

STATE OF CALIFORNIA
DEPARTMENT OF INDUSTRIAL RELATIONS

In the Matter of the Request for Review of:

**Minako America Corporation, d/b/a
Minco Construction**

Case No. 18-0327-PWH

From a Civil Wage and Penalty Assessment issued by:

Division of Labor Standards Enforcement

DECISION OF THE DIRECTOR OF INDUSTRIAL RELATIONS

Affected prime contractor Minako America Corporation doing business as Minco Construction (Minako) submitted a request for review of a Civil Wage and Penalty Assessment (CWPA or Assessment) issued by the Division of Labor Standards Enforcement (DLSE) on July 27, 2018, with respect to work it performed on the Orange Coast College North Campus 4160V & Communication Systems Improvement / Switch House Project (Project) for the Coast Community College District (Awarding Body or District) in Orange County. The Assessment determined that \$210,257.13 was due in unpaid wages, and \$269,650.00 was due in statutory penalties.

A Hearing on the Merits occurred over five days, November 12, 2020, February 23, 2021, February 24, 2021, March 25, 2021, and April 22, 2021, before Hearing Officer Steven A. McGinty. Thomas W. Kovacich appeared as counsel for Minako, and Lance Arthur Grucela appeared as counsel for DLSE. Deputy Labor Commissioner Alfredo Roman (DLSE Investigator) and employee Gervin Merida testified in support of the Assessment. Moses Khalili and Rafi Thomassian testified for Minako. The matter was submitted for decision on June 8, 2021.

Prior to the first day of hearing, the parties stipulated to the following:

- The work subject to the Civil Wage and Penalty Assessment was performed on a public work and required the employment of apprentices

and the payment of prevailing wages under the California Prevailing Wage Law, Labor code section 1720 et seq.¹

- The Request for Review was timely.
- The enforcement file was requested and produced in a timely fashion.
- No deposit was made with the Department of Industrial Relations as a result of the Civil Wage and Penalty Assessment.

The issues for decision are as follows:

- Did DLSE serve the Civil Wage and Penalty Assessment timely.
- Did Minako timely pay its employees the correct prevailing wages rates for all hours worked on the Project.
- Did Minako properly classify workers for all work performed on the Project.
- Did Minako make the required payments for fringe benefits on behalf of all employee who worked on the Project.
- Is Minako liable for penalties under sections 1775 and 1813.
- Did the Labor Commissioner abuse her discretion in assessing penalties under section 1775.
- Is Minako liable for liquidated damages under section 1742.1.
- Did Minako submit contract award information to all applicable apprenticeship committees in a timely and factually sufficient manner for the laborer, bricklayer/stonemason, and iron worker classifications.
- Did Minako employ apprentices in the required minimum ratio of apprentices to journeypersons on the Project for general pipefitter, carpenter, bricklayer/stonemason, inside wireman, cement mason, and iron worker classifications.
- Is Minako liable for penalties under section 1777.7.

¹ All further statutory references are to the California Labor Code unless specified otherwise.

- Did the Labor Commissioner abuse her discretion in assessing penalties under section 1777.7.
- Is Minako liable for penalties under section 1776.

At the beginning of the hearing, DLSE made a motion under California Code of Regulations, title 8, section 17226, subdivision (a) to amend the Assessment downward. As a result of the amendment, DLSE asserted that \$134,570.77 was due in unpaid wages and \$253,000.00 was due in statutory penalties. The motion was granted.

For the reasons set forth below, the Director of Industrial Relations finds that DLSE served the Assessment untimely. Accordingly, the Director issues this Decision dismissing the Assessment. All other issues are moot.

FACTS

The Project.

The Awarding Body advertised the Project for bid on October 16, 2015. (DLSE Exhibit No. 13, pp. 123-125.) The notice inviting bids summarized the work as follows:

Project Description:...[E]lectrical and communication system improvements in the North West area of the campus, increasing the 4160V system load loop and construction of a new masonry Electrical Switch House I. In addition, a 1MV photovoltaic project is currently under construction (by others) that will require connection to the campus 4160V system.

(*Id.* at p. 124.) The bid notice specified that prevailing wage rates applied to the work to be done under the contract. (*Ibid.*) In addition, the bid notice stated that, "It is anticipated that the project will commence on December 10, 2015 and be completed by June 10, 2016." (*Ibid.*) Further, that time was of the essence:

This project must be completed within the project timeline specified above. Failure to achieve substantial completion within the contract time will result in the assessment of Liquidated Damages.

(*Ibid.*)

The successful bidder was Minako. It entered into an Agreement with the District on January 21, 2016, for \$2,137,770. (DLSE Exhibit No. 14, pp. 129-133.) The Agreement likewise indicated that payment of prevailing wages was required. (*Id.* at p. 132, ¶ 10.) Also, that time was of the essence and that the work “shall be completed within 182 calendar days from the Commencement Date stated in the Notice to Proceed.” (*Id.* at p. 130, ¶ 4 (emphasis in the original).) Further, if the work was not completed timely the District would suffer damage for which Minako would pay liquidated damages. (*Id.* at p. 130, ¶ 5.)

Minako prepared certified payroll records (CPRs) attesting that it had workers on the Project from February 22, 2016, through September 14, 2016. (DLSE Exhibit No. 25, pp. 361-457.)² The CPRs indicated that the following crafts were employed on the Project: Laborer; Operating Engineer; General Pipefitter; Carpenter; Bricklayer / Cement Blocklayer; Electrician: Sound Installer; Cement Mason; and Electrician: Inside Wireman. The first week Minako had four or more workers on the Project was the week ending April 3, 2016 (payroll no. 6), when it had six workers on the Project. The last week it had four or more workers on the Project was the week ending September 4, 2016 (payroll no. 28), when it had five workers on the Project. In between, Minako had between six and twenty-one workers per week on the Project, with the highest concentration of workers, 14 or more workers for each week, for the week ending May 15 (payroll no. 12) through the week ending July 17, 2016 (payroll no. 21). The final three payroll reports for the weeks ending September 11, 18, and 25 show three workers for the week ending September 11 (payroll no. 29), three workers for the week ending September 18 (payroll no. 30)—with no workers after September 14, and no workers for the week ending September 25 (payroll no. 31).

On August 17, 2016, the Board of Trustees of the District authorized the chancellor or his designee to file a Notice of Completion on the Project. (Minako Exhibit

² A period of 206 calendar days. The parties did not produce a Notice to Proceed, but 182 days from February 22, 2016, was August 22, 2016.

B2 at pp. 8-9.³) The Board Meeting Minutes for August 17, 2016, indicate, "Upon acceptance by the Chancellor or Vice Chancellor of Administrative Services, a Notice of Completion would be filed with the County of Orange, Clerk Recorder's Office." (*Ibid.*) On September 16, 2016, the District filed a Notice of Completion with the Orange County Clerk Recorder's Office. (DLSE Exhibit No. 20 at pp 327-328.) The Vice Chancellor of Finance & Administrative Services signed the Notice of Completion. (*Id.* at p. 327.)

The contents of the Notice of Completion indicated several things. First, the Project was completed on July 13, 2016, and accepted by formal action of the District's Board on July 13, 2016. Second, on September 2, 2016, the Vice Chancellor of Finance and Administrative Services had declared under penalty of perjury that the facts stated in the notice were true. (DLSE Exhibit No. 20 at p. 327.)

On September 22, 2016, Minako's surety, Travelers, issued to the District a consent to issue final payment to Minako. (Minako Exhibit B4.) On October 19 and 20, 2016, the Minako and District representatives signed off on a Change Order (No. 001) authorizing payment of \$78,856 to Minako. (DLSE Exhibit No. 17, p. 290.) The Awarding Body Board approved the Change Order at its meeting on November 2, 2016. (DLSE Exhibit No. 18, pp. 314-316.)

The Complaint.

On August 7, 2017, DLSE received a complaint from John Hughes, a compliance officer with the National Electrical Contractors Association - International Brotherhood of Electrical Workers Labor Compliance Department, Orange County Labor Management Cooperative Committee, against Minako regarding its work on the Project. (DLSE Exhibit No. 4, pp. 84-88.) The complaint alleged issues with the payment of prevailing wage and employment of apprentices. Prevailing wage issues included non-payment / underpayment of wages, under reporting of hours, and misclassification of workers. Apprenticeship issues included failure to provide contract award information to and

³ Pages 8 and 9 are the original numbering on the second and third pages of the exhibit.

failure to request apprentices from the Orange County Electrical J.A.C. (*Id.* at pp. 84-85.) Included with the complaint was a Compliance Audit Summary Report prepared by Hughes for the Project. (*Id.* at pp 86-88.) The Report indicated that Hughes had obtained from the Awarding Body the contractor's daily logs (Daily Construction Report) for the period March 14, 2016, to August 19, 2016, and the contractor's CPRs for the period May 23, 2016, to July 17, 2016. Hughes wrote that the daily logs for the period for which there were CPRs, "show at least 14 separate days when Inside Wireman work was performed....[and] [i]t appears that no Inside Wiremen or Inside Wiremen Apprentices were classified to work on the project..." (*Id.* at p. 88.) The report indicated that various documents were being enclosed with it, including the daily logs. (*Ibid.*)⁴

The Investigation.

The investigation began on October 5, 2017, with DLSE sending out a Request for Information to the Awarding Body,⁵ and a Request for Payroll Records to Minako. (DLSE Exhibit No. 5, pp 90-99.) The Awarding Body received the Request for Information on October 10, 2017. (*Id.* at pp. 97-98.) On October 18, 2017, DLSE received CPRs from Minako. (DLSE Exhibit No. 25, pp. 361-457.) On November 6, 2017, DLSE received a packet of records it requested from the Awarding Body accompanied by a cover letter. (DLSE Exhibit 7, pp 103-104.) The DLSE Investigator testified that the packet of records received from the Awarding Body included bid documents (DLSE Exhibit No. 13), contract documents (DLSE Exhibit No. 14), technical specifications (DLSE Exhibit No. 15), and a notice of completion (DLSE Exhibit No. 20).

⁴ The DLSE Investigator testified that he received the daily logs (DLSE Exhibit No. 16) from Hughes who had obtained them from the Awarding Body.

⁵ The "Request for Information, Awarding Body" (referred to as a PW 6 form) informed the Awarding Body that DLSE was conducting an investigation to determine if Minako was in violation of Public Works laws and requested documents and information including the following: contract (including specifications); bid notice and date first published; names and addresses of all subcontractors on the Project; CPRs; notice of completion or acceptance document; date Project began; completion date; inspector's daily logs; and actual location of Project.

The DLSE Investigator used the documents received from the Awarding Body in his investigation. He reviewed the documents first to determine the period of time for issuing an Assessment. The Notice of Completion submitted by the Awarding Body was invalid on its face, so he could not rely on it to fix the period for issuing the Assessment. The DLSE Investigator testified that the Notice of Completion was invalid on its face because it was filed with the Recorder's Office more than 15 days after the completion date. The completion date listed on the Notice was July 13, 2016, and the Recorder's Office stamp indicated the document was filed on September 16, 2016. (DLSE Exhibit No. 20, pp. 327-328.)⁶

According to the DLSE Investigator, the date of completion in the Notice also did not correspond with the dates Minako asserted it had workers on the Project. Minako's CPRs indicated that it had workers on the Project through September 14, 2016. (DLSE Exhibit No. 25, pp. 454-455.)⁷

The DLSE Investigator followed up with the Awarding Body to obtain more information about the completion of the Project. On February 7, 2018, the DLSE Investigator wrote to the Awarding Body Board's secretary indicating that because the Awarding Body's initial response failed to include a valid notice of completion a subsequent request was made for documents evidencing the actual completion of the Project. In addition, the DLSE Investigator quoted from Labor Code section 1741, subdivision (b) the Awarding Body's obligation to furnish information to DLSE in response to a request, as well as the consequences of failing to timely furnish the requested information—tolling of the statute of limitations. (DLSE Exhibit No. 10, p.

⁶ The cover letter accompanying the records indicated that the completion date was June 13, 2016. (DLSE Exhibit No. 7, p. 103.)

⁷ At some point, the DLSE Investigator went online and checked the Awarding Body Board's Agenda for the meeting it held on July 13, 2016. The Notice of Completion stated that the Project was accepted by formal action of the Board on July 13, 2016. There was no mention of the Project in the Agenda for July 13, 2016. (DLSE Exhibit No. 19, pp. 318-326.)

113.) The DLSE Investigator testified that the Awarding Body's legal representative telephoned him asking what he needed. The DLSE Investigator responded a valid notice of completion or acceptance document. The legal representative promised to do everything that they could do to get documents over to the DLSE Investigator.

Subsequently, on February 12, 2018, the DLSE Investigator received in the mail from the Awarding Body a packet of documents without a cover letter. The documents included: copies of 10 Application and Certification of Payment forms submitted and approved during the period February 1, 2016, through November 30, 2016, for Minako's work on the Project; Change Order No. 001; and a copy of the final check issued to Minako dated April 6, 2017. (DLSE Exhibit No. 17, pp. 289-300, 313.)⁸ The DLSE Investigator testified that he used the final payment date as the acceptance date because that was the best available information that he had at that point. The final payment check was a document he could rely on that the Project was concluded. The payment documents were the last ones the DLSE Investigator received from the Awarding Body.

In the meantime, On December 13, 2017, DLSE sent out questionnaires to employees listed on Minako's CPRs. The DLSE Investigator received two questionnaires back. One from Gervin H. Merida (DLSE Exhibit No. 34, pp. 555-568) on December 21, 2017, and the second from Esquiel P. Guel (DLSE Exhibit No. 35, pp. 569-573) on December 26, 2017. Both employees indicated on the forms they were not paid for all hours worked on the Project. (DLSE Exhibit No. 34, p. 555; DLSE Exhibit No. 35, p. 569.)

The DLSE Investigator compared the daily construction reports for the Project prepared by Minako with Minako's CPRs. He believed the work classifications Minako listed on the CPRs did not accurately reflect the actual work being done by the workers. For that reason, on January 5, 2018, the DLSE Investigator sent to Minako a second

⁸ The DLSE Investigator testified that the approval of the Change Order meant to him that there was work performed after September 2016; that the Project was still ongoing and there was more work to be performed.

Request for Payroll Records under section 1776. (DLSE Exhibit No. 22.) On the request, the DLSE Investigator wrote in part: "The submitted payroll records do not accurately reflect the actual work classification(s) being performed. Resubmit payroll records that show the correct classifications for workers that performed work on this project." (*Id.* at p. 331.) Minako never responded.

The DLSE Investigator continued and ultimately completed his investigation. He prepared an audit in which he reclassified workers, used the hours and days of work from the CPRs, but gave no credit for fringe benefits. (DLSE Exhibit No. 1, p. 20.)

The Penalty Review and the Issuance of the Assessment.

The DLSE Investigator prepared a Penalty Review in which he opined that Minako willfully violated section 1775 by misclassifying and underpaying workers and recommended a penalty rate of \$200 per violation. Also, he recommended penalties for apprenticeship violations. (DLSE Exhibit No. 1, pp. 20-22.) The DLSE Investigator submitted the Penalty Review to the Senior Deputy on July 27, 2018. (*Id.* at p. 1.) The Senior Deputy signed off on the penalties on July 27, 2018. (*Id.* at p. 2.) DLSE served the Assessment the same day, July 27, 2018. (DLSE Exhibit No. 2, pp 23, 30-35.)

DISCUSSION

The California Prevailing Wage Law (CPWL), set forth at Labor Code sections 1720 et seq., requires the payment of prevailing wages to workers employed on public works construction projects. The purpose of the CPWL was summarized by the California Supreme Court as follows:

The overall purpose of the prevailing wage law . . . is to benefit and protect employees on public works projects. This general objective subsumes within it a number of specific goals: to protect employees from substandard wages that might be paid if contractors could recruit labor from distant cheap-labor areas; to permit union contractors to compete with nonunion contractors; to benefit the public through the superior efficiency of well-paid employees; and to compensate nonpublic employees with higher wages for the absence of job security and employment benefits enjoyed by public employees.

(*Lusardi Construction Co. v. Aubry* (1992) 1 Cal.4th 976, 987, citations omitted (*Lusardi*).) DLSE enforces prevailing wage requirements not only for the benefit of workers but also “to protect employers who comply with the law from those who attempt to gain competitive advantage at the expense of their workers by failing to comply with minimum labor standards.” (§ 90.5, subd. (a); see also *Lusardi, supra*, at p. 985.)

Contractors and subcontractors who fail to pay the correct prevailing wage to workers on public works projects, are required to pay the difference between the correct prevailing wage and the amount they paid to the workers. (§ 1775, subd. (a)(2)(E).) In addition, section 1775, subdivision (a) prescribes penalties for failing to pay the correct prevailing wage rate.

When DLSE determines that a violation of the prevailing wage laws has occurred, it may issue a written civil wage and penalty assessment pursuant to section 1741. An affected contractor or subcontractor may appeal the assessment by filing a request for review under section 1742. The request for review is transmitted to the Director of the Department of Industrial Relations, who assigns an impartial hearing officer to conduct a hearing in the matter as necessary. (§ 1742, subd. (b).) At the conclusion of the hearing process, the Director issues a written decision affirming, modifying or dismissing the assessment. (§ 1742, subd. (b).)

Section 1741, Subdivision (a) Sets Forth the Limitation Period.

Section 1741, subdivision (a) is the statute of limitations for service of civil wage and penalty assessments:

The assessment shall be served not later than 18 months after the filing of a valid notice of completion in the office of the county recorder in each county in which the public work or some part thereof was performed, or not later than 18 months after acceptance of the public work, whichever occurs last. Service of the assessment shall be completed pursuant to Section 1013 of the Code of Civil Procedure by first-class and certified mail to the contractor, subcontractor, and awarding body. The assessment shall advise the contractor and subcontractor of the procedure for obtaining review of the assessment.

A valid notice of completion is one filed "on or within 15 days after the date of completion of a work of improvement," that "include[s] the date of completion." (Civ. Code, § 9204, subds. (a) and (c).) In addition, a notice of completion is considered valid even if it includes an erroneous statement of the date of completion, "if the true date of completion is 15 days or less before the date of recordation of the notice." (Civ. Code, § 9204, subd. (c).)

The Statute of Limitations Began to Run on September 2, 2016.

Here the Awarding Body executed a Notice of Completion for the Project on September 2, 2016, which was recorded by the Orange County Clerk-Recorder on September 16, 2016. The Notice of Completion stated that the date of completion was July 13, 2016. There are two ways Civil Code section 9204 makes clear that a notice of completion recorded more than 15 days after the date of completion is invalid. First, as quoted above, the statute expressly does not permit recordation of a notice of completion more than 15 days after the date of completion. Second, the statute states that if the notice of completion states an erroneous date of completion, the notice is still effective only if "the true date of completion is 15 days or less before the date of recordation of the notice." (*Ibid.*) Here, the Notice of Completion stated that the Project was completed on July 13, 2016. Thus, the Notice was invalid on its face unless the date of completion was erroneous and the true date of completion was within 15 days before the date of recordation, September 16, 2016.

Here there is some evidence that the District listed an erroneous date of completion on the Notice. First, Minako employed workers on the Project after July 13, 2016, through and including September 14, 2016, nine more weeks. Second, Minako employed significant manpower through the week ending July 17, 2016, when it used 15 workers on the Project, 11 of whom worked eight hours each on July 15, 2016, including in the classifications of Operating Engineer, General Pipefitter, and Laborer. Third, the Board of Trustees of the District did not authorize the chancellor or his designee to file a Notice of Completion on the Project until August 17, 2016.

As to the true date of completion, no party submitted sufficient evidence to

establish a true date of completion. The CPRs submitted by Minako indicate no work was done after September 14, 2016. Indeed, the last payroll report, no. 31, for the week ending September 25, was a report of non-performance. On September 22, 2016, Minako's surety, Travelers, issued to the District a consent to issue final payment to Minako. Those facts point towards completion. However, not necessarily to completion between September 1 and September 15, 2016, unless the last day Minako had workers on the job—September 14, 2016—was taken as the date of completion.⁹ Accordingly, the Notice of Completion was invalid and did not commence the running of the limitations period under section 1741, subdivision (a).

Without a valid notice of completion, a determination must be made under section 1741, subdivision (a) as to the date of the acceptance of the Project. "Formal acceptance has been defined as that date at which someone with authority to accept does accept unconditionally and completely." (*Madonna v. State of California* (1957) 151 Cal.App.2nd 836, 840 (hereafter *Madonna*), citing *Graybar Elec. Co. v. Manufacturers Cas. Co.* (1956) 21 N.J. 517 [122 A.2d 624].)

While the recordation of the Notice of Completion was untimely, the administrative process preceding it demonstrates complete and unconditional acceptance by the Vice Chancellor within the meaning of *Madonna*. First, the Board of Trustees of the District authorized the chancellor or vice chancellor of administrative services upon acceptance of the Project to file a Notice of Completion on August 17, 2016. Second, on September 2, 2016, the vice chancellor for financial and administrative services signed the Notice of Completion indicating the Project had been accepted. Thus, an individual authorized by the District to accept the Project did accept the public work unconditionally and completely on September 2, 2016, and section 1741, subdivision (a)'s 18-month limitations period began to run on that date.

⁹ As described *post* even if September 14, 2016, was the date of completion and the notice of completion filed on September 16, 2016, was considered valid under the law, the statute of limitations for serving the Assessment even with tolling would have run on April 3, 2018. DLSE did not serve the Assessment until more than 3 months later on July 27, 2018.

The Statute of Limitations Was Tolloed.

Section 1741.1 provides that the period for service of Assessments shall be tolled under several circumstances. First, "for the period of time required by the Director of Industrial Relations to determine whether a project is a public work..." (§ 1741.1, subd. (a).) Second, for the period of time that a contractor or subcontractor fails to provide in a timely manner certified payroll records pursuant to a request from the Labor Commissioner..." (*Ibid.*) Third, "until the Labor Commissioner's actual receipt of the valid notice of completion for the public work or document evidencing the awarding body's acceptance of the public work on a particular date. (§ 1741.1, subd. (b)(2).) No party disputed that the Project was a public work. At issue in this matter is whether the second and third circumstances of tolling apply to the facts of this case.

The Awarding Body shall furnish the Labor Commissioner a valid notice of completion or a document evidencing acceptance of the public work within 10 days after receipt of a written request from the Labor Commissioner. (§ 1741.1, subd. (b)(1).) Here, the District received a written request from the Labor Commissioner on October 10, 2017. Thus, the District had until October 20, 2017, to respond to the Labor Commissioner. The District did not respond until November 2, 2017, and the Labor Commissioner did not actually receive the District's response until November 6, 2017. Thus, because the District failed to furnish the Labor Commissioner with the document required within 10 days, the period for issuing the Assessment was tolled 17 days (October 21-November 6, 2017).

DLSE urged that the time for issuing the Assessment be tolled further because Minako failed to respond to a second request for CPRs issued on January 5, 2018. However, DLSE failed to establish that further tolling was applicable under the facts of this case.¹⁰

¹⁰ "[T]he general rule is that the party who invokes a tolling doctrine bears the burden of proving its applicability." (*Bacilio v. City of Los Angeles* (2018) 28 Cal.App.5th 717, 726-727.)

Minako responded to the Labor Commissioner's initial request pursuant to section 1776 for CPRs on October 17, 2017. DLSE received the CPRs prepared by Minako on October 18, 2017. The DLSE Investigator believed that the work classifications listed on the CPRs prepared by Minako did not accurately reflect the actual work performed on the Project. But he did not state how in any other way the CPRs prepared by Minako failed to comply with section 1776. Thereafter, on January 5, 2018, the DLSE Investigator issued a second request to Minako under section 1776 for CPRs that showed the correct classification for workers that performed work on the Project. In essence, the DLSE Investigator requested that Minako prepare a new set of CPRs. Minako was under no obligation to do so under section 1776.

Moreover, DLSE could not use Minako's lack of response to the second request—to prepare a new set of CPRs—to justify tolling the time to issue an Assessment. DLSE did not establish that Minako was under an obligation to prepare a new set of CPRs. Therefore, DLSE could not use Minako's lack of a response to extend the time for issuing an Assessment.

The Assessment Was Not Served Timely.

As stated above, the 18-month statute of limitations set forth in section 1741, subdivision (a) began to run on September 2, 2016. Because it was tolled 17 days, the 18-month period ran out March 20, 2018. DLSE did not serve the Assessment until more than four months later, July 27, 2018. Therefore, the Assessment was not served timely and must be dismissed.

All Other Issues are Moot.

In view of the determination that DLSE failed to serve the Assessment timely, all

other issues are moot. Based on the foregoing, the Director makes the following findings:

FINDINGS AND ORDER

1. DLSE served the Assessment untimely under Labor Code section 1741, subdivision (a).

2. All other issues are moot.

The Civil Wage and Penalty Assessment is dismissed as untimely. The Hearing Officer shall issue a Notice of Findings which shall be served with this Decision on the parties.

Dated: 9/4/26



Jennifer Osborn, Director
California Department of Industrial Relations