone: (916) 322-0971
Kenny.Louie@dof.ca.gov

Everett Luc, Accounting Administrator I, Specialist, *State Controller's Office*
3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0766
ELuc@sco.ca.gov

Jill Magee, Program Analyst, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
Jill.Magee@csm.ca.gov

Suresh Malkani, Finance Director, *Town of Apple Valley*
14955 Dale Evans Parkway, Apple Valley, CA 92307
Phone: (760) 240-7000
smalkani@applevalley.org

Darryl Mar, Manager, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0706
DMar@sco.ca.gov

Rosanna Nguyen, Program Budget Manager, *Department of Finance*
Local Government Unit, 915 L. Street, Sacramento, CA 95814
Phone: (916) 445-3274
Rosanna.Nguyen@dof.ca.gov

Andy Nichols, Consultant, *Nichols Consulting*
1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

Patricia Pacot, Accountant Auditor I, *County of Colusa*
Office of Auditor-Controller, 546 Jay Street, Suite #202, Colusa, CA 95932
Phone: (530) 458-0424
ppacot@countyofcolusa.org

Arthur Palkowitz, Attorney, *Law Offices of Arthur M. Palkowitz*
12807 Calle de la Siena, San Diego, CA 92130
Phone: (858) 259-1055
law@artpalk.onmicrosoft.com

Kirsten Pangilinan, Specialist, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 322-2446
KPangilinan@sco.ca.gov

Trevor Power, Accounting Manager, *City of Newport Beach*
100 Civic Center Drive, Newport Beach, CA 92660
Phone: (949) 644-3085
tpower@newportbeachca.gov

Jonathan Quan, Associate Accountant, *County of San Diego*
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123
Phone: 6198768518
Jonathan.Quan@sdcounty.ca.gov

Roberta Raper, Director of Finance, *City of West Sacramento*
1110 West Capitol Ave, West Sacramento, CA 95691
Phone: (916) 617-4509
robertar@cityofwestsacramento.org

Chad Rinde, Director of Finance, *County of Sacramento*
700 H Street, Room 3650, Sacramento, CA 95814
Phone: (916) 874-7248
RindeC@SacCounty.gov

Jessica Sankus, Senior Legislative Analyst, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 327-7500
jsankus@counties.org

Cindy Sconce, Director, *Government Consulting Partners*
5016 Brower Court, Granite Bay, CA 95746

Phone: (916) 276-8807
cindysconcegecp@gmail.com

Carla Shelton, Senior Legal Analyst, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
carla.shelton@csm.ca.gov

Camille Shelton, Chief Legal Counsel, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
camille.shelton@csm.ca.gov

Paul Steenhausen, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, , Sacramento, CA 95814
Phone: (916) 319-8303
Paul.Steenhausen@lao.ca.gov

Oscar Valdez, Auditor-Controller, *County of Los Angeles*
Claimant Contact
Auditor-Controller's Office, 500 West Temple Street, Room 525, Los Angeles, CA 90012
Phone: (213) 974-8302
ovaldez@auditor.lacounty.gov

Alejandra Villalobos, Management Services Manager, *County of San Bernardino*
Office of Auditor-Controller, 222 West Hospitality Lane, Forth Floor, San Bernardino, CA 92415
Phone: (909) 382-3191
alejandra.villalobos@sbcountyatc.gov

Tiffany Walston, County Counsel, *County of Los Angeles*
648 Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, CA 90012-2713
Phone: (213) 974-1811
twalston@counsel.lacounty.gov

Arthur Wylene, General Counsel, *Rural County Representatives of California (RCRC)*
1215 K Street, Suite 1650, Sacramento, CA 95814
Phone: (916) 447-4806
awylene@rcrcnet.org

Kaily Yap, Budget Analyst, *Department of Finance*
Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
Kaily.Yap@dof.ca.gov

Traci Young, IS Project Director, *City and County of San Francisco*
San Francisco Public Utilities Commission (SFPUC), 525 Golden Gate Ave, San Francisco, CA 94102
Phone: (415) 653-2583
tmyoung@sfwater.org

Helmholt Zinser-Watkins, Associate Governmental Program Analyst, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700,
Sacramento, CA 95816
Phone: (916) 324-7876
HZinser-watkins@sco.ca.gov