

April 4, 2025



Commission on State Mandates  
Attn: Juliana F. Gmur, Executive Director  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: County of Sacramento’s Rebuttal to State Controller’s Response – Incorrect Reduction Claim (IRC 24-4237-I-04)**

Dear Ms. Gmur and Commission Members,

Sacramento County respectfully submits this rebuttal to the response dated March 6, 2025 issued by the State Controller’s Office (SCO) regarding the Custody of Minors - Child Abduction and Recovery (CAR) program for fiscal years 2016-2017, 2017-2018, and 2018-2019. We respectfully dispute the SCO’s disallowance of costs associated with Standard Distributed (SD) Time, “Good Cause” Cases (Penal Code 278.7), and Materials and Supplies Costs, as detailed below.

**Standard Distributed (SD) Time**

The SCO incorrectly concluded that Standard Distributed (SD) time claimed by the Sacramento County District Attorney’s (DA’s) Office under the CAR mandate is unallowable. The SCO’s interpretation of the Parameters and Guidelines (P&Gs) is overly narrow and misapplies the documentation requirements for allowable costs. The SD time claimed represents actual, traceable costs incurred in support of the CAR program and is therefore reimbursable.

**SD Time Reflects Actual Costs Incurred in Support of the CAR Program**

The SCO contends that costs must be “direct to the CAR program” and rejects SD time because it is “non-program specific.” This interpretation is inconsistent with the P&Gs, which allow reimbursement for both direct and indirect costs incurred to implement the mandated activities. The SD time consists of administrative, clerical, and supervisory functions performed within the DA’s Office State Targeted Offenders Program (STOP) unit — which includes the CAR program. These functions are part of the infrastructure needed to carry out mandated activities.

Employees working under STOP recorded their time daily, and SD time was distributed across reimbursable programs, including CAR, using a proportionate full-time equivalent (FTE) allocation based on actual time worked. This method ensures that only actual, incurred costs attributable to the CAR program are claimed — consistent with the P&Gs definition of "actual costs."

**P&Gs Permit Cost Allocation and Corroborating Documentation**

Section V of the P&Gs allows for the use of time records, time logs, and system-generated cost allocation reports to substantiate costs:

“Actual costs must be traceable and supported by source documents that show the validity of such costs... Source documents may include, but are not limited to, employee time records or time logs... Evidence corroborating the validity of costs may include worksheets [and] cost allocation reports (system generated).”

The DA’s Office used employee time records created contemporaneously and allocated general support time (SD time) using widely accepted cost methodologies. The costs are not estimates or averages; they are derived from actual time worked and apportioned based on documented, traceable activities that support the CAR program.

While the SCO argues that SD time is not “direct to the CAR program,” the P&Gs do not require all costs to be tied to individual staff working exclusively on CAR tasks. Instead, they require the claimed costs to be attributable to the operation of the reimbursable mandate. The administrative and operational work captured under SD time is essential to executing the CAR mandate and should not be excluded merely because it is not tied to a single child abduction case or person.

### **The Controller Misapplies the Precedent Set in the Carlsbad Decision**

The SCO cites the *Carlsbad* decision in an attempt to support its rejection of allocated time. However, *Carlsbad* involved the use of estimated averages and time studies created after the fact — without contemporaneous source documentation. That case is not analogous here.

In Sacramento County’s case, the DA’s Office tracked actual time daily throughout the audit period as well as subsequently, and SD time was part of a consistent timekeeping methodology based on real work performed. System-generated reports supported the allocation. This distinction is critical: Sacramento County’s costs were incurred, tracked, and allocated in real time — exactly what the P&Gs contemplate and allow.

### **The CAR Mandate Encompasses Administrative Functions Required to Implement the Program**

Section V.A of the P&Gs states that counties are entitled to reimbursement for:

“all actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding... This includes both direct and indirect costs.”

Administrative functions like case intake support, general clerical duties, billing, and supervision are necessary for the DA’s Office to implement the CAR program effectively. The fact that these activities support the CAR mandate broadly — rather than one specific child abduction case or person — does not disqualify them from reimbursement. Denying these costs ignores the operational reality of how mandated programs are delivered.

## **“Good Cause” Cases in Mandated Cost Reimbursement Claims**

In response to the SCO determination that activities under Penal Code (PC) section 278.7—commonly referred to as "Good Cause" cases—are not reimbursable mandated activities under the applicable P&Gs, we submit the following justification:

### **Mandated Activities Under the P&Gs Support Inclusion of “Good Cause” Activities**

Section V of the Parameters and Guidelines explicitly defines reimbursable activities to include:

“All actions necessary to locate and return a child(ren) by use of any appropriate civil or criminal proceeding” and “complying with other court orders relating to child custody or visitation, as provided in Family Code Sections 3130 to 3134.5”.

Under PC section 278.7, a parent who conceals a child with a good faith and reasonable belief that the child is at risk of harm may assert an affirmative defense. While PC 278.7 provides a legal justification for the abduction, the operational activities performed by District Attorney staff in these cases—such as locating the child, verifying the basis of the concealment, and mediating between parties—fall squarely within the reimbursable scope under the P&Gs. These actions are undertaken to resolve custody disputes, enforce visitation orders, and secure the return of children, aligning directly with reimbursable mandates.

### **Clarification: Costs Incurred Under PC 278/278.5, Not PC 278.7**

It is important to clarify that all child custody and abduction cases are initially investigated under the authority of PC 278 or 278.5. Only after a thorough assessment of the facts and circumstances might a case be reclassified as involving a potential PC 278.7 affirmative defense. At that point, investigative efforts typically cease, and no additional actions are taken under that categorization.

As a result, no costs are incurred under PC 278.7. All time and resources claimed are associated with the initial investigation and recovery efforts pursuant to PC 278 and 278.5, which are clearly identified as reimbursable under the P&Gs. This process ensures proper case handling, aligns with statutory mandates, and demonstrates that claims were not submitted for activities outside the reimbursable scope.

### **PC 278.7 Supports and Supplements Activities Under PC 278 and 278.5**

Although the SCO notes that PC 278.7 is not explicitly incorporated into the P&Gs, it was added concurrently with PC 278 and 278.5 by Chapter 988, Statutes of 1996. PC 278.7 does not operate independently but rather modifies or provides context for enforcement actions under PC 278/278.5. In practice, the same investigative activities are performed at the outset of these cases regardless of whether a PC 278.7 defense is later raised.

This means that functional implementation aligns with reimbursable mandates, and any distinction based solely on final case classification fails to account for the procedural reality of how these cases are handled.

### **SCO Interpretation Is Too Narrow and Conflicts with the Intent of the Mandate**

The SCO's determination appears to rest on a technical omission rather than the substantive mandate and its implementation. The P&Gs do not explicitly exclude PC 278.7. Moreover, the only non-reimbursable activities identified in Section VI are:

“Costs associated with criminal prosecution, commencing with the defendant's first appearance in a California court, for offenses defined in Sections 278 or 278.5...”.

This exclusion pertains to court-related prosecution activities and does not address pre-prosecution investigative efforts, nor does it refer to PC 278.7. Therefore, it does not support disallowing the costs claimed in “good cause” cases that never reached that stage.

### **County IRC Supports a Consistent Interpretation**

The County's own Incorrect Reduction Claim (IRC) affirms that:

“Actively assisting in the resolution of child custody and visitation problems... and all actions necessary in locating and returning a child can involve and result in a 'Good Cause' claim. Thus, those costs should be allowable as they fall within mandated activities”.

This is consistent with the P&Gs, which emphasize reimbursement for all efforts necessary to locate and return children, enforce court orders, and resolve custody disputes.

### **Overstated Materials and Supplies Costs**

The District Attorney's Office respectfully disagrees with the SCO finding that allocated materials and supplies costs were overstated and not allowable. The methodology employed by the County to allocate these costs is both reasonable and consistent with the P&Gs governing the CAR Program.

### **Permissibility of Cost Allocation Methodology**

The Parameters and Guidelines, Section V, explicitly allow for the reimbursement of both direct and indirect costs of materials and supplies, provided they are traceable and supported by appropriate documentation. Specifically, the P&Gs state:

“Actual costs must be traceable and supported by source documents... Evidence corroborating the source documents may include... cost allocation reports (system generated)... time logs, and worksheets”.

The methodology used by the County relies on time-tracked data by employees who only recorded billable hours for reimbursable CAR activities. From this, the County calculated the percentage of time spent on CAR work and proportionally allocated materials and supplies used to support these efforts. This method meets the standard of being reasonable, supported by documentation, and traceable to the mandate.

### **Mischaracterization of Allocated Costs as Direct Costs**

The SCO contends that allocated costs were improperly claimed as direct costs. We respectfully submit that while the costs were physically incurred across programs, the purpose and use of those resources—when proportionally allocated using FTEs or time records—were directly supportive of CAR-mandated work. As an example, office phones, supplies, and facilities were necessary tools to carry out the mandated duties. Employees would not require those materials but for the need to fulfill CAR-related responsibilities. Disallowing these costs, while permitting desks or chairs only to the extent someone sits in them during a particular case, leads to an impractical and inconsistent reimbursement standard.

### **Support from the Parameters and Guidelines**

The SCO cites Section VII.A.3 of the P&Gs to assert that only direct costs may be claimed. However, this section also permits claims for items such as communication devices and office equipment, provided they are used for the mandate and consumed specifically for the purposes of this mandate. The County's cost allocation methodology achieves exactly that: it identifies the proportion of consumption attributable to CAR-related activities. The P&Gs do not require item-by-item attribution per case but allow cost allocation supported by worksheets and time records.

Sacramento County respectfully maintains that the costs disallowed by the SCO were reasonable, necessary, and fully supported by contemporaneous documentation and methodologies consistent with the P&Gs. The interpretations applied by the SCO are overly restrictive and do not reflect the operational realities of implementing the CAR program.

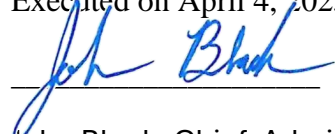
### **Conclusion:**

We therefore request that the Commission on State Mandates fully reconsider the audit findings and reinstate the disallowed costs associated with SD Time, activities involving “Good Cause” cases under Penal Code section 278.7, and proportionally allocated materials and supplies. These costs were incurred in good faith, aligned with the reimbursable mandate, and are essential to fulfilling Sacramento County’s legal obligations in child abduction and recovery efforts.

Thank you for your time and consideration of this response. Should you have any questions or require further clarification, please contact me at 916-874-5126 and we would be pleased to provide additional information.

I hereby certify by my signature below that the statements are made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on April 4, 2025, at Sacramento, California, by:

A handwritten signature in blue ink, appearing to read "John Black", is written over a horizontal line.

John Black, Chief, Administrative and Fiscal Services  
Sacramento District Attorney's Office

## 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 April 8, 2025, I served the:

- **Current Mailing List dated February 28, 2025**
- **Claimant's Rebuttal Comments filed April 4, 2025**

*Child Abduction and Recovery, 24-4237-I-04*

Family Code Sections 3060-3064, 3130-3134.5, 3408, 3411, and 3421;

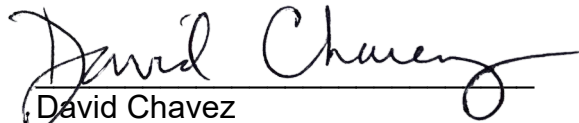
Penal Code Sections 277, 278, and 278.5; Welfare and Institutions Code Section 11478.5; Statutes 1976, Chapter 1399; Statutes 1992, Chapter 162; Statutes 1996, Chapter 988

Fiscal Years: 2016-2017, 2017-2018, 2018-2019

County of Sacramento, 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 April 8, 2025 at Sacramento, California.



David Chavez

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

## COMMISSION ON STATE MANDATES

### Mailing List

**Last Updated:** 2/28/25

**Claim  
Number:** 24-4237-I-04

**Matter:** Child Abduction and Recovery

**Claimant:** County of Sacramento

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

**Adaoha Agu**, *County of San Diego Auditor & Controller Department*  
Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 ,  
MS:O-53, San Diego, CA 92123  
Phone: (858) 694-2129  
Adaoha.Agu@sdcounty.ca.gov

**Rachelle Anema**, *Division Chief, County of Los Angeles*  
Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8321  
RANEMA@auditor.lacounty.gov

**Lili Apgar**, *Specialist, State Controller's Office*  
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA  
95816  
Phone: (916) 324-0254  
lapgar@sco.ca.gov

**Socorro Aquino**, *State Controller's Office*  
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816



Phone: (916) 322-7522  
SAquino@sco.ca.gov

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

1112 I Street Bridge, Suite 200, Sacramento, CA 95814  
Phone: (916) 442-7887  
Aarona@csda.net

**Ginni Bella Navarre**, Deputy Legislative Analyst, *Legislative Analyst's Office*  
925 L Street, Suite 1000, Sacramento, CA 95814

Phone: (916) 319-8342  
Ginni.Bella@lao.ca.gov

**Michael Blazina**, Assistant District Attorney, *Sacramento County District Attorney's Office*

**Claimant Representative**

901 G Street, Sacramento, CA 95814  
Phone: (916) 874-5294  
BlazinaM@SacDA.org

**Allan Burdick**,

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

**Guy Burdick**, Consultant, *MGT Consulting*

2251 Harvard Street, Suite 134, Sacramento, CA 95815  
Phone: (916) 833-7775  
gburdick@mgtconsulting.com

**Shelby Burguan**, Budget Manager, *City of Newport Beach*

100 Civic Center Drive, Newport Beach, CA 92660  
Phone: (949) 644-3085  
sburguan@newportbeachca.gov

**Rica Mae Cabigas**, Chief Accountant, *Auditor-Controller*

Accounting Division, 500 West Temple Street, Los Angeles, CA 90012  
Phone: (213) 974-8309  
rcabigas@auditor.lacounty.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments,  
3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 324-5919  
ECalderonYee@sco.ca.gov

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

**Adam Cripps**, Interim Finance Manager, *Town of Apple Valley*  
14955 Dale Evans Parkway, Apple Valley, CA 92307  
Phone: (760) 240-7000  
acripps@applevalley.org

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

**Donna Ferebee**, *Department of Finance*  
915 L Street, Suite 1280, Sacramento, CA 95814  
Phone: (916) 445-8918  
donna.ferebee@dof.ca.gov

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

**Amber Garcia Rossow**, Legislative Analyst, *California State Association of  
Counties*  
1100 K Street, Suite 101, Sacramento, CA 95814  
Phone: (916) 650-8170  
arossow@counties.org

**Juliana Gmur**, Executive Director, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
juliana.gmur@csm.ca.gov

**Chris Hill**, Principal Program Budget Analyst, *Department of Finance*  
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-3274  
Chris.Hill@dof.ca.gov

**Tiffany Hoang**, Associate Accounting Analyst, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments,  
3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-1127  
THoang@sco.ca.gov

**Angelo Joseph**, Supervisor, *State Controller's Office*  
Local Government Programs and Services Division, Bureau of Payments,  
3301 C Street, Suite 740, Sacramento, CA 95816  
Phone: (916) 323-0706  
AJoseph@sco.ca.gov

**Anne Kato**, Acting Chief, *State Controller's Office*  
Local Government Programs and Services Division, 3301 C Street, Suite 740,  
Sacramento, CA 95816  
Phone: (916) 322-9891  
akato@sco.ca.gov

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

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

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

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

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

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

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

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

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

**Marilyn Munoz**, Senior Staff Counsel, *Department of Finance*  
915 L Street, Sacramento, CA 95814  
Phone: (916) 445-8918  
Marilyn.Munoz@dof.ca.gov

**Michelle Nguyen**, *Department of Finance*  
Education Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-0328  
Michelle.Nguyen@dof.ca.gov

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

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

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

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

**Jai Prasad**, *County of San Bernardino*

Office of Auditor-Controller, 222 West Hospitality Lane, 4th Floor, San Bernardino, CA 92415-0018

Phone: (909) 386-8854

jai.prasad@sbcountyatc.gov

**Jonathan Quan**, Associate Accountant, *County of San Diego*

Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123

Phone: 6198768518

Jonathan.Quan@sdcountry.ca.gov

**Roberta Raper**, Director of Finance, *City of West Sacramento*

1110 West Capitol Ave, West Sacramento, CA 95691

Phone: (916) 617-4509

robertar@cityofwestsacramento.org

**Chad Rinde**, Director of Finance, *County of Sacramento***Claimant Contact**

700 H Street, Room 3650, Sacramento, CA 95814

Phone: (916) 874-7248

RindeC@SacCounty.gov

**Jessica Sankus**, Senior Legislative Analyst, *California State Association of Counties (CSAC)*

Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814

Phone: (916) 327-7500

jsankus@counties.org

**Cindy Sconce**, Director, *Government Consulting Partners*

5016 Brower Court, Granite Bay, CA 95746

Phone: (916) 276-8807

cindysconcegcp@gmail.com

**Carla Shelton**, Senior Legal Analyst, *Commission on State Mandates*

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

Phone: (916) 323-3562

carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*

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

Phone: (916) 323-3562

camille.shelton@csm.ca.gov

**Paul Steenhausen**, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*

925 L Street, Suite 1000, , Sacramento, CA 95814

Phone: (916) 319-8303

Paul.Steenhausen@lao.ca.gov

**Jacqueline Wong-Hernandez**, Deputy Executive Director for Legislative Affairs, *California State Association of Counties (CSAC)*

1100 K Street, Sacramento, CA 95814

Phone: (916) 650-8104

jwong-hernandez@counties.org

**Kaily Yap**, Budget Analyst, *Department of Finance*

Local Government Unit, 915 L Street, Sacramento, CA 95814

Phone: (916) 445-3274

Kaily.Yap@dof.ca.gov

**Helmholt Zinser-Watkins**, Associate Governmental Program Analyst, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments,  
3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-7876

HZinser-watkins@sco.ca.gov