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January 8, 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 Rebuttal to State Controller Office's Comments:**
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

Dear Ms. Gmur:

Attached please find Claimant County of Los Angeles' rebuttal to the California State Controller's Office's comments on this Incorrect Reduction Claim.

Please let me know if you have any questions. Thank you.

I declare under penalty of perjury that the forgoing, signed on January 8, 2026, is true and correct to the best of my personal knowledge, information or belief.

Very truly yours,

BURHENN & GEST LLP

Ms. Juliana F. Gmur
January 8, 2026
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CLAIMANT LOS ANGELES COUNTY'S REBUTTAL TO STATE CONTROLLER'S OFFICE'S RESPONSE

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CLAIMANT LOS ANGELES COUNTY'S REBUTTAL TO STATE CONTROLLER'S OFFICE'S RESPONSE

Claimant County of Los Angeles ("County") hereby submits its rebuttal to the State Controller's Office's ("Controller's Office") response to the County's Incorrect Reduction Claim in this matter.

I. INTRODUCTION

This is an Incorrect Reduction Claim seeking review of the Controller's Office's disallowance in its entirety of reimbursement to the County for services mandated by the Custody of Minors-Child Abduction and Recovery Program ("Child Abduction Program") for the fiscal years (FYs) July 1, 2017, through June 30, 2021.

The Controller's Office disallowed reimbursement on the purported ground that the County did not have contemporaneous source documentation to support its claim. See State Controller's Office's Analysis and Response to the Incorrect Reduction Claim by Los Angeles County ("Controller's Office's Response"), Tab 2, Section II, page 4-5.

The Controller's Office's response lacks merit for the following reasons:

1. The Audit for FY 2017-2018 was not timely commenced. The Controller's Office's interpretation of Government Code Section 17558.5(a) is contrary to the plain meaning of the statute. The Commission must apply Government Code Section 17558.5(a) as written. Neither the Commission nor the Controller's Office can add to or modify the language of the statute.

2. As set forth in the County's Narrative Statement and below, the County did provide contemporaneous source documentation showing the validity of the costs, when they were incurred, and their relationship to the reimbursable activities.

3. Contrary to the Controller's Office's assertion, its audit did impose a new requirement without prior notice. The time records at issue here had been used and accepted by the Controller's Office without objection since 1994 (See Alarcon Dec. ¶ 9, Exhibit 1). This included eight fiscal years subsequent to the 2009 Parameters and Guidelines Amendment ("2009 Parameters and Guidelines" or "Parameters and Guidelines"). (Anema Dec., ¶ 6.)

4. The Controller's Office's new requirement constitutes an unlawful underground regulation and a violation of due process. The 2009 Parameters and Guidelines did not provide the County or other claimants notice of the new requirements.

5. There is no dispute that mandated services were rendered. There is no dispute that the County provided services to assist in the location and reunification of children subject to custody orders, services that the State required. The Controller's Office's disallowance of reimbursement for those services in their entirety is an abuse of discretion.

II. THE AUDIT FOR FISCAL YEAR 2017-2018 WAS UNTIMELY

A. The Audit was Untimely

The County submitted its reimbursement claim for FY 2017-2018 on January 31, 2019, which was filed stamped by the Controller's Office on February 1, 2019. (See Anema Dec., ¶ 7; Controller's Office's Response, Tab 4, p. 45.). The Controller's Office initiated its audit of this fiscal year on August 5, 2022. See Anema Dec., ¶ 8 and Ex. 1 (Letter to Arlene Barrera, dated August 5, 2022; Controller's Office's Response, Tab 4, pp.1-2).

Government Code § 17558.5(a) provides that:

"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's Office 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's Office to initiate an audit shall commence to run from the date of initial payment of the claim."

(Emphasis added.)

Here, the claim for FY 2017-2018 was filed on February 1, 2019, and the initiation of the audit for FY 2017-2018 occurred on August 5, 2022, more than three years later (Controller's Office's Response, Tab 4, pp.1-2, 45; Anema Dec., ¶ 8). The claim was not amended. Therefore, the audit for FY 2017-2018 was untimely and should be withdrawn.

In the Controller's Office's Response, however, the Controller's Office contends that its audit was timely, relying on the second sentence of Section 17558.5(a) that provides "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's Office to initiate an audit shall commence to run from the date of initial payment of the claim." (Controller's Office's Response, Tab 2, p. 5; see also Controller's Office's Response, Tab 4, pp. 21-22 (Audit Rpt., pp.14-15).

The Controller's Office's reliance on this portion of Section 17558.5(a) lacks merit. This exception applies only "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" Govt. Code § 17558.5(a). Here, funds *were* appropriated and payment was made. See Gest Dec. ¶¶ 3 and 4 and Ex. 1; Anema Dec., ¶ 7.

The Controller's Office nevertheless argues that it can rely on Section 17558.5(a)'s second sentence. In doing so, however, the Controller's Office is asking the Commission to change the wording of Government Code Section 17558.5(a). The Controller's Office is requesting the Commission to substitute the word "in" for the word "for" so that Section 17558.5(a)'s second sentence would read "if no funds are appropriated or no payment is

made to a claimant for the program *in* the fiscal year for which the claim is filed, the time for the Controller's Office to initiate an audit shall commence to run from the date of initial payment of the claim." See Controller's Office's Response, Tab 2, p.5.

In applying Govt. Code § 17558.5(a), however, the Commission must apply the plain meaning of the statute. The Commission has no authority to change the wording of the statute. As the California Supreme Court held in *Romano v. Rockwell International, Inc.* (1996) 14 Cal.4th 479:

We interpret statutory language according to its usual and ordinary import, keeping in mind the apparent purpose of the statute. (*Dyna-Med, Inc. v. Fair Employment & Housing Com.* (1987) 43 Cal. 3d 1379, 1386-1387. When no ambiguity appears, we give statutory terms their plain meaning. (*People v. Coronado* (1995) 12 Cal. 4th 145, 151.

14 Cal.4th at 493.

Here, the plain meaning of Govt. Code § 17558.5(a) provides that the exception upon which the Controller's Office relies applies only when no funds are appropriated or no payment is made *for* the fiscal year for which the claim is filed. As discussed above, funds were appropriated and payment was made to the County for FY 2017-2018. See Gest Dec. ¶¶ 3 and 4 and Ex. 1; Anema Dec., ¶ 7. Under the plain meaning of Section 17558.5(a), therefore, the exception on which the Controller's Office relies does not apply and the audit had to be commenced within three years of the filing of the claim, i.e., by February 1, 2022.

B. The *Gavilan* Decision is Inapposite

In its response, the Controller's Office also cites the Commission's decision in an Incorrect Reduction Claim brought by Gavilan Joint Community College District regarding its Integrated Waste Management Program, Case No. 14-007-I-04 (September 22, 2017). (Controller's Office's Response, Tab 2, p. 5.) *Gavilan* is inapposite.

In *Gavilan*, the Commission did not address the issue presented here, the interpretation of Government Code Section 17558.5(a). In *Gavilan*, there was no dispute that Section 17558.5(a)'s second sentence was applicable. Instead, the issue in *Gavilan* was the date payment was made and the date the audit was initiated, not whether the first sentence of Section 17558.5(a) applies where there is payment or appropriation for the fiscal year at issue. (*Gavilan*, pp. 23-26; Controller's Office's Response, Tab 5, pp 24-27.)

Indeed, in contrast to the facts here, in *Gavilan*, the Controller's Office could not have commenced its audit within three years of the claim filing, as no payment was made until six years after the claim was filed. In *Gavilan*, the claim was filed on October 6, 2005, payment was not made until January 18, 2011, and the audit initiated on January 17, 2014. *Gavilan*, pp. 23-26. Thus, given the date of payment, there was no way for the audit to commence within the normal three-year period, and therefore the second sentence of section 17558.5(a) applied.

In contrast, here, the claim was filed on February 1, 2019, and payment made on August 15, 2019 (Controller's Office's Response, Tab 4, p. 45; Anema Dec. ¶ 7). The Controller's Office easily could have commenced the audit within three years of the claim filing. Thus, not only is there no statutory predicate for the Controller's Office's argument, there is also no need to apply the second sentence in Section 17558.5(a). Here, the Controller's Office had ample time to commence the audit within three years of the filing of the County's claim.

The Controller's Office requests the Commission to ignore the word "for" in the second sentence of Section 17558.5(a) and substitute in the word "in." The Commission, however, must apply the plain meaning of the statute. Section 17558.5(a) provides that an audit by the Controller's Office must be initiated "no later than three years after the date the actual reimbursement claim is filed or last amended, whichever is later." The exception to this rule applies only "if no funds are appropriated or no payment is made to the claimant for the program *for* the fiscal year for which the claim is filed" Here, it is undisputed that funds were appropriated and payment was made to the County for the fiscal year for which the claim was filed.

The Controller's Office's audit of Fiscal Year 2017-18 was untimely and should be withdrawn.

III. THE COUNTY'S CLAIMS WERE SUPPORTED BY SOURCE DOCUMENTS THAT SHOWED THE VALIDITY OF THE CLAIMED COSTS IN ACCORDANCE WITH THE PARAMETERS AND GUIDELINES

A. The County Submitted Source Documents Consistent with the Parameters and Guidelines

As described in the County's Narrative Statement, the County submitted time studies (employee time sheets), salary and benefits information, and an indirect cost calculation in support of the costs incurred for each fiscal year. (See generally, Incorrect Reduction Claim Form, Section 6, Narrative Statement, pp. 11-15. See also Incorrect Reduction Form, Section 7, Alarcon Dec., ¶ 11, Ex. 3; Incorrect Reduction Claim Form, Section 10 (Reimbursement Claims).)

The Controller's Office does not dispute that mandated activities were performed and that it received these documents and this information. Instead, the Controller's Office's sole contention is that "[d]escriptions of the mandated activities . . . are not provided." See Controller's Office's Response, Tab 2, pp. 6, 7. This assertion lacks merit. The employee time sheets did provide descriptions of the mandated activities as set forth in the Parameters and Guidelines.

Section V.B of the Parameters and Guidelines sets forth the Reimbursable Activities.¹ As is pertinent here, Section V.B.1 provides as a reimbursable activity:

¹ The Controller's Office's Response references Section IV (Tab 2, page 6), but this appears to be a typographical error. Section V.B sets forth the reimbursable activities.

“Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders”

Section V.B.2.b(4) provides as a reimbursable activity:

“Return of an illegally obtained or concealed child(ren) to the legal custodian or agency.”

The County’s employee time sheets specifically articulate these activities. Each time sheet lists activities by reference to the Family or Penal Code. Each time sheet includes a specific instruction that:

(1) “[a]ctivity performed under [Family Code Sections 3130-3133] *involving enforcement of custody orders* should be indicated in this category,” and

(2) “[a]ctivities performed under [Penal Code Sections 277, 278 and 278.5] *in the return of an illegally concealed child* should be indicated in this category.”

Alarcon Dec., ¶ 8 and Ex.1, p.2 (emphasis added).

Thus, the employee time sheets did use descriptions of their activities, using language almost identical to the Parameters and Guidelines: “Obtaining compliance with court orders . . . and the enforcement of child custody or visitation orders (Parameters and Guidelines); “enforcement of custody orders” (employee time sheet); “return of an illegally obtained or concealed child(ren)” (Parameters and Guidelines); “return of an illegally concealed child” (employee time sheet).

The Controller’s Office’s Response describes this as merely referencing Family or Penal Codes (Controller’s Office’s Response, Tab 2, p. 6). The Controller’s Office asserts that “Nowhere else on the form does it list what the ‘activity’ or ‘activities’ are . . .” (Controller’s Office’s Response, Tab 2, p. 7).

As set forth above, that is not accurate. Given the instructions to the employees, the references to the Family and Penal Codes were just shorthand for referring to “obtaining compliance with court orders,” including “enforcement of child custody . . . orders,” and “return of an illegally concealed child” as set forth in Sections V.B.1 and 2.b(4) of Parameters and Guidelines. See Alarcon Dec. ¶ 8 and Ex. 1. If the front of the time sheet had said “enforcement of custody orders” and “return of an illegally concealed child” instead of referring to these activities by their Family and Penal Code sections, it would still have been describing the same activity. The time sheets were not just a reference to Code sections but descriptions of these two reimbursable activities, using the same language as set forth in Parameters and Guidelines Sections V.B.1 and V.B.2.b(4).

The Controller’s Office’s objection in fact appears to be that the County did not further break down those activities into sub-activities or, as the County previously referred

to in its Narrative Statement, subcategories. The Controller's Office does not state what additional information it believes was necessary, but it apparently argues that costs incurred in other activities set forth in Section IV.B of the Parameters and Guidelines should have been referenced.

However, there is nothing in the Parameters and Guidelines that required the County to break down its timesheets into these additional sub-activities. Section V.B.1 describes reimbursable activities as "Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders, *including*:" (Emphasis added.) The use of the word "including" indicates that the activities that follow are included as reimbursable, but does not imply that the source documents cannot use "enforcement of child custody orders." The same is true for Section V.B.2.b(4).

In short, there is nothing in the Parameters and Guidelines that indicates that the County was required to identify the mandated activities other than what is set forth in the Parameters and Guidelines themselves, i.e., "obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders" and "return of illegally obtained or concealed child(ren) to the legal custodian or agency," both of which are set forth on the County's time sheets in the instructions to each employee and reference to the appropriate Family or Penal code. There is nothing in the State Controller's Mandated Costs Manual For Local Agencies that states that the County was required to break down its time into further sub-activities. The County's time sheets were source documents created at or near the time the costs were incurred that showed the validity of the costs, when they were incurred, and the costs' relationship to the reimbursable activities.

Finally, the Controller's Response asserts that the County's claim forms sought reimbursement only for compliance with court orders and not for the return of illegally concealed children to their legal custodian (Controller's Offices' Response, Tab 2, p.6). This is incorrect.

Each claim submission contained both Form 1 and Form 2. The County submitted two separate Form 2s, one that referenced Family Code Sections 3130 through 3133, and one that referenced Penal Code Sections 277, 278 and 278.5. See Controller's Office's Response, Tab 4, pp. 48-49, 53-54, 58-59 and 63-64.

As discussed above, Family Code Sections 3130 through 3133 refer to compliance with and enforcement of court orders and Penal Code Sections 277, 278, and 278.5 refer to return of illegally concealed children. Thus, the County's claim forms did refer to both activities. These two were then combined on Form 1 under Compliance with Court Orders, but both activities were included in the County's claim. See Controller's Office's Response, Tab 4, pp. 48-49, 53-54, 58-59 and 63-64.

In sum, here:

1. Every hour claimed by the County is supported by a time sheet.

2. Each timesheet was completed by either the Deputy District Attorney, paralegal, investigator, or clerk him or herself or by an authorized proxy.
3. Each time sheet was prepared at or near the time of the activity.
4. Each time sheet was certified by the employee as true and accurate.
5. Each time sheet was certified by a supervisor as true and correct.
6. Each time sheet set forth the mandated activity by using the same or almost the same language as the Parameters and Guidelines, i.e. "Obtaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders" and "Return of an illegally obtained or concealed child(ren)" (Parameters and Guidelines Section V.B.1 and V.B.2.b.(4), and instructing each attorney, paralegal or investigator to include the time for these activities under the appropriate Family or Penal Code reference. (Alarcon Dec. ¶¶ 8 and 9.) These time sheets were contemporaneous source documents consistent with the Parameters and Guidelines.

B. The 2009 Amendment to the Parameters and Guidelines Did Not Put the County on Notice of the Controller's Office's New Requirements

The Controller's Office's Response asserts that, in its audit, it was not requiring the County's source documents to further break down the reimbursable activities of obtaining compliance with court orders and returning illegally obtained or concealed children into sub-activities or, as the County referred to them in its Narrative Statement, subcategories (Controller's Office's Response, Tab 2, p. 7).

The Controller's Office, however, never articulates what additional description of the mandated activities it believed necessary to meet its requirements. The Parameters and Guidelines list as reimbursable activities "[o]btaining compliance with court orders relating to child custody or visitation proceedings and the enforcement of child custody or visitation orders" and "[r]eturn of an illegally obtained or concealed child(ren) to the legal custodian or agency." Parameters and Guidelines Sections V.B.1 and V.B.2.b(4). The County's time sheets described those activities using that language.

Clearly, if the Controller's Office was not requiring a further breakdown of those activities into sub-activities or subcategories, it was nevertheless requiring information or descriptions that it did not previously require. The County had been using the same time sheets and submitting the same claim information since 1994 (Alarcon Dec., ¶ 9 and Ex. 1). The County received reimbursement based on those time sheets and claim information for at least 16 previous years, including eight fiscal years after the 2009 Parameters and Guidelines Amendment (Anema Dec., ¶ 6). No claim was rejected, in whole or part, until the August, 2022 audit.

Although the Controller's Office's Response does not indicate what additional information was required, the Controller's Response appears to argue that additional

description was required by the 2009 Amendment to the Parameters and Guidelines. (Controller's Office's Response, Tab 2, p. 8.) This argument lacks merit.

The 2009 Amendment to the Parameters and Guidelines was adopted to include boilerplate language regarding the need for source documentation and retention of records. See Final Staff Analysis, Proposed Amendment to Parameters and Guidelines, Custody of Minors-Child Abduction and Recovery (October 30, 2009 Hearing). As set forth in the County's Narrative Statement (IRC Claim Form, Section 6, pp. 18-20), nowhere in the 2009 Amended Parameters and Guidelines does it specify that time sheets must reflect the subcategories or other information required by the Controller's Office in the audit.

Instead, the amendment provided that claimed costs must be "supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities." Parameters and Guidelines, Section V. The County's time sheets did that at the time of the amendment and did that here: As discussed above, they show the validity of the costs, when they were incurred, and their relationship to reimbursable activities by breaking down each employee's daily activities by citation to the appropriate mandate, i.e., obtaining compliance with court orders and returning illegally concealed children, as well as non-claimable costs. Nowhere in the 2009 Amendment does it state that citation to the mandated activities in this manner is insufficient.

Second, neither the Final Staff Analysis on the proposed 2009 amendment, nor the Commission's Hearing Minutes themselves, gave notice of any such additional requirement. Instead, the matter was presented to the regulated community and the Commission as simply adding "boilerplate language." The Staff Analysis said the purpose of the amendment was to include the same "boilerplate language" in the Parameters and Guidelines that had otherwise been included in other Parameters and Guidelines since 2003. The Staff Analysis did not say that it was adding any requirement specific to Child Custody support documentation or that other information such as subcategories of activities had to be referenced in that documentation. Final Staff Analysis, Proposed Amendment to Parameters and Guidelines, pp. 1-2, October 30, 2009 Hearing.

Indeed, this same "boilerplate language" was also being added to 48 other programs. And, significantly, no change was being made to the description of Reimbursable Activities. The matter was put on the consent calendar for the October 30, 2009, hearing along with another set of Parameters and Guidelines and was simply referenced as "update boilerplate language: Child Abduction and Recovery." Minutes, Commission on State Mandates, October 30, 2009. The language of Sections V.B.1 and V.B.2.b(4) was identical before and after the amendment.

Thus, the regulated community received no notice that any substantive change was being made to the Reimbursable Activities section of the Parameters and Guidelines or the manner in which they could be described, including the description of those activities as enforcement of custody orders or the return of an illegally concealed child. The amendment language itself referenced only that actual costs may be claimed, and

those costs must be supported by “source documents that show the validity of such costs, when they were incurred, and the relationship to the reimbursable activities.” 2009 Amended Parameters and Guidelines, Section V. Nothing indicated that source documentation could not use language similar to the Parameters and Guidelines to describe the mandated activities. Instead, the regulated community was advised only that “boilerplate language” was being inserted.

The Controller’s Office’s Response contends that the County and other claimants were given notice by the State Controller’s Office’s Mandated Cost Manual (Controller’s Response, Tab 2, p. 9). To the contrary, that manual evidences the fact that the 2009 Amendment did not prevent claimants from using language similar to that of the Parameters and Guidelines to describe the mandated activities.

Section 9(a) of that manual addresses actual time reporting. It provides in pertinent part that:

“Each program’s Ps & Gs define reimbursable activities for each mandated cost program. When employees work on multiple activities, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that must:

- (1) Reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee.
- (2) Account for the total activity for which each employee is compensated.
- (3) Be prepared at least monthly and must coincide with one or more pay periods.
- (4) Be signed by the employee.”

Mandated Cost Manual for Local Agencies, p.15.

That is the case here. Each employee time sheet reflects an after-the-fact (contemporaneous) distribution of the employee’s actual activity, accounts for each employee’s total activity, is prepared monthly and coincides with one or more pay periods, and is signed by the employee, as well as his or her supervisor. See Alarcon Dec., Exs. 1 and 3.

The Mandated Cost Manual does not state that the claimant’s time records cannot use language similar to the Parameters and Guidelines to describe the mandated activities. Nor does the manual state that a claimant must break down reimbursable activities into subcategories or provide whatever additional information the Controller’s Office sought in the audit. The fact that it does not is evidence that the 2009 Amendment to the Parameters and Guidelines, the boilerplate language that was added, did not specify this requirement. If it did, the Mandated Cost Manual would have so specified.

IV. THE CONTROLLER'S OFFICE'S NEW REQUIREMENTS CONSTITUTE AN UNLAWFUL UNDERGROUND REGULATION AND ITS IMPOSITION WAS A VIOLATION OF DUE PROCESS

As set forth in the County's Narrative Statement (IRC Form Section 6, pp. 16-18), the Controller's Office's imposition of new requirements with respect to the required content of the County's time records without notice or warning constitutes an underground regulation. As such, the imposition is unlawful.

As noted, the time records at issue here have been used and accepted by the Controller's Office without objection since 1994, the date of their last revision (See Alarcon Dec., ¶ 9 and Ex. 1; see *also* Anema Dec., ¶ 6). Prior to the audit, the Controller's Office never advised the County that its time records were insufficient. Instead, each year the County submitted claims and each year the claims were paid. See Anema Dec., ¶ 6. It was not until 2022, after the audit was initiated, that the Controller's Office advised the County that it now required the County's time sheets to include subcategories of activities or other additional information. This was more than one year after the last fiscal year at issue, at a time when it was impossible for the County to go back and revise the time sheets for the fiscal years at issue. No public notice of the adoption of this policy had ever been given; no text of a regulation to this effect had ever been issued.

The Controller, having accepted these time sheets for years prior to the audit periods at issue here, cannot without notice or warning choose to reverse its decision and find that the records are insufficient. To do so is an unlawful "underground regulation." *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 805; *Modesto City Schools v. Education Audits Appeal Panel* (2004) 123 Cal.App.4th 1365, 1381; *California Advocates for Nursing Home Reform v. Bontá* (2003) 106 Cal.App.4th 498, 506-507.

The Controller's Office's Response is that it "has no 'policy' of requiring time sheets to include subcategories" (Controller's Office's Response, Tab 2, p.8.) The Controller's Office clearly, however, is requiring additional information than previously required and, whatever those requirements, they are a policy that is being applied generally. Since November 2022, the Controller's Office has conducted 11 audits of county district attorney child custody claims throughout the state. In each, the Controller's Office has disallowed claims purporting to apply the contemporaneous source documentation rule at issue here. See Gest Dec., ¶ 7 and Ex. 2 (attaching five of these audits). This is evidence that the Controller's Office has a new policy that it is applying generally, statewide.

The Controller's Office's Response also contends that the 2009 Amendment to the Parameters and Guidelines and its Mandated Cost Manual gave sufficient notice of the Controller's Office's new policy. As set forth above, however, neither the 2009 Amendment nor the Mandated Cost Manual gave such notice.

The Controller's Office's imposition of these new requirements without notice is also a violation of due process. As the Commission said in *In re Incorrect Reduction Claim* Los Angeles Regional Water Quality Board Order No. 01-82 Case No. 20-0304-I-

07, *Municipal Stormwater and Urban Runoff Discharges*, (City of Lakewood, Claimant) (July 22, 2022), “due process requires reasonable notice of any substantive change affecting the substantive rights and liabilities of the parties.” *Id* at 28 (emphasis added), citing *In re Cindy B.* (1987) 192 Cal.Ap.3d 771, 783-784.

The State Controller’s Response contends that the decision in *City of Lakewood* is not applicable because the fiscal years at issue were prior to the time applicable Parameters and Guidelines were adopted (State Controller’s Office’s Response, Tab 2 at 8.) The principle that due process requires reasonable notice of any substantive change affecting the substantive rights and liabilities of a party, however, is applicable. *City of Lakewood* is cited for that principle, not the particular facts of the case.

As set forth above, no notice of the State Controller’s Office’s new requirements was ever given to the County prior to the audit. Neither the 2009 Amendment to the Parameters and Guidelines nor the State Controller’s Office’s Mandated Cost Manual gave such notice. This was not only an underground regulation, but also a violation of due process.

V. WHEN THERE IS NO DISPUTE THAT MANDATED SERVICES WERE RENDERED, IT IS ARBITRARY AND CAPRICIOUS FOR THE CONTROLLER’S OFFICE TO FIND THAT THE COUNTY IS ENTITLED TO \$0.00 REIMBURSEMENT

There is no dispute that mandated services were rendered. During the audit periods, the Los Angeles County District Attorney’s Office filed 141 cases and declined 244 more. The Office also handled 112 Hague cases submitted to it from the California Attorney General’s Office. Its investigators in its Child Abduction Unit opened an additional approximately 535 civil recovery order cases. The District Attorney’s Office and its investigators expended approximately 67,328 hours. These efforts resulted in the recovery or reunification of over 300 minors from throughout the country. See Alarcon Declaration, ¶ 7.²

The Controller’s office does not dispute these facts. The Controller Office’s audit adjustment was based on a purported lack of contemporaneous source documents, not on a finding that mandated activities had not been rendered (Controller’s Response, Tab 2, pp. 4-5). As set forth above, the County disagrees with that conclusion. Its time sheets were formatted in accordance with Parameters and Guidelines Sections V.B.1 and V.B.2.b(4).

Nevertheless, even if the County’s time sheets were not in compliance with the Parameters and Guidelines, it was arbitrary and capricious for the Controller’s Office to find that the County was entitled to zero reimbursement, as there was no dispute that mandated services had been rendered. If the County’s time sheets were not adequate

² These statistics are collected on a calendar, as opposed to fiscal, year basis.

source documents, then reimbursement should have been provided based on a reasonable estimate of the costs of services rendered.

In *In Re Incorrect Reduction Claim on Education Code §§ 44660-44665, etc.*, Case No. 14-9825-I-01 (“The Stull Act”), the Oceanside School District filed a claim seeking reimbursement of \$1,270,420 in direct and indirect costs incurred in performing school personnel evaluations pursuant to Education Code §§ 44660-44665, as amended. The Controller’s Office reduced the claim to \$0 on the grounds that Oceanside’s documentation did not identify employees evaluated during the audit period. *Id.* at 1-2, 18. Specifically, the Controller’s Office found that Oceanside had not supported its claim with contemporaneous source documents identifying the number of evaluated employees. *Id.* at 9, 18.

After the audit, Oceanside provided documentation showing that 1,698 employees had been evaluated. The Controller’s Office found that of the 1,698 employees, 1,149 evaluations fell under the mandate and offered to approve reimbursement in the amount of \$35,967. *Id.* at 2.

The Commission found that Oceanside should be reimbursed the \$35,967. *Id.* at 2. The Commission held that, where there is no dispute that mandated activities occurred, it was arbitrary and capricious to reduce reimbursement to \$0. *Id.* at 19-20. The Commission held, “the Controller’s reduction of costs to \$0 is arbitrary, capricious or entirely lacking in evidentiary support.” *Id.* at 24.³

In its response, the State Controller’s Office cites the Commission’s decision in the Incorrect Reduction Claim relating to the *Stull Act* for the Carlsbad Unified School District, Case No. 14-9825-I-02. (Controller’s Office’s Response, Tab 2, pp. 9-10.) In that decision, Carlsbad also had failed to submit contemporaneous source documents. (The applicable Parameters and Guidelines required contemporaneous source documents using the same language at issue here. See Adoption of Parameters and Guidelines, the Stull Act, Case No. 98-TC-25, Denair Unified School District (September 27, 2005), Section IV.)

The Controller’s Office’s Response cites *Carlsbad* for the proposition that it could reduce the entire claim to zero. However, in *Carlsbad*, the Controller’s Office in fact did not reduce the claim to zero, but awarded reimbursement in reliance on a post-audit time study performed on a fiscal year subsequent to the audit period, although the Controller’s Office disallowed certain aspects of the study. *Id.* at 7 (“The Controller accepted and applied that time study to the audit period, but as explained below, determined that the scope of the time study included unallowable activities and costs.”) This Commission affirmed the Controller’s action. *Id.* at 26. Thus, in *Carlsbad*, where there was no dispute that mandated activities had occurred, both the Controller’s Office and this Commission did not reduce the reimbursement to zero, but provided reimbursement based on a

³ The Commission then went on to find that the Controller’s Office’s offer to allow reimbursement at 30 minutes per employee evaluated was supported by the record and was not arbitrary, capricious or entirely lacking in evidentiary support. *Id.* at 24.

reasonable estimate of the cost of the services rendered, even though the Parameters and Guidelines required contemporaneous source documents and no such documents had been provided.

The Controller's Office's Response next contends that the Oceanside decision arose at a time when the Parameters and Guidelines did not explicitly require contemporaneous source documents. (Controller's Office Response, Tab 2, p.10). This distinction, however, is not relevant. As noted above, in *Carlsbad*, the Parameters and Guidelines did require contemporaneous source documentation, but the Controller's Office nevertheless approved reimbursement based on post-audit, non-contemporaneous source documentation. (Controller's Office's Response, Tab 7, p. 8. (page 7 of the decision).) The Commission in *Carlsbad* approved the Controller's Office actions in that case. (Controller's Office's Response, Tab 7, pp. 8, 18, 27 (pages 7, 17 and 26 of the decision).)

Finally, the Controller's Office contends that attempting to use post-audit period data to support costs would be contradictory to the documentation requirements in the Parameters and Guidelines (Controller's Office's Response, Tab 2, p.11). However, that is exactly what the Controller's Office did in *Carlsbad*. In that case, the Controller's Office used post-audit time studies to provide reimbursement for audit periods, even though the Parameters and Guidelines required contemporaneous source documents. (Controller's Office's Response, Tab 7, pp.8 and 18 (pages 7 and 17 of the decision).)

It is abuse of discretion for the Controller's Office to approve reimbursement in some cases, but not others, when there is no dispute that mandated services had been rendered. As discussed in the County's Narrative Statement (IRC Form, Section 6, p. 24) and above, there have been at least three decisions where reimbursement was granted, but no contemporaneous source documents were present. In two of those cases, *Carlsbad* and *In Re Incorrect Reduction Claim on Family Code Sections 3060-3064, etc.* (Santa Clara), the Controller's Office used post-audit period studies and documentation to award reimbursement, and the Commission affirmed those awards. It would be arbitrary and capricious, and an abuse of discretion, to provide reimbursement for some claims where there is no dispute that services were rendered but deny it for others.

Although the County does not agree that its time sheets and other audit period documentation are inadequate, if the Commission finds that they are, the County has provided an alternative means to determine the reasonable costs incurred. See County's Narrative Statement (IRC Form, Section 6, pp. 23-25). The Commission should order the Controller's Office to award those costs for the audit periods.

VI. CONCLUSION

For the foregoing reasons and the reasons set forth in the County's Narrative Statement, this Incorrect Reduction Claim should be granted. The Commission should find that the audit for FY 2017-2018 should be withdrawn as untimely and that the County is entitled to its claimed costs as submitted with respect to each of the Fiscal Years at issue.

In the alternative, should the Commission find that the County's documentation was inadequate (which the County disputes), then the Commission should find that the audit for FY 2017-2018 should be withdrawn and that the County is entitled to at least \$1,567,429.62 for each of the subsequent Fiscal Years at issue.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct to the best of my personal knowledge, information, or belief.

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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 January 9, 2026, I served the:

- **Current Mailing List dated December 19, 2026**
- **Claimant's Rebuttal Comments filed January 8, 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 January 9, 2026 at Sacramento, California.



David Chavez

Commission on State Mandates

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COMMISSION ON STATE MANDATES

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Last Updated: 12/19/25

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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