

# LASSEN COUNTY

Audit Report

## COURT REVENUES

*July 1, 2019, through June 30, 2023*



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

February 2025



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

February 27, 2025

Ms. Nancy Cardenas, Auditor-Controller  
Lassen County  
221 South Roop Street, Suite 1  
Susanville, CA 96130

Ms. Teresa Stalter, Court Executive Officer  
Superior Court of California, Lassen County  
2610 Riverside Drive  
Susanville, CA 96130

Dear Auditor-Controller Cardenas and Ms. Stalter:

The State Controller's Office (SCO) audited Lassen County's (the county) court revenues for the period of July 1, 2019, through June 30, 2023.

Our audit found that the county underremitted a total of \$41,794 in state court revenues to the State Treasurer because it underremitted the State Trial Court Improvement and Modernization Fund (Government Code section 77205) by \$41,794.

In addition, we found that the Superior Court of California, Lassen County made incorrect distributions related to city base fines, red-light violations with traffic violater school, and the priority of installment payments.

The county should remit \$41,794 to the State Treasurer via the Report to State Controller of Remittance to State Treasurer (TC-31), and include the Schedule of this audit report. On the TC-31, the county should specify the account name identified on the Schedule of this audit report and state that the amount is related to the SCO audit period of July 1, 2019, through June 30, 2023.

The county should not combine audit finding remittances with current revenues on the TC-31. A separate TC-31 should be submitted for the underremitted amount for the audit period. For your convenience, the TC-31 and directions for submission to the State Treasurer's Office are located on the SCO website at [www.sco.ca.gov/ard\\_trialcourt\\_manual\\_guidelines.html](http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html).

Ms. Nancy Cardenas  
Ms. Teresa Stalter  
February 27, 2025  
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The underremitted amount is due no later than 30 days after receipt of this final audit report. The SCO will add a statutory 1.5% per month penalty on the applicable delinquent amount if payment is not received within 30 days of issuance of this final audit report.

Once the county has paid the underremitted amount, the Tax Programs Unit will calculate interest on the underremitted amount and bill the county in accordance with Government Code sections 68085, 70353, and 70377.

Please mail a copy of the TC-31 and documentation supporting the corresponding adjustments to the attention of the following individual:

Tax Programs Unit Supervisor  
Bureau of Tax, Administration, and Government Compensation  
Local Government Programs and Services Division  
State Controller's Office  
Post Office Box 942850  
Sacramento, CA 94250

If you have questions regarding payments, TC-31s, or interest and penalties, please contact Jennifer Montecinos, Manager, Tax Administration Section, by telephone at 916-324-5961, or email at [lgpsdtaxaccounting@sco.ca.gov](mailto:lgpsdtaxaccounting@sco.ca.gov).

If you have any questions regarding the audit findings, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at 916-327-3138, or email at [lkurokawa@sco.ca.gov](mailto:lkurokawa@sco.ca.gov).  
Thank you.

Sincerely,

*Original signed by*

Kimberly A. Tarvin, CPA  
Chief, Division of Audits

KAT/rs

Ms. Nancy Cardenas  
Ms. Teresa Stalter  
February 27, 2025  
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Copy: The Honorable Aaron Albaugh, Chairman  
Lassen County Board of Supervisors  
Joe Meyer, Principal Manager  
Audit Services  
Judicial Council of California  
Lynda Gledhill, Executive Officer  
California Victim Compensation Board  
Anita Lee, Senior Fiscal and Policy Analyst  
Legislative Analyst's Office  
Sandeep Singh, Manager  
Local Government Policy Unit  
State Controller's Office  
Jennifer Montecinos, Manager  
Tax Administration Section  
State Controller's Office

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the propriety of court revenues remitted to the State of California by Lassen County (the county) on the Report to State Controller of Remittance to State Treasurer (TC-31) for the period of July 1, 2019, through June 30, 2023.

Our audit found that the county underremitted \$41,974 in state court revenues to the State Treasurer.

We also found that the Superior Court of California, Lassen County (the court) made incorrect distributions related to city base fines, red-light violations with traffic violater school, and the priority of installment payments.

## Background

State statutes govern the distribution of court revenues, which include fines, penalties, assessments, fees, restitutions, bail forfeitures, and parking surcharges. Whenever the State is entitled to receive a portion of such money, the court is required by Government Code (GC) section 68101 to deposit the State's portion of court revenues with the County Treasurer as soon as is practical and provide the County Auditor with a monthly record of collections. This section further requires that the County Auditor transmit the funds and a record of the money collected to the State Treasurer at least once a month.

The SCO publishes the *Trial Court Revenue Distribution Guidelines (Distribution Guidelines)* to provide direction on the distribution of fines, fees, forfeitures, penalties, and assessments. The *Distribution Guidelines* group code sections that share similar exceptions, conditions, or distributions into a series of nine tables.

The Judicial Council of California (JCC) provides forms and worksheets to ensure the proper calculation and distribution of fines, fees, forfeitures, penalties, and assessments. The guidance includes forms used to compute the annual maintenance-of-effort (MOE) calculation and worksheets to verify the more complex revenue distributions.

## Audit Authority

We conducted this audit in accordance with GC section 68103, which authorizes the SCO to review the county's reports and records to ensure that all fines and forfeitures have been transmitted. In addition, GC section 68104 authorizes the SCO to examine records maintained by the court. Furthermore, GC section 12410 provides the SCO with general audit authority to superintend the fiscal concerns of the State.

## Objective, Scope, and Methodology

Our audit objective was to determine the propriety of the court revenues remitted to the to the State Treasurer pursuant to the TC-31 process during the period of July 1, 2019, through June 30, 2023. To achieve our objective, we performed the following procedures.

**General**

- We gained an understanding of the county and the court's revenue collection and reporting processes, and of the criteria that were significant to our audit objective.
- We interviewed county personnel regarding the monthly TC-31 remittance process, the revenue distribution process, and the MOE calculation.
- We interviewed court personnel regarding the revenue distribution process and the case management system (CMS).
- We reviewed documents supporting the transaction flow.
- We scheduled monthly TC-31 remittances prepared by the county and the court showing court revenue distributions to the State.
- We performed a review of the complete TC-31 remittance process for revenues collected and distributed by the county and the court.
- We assessed the reliability of data from the CMS based on interviews and our review of documents supporting the transaction flow. We determined that the data was sufficiently reliable for purposes of this report.

**Cash Collections**

- We scheduled monthly cash disbursements prepared by the county and the court showing court revenue distributions to the State, county, and cities for all fiscal years in the audit period.
- We performed analytical procedures using ratio analysis for state and county revenues to assess the reasonableness of the revenue distributions based on statutory requirements.
- We recomputed the annual MOE calculation for all fiscal years in the audit period to verify the accuracy and completeness of the 50% excess of qualified revenues remitted to the State.

**Distribution Testing**

- We assessed the priority of installment payments by haphazardly selecting a non-statistical sample of four installment payments to verify priority. Errors found were not projected to the intended (total) population.
- We performed a risk evaluation of the county and the court, and identified violation types that are prone to errors, due to either their complexity or statutory changes during the audit period.

Based on the risk evaluation, we haphazardly selected a non-statistical sample of 29 cases for eight violation types. We were not able to identify the case population due to the inconsistent timing of when tickets were issued versus when they were paid, and the multitude of entities that remit collections to the county for remittance to the State.

We tested the sample as follows:

- We recomputed the sample case distributions and compared them to the actual distributions.
- We calculated the total dollar amount of significant underremittances and overremittances to the State.

Errors found were not projected to the intended (total) population.

We did not review any court revenue remittances that the county or the court may be required to make under GC sections 70353 and 77201.1(b), included in the TC-31.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **Conclusion**

As a result of performing the audit procedures, we found an instance of noncompliance with the requirements described in our audit objective. Specifically, we found that the county underremitted \$41,794 in state court revenues to the State Treasurer because it underremitted the State Trial Court Improvement and Modernization Fund (GC section 77205) by \$41,794.

This instance of noncompliance is quantified in the Schedule, and described in the Findings and Recommendations section.

In addition, we found that the court made incorrect distributions related to city base fines, red-light violations with traffic violator school, and the priority of installment payments. These instances of noncompliance are non-monetary; they are described in the Findings and Recommendations section.

The county should remit \$41,794 to the State Treasurer.

## **Follow-up on Prior Audit Finding**

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2011, through June 30, 2017, issued on August 30, 2019, with the exception of Findings 1 and 2 of this audit report. The implementation status of corrective actions is described in the Appendix.

## **Views of Responsible Officials**

We discussed our audit results with county and court representatives during an exit conference conducted on December 10, 2024. County representatives responded by letter dated December 17, 2024, agreeing with the audit results. In addition, court representatives responded by letter dated December 13, 2024, agreeing with the audit results. The final audit

report includes the county and the court's responses as Attachments A and B.

**Restricted Use**

This report is solely for the information and use of the county, the court, the JCC, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record and is available on the SCO website at [www.sco.ca.gov](http://www.sco.ca.gov).

*Original signed by*

Kimberly A. Tarvin, CPA  
Chief, Division of Audits

February 27, 2025

**Schedule—**  
**Summary of Audit Findings Affecting Remittances to the State Treasurer**  
**July 1, 2019, through June 30, 2023**

Finding <sup>1</sup>	Fiscal Year				Total	Reference <sup>2</sup>
	2019-20	2020-21	2021-22	2022-23		
Underremitted 50% excess of qualified revenues State Trial Court Improvement and Modernization Fund — GC §77205	\$41,794	\$ -	\$ -	\$ -	\$41,794	Finding 1
Total amount underremitted to the State Treasurer	<u>\$41,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$41,794</u>	

<sup>1</sup>The identification of state revenue account titles should be used to ensure proper recording when preparing the TC-31.

<sup>2</sup>See the Findings and Recommendations section.

# Findings and Recommendations

**FINDING 1—  
Underremitted 50%  
excess of qualified  
revenues (repeat  
finding)**

During our recalculation of the 50% excess of qualified revenues, we found that the county had used incorrect qualified revenue amounts in its calculation for the audit period. These errors resulted in the county underremitting qualified revenues to the State Treasurer by a net of \$41,794 for the audit period. The 50% excess of qualified revenues was incorrectly calculated because the county misinterpreted the required calculations.

For the audit period, the county provided support for its calculations of the 50% excess of qualified revenues. We reviewed the county's calculations and reconciled the qualified revenues to revenue collection reports provided by the court and county. During our review, we determined that qualified revenues in the calculations did not reconcile to the collection reports in each fiscal year.

We noted that the county applied qualified revenue percentages twice to state penalty assessment revenues (Penal Code [PC] section 1464) and traffic violator school (TVS) fee revenues (Vehicle Code [VC] section 42007.1) for fiscal year (FY) 2019-20 and FY 2020-21; the percentages should have been applied only once. We also noted that the county made input errors resulting in understatements of qualified revenues for FY 2021-22 and FY 2022-23 as the revenue reports used to prepare the county's calculation form did not contain actual revenues collected by the court and county. Lastly, we noted that the county had incorrectly excluded revenues collected for the Courthouse Construction Fund (GC section 76100), the Criminal Justice Facilities Construction Fund (GC section 76101), and city base fines (VC section 42007[c]) from its calculation of the TVS fee (VC section 42007) during the audit period.

We recalculated the county's qualified revenues based on actual court revenues collected for each fiscal year. After our recalculation, we found that the county had understated qualified revenues by a net of \$299,691 for the audit period. The net understatement of qualified revenues is as follows:

- The county understated qualified revenues by \$14,183 because the revenue reports used to calculate the 50% excess did not include all base fine revenues (PC section 1463.001) collected by the county and the court.
- The county understated qualified revenues by \$188,415 because it erroneously applied the qualified revenue percentage twice, and because the revenue reports used to calculate the 50% excess did not include all state penalty assessment revenues (PC section 1464) collected by the county and the court.
- The county understated qualified revenues by \$45,985 because the revenue reports used to calculate the 50% excess did not include all TVS fee revenues (VC section 42007) collected by the county and the court.

- The county understated net qualified revenues by \$44,506 because it erroneously applied the qualified revenue percentage twice, and because the revenue reports used to calculate the 50% excess did not include all TVS fee revenues (VC section 42007.1) collected by the county and the court.
- The county incorrectly excluded the following revenues from its calculations of the TVS fee (VC section 42007):
  - Courthouse Construction Fund (GC section 76100) – \$3,301; and
  - Criminal Justice Facilities Construction Fund (GC section 76101) – \$3,301.

The following table shows the audit adjustments to qualified revenues:

	Fiscal Year				Totals
	2019-20	2020-21	2021-22	2022-23	
Qualified revenues reported	\$ 457,696	\$ 352,602	\$ 226,073	\$ 272,650	\$ 1,309,021
Audit adjustments:					
PC § 1463.001 understatements	-	-	8,317	5,866	14,183
PC § 1464 understatements	61,823	56,675	36,311	33,606	188,415
VC § 42007 understatements	-	-	45,692	293	45,985
VC § 42007.1 understatements	19,370	13,778	(12,594)	23,952	44,506
GC § 76100 understatements	1,198	865	470	768	3,301
GC § 76101 understatements	1,198	865	470	768	3,301
Total	83,589	72,183	78,666	65,253	299,691
Adjusted qualified revenues	\$ 541,285	\$ 424,785	\$ 304,739	\$ 337,903	\$ 1,608,712

As a result of miscalculating the qualified revenues, the county underremitted the 50% excess of qualified revenues by \$41,794 for the audit period.

The following table shows the excess qualified revenues, and—by comparing the 50% excess amount due to the State to the county’s actual remittance—the county’s overremittance to the State Treasurer.

Fiscal Year	Qualifying Revenues	Base Amount	Excess Amount Above the Base	50% Excess Amount Due the State	County Remittance to the State Treasurer	County Underremittance to the State Treasurer <sup>1</sup>
2019-20	\$ 541,285	\$ 430,163	\$ 111,122	\$ 55,561	\$ (13,767)	\$ 41,794
2020-21	424,785	430,163	(5,378)	-	-	-
2021-22	304,739	430,163	(125,424)	-	-	-
2022-23	337,903	430,163	(92,260)	-	-	-
Total						\$ 41,794

<sup>1</sup>Should be identified on the TC-31 as State Trial Court Improvement and Modernization Fund – GC §77205

As discussed in Finding 1 of our prior audit report dated August 30, 2019, the county included only 49% of the county’s portion of the TVS fee (VC section 42007.1), effectively applying the allocation percentage twice.

This is a repeat finding, as the county did not correct the errors noted in our prior audit report.

GC section 77205(a) requires the county to remit 50% of the qualified revenues that exceed the amount specified in GC section 77201.1(b)(2) for FY 1998-99, and each fiscal year thereafter, to the State Trial Court Improvement and Modernization Fund.

#### Recommendation

We recommend that the county remit \$41,794 to the State Treasurer and report on the TC-31 an increase to the State Trial Court Improvement and Modernization Fund.

We also recommend that the county ensure that the proper accounts are included in the calculation of each line item on the 50-50 Excess Split Revenue Computation Form.

## **FINDING 2— Incorrect distribution of revenues from county and city base fines (repeat finding)**

During our testing of court cases, we found that the court had not properly distributed base fines between the county and the city. This error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested 13 cases where the city was the arresting agency. We found that the court incorrectly distributed the city and county base fines in four of the 13 cases. The distributions were incorrect because the court distributed the city's portion of the base fines (79%) to the county and distributed the county's portion of the base fines (21%) to the city. The error resulted in underremittances to the city and overremittances to the county.

We discussed this issue with court representatives and found that the error was isolated to the court's old CMS, and did not impact every violation type. The errors were corrected by the court when it implemented its new CMS in February 2021. Due to the CMS's inadequacies and limited access to the old CMS, it would be impractical and difficult to perform a revenue analysis to determine the monetary impact of these errors. Furthermore, these revenues involve local funds and do not directly impact court revenues remitted to the State Treasurer.

As noted in Finding 6 of our prior audit report dated August 30, 2019, the court incorrectly distributed only 21% of base fines to cities instead of the statutorily required 79% of base fines. This is a repeat finding, as the court did not correct the error noted in our prior audit report until February 2021.

PC section 1463.001(b)(3) requires those base fines resulting from city arrests that are not included in a specific distribution to be distributed according to the applicable county percentages set forth in PC section 1463.002.

PC section 1463.002 requires the county to distribute 21% of base fine revenues from city arrests to the county and 79% to the arresting agency.

#### Recommendation

We recommend that the court periodically verify the accuracy of its distributions using the JCC's testing sheets.

### **FINDING 3— Incorrect distribution of revenues from red- light violations with traffic violator school**

During our testing of red-light violations with traffic violator school, we found that the court had not properly distributed revenues from the TVS fee (VC section 42007) and the 30% red-light allocation (VC section 42007.3). This error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested a total of three red-light TVS cases during our audit. In two of three cases tested, we found that the court had incorrectly distributed revenues for the TVS fee and red-light allocation.

We reviewed the cases and found that the errors were due to the court incorrectly distributing revenues from the Courthouse Construction Fund penalty (GC section 76100) and the Criminal Justice Facilities Construction Fund penalty (GC section 76101) to the red-light allocation (VC section 42007.3). Furthermore, the county failed to distribute 30% of the State Court Facilities Construction Fund penalty (GC section 70372[a]) to the red-light allocation (VC section 42007.3).

We performed a revenue analysis of the errors and determined that they do not have a material impact on state revenues or the county's 50% excess of qualified revenues, as the court collects an immaterial amount of revenues from red-light cases with traffic violator school.

VC section 42007.3 requires that the first 30% of base fines, state penalties, and county penalties from red-light violations with traffic violator school be distributed to the general fund of the county or city where the offense occurred; and that the balance of the amount collected be deposited by the county treasurer as required by VC section 42007.

#### Recommendation

We recommend that the court:

- Update its CMS to ensure that all surcharges, fines, penalties, and fees are distributed in accordance with statutory requirements; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

**FINDING 4—  
Incorrect  
prioritization of  
installment payments**

During our testing of court cases, we found that the court had incorrectly prioritized distributions of installment payments. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS for installment payments. For each sample case, we reviewed the distributions to determine whether the court had correctly prioritized the distributions of installment payments according to PC section 1203.1d, subparagraph (b).

We tested four cases and found that the court had not distributed payments according to PC section 1203.1d, subparagraph (b) in all four cases, as follows:

- In all four cases tested, the court distributed priority-four revenues before completing the distribution to priority-three revenues.
- For two FY 2019-20 cases, the court did not fully allocate revenues for the 20% state surcharge (PC section 1465.7) prior to making distributions to priority-three and priority-four revenues. The court also distributed priority-four revenues, including the court operations assessment (PC section 1465.8) and the criminal conviction assessment (GC section 70373), as priority-three revenues.
- For two FY 2022-23 cases, the court did not distribute county base fines (PC section 1463.001) as priority-three revenues.

We did not measure the effect of the error because it would be impractical and difficult to redistribute revenues for every case involving installment payments.

PC section 1203.1d, subparagraph (b) requires that installment payments be disbursed in the following order of priority:

1. Restitution ordered to victims (PC section 1202.4[f]);
2. State surcharge (PC section 1465.7);
3. Fines, penalty assessments, and restitution fines (PC section 1202.4[b]); and
4. Other reimbursable costs.

Recommendation

We recommend that the court ensure that all surcharges, fines, penalties, and fees are distributed in accordance with the statutory priority requirements of PC section 1203.1d, subparagraph (b).

## Appendix— Summary of Prior Audit Findings

The following table shows the implementation status of Lassen County’s corrective actions related to the findings contained in our prior audit report dated August 30, 2019.

Prior Audit Finding	Status
Finding 1— Underremitted 50% excess of qualified fines, fees, and penalties	Not implemented; see Finding 1
Finding 2— Underremitted State Court Facilities Construction Fund	Fully implemented
Finding 3— Underremitted state DNA penalties	Fully implemented
Finding 4— Incorrect TVS Fee reported as qualified fines, fees, and penalties	Not implemented; see Finding 1
Finding 5— Incorrect distribution of the 2% state automation fee	Fully implemented
Finding 6— Incorrect distribution of base fines for city-arrest DUI cases	Not implemented; see Finding 2
Finding 7— Failure to impose the Administrative Screening Fee at the Citation Processing Fee	Fully implemented

**Attachment A—  
Lassen County's Response to Audit Findings**

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County of Lassen  
Auditor



Nancy Cardenas  
*Auditor*

Stephanie Hranac  
*Assistant Auditor*

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December 17, 2024

██████████  
Office of State Controller Malia M. Cohen  
Division of Audits/Compliance Audits Bureau  
3301 C Street, Suite 735  
Sacramento, CA 95816

Dear Mr. ██████████:

Please accept this response from the County of Lassen regarding the Trial Court Revenue Audit for the period of July 1, 2019 through June 30, 2023.

The State Controller's Office has determined that trial court revenues were under-remitted to the state during the period audited. After discussion with the SCO auditor, we concur with the determination.

The county would like to go straight to the final report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stephanie Hranac".

Stephanie Hranac  
Lassen County Assistant Auditor

**Attachment B—  
Superior Court of California,  
Lassen County’s Response to Audit Findings**

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# LASSEN SUPERIOR COURT

**MARK NAREAU**  
PRESIDING SUPERIOR COURT JUDGE

**TERESA STALTER**  
COURT EXECUTIVE OFFICER

December 13, 2024

██████████  
Office of State Controller Malia M. Cohen  
Division of Audits/Compliance Audits Bureau  
3301 C Street, Suite 735  
Sacramento, CA 95816

Re: **RESPONSE TO AUDIT FINDINGS FOR LASSEN SUPERIOR COURT**

Dear Mr. ██████████

The court attended the court revenue audit exit conference on December 10, 2024. With respect to the findings presented at the exit conference which pertain to the Court, the court agrees with the findings of the State Controller's Office. The court would like to request to go straight to final report.

Respectfully,

*Teresa M. Stalter*

Teresa M. Stalter  
Court Executive Officer  
Superior Court of California, County of Lassen

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