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September 08, 2014  
Commission on  
State Mandates

**JOHN CHIANG**  
California State Controller

September 8, 2014

Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**  
Incorrect Reduction Claim  
*Emergency Procedures, Earthquake, and Disasters*, 04-4241-I-01  
Education Code Sections 35295, 35296, 35297, 40041.5, and 40042  
Statutes of 1984, Chapter 1659  
Fiscal Years 2001-2002 and 2002-2003  
San Diego Unified School District, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission on State Mandates' (Commission) draft staff analysis related to the above incorrect reduction claim filed by San Diego Unified School District. We support the Commission's conclusion and recommendation.

The district did not comply with the parameters and guidelines requiring reimbursement claims to be based on actual salary and benefit costs incurred for the employees working on the mandated program. Further, the sampling methodology used by the district in claiming costs was not designed and implemented in a manner that supported actual costs incurred.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits

JLS/mh

14518

**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.

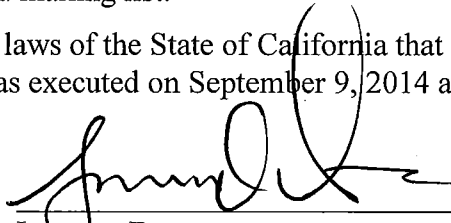
On September 9, 2014, I served the:

**SCO Comments**

*Emergency Procedures, Earthquake, and Disasters*, 04-4241-I-01  
Education Code Sections 35295, 35296, 35297, 40041.5 and 40042  
Statutes 1984, Chapter 1659  
Fiscal Years 2001-2002 and 2002-2003  
San Diego Unified School District, 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 September 9, 2014 at Sacramento, California.



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Lorenzo Duran  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 9/3/14

**Claim Number:** 04-4241-I-01

**Matter:** Emergency Procedures, Earthquake, and Disasters

**Claimant:** San Diego Unified School District

### 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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