



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

February 19, 2026

Juliana Gmur, 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

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: 2016-17, 2017-18, 2018-19

County of Sacramento, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission on State Mandates' draft proposed decision dated January 30, 2026, for the above incorrect reduction claim filed by the County of Sacramento. We agree with the Commission's conclusion related to the time spent investigating "good cause" cases, and will reinstate \$32,276 (plus any related indirect costs) upon adoption of the Proposed Decision. We also agree with the Commission's conclusion that "all other reductions are correct as a matter of law."

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

If you have any questions, please contact me by telephone at (916) 327-3138 or by email at lkurokawa@sco.ca.gov.

Sincerely,

Lisa Kurokawa

LISA KUROKAWA, Bureau Chief
Compliance Audits Bureau
Division of Audits

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 February 19, 2026, I served the:

- **Current Mailing List dated February 3, 2026**
- **Controller's Comments on the Draft Proposed Decision filed February 19, 2026**

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 February 19, 2026 at Sacramento, California.



Jill Magee
Commission on State Mandates
980 Ninth Street, Suite 300
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(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 2/3/26

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.)

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