

COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300
SACRAMENTO, CA 95814
PHONE: (916) 323-3562
FAX: (916) 445-0278
E-mail: csmlinfo@csm.ca.gov



August 2, 2004

Mr. Leonard Kaye
County of Los Angeles
Auditor-Controller's Office
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 525
Los Angeles, CA 90012-2766

Ms. Ginny Brummels
State Controller's Office
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816

And Affected State Agencies and Interested Parties (See Enclosed Mailing List)

Re: Adopted Parameters and Guidelines

Postmortem Examinations: Unidentified Bodies, Human Remains, 00-TC-18
County of Los Angeles, Claimant
Government Code Section 27521.1
Statutes 2000, Chapter 284

Dear Mr. Kaye and Ms. Brummels:

On July 29, 2004, the Commission on State Mandates adopted the enclosed parameters and guidelines.

If you have any questions, please contact Cathy Cruz at (916) 323-8218.

Sincerely,

A handwritten signature in cursive script that reads "Paula Higashi".

PAULA HIGASHI
Executive Director

Enclosure

MAILED: Mail List ✓ FAXED: _____
DATE: 8/2/04 INITIAL: VS
CHRON: _____ FILE: _____
WORKING BINDER: _____

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Government Code Sections 27521.1;
Statutes 2000, Chapter 284;

Filed on June 29, 2001;

By County of Los Angeles, Claimant.

No. 00-TC-18

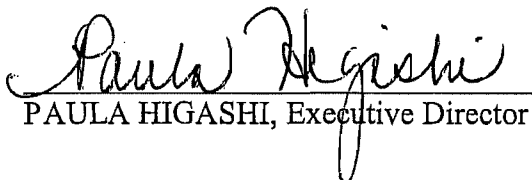
***Postmortem Examinations: Unidentified
Bodies, Human Remains***

ADOPTION OF PARAMETERS AND
GUIDELINES PURSUANT TO
GOVERNMENT CODE SECTION 17557
AND TITLE 2, CALIFORNIA CODE OF
REGULATIONS, SECTION 1183.12

(Adopted on July 29, 2004)

PARAMETERS AND GUIDELINES

On July 29, 2004, the Commission on State Mandates adopted the attached Parameters and Guidelines.


PAULA HIGASHI, Executive Director

8-2-2004
Date

PARAMETERS AND GUIDELINES

Government Code Section 27521.1

Statutes 2000, Chapter 284

Postmortem Examinations: Unidentified Bodies, Human Remains (00-TC-18)

County of Los Angeles, Claimant

I. SUMMARY OF THE MANDATE

On September 25, 2003, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Government Code section 27521.1 imposes a reimbursable state-mandated program on local agencies within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The mandate is for local law enforcement investigating the death of an unidentified person to report the death to the Department of Justice (DOJ), in a DOJ-approved format, within 10 calendar days of the date the body or human remains are discovered. Reimbursement is not required for "children under 12 or found persons with evidence that they were at risk, as defined by Penal Code section 14213."¹

The Commission found that Government Code section 27521, Penal Code section 14202 and Health and Safety Code section 102870, as added or amended by Statutes 2000, chapter 284, do not constitute a reimbursable state-mandated program because they are not subject to article XIII B, section 6.

II. ELIGIBLE CLAIMANTS

Any county, city, or city and county that incurs increased costs as a result of this reimbursable state-mandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the County of Los Angeles on June 28, 2001. The test claim legislation became effective on January 1, 2001. Therefore, costs incurred for compliance with Statutes 2000, chapter 284 are reimbursable on or after January 1, 2001.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

¹ This exclusion from the mandate refers to children under 12, or certain persons who have been reported missing and subsequently found. These are excluded because law enforcement is already required to report them to the DOJ.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. 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 activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. 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, calendars, 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 activities otherwise reported 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 increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activity performed by local law enforcement personnel is reimbursable:

1. Initial reporting of the death of an unidentified person to the DOJ, in a DOJ-approved format, within 10 calendar days of the date the body or human remains are discovered. Reimbursement is not required for "children under 12 or found persons with evidence that they were at risk, as defined by Penal Code section 14213."² Reimbursement is limited to submitting the following mandatory information to DOJ to complete the 10-day report:
 - a. Originating agency case number
 - b. Originating agency identification number
 - c. Date subject's body was found
 - d. Cause and manner of subject's death
 - e. Subject's estimated date of death
 - f. Subject's eye color

² This exclusion from the mandate refers to children under 12, or certain persons who have been reported missing and subsequently found. These are excluded because law enforcement is already required to report them to the DOJ.

- g. Subject's hair color
- h. Subject's race or ethnicity
- i. Subject's sex
- j. Subject's height
- k. Subject's approximate weight
- l. Subject's approximate age range
- m. Status of subject's body parts
- n. Subject's fingerprint classification
- o. Availability of subject's dental chart/x-rays
- p. Availability of subject's body/skeletal x-rays
- q. Availability of subject's footprint
- r. Identification of any scars, marks, or tattoos on subject

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in section IV. 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 activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. 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 activities. 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 activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities 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 (1) the 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 utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). 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 OMB Circular A-87 Attachments A and B) 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 which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) 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 allowable indirect costs bears to the base selected.

VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter³ is subject to the initiation of an audit by the State 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. 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.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings 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 received from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State 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 to conform to the parameters and guidelines as directed by the Commission.

³ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and the California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

DECLARATION OF SERVICE BY MAIL

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.

August 2, 2004, I served the:

Adopted Parameters and Guidelines

Postmortem Examinations: Unidentified Bodies, Human Remains, 00-TC-18
County of Los Angeles, Claimant
Government Code Section 27521.1
Statutes 2000, Chapter 284

by placing a true copy thereof in an envelope addressed to:

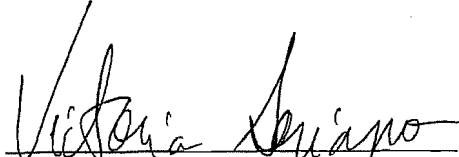
Mr. Leonard Kaye
County of Los Angeles
Auditor-Controller's Office
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 525
Los Angeles, CA 90012-2766

Ms. Ginny Brummels
State Controller's Office
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816

State Agencies and Interested Parties (See attached mailing list);

and by sealing and depositing said envelope in the United States mail at Sacramento, California, with postage thereon fully paid.

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 August 2, 2004, at Sacramento, California.


VICTORIA SORIANO

Commission on State Mandates

Original List Date: 7/6/2001
Last Updated: 6/14/2004
List Print Date: 08/02/2004
Claim Number: 00-TC-18
Issue: Postmortem Examinations: Unidentified Bodies, Human Remains

Mailing Information: Notice of adopted Ps & Gs

Mailing List

Related Matter(s)

00-TC-27 DNA Database
02-TC-39 Postmortem Examination: Unidentified Bodies, Human Remains

TO ALL PARTIES AND INTERESTED PARTIES:

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, § 1181.2.)

Ms. Jeannine Willie

California Department of Justice (D-01)
Missing Persons DNA Program
4949 Broadway, Room A132
Sacramento, CA 95820

Tel: (916) 227-5997
Fax: (916) 454-5433

Mr. Mike Case

California Department of Justice (D-01)
Investigative Services Program
Missing/Unidentified Persons Program
4949 Broadway, Room B-212
Sacramento, CA 95820

Tel: (916) 227-1364
Fax:

Ms. Ginny Brummels

State Controller's Office (B-08)
Division of Accounting & Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Tel: (916) 324-0256
Fax: (916) 323-6527

Mr. Joe Rombold

MCS Education Services
11130 Sun Center Drive, Suite 100
Rancho Cordova, CA 95670

Tel: (916) 669-0888
Fax: (916) 669-0889

Ms. Pam Stone

MAXMUS
4320 Auburn Blvd., Suite 2000
Sacramento, CA 95841

Tel: (916) 485-8102
Fax: (916) 485-0111

Mr. David Wellhouse
David Wellhouse & Associates, Inc.
9175 Kiefer Blvd, Suite 121
Sacramento, CA 95826

Tel: (916) 368-9244
Fax: (916) 368-5723

Executive Director
California State Sheriffs' Association
P O Box 890790
West Sacramento, CA 95898

Tel: (916) 375-8000
Fax: (916) 375-8017

Executive Director
California State Coroners' Association
5925 Maybrook Circle
Riverside, CA 92506-4549

Tel: (916) 000-0000
Fax: (916) 000-0000

Mr. Keith Gmeinder
Department of Finance (A-15)
915 L Street, 8th Floor
Sacramento, CA 95814

Tel: (916) 445-8913
Fax: (916) 327-0225

Mr. Steve Smith
Steve Smith Enterprises, Inc.
4633 Whitney Avenue, Suite A
Sacramento, CA 95821

Tel: (916) 483-4231
Fax: (916) 483-1403

Mr. Keith B. Petersen
SixTen & Associates
5252 Balboa Avenue, Suite 807
San Diego, CA 92117

Tel: (858) 514-8605
Fax: (858) 514-8645

Mr. Frank McGuire
County of Yolo
District Attorney's Office
P.O. Box 1446
Woodland, CA 95776

Tel: (530) 666-8400
Fax: (916) 000-0000

Mr. Bob Campbell
Department of Finance (A-15)
915 L Street, Suite 1190
Sacramento, CA 95814

Tel: (916) 445-3274
Fax: (916) 324-4888

Mr. Paul Minney
Spector, Middleton, Young & Minney, LLP
7 Park Center Drive
Sacramento, CA 95825

Tel: (916) 646-1400
Fax: (916) 646-1300

Mr. Steve Keil
California State Association of Counties
1100 K Street, Suite 101

Tel: (916) 327-7523
Fax: (916) 441-5507

Mr. Jim Spano

State Controller's Office (B-08)

Division of Audits

300 Capitol Mall, Suite 518

Sacramento, CA 95814

Tel: (916) 323-5849

Fax: (916) 327-0832

Ms. Sarah Ahonima

County of Los Angeles, Department of Coroner

1104 N. Mission Rd.

Los Angeles, CA 90033

Tel: (323) 343-0714

Fax: (323) 223-5786

Ms. Harmeet Barkschat

Mandate Resource Services

5325 Elkhorn Blvd. #307

Sacramento, CA 95842

Tel: (916) 727-1350

Fax: (916) 727-1734

Mr. Mark Sigman

Riverside County Sheriff's Office

4095 Lemon Street

P O Box 512

Riverside, CA 92502

Tel: (909) 955-2700

Fax: (909) 955-2720

Mr. Leonard Kaye, Esq.

County of Los Angeles

Auditor-Controller's Office

500 W. Temple Street, Room 603

Los Angeles, CA 90012

Claimant

Tel: (213) 974-8564

Fax: (213) 617-8106

Ms. Sandy Reynolds

Reynolds Consulting Group, Inc.

P.O. Box 987

Sun City, CA 92586

Tel: (909) 672-9964

Fax: (909) 672-9963

Mr. J. Bradley Burgess

Public Resource Management Group

1380 Lead Hill Boulevard, Suite #106

Roseville, CA 95661

Tel: (916) 677-4233

Fax: (916) 677-2283

Mr. Jim Jagers

Centration, Inc.

12150 Tributary Point Drive, Suite 140

Gold River, CA 95670

Tel: (916) 351-1050

Fax: (916) 351-1020

Mr. John Tonkyn

Department of Justice

DNA Lab

1001 West Cutting Blvd., Suite 110

Tel: (510) 620-3315

Fax:

