June 28, 2024

The Honorable Scott D. Wiener, Chair

Senate Committee on Budget and Fiscal Review

Joint Legislative Budget Committee

1020 N Street, Room 553

Sacramento, CA 95814

The Honorable Jesse Gabriel, Chair

Assembly Committee on Budget

1021 O Street, Suite 8230

Sacramento, CA 95814

Joe Stephenshaw, Director

Department of Finance

1021 O Street, Suite 3110

Sacramento, CA 95814

**SUBJECT: State-Mandated Program Cost Report of Audit Findings for the Period of   
April 1, 2023, through March 31, 2024**

Dear Chair Wiener, Chair Gabriel, and Director Stephenshaw:

Enclosed is the State-Mandated Program Cost Report of Audit Findings as required by Chapter 12, Statutes of 2023, Budget Act, Item 0840-001-0001, Provision 6. This report lists each state-mandated program; costs claimed by fiscal year; adjustments as a result of desk reviews and final audits; and other adjustments, payments, and recovered payments.

Claim adjustments as a result of initial desk reviews, final audits, and other adjustments reduced the state’s liability as follows:

Desk Reviews $ 2,664,632

Final Audits $ 130,542,064

Other Adjustments $ 140,861

**Total Adjustments $ 133,347,557**

If you have any questions regarding this correspondence and/or the report, please contact Darryl Mar, Manager of the Local Reimbursements Section in our Local Government and Programs Services Division, by email at DMar@sco.ca.gov or by telephone at (916) 324-0256.

Sincerely,

*Original signed by*

Malia M. Cohen

Enclosure:

State-Mandated Program Cost Report of Audit Findings

Copy: Erika Contreras, Secretary of the Senate  
 Office of the Secretary of the Senate

Sue Parker, Chief Clerk of the Assembly

Office of the Chief Clerk of the Assembly

Cara L. Jenkins, Legislative Counsel

Office of Legislative Counsel

Heather Halsey, Executive Director

Commission on State Mandates

Hans Hemann, Consultant

Joint Legislative Budget Committee

Christian Griffith, Chief Consultant

Assembly Committee on Budget

Ginni Bella Navarre, Deputy Legislative Analyst for Human Services and Governance

Legislative Analyst’s Office

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Legislative Analyst’s Office

Cathy Leal, Acting Chief Operating Officer

State Controller's Office

Deborah Gallegos, Deputy Controller for Investments and Financial Management

State Controller’s Office

Lisa Kurokawa, Compliance Audits Bureau Chief

State Controller's Office