



March 25, 2026

Ms. Anne Kato
State Controller's Office
Local Government Programs and Services
Division
3301 C Street, Suite 740
Sacramento, CA 95816

Mr. Rajiv Narayan
Office of the County Counsel
County of Santa Clara
70 West Hedding Street
San Jose, CA 95110

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: Proposed Decision and Parameters and Guidelines
Child Physical Abuse and Neglect Exams, 24-TC-05
Statutes 2023, Chapter 841 (AB 1402); Penal Code Section 11171(f)
County of Santa Clara, Claimant

Dear Ms. Kato and Mr. Narayan:

The Proposed Decision and Parameters and Guidelines for the above-captioned matter is enclosed for your review.

Hearing: This matter is tentatively set for hearing on **Friday, April 10, 2026, in person at 10:00 a.m., at California Department of Food and Agriculture (CDFA), First Floor Auditorium, 1220 N Street, Sacramento, California, 95814 and via Zoom.**

This Proposed Decision and Parameters and Guidelines may or may not be heard depending on the outcome of the pending Request to Reconsider Adopted Decision on the same matter.

The Commission is committed to ensuring that its public meetings are accessible to the public and that the public has the opportunity to observe the meeting and to participate by providing written and verbal comment on Commission matters whether they are physically appearing at the in-person meeting location or participating via Zoom. If you want to speak during the hearing and you are in-person, please come to the table for the swearing in and to speak when your item is up for hearing. If you are participating via Zoom, you must use the "Raise Hand" feature in order for our moderators to know you need to be unmuted.

You may join the meeting via Zoom through the link below and can listen and view through your desktop, laptop, tablet, or smart phone. This will allow you to view documents being shared as well.

There are three options for joining the meeting via Zoom:

1. Through the link below you can listen and view through your desktop, laptop, tablet, or smart phone using Zoom. This will allow you to view documents being shared as well. **(You are encouraged to use this option.)**

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gov.zoom.us/j/88986511013?pwd=yjk4vUbelzOVIMWuVeBVfwFpp3bCO3.1](https://csm-ca.gov.zoom.us/j/88986511013?pwd=yjk4vUbelzOVIMWuVeBVfwFpp3bCO3.1)
Passcode: 041026

2. Through one tap mobile on an iPhone in the US. This process will dial everything for you without having to key in the meeting ID number. If you have

the Zoom application on your iPhone you can view the meeting and documents being shared as well.

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3. Through your landline or non-smart mobile phone, either number works. You will be able to listen to the proceedings but will not be able to view the meeting or any documents being shared. If you would like to speak, press #2 to use the "Raise Hand" feature.

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Passcode: 041026

Please don't hesitate to reach out to us for help with technical problems at csminfo@csm.ca.gov or 916 323-3562.

Testimony at the Commission Hearing: If you plan to address the Commission on an agenda item, please notify the Commission Office **not later than noon on the Tuesday prior to the hearing, April 7, 2026**. Please also include the names of the people who will be speaking for inclusion on the witness list and the names and email addresses of the people who will be speaking both in person and remotely to receive a hearing panelist link in Zoom. When calling or emailing, please identify the item you want to testify on and the entity you represent. The Commission Chairperson reserves the right to impose time limits on presentations as may be necessary to complete the agenda.

Time to File Written Comments: Any person may submit comments in writing on any agenda item by filing them in accordance with section 1181.3 of the Commission's regulations. If you plan to file any written document, please note that comments filed at least 15 days in advance of the meeting shall be included in the Commissioners' hearing binders, a copy of which is available for public viewing at the Commission meeting. Additionally, comments filed more than five days in advance of the meeting shall be included in the Commission's meeting binders, if feasible, or shall be provided to the Commission when the item is called, unless otherwise agreed by the Commission or the executive director. (Cal. Code Regs., tit. 2, § § 1181.3 and 1181.10(b)(1)(A-B)).

However, written comments filed less than five days in advance of the meeting, the commenter shall electronically file (or e-file) a PDF copy with the Commission via the Commission's e-filing system, available on the Commission's website <https://www.csm.ca.gov/dropbox.shtml> at least 24 hours prior to the meeting.

Commission staff shall provide copies of the comments to the Commission and shall place a copy on a table for public review when the item is called or, in the case of participation via teleconference, shall provide an electronic copy to the Commission and post a copy on the Commission's website, and may share the document with the Commission and the public using the "share" function. (Cal. Code Regs., tit. 2, § § 1181.3 and 1181.10(b)(1)(C)).

Postponement: If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Ms. Kato and Mr. Narayan

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Special Accommodations: For any special accommodations such as a sign language interpreter, an assistive listening device, materials in an alternative format, or any other accommodations, please contact the Commission Office at least five to seven working days prior to the meeting.

Very truly yours,

A handwritten signature in cursive script, reading "Juliana F. Gmur". The signature is written in black ink and is positioned above the printed name and title.

Juliana F. Gmur
Executive Director

ITEM 4

PROPOSED DECISION AND PARAMETERS AND GUIDELINES

Penal Code Section 11171(f) as Amended by Statutes 2023, Chapter 841 (AB 1402)

Child Physical Abuse and Neglect Exams

24-TC-05

Period of reimbursement begins January 1, 2024

EXECUTIVE SUMMARY

I. Summary of the Mandate

These Parameters and Guidelines address state-mandated costs resulting from Penal Code section 11171(f), as amended by Statutes 2023, chapter 841, effective January 1, 2024.

On February 13, 2026, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a partially reimbursable state-mandated program beginning January 1, 2024, upon counties within the meaning of article XIII B, section 6(c) of the California Constitution and Government Code section 17514. The Commission approved this Test Claim for only the following reimbursable costs:

- Costs incurred for child physical abuse and neglect exams conducted in accordance with Penal Code section 11171, by the county's designated Sexual Assault Response Teams (SART), Sexual Assault Forensic Examiner (SAFE) teams, or other qualified medical evidentiary examiners, when the child is eligible for Medi-Cal or Victim Compensation Board coverage.

Reimbursement is **not** required to the extent the Legislature appropriates funds for child physical abuse and neglect exams under Penal Code section 11171(g).

All other claims for reimbursement were denied.

II. Procedural History

The Commission adopted the Test Claim Decision on February 13, 2026.¹ Commission staff issued the Draft Expedited Parameters and Guidelines on February 18, 2026.² No comments were filed on the Draft Expedited Parameters and Guidelines. On March 9, 2026, the claimant filed a Request for Reconsideration of an Adopted Test Claim Decision,³ which was denied by the Commission on April 10, 2026.

¹ Exhibit A, Test Claim Decision, pages 1-75.

² Exhibit B, Draft Expedited Parameters and Guidelines, pages 1-25.

³ California Code of Regulations, title 2, section 1187.15.

Pursuant to section 1183.9(d) of the Commission’s regulations, Commission staff did not issue a Draft Proposed Decision and Parameters for comment because no substantive comments were filed on the Draft Expedited Parameters and Guidelines.⁴

III. Discussion

Consistent with the Test Claim Decision, the Parameters and Guidelines provide as follows:

A. Eligible Claimants (Section II. of the Parameters and Guidelines)

Any county, or city and county subject to the taxing restrictions of articles XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid from proceeds of taxes and that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

B. Period of Reimbursement (Section III. of the Parameters and Guidelines)

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the Test Claim on December 31, 2024. Because the claimant filed the Test Claim on December 31, 2024 (during FY 2024-2025), the potential period of reimbursement under Government Code section 17557(e) would begin at the start of the prior fiscal year, which is July 1, 2023. However, since the test claim statute has a later effective date, the period of reimbursement begins on the statute’s effective date, or January 1, 2024.⁵

C. Reimbursable Costs Pursuant to Article XIII B, Section 6(c) (Section IV. of the Parameters and Guidelines)

Only the state-mandated costs approved by the Commission are included in Section IV. of the Parameters and Guidelines as follows:

The claimant is only allowed to claim and be reimbursed for the following costs:

- Costs incurred for child physical abuse and neglect exams conducted in accordance with Penal Code section 11171, by the county’s designated Sexual Assault Response Teams (SART), Sexual Assault Forensic Examiner (SAFE) teams, or other qualified medical evidentiary examiners, when the child is eligible for Medi-Cal or Victim Compensation Board coverage.

⁴ California Code of Regulations, title 2, section 1183.9(d) provides: “If no comments are filed on the draft expedited parameters and guidelines that raise substantive issues regarding any of the elements described in section 1183.7, a draft proposed decision in accordance with section 1183.13(a) of these regulations need not be prepared and the executive director may schedule the proposed decision and parameters and guidelines for adoption at the next regularly scheduled hearing in accordance with section 1183.13(d) of these regulations.”

⁵ *Southern California Gas Co. v. Public Utilities Commission* (1985) 38 Cal.3d 64, 67 (“It is well settled that a statute has no force whatsoever until its effective date.”).

Reimbursement is *not* required to the extent the Legislature appropriates funds for child physical abuse and neglect exams under Penal Code section 11171(g).

D. Offsetting Revenues and Reimbursements (Section VII. of the Parameters and Guidelines)

The Parameters and Guidelines identify the potential offsetting revenues identified in the Test Claim Decision as follows:

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement. Such offsetting revenue or reimbursement includes, but is not limited to, the following:

- Funds appropriated for child physical abuse and neglect exams under Penal Code section 11171(g).

E. The Remaining Sections of the Parameters and Guidelines

Section V. Direct Costs; Section VI. Record Retention; Section VIII. State Controller's Claiming Instructions; Section IX. Remedies Before the Commission; and Section X. Legal and Factual Basis for the Parameters and Guidelines contain standard boilerplate language.

IV. Staff Recommendation

Staff recommends that the Commission adopt the Proposed Decision and Parameters and Guidelines and authorize staff to make any technical, non-substantive changes to the Proposed Decision and Parameters and Guidelines following the hearing.

BEFORE THE
 COMMISSION ON STATE MANDATES
 STATE OF CALIFORNIA

<p>IN RE PARAMETERS AND GUIDELINES</p> <p>Penal Code Section 11171(f), as Amended by Statutes 2023, Chapter 841 (AB 1402), effective January 1, 2024</p> <p>Period of reimbursement begins January 1, 2024</p>	<p>Case No.: 24-TC-05</p> <p><i>Child Physical Abuse and Neglect Exams</i></p> <p>DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7.</p> <p><i>(Adopted April 10, 2026)</i></p>
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DECISION

The Commission on State Mandates (Commission) heard and decided this Decision and Parameters and Guidelines during a regularly scheduled hearing on April 10, 2026. [Witness list will be included in the adopted Decision and Parameters and Guidelines.]

The law applicable to the Commission’s determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

The Commission [adopted/modified/rejected] the Proposed Decision and Parameters and Guidelines by a vote of [vote will be included in the adopted Decision and Parameters and Guidelines], as follows:

Member	Vote
Lee Adams, County Supervisor	
Deborah Gallegos, Representative of the State Controller	
Karen Greene Ross, Public Member	
Renee Nash, School District Board Member	
William Pahland, Representative of the State Treasurer, Vice Chairperson	
Michele Perrault, Representative of the Director of the Department of Finance, Chairperson	
Alexander Powell, Representative of the Director of the Governor’s Office of Land Use and Climate Innovation	

I. Summary of the Mandate

These Parameters and Guidelines address state-mandated costs resulting from Penal Code section 11171(f), as amended by Statutes 2023, chapter 841, effective January 1, 2024.

On February 13, 2026, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a partially reimbursable state-mandated program beginning January 1, 2024, upon counties within the meaning of article XIII B, section 6(c) of the California Constitution and Government Code section 17514. The Commission approved this Test Claim for only the following reimbursable costs:

- Costs incurred for child physical abuse and neglect exams conducted in accordance with Penal Code section 11171, by the county's designated Sexual Assault Response Teams (SART), Sexual Assault Forensic Examiner (SAFE) teams, or other qualified medical evidentiary examiners, when the child is eligible for Medi-Cal or Victim Compensation Board coverage.

Reimbursement is **not** required to the extent the Legislature appropriates funds for child physical abuse and neglect exams under Penal Code section 11171(g).

All other claims for reimbursement were denied.

II. Procedural History

The Commission adopted the Test Claim Decision on February 13, 2026.⁶ Commission staff issued the Draft Expedited Parameters and Guidelines on February 18, 2026.⁷ No comments were received on the Draft Expedited Parameters and Guidelines. On March 9, 2026, the claimant filed a Request for Reconsideration of an Adopted Test Claim Decision,⁸ which was denied by the Commission on April 10, 2026.

Pursuant to section 1183.9(d) of the Commission's regulations, Commission staff did not issue a Draft Proposed Decision and Parameters for comment because no substantive comments were filed on the Draft Expedited Parameters and Guidelines.⁹

⁶ Exhibit A, Test Claim Decision, pages 1-75.

⁷ Exhibit B, Draft Expedited Parameters and Guidelines, pages 1-25.

⁸ California Code of Regulations, title 2, section 1187.15.

⁹ California Code of Regulations, title 2, section 1183.9(d) provides: "If no comments are filed on the draft expedited parameters and guidelines that raise substantive issues regarding any of the elements described in section 1183.7, a draft proposed decision in accordance with section 1183.13(a) of these regulations need not be prepared and the executive director may schedule the proposed decision and parameters and guidelines for adoption at the next regularly scheduled hearing in accordance with section 1183.13(d) of these regulations."

III. Discussion

Consistent with the Test Claim Decision, the Parameters and Guidelines state the following:

A. Eligible Claimants (Section II. of the Parameters and Guidelines)

Any county, or city and county subject to the taxing restrictions of articles XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid from proceeds of taxes and that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

B. Period of Reimbursement (Section III. of the Parameters and Guidelines)

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the Test Claim on December 31, 2024. Because the claimant filed the Test Claim on December 31, 2024 (during FY 2024-2025), the potential period of reimbursement under Government Code section 17557(e) would begin at the start of the prior fiscal year, which is July 1, 2023. However, since the test claim statute has a later effective date, the period of reimbursement begins on the statute's effective date, or January 1, 2024.¹⁰

Reimbursement for state-mandated costs may be claimed as follows:

1. Actual costs for one fiscal year shall be included in each claim.
2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a local agency may, by February 15 following the fiscal year in which costs were incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
4. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

¹⁰ *Southern California Gas Co. v. Public Utilities Commission* (1985) 38 Cal.3d 64, 67 (“It is well settled that a statute has no force whatsoever until its effective date.”).

C. Reimbursable Costs Pursuant to Article XIII B, Section 6(c) (Section IV. of the Parameters and Guidelines)

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated program. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable program. A source document is a document created at or near the same time the actual cost was incurred. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable costs otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for the following costs:

- Costs incurred for child physical abuse and neglect exams conducted in accordance with Penal Code section 11171, by the county's designated Sexual Assault Response Teams (SART), Sexual Assault Forensic Examiner (SAFE) teams, or other qualified medical evidentiary examiners, when the child is eligible for Medi-Cal or Victim Compensation Board coverage.

Reimbursement is *not* required to the extent the Legislature appropriates funds for child physical abuse and neglect exams under Penal Code section 11171(g).

D. Claim Preparation and Submission (Section V. of the Parameters and Guidelines)

Each of the following cost elements must be identified for the reimbursable program identified in Section IV., Reimbursable Costs Pursuant to Article XIII B, Section 6(c), of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable program identified in Section IV. of this document. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable program described in Section IV. of this document by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours).

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable program identified in Section IV. of this document. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable program identified in Section IV. of this document. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable program identified in Section IV. of this document, only the pro-rata portion of the services used to implement the reimbursable program in Section IV. of this document can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable program identified in Section IV. of this document. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable program identified in Section IV. of this document, only the pro-rata portion of the purchase price used to implement the reimbursable program identified in Section IV. of this document can be claimed.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using the federal de minimis indirect cost rate percentage of direct labor identified in the Office of Management and Budget Circular, at Code of Federal Regulations, title 2, section 200.414(f), excluding fringe benefits, or

preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the de minimis rate.¹¹

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage that the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

E. Offsetting Revenues and Reimbursements (Section VII. Offsetting Revenues and Reimbursements)

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from

¹¹ Effective October 1, 2024, the federal de minimis rate was raised from ten percent to 15 percent. (Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092.)

any claim submitted for reimbursement. Such offsetting revenue or reimbursement includes, but is not limited to, the following:

- Funds appropriated for child physical abuse and neglect exams under Penal Code section 11171(g).

F. The Remaining Sections of the Parameters and Guidelines

Section VI. Record Retention; Section VIII. State Controller’s Claiming Instructions; Section IX. Remedies Before the Commission; and Section X. Legal and Factual Basis for the Parameters and Guidelines contain standard boilerplate language.

IV. Conclusion

Based on the foregoing analysis, the Commission hereby adopts the Proposed Decision and Parameters and Guidelines.

PARAMETERS AND GUIDELINES¹²

Penal Code Section 11171(f) as Amended by Statutes 2023, Chapter 841 (AB 1402)

Child Physical Abuse and Neglect Exams

24-TC-05

Period of reimbursement begins January 1, 2024

I. SUMMARY OF THE MANDATE

These Parameters and Guidelines address state-mandated costs resulting from Penal Code section 11171(f), as amended by Statutes 2023, chapter 841, effective January 1, 2024.

On February 13, 2026, the Commission on State Mandates (Commission) adopted a Decision finding that the test claim statute imposes a partially reimbursable state-mandated program beginning January 1, 2024, upon counties within the meaning of article XIII B, section 6(c) of the California Constitution and Government Code section 17514. The Commission approved this Test Claim for only the following reimbursable costs:

- Costs incurred for child physical abuse and neglect exams conducted in accordance with Penal Code section 11171, by the county’s designated Sexual Assault Response Teams (SART), Sexual Assault Forensic Examiner (SAFE) teams, or other qualified medical evidentiary examiners, when the child is eligible for Medi-Cal or Victim Compensation Board coverage.

Reimbursement is **not** required to the extent the Legislature appropriates funds for child physical abuse and neglect exams under Penal Code section 11171(g).

¹² Please note that the Decision and Parameters and Guidelines is a single document and must be read as a whole. It is not intended to be separated and should be posted in its entirety.

All other claims for reimbursement were denied.

II. ELIGIBLE CLAIMANTS

Any county, or city and county subject to the taxing restrictions of articles XIII A and XIII C, and the spending limits of article XIII B, of the California Constitution, whose costs for this program are paid from proceeds of taxes and that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The claimant filed the Test Claim on December 31, 2024. Because the claimant filed the Test Claim on December 31, 2024 (during FY 2024-2025), the potential period of reimbursement under Government Code section 17557(e) would begin at the start of the prior fiscal year, which is July 1, 2023. However, since the test claim statute has a later effective date, the period of reimbursement begins on the statute's effective date, or January 1, 2024.¹³

Reimbursement for state-mandated costs may be claimed as follows:

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2. Pursuant to Government Code section 17561(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
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5. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564(a).
6. There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

IV. REIMBURSABLE COSTS PURSUANT TO ARTICLE XIII B, SECTION 6(c)

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the

¹³ *Southern California Gas Co. v. Public Utilities Commission* (1985) 38 Cal.3d 64, 67 (“It is well settled that a statute has no force whatsoever until its effective date.”).

mandated program. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable program. A source document is a document created at or near the same time the actual cost was incurred. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

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Reimbursement is **not** required to the extent the Legislature appropriates funds for child physical abuse and neglect exams under Penal Code section 11171(g).

V. CLAIM PREPARATION AND SUBMISSION

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discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable program identified in Section IV. of this document. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable program identified in Section IV. of this document, only the pro-rata portion of the services used to implement the reimbursable program in Section IV. of this document can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable program identified in Section IV. of this document. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable program identified in Section IV. of this document, only the pro-rata portion of the purchase price used to implement the reimbursable program identified in Section IV. of this document can be claimed.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both: (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement in accordance with the Office of Management and Budget Circular 2 CFR, Chapter I and Chapter II, Part 200 et al. Claimants have the option of using the federal de minimis indirect cost rate percentage of direct labor identified in the Office of Management and Budget Circular, at Code of Federal Regulations, title 2, section 200.414(f), excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds the de minimis rate.¹⁴

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in

¹⁴ Effective October 1, 2024, the federal de minimis rate was raised from ten percent to 15 percent. (Code of Federal Regulations, title 2, § 200.414(f) (89 FR 30046, 30092.)

2 CFR, Chapter I and Chapter II, Part 200 et al.). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be: (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.); (2) direct salaries and wages; or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) classifying a department's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage that the total amount of allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in 2 CFR, Chapter I and Chapter II, Part 200 et al.) shall be accomplished by: (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect; and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount of allowable indirect costs bears to the base selected.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed pursuant to this chapter¹⁵ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

¹⁵ This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Any offsetting revenue the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, state and federal funds, any service charge, fee, or assessment authority to offset all or part of the costs of this program, and any other funds that are not the claimant's proceeds of taxes shall be identified and deducted from any claim submitted for reimbursement. Such offsetting revenue or reimbursement includes, but is not limited to, the following:

- Funds appropriated for child physical abuse and neglect exams under Penal Code section 11171(g).

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local governments in claiming costs to be reimbursed. The claiming instructions shall be derived from these parameters and guidelines and the decisions on the test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(d)(1), issuance of the claiming instructions shall constitute a notice of the right of the eligible claimants to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of an eligible claimant, the Commission shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.17.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The decisions adopted for the test claim and parameters and guidelines are legally binding on all parties and interested parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

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 March 25, 2026, I served the:

- **Current Mailing List dated March 24, 2026**
- **Proposed Decision and Parameters and Guidelines issued March 25, 2026**

Child Physical Abuse and Neglect Exams, 24-TC-05

Statutes 2023, Chapter 841, (AB 1402); Penal Code Section 11171(f), effective January 1, 2024

County of Santa Clara, 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 March 25, 2026 at Sacramento, California.



Jill Magee
Commission on State Mandates
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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/24/26

Claim Number: 24-TC-05

Matter: Child Physical Abuse and Neglect Exams

Claimant: County of Santa Clara

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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