



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER



July 20, 2026

Juliana F. 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

Identity Theft, 25-0308-I-01

Penal Code Section 530.6(a), as added by Statutes of 2000, Chapter 956

Fiscal Years: 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, and 2012-2013

City of Rancho Cucamonga, Claimant

Dear Ms. Gmur:

The State Controller's Office has reviewed the Commission on State Mandates' (Commission) draft proposed decision dated June 29, 2026, for the above incorrect reduction claim filed by the City of Rancho Cucamonga.

We agree with the Commission's conclusion that supports our reductions to the city's claims for unallowable indirect costs and allowance of administrative costs as part of the city's *Direct* contracted services costs for fiscal year (FY) 2002-03 through FY 2012-13.

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 KUOKAWA, 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 July 21, 2026, I served the:

- **Current Mailing List dated July 2, 2026**
- **Controller's Comments on the Draft Proposed Decision filed July 20, 2026**

Identity Theft, 25-0308-I-01

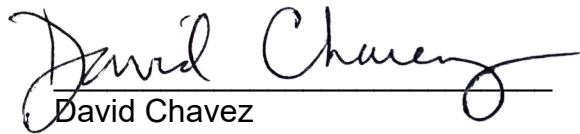
Statutes 2000, Chapter 956 (AB 1897); Penal Code Section 530.6(a)

Fiscal Years: 2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012, 2012-2013

City of Rancho Cucamonga, 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 July 21, 2026 at Sacramento, California.

A handwritten signature in dark ink, appearing to read "David Chavez", with a horizontal line drawn underneath it.

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

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 7/2/26

Claim Number: 25-0308-I-01

Matter: Identity Theft

Claimant: City of Rancho Cucamonga

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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