

COLUSA COUNTY

Audit Report

COURT REVENUES

July 1, 2011, through June 30, 2017



BETTY T. YEE
California State Controller

March 2020



BETTY T. YEE
California State Controller

March 20, 2020

Dear County, Court, and City Representatives:

The State Controller's Office audited Colusa County's court revenues for the period of July 1, 2011, through June 30, 2017.

Our audit found that the county overremitted a net of \$11,252 in state court revenues to the State Treasurer because it:

- Overremitted the State Trial Court Improvement and Modernization Fund (Government Code section 77205) by \$19,419;
- Overremitted the State Domestic Violence Restraining Order Reimbursement Fund (Penal Code section 1203.097) by \$2,215;
- Overremitted the State Domestic Violence Training and Education Fund (Penal Code section 1203.097) by \$2,215; and
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (Vehicle Code section 42007.1) by \$12,597.

In addition, we found that the court:

- Did not distribute revenues to the Maddy Emergency Medical Services Fund;
- Made incorrect distributions to the Traffic Violator School fee from the Emergency Medical Services Fund;
- Assessed an incorrect amount for the State Restitution Fine; and
- Did not assess the Criminal Laboratory Analysis Fee or the Drug Program Fee.

We also found that the Cities of Colusa and Williams failed to remit both state and local parking surcharges.

The county should reduce subsequent remittances to the State Treasurer by \$11,252.

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

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

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/as

Attachment—Recipient Addresses

cc: Denise Carter, Chair
Colusa County Board of Supervisors
Grant Parks, Manager
Internal Audit Services
Judicial Council of California
Julie Nauman, 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 Programs Unit
State Controller's Office

Recipient Addresses

Robert Zunino, Auditor-Controller
Colusa County
546 Jay Street, Suite 202
Colusa, CA 95932

Erika Valencia, Court Executive Officer
Superior Court of California, Colusa County
532 Oak Street
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Audit Report

Summary

The State Controller's Office (SCO) performed an audit to determine the propriety of court revenues remitted to the State of California by Colusa County on the Report to State Controller of Remittance to State Treasurer (TC-31) for the period of July 1, 2011, through June 30, 2017.

Our audit found that the county overremitted a net of \$11,252 in state court revenues to the State Treasurer because it:

- Overremitted the State Trial Court Improvement and Modernization Fund (Government Code [GC] section 77205) by \$19,419;
- Overremitted the State Domestic Violence Restraining Order Reimbursement Fund (Penal Code [PC] section 1203.097) by \$2,215;
- Overremitted the State Domestic Violence Training and Education Fund (PC section 1203.097) by \$2,215; and
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (Vehicle Code [VC] section 42007.1) by \$12,597.

In addition, we found that the court:

- Did not distribute revenues to the Maddy Emergency Medical Services Fund;
- Made incorrect distributions to the Traffic Violator School (TVS) fee from the Emergency Medical Services Fund;
- Assessed an incorrect amount for the State Restitution Fine; and
- Did not assess the Criminal Laboratory Analysis Fee or the Drug Program Fee.

We also found that the Cities of Colusa and Williams failed to remit both state and local parking surcharges for the audit period.

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 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.

GC section 68103 requires the SCO to review the reports and records to ensure that all fines and forfeitures have been transmitted. 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 audit the disbursement of state money for correctness, legality, and sufficient provisions of law for payment.

Objective, Scope, and Methodology

Our audit objective was to determine whether the county and court remitted all court revenues to the State Treasurer pursuant to the TC-31 process.

The audit period was July 1, 2011, through June 30, 2017.

To achieve our objective, we performed the following procedures:

General

- Gained an understanding of the county and court's revenue collection and reporting processes by interviewing key personnel, and reviewing documentation supporting the transaction flow;
- Scheduled monthly TC-31 remittances prepared by the county and the court showing court revenue distributions to the State; and
- Performed a review of the complete TC-31 remittance process for revenues collected and distributed by the county and the court.

Cash Collections

- 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;
- Performed analytical procedures using ratio analysis for state and county revenues to assess the reasonableness of the revenue distributions based on statutory requirements; and
- Recomputed the annual maintenance-of-effort (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

- Assessed the priority of installment payments. Haphazardly selected a non-statistical sample of six installment payments to verify priority. No errors were identified;
- Scheduled parking surcharge revenues collected from entities that issue parking citations within the county to ensure that revenues were correct, complete, and remitted in accordance with state statutory requirements. Followed up with entities that did not remit the required parking surcharges and reviewed their required distributions;
- Performed a risk evaluation of the county and the court, and identified violation types that are prone to errors due to their complexity and/or statutory changes during the audit period. Based on the risk evaluation, haphazardly selected a non-statistical sample of 64 cases for 10 violation types. Then, we:
 - Recomputed the sample case distributions and compared them to the actual distributions; and

- Calculated the total dollar amount of significant overremittances and underremittances to the State.

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

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.

We did not audit the financial statements of the county, the court, or the various agencies that issue parking citations. We considered the county and court's internal controls only to the extent necessary to plan the audit. We did not review any court revenue remittances that the county and court may be required to make under GC sections 70353 and 77201.1(b), included in the TC-31.

Conclusion

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. Specifically, we found that a net of \$11,252 in state court revenues was overremitted to the State Treasurer as follows:

- Overremitted the State Trial Court Improvement and Modernization Fund (GC section 77205) by \$19,419;
- Overremitted the State Domestic Violence Restraining Order Reimbursement Fund (PC section 1203.097) by \$2,215;
- Overremitted the State Domestic Violence Training and Education Fund (PC section 1203.097) by \$2,215; and
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (VC section 42007.1) by \$12,597.

These instances of noncompliance are quantified in the Schedule and described in the Findings and Recommendations section of this audit report. The county should reduce subsequent remittances to the State Treasurer by \$11,252.

In addition, we found that the court:

- Did not distribute revenues to the Maddy Emergency Medical Services Fund;
- Made incorrect distributions to the TVS fee from the Emergency Medical Services Fund;
- Assessed an incorrect amount for the State Restitution Fine; and
- Did not assess the Criminal Laboratory Analysis Fee or the Drug Program Fee.

We also found that the Cities of Colusa and Williams failed to remit both state and local parking surcharges for the audit period. These instances of noncompliance are non-monetary and described in the Findings and Recommendations section.

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report, for the period of July 1, 2004, through June 30, 2011, issued October 25, 2012.

Views of Responsible Officials

We issued a draft report on February 11, 2020. Robert Zunino, Auditor-Controller, responded by letter dated February 13, 2020 (Attachment A), agreeing with the audit results. Cynthia Otero, Court Financial Officer, responded by email dated February 21, 2020, agreeing with the audit results. Toni Benson, Finance Director, City of Colusa, responded by email dated February 24, 2020, agreeing with the audit results. Rex Greenbaum, Finance Officer, City of Williams, responded by letter dated February 24, 2020 (Attachment B), agreeing with the audit results.

Responses from the county and the City of Williams are included as attachments to this audit report.

Restricted Use

This audit report is solely for the information and use of Colusa County; Superior Court of California, Colusa County; City of Colusa; City of Williams; the Judicial Council of California; 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 audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

March 20, 2020

Schedule—
Summary of Audit Findings Affecting Remittances to the State Treasurer
July 1, 2011, through June 30, 2017

Finding ¹	Fiscal Year						Total	Reference ²
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17		
Overremitted 50% excess of qualified revenues								
State Trial Court Improvement and Modernization Fund – GC §77205	\$ -	\$ -	\$ -	\$ (5,111)	\$ (9,029)	\$ (5,279)	\$ (19,419)	Finding 1
Overremitted domestic violence fees								
State Domestic Violence Restraining Order Reimbursement Fund – PC §1203.097	90	(330)	(475)	(359)	(618)	(523)	(2,215)	
State Domestic Violence Training and Education Fund – PC §1203.097	90	(329)	(475)	(360)	(618)	(523)	(2,215)	
Subtotal	180	(659)	(950)	(719)	(1,236)	(1,046)	(4,430)	Finding 2
Underremitted traffic violator school fees								
State Court Facilities Construction Fund – Immediate and Critical Needs Account – VC §42007.1	2,077	1,998	2,408	2,453	2,094	1,567	12,597	Finding 3
Net amount underremitted (overremitted) to the State Treasurer	\$ 2,257	\$ 1,339	\$ 1,458	\$ (3,377)	\$ (8,171)	\$ (4,758)	\$ (11,252)	

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

²See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Overremitted 50%
excess of qualified
revenues**

During our recalculation of the 50% excess of qualified revenues, we found that the county overremitted \$19,419 to the State Treasurer for the audit period.

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

The following table shows:

- The excess amount of qualified revenues above the base; and
- The county overremittances to the State Treasurer by comparing 50% of the excess amount of qualified revenues above the base to actual county remittances:

Fiscal Year	Qualifying Revenues	Base Amount	Excess Amount Above the Base	50% Excess Amount Due the State ¹	County Remittance to the State Treasurer	County Overremittance to the State Treasurer ²
2014-15	\$ 653,964	\$ 397,468	\$ 256,496	\$ 128,248	\$ (133,359)	\$ (5,111)
2015-16	695,378	397,468	297,910	148,954	(157,983)	(9,029)
2016-17	486,189	397,468	88,721	44,361	(49,640)	(5,279)
Total						<u>\$ (19,419)</u>

¹Differences due to rounding.

²Should be identified on the TC-31 as State Trial Court Improvement and Modernization Fund – GC §77205.

The error occurred because the county overstated qualified revenues by \$38,838 for the MOE calculation. The actual adjustment is \$19,419, representing 50% of the overstated qualified revenues in excess of the base amount. As stated in Finding 4, the court incorrectly distributed TVS fees. As a result, a net total of \$38,838 should have been excluded from the MOE calculation.

Recommendation

We recommend that the county offset subsequent remittances to the State Treasurer by \$19,419 and report on the TC-31 a decrease to the State Trial Court Improvement Fund.

County’s Response

We agree with the 50/50 calculations that were submitted in the draft audit report and have subsequently made an appropriate decrease on our quarterly TC-31 report dated 1/15/20.

Court’s Response

The court agreed with the finding.

**FINDING 2—
Overremitted
domestic violence fees**

During our testing of domestic violence cases, we found that the court and the county’s Probation Department overremitted domestic violence fees by \$4,430 to the State Treasurer. The court incorrectly allocated two-thirds of all domestic violence fees to the State instead of the required one-third from July 2011 through June 2017. In addition, we found that the Probation Department allocated all domestic violence fees to the State instead of the required one-third from July 2012 through June 2017. The errors occurred because the court and Probation Department personnel misinterpreted the required distributions.

PC section 1203.097(a)(5) requires that two-thirds of the domestic violence fees collected be posted to the county’s Domestic Violence Fund and the remaining one-third be remitted to the State Treasurer. PC section 1203.097(a)(5) also requires that the remaining one-third should be split evenly between the State Domestic Violence Restraining Order Reimbursement Fund and the State Domestic Violence Training and Education Fund.

The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State Domestic Violence Restraining Order Reimbursement Fund	
– PC § 1203.097	\$ (2,215)
State Domestic Violence Training and Education Fund	
– PC § 1203.097	(2,215)
Total	<u>\$ (4,430)</u>
County Domestic Violence Fund	<u>\$ 4,430</u>

Recommendation

We recommend that the county offset subsequent remittances to the State Treasurer by \$4,430 and report on the TC-31 decreases of \$2,215 to the State Domestic Violence Restraining Order Reimbursement Fund and \$2,215 to the State Domestic Violence Training and Education Fund.

We also recommend that the court and the county’s Probation Department establish procedures to ensure that domestic violence fees are correctly distributed in accordance with statutory requirements.

County’s Response

We have subsequently made an appropriate decrease on our quarterly TC-31 report dated 1/15/20. We have also confirmed with the county’s Probation Department that they have forwarded the information to their case management staff so they can correct the distribution of fees.

Court’s Response

The court agreed with the finding.

**FINDING 3—
Underremitted traffic
violator school fees**

During our analysis of court cash statements, we found that the court underremitted TVS fees by \$12,597 to the State Treasurer. The court incorrectly distributed 51% of the \$49 TVS fee to the county instead of to the State. The error occurred because the court misinterpreted the required distributions.

VC section 42007.1(b) requires that 51% of the \$49 TVS fee be deposited in the Immediate and Critical Needs Account of the State Court Facilities Construction Fund.

The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State Court Facilities Construction Fund – Immediate and Critical Needs Account – VC §42007.1	\$ 12,597
County General Fund	(12,597)

Recommendation

We recommend that the county remit \$12,597 to the State Treasurer and report on the TC-31 an increase to the State Court Facilities Construction Fund – Immediate and Critical Needs Account. We also recommend that the court correct its accounting system to ensure that TVS fees are allocated in accordance with statutory requirements.

County's Response

We have subsequently made an appropriate increase on our quarterly TC-31 report dated 1/15/20.

Court's Response

The court agreed with the finding.

**FINDING 4—
Incorrect distribution
of Traffic Violator
School fees**

During our testing of TVS cases, we found that the court did not distribute revenues from TVS fees to the Maddy Emergency Medical Services Fund (GC section 76000.5) from October 2014 through June 2017. In addition, for red-light TVS cases, we found that the court made incorrect distributions to the TVS fee (VC section 42007) from the Emergency Medical Services Fund (GC section 76104) for the same period. The error occurred because the court misinterpreted the required distributions.

VC section 42007(b)(2) states that \$2 of every \$7 should be collected for deposit in the Emergency Medical Services Fund (GC section 76000) and an amount of \$2 of every \$10 that should be collected for deposit in the Maddy Emergency Services Fund (GC section 76000.5).

The inappropriate distribution of TVS fees affected the revenues reported to the State Trial Court Improvement and Modernization Fund under the MOE formula pursuant to GC section 77205. A net total of \$38,838

(\$50,439 × 0.77) should have been excluded from the MOE calculation (see Finding 1).

Recommendation

We recommend that the court correct its accounting system to ensure that TVS fees are distributed to the Maddy Emergency Medical Services Fund and the Emergency Medical Services Fund in accordance with statutory requirements.

Court's Response

The court agreed with the finding.

**FINDING 5—
Underremitted state
parking surcharges**

During our scheduling of parking surcharges, we found that the Cities of Colusa and Williams failed to remit state parking surcharges for the audit period. The errors occurred because the cities misinterpreted the required parking distributions.

VC section 40200.4 requires the processing agencies to deposit with the County Treasurer all sums due the county from parking violations. GC section 76000(c) requires the county to deposit the \$2.50 parking penalty, from each parking fine or forfeiture collected, in the County Courthouse Construction Fund and the County Criminal Justice Facilities Construction Fund. Furthermore, this section requires \$1.00 of each \$2.50 parking penalty to be distributed to the County General Fund.

GC section 70372(b) requires the issuing agencies to distribute a state surcharge of \$4.50 to the State Court Facilities Construction Fund for every parking fine or forfeiture starting January 2009. GC section 76000.3 requires the issuing agencies to distribute to the State Trial Court Trust Fund an additional State Surcharge of \$3.00 for every parking fine or forfeiture starting January 2011.

Failure to remit the required parking surcharges caused an understatement in the following funds: County General Fund, County Courthouse Construction Fund, County Criminal Justice Facilities Construction Fund, State Court Facilities Construction Fund, and State Trial Court Trust Fund. We did not measure the fiscal effect of this error because the amount is not significant due to the limited number of affected cases.

Recommendation

We recommend that the Cities of Colusa and Williams establish formal procedures to ensure that state and county parking surcharges are collected and distributed in accordance with statutory requirements.

City of Colusa's Response

The City of Colusa agreed with the finding.

City of Williams' Response

The City concurs with this finding which states that the City of Williams failed to remit state parking surcharges for the period under audit.

The City has taken corrective actions to ensure that parking surcharges are properly remitted to the County. Working in cooperation with the County of Colusa, the City of Williams audited our parking violations and properly remitted previously unremitted surcharges from the period from July 1, 2017, to December 31, 2019. The City will also proactively review parking violations on a monthly basis to ensure [that] payments are remitted [promptly] to the County of Colusa.

**FINDING 6—
Incorrect assessment
of State Restitution
Fine**

During our testing of DUI cases, we found that the court incorrectly assessed \$140 for the State Restitution Fine (PC section 1202.4) when the required minimum fine is \$150 for misdemeanor convictions. The error occurred because the court was unaware of the increase in the required minimum fine.

Beginning January 1, 2014, the required minimum fine for misdemeanor convictions was raised from \$140 to \$150 for PC section 1202.4.

Failure to assess the required minimum fine of \$150 caused the State Restitution Fine account to be understated. We did not measure the fiscal effect of this error because the amount is not significant due to the limited number of affected cases.

Recommendation

We recommend that the court correct its accounting system to ensure that the State Restitution Fine is assessed in accordance with statutory requirements.

Court's Response

The court agreed with the finding.

**FINDING 7—
Failure to assess
Criminal Laboratory
Analysis Fee and Drug
Program Fee**

During our testing of health and safety cases, we found that the court failed to assess \$50 for the Criminal Laboratory Analysis Fee (Health and Safety Code [H&SC] section 11372.5) and \$150 for the Drug Program Fee (H&SC 11372.7) for violations. The error occurred because the court misinterpreted the required distributions.

H&SC section 11372.5 requires every person convicted of violating certain Health and Safety Code and Business and Professions Code provisions to pay a Criminal Laboratory Analysis Fee of \$50 for each separate offense.

H&SC section 11372.7 requires each person convicted of a violation of this chapter to pay a Drug Program Fee in an amount not to exceed \$150 for each separate offense.

The SCO's Trial Court Revenue Distribution Guidelines require that the Criminal Laboratory Analysis Fee and Drug Program Fee should be accounted for as fines subject to state penalties, local penalties, the 20% state surcharge, DNA penalties, the court facilities penalty assessment, and the 2% automation fee.

Failure to assess these fines caused an understatement of state penalties, local penalties, the 20% state surcharge, DNA penalties, the court facilities penalty assessment, and the 2% automation fee. In addition, revenues reported to the State Trial Court Improvement and Modernization Fund under the MOE formula were understated. We did not measure the fiscal effect of this error because the amount is not significant due to the limited number of affected cases.

Recommendation

We recommend that the court correct its accounting system to ensure that Health and Safety Code fees and associated penalties are assessed in accordance with statutory requirements.

Court's Response

The court agreed with the finding.

**Attachment A—
County's Response to Draft Audit Report**

COLUSA

COUNTY

AUDITOR - CONTROLLER

Office of
Robert Zunino
County Auditor-Controller



546 Jay Street, Suite #202
Colusa, CA 95932

Phone: 530-458-0400
Fax: 530-458-0402

February 13, 2020

Lisa Kurokawa, Chief, Compliance Audits Bureau
State Controller's Office, Division of Audits
P.O. Box 942850
Sacramento, CA 94250

RE: Draft Court Revenue Audit Report Response

Dear Ms. Kurokawa:

Thank you for the opportunity to respond to the findings within the draft Court Revenue Audit Report for Colusa County covering the period of July 1, 2011 through June 30, 2017. Since the first three findings specifically affect my department from a financial aspect, I will restrict my responses and corrective actions to these three and let the cities and court agencies respond to the other findings and recommendations if they so choose.

FINDING 1 - Overremitted 50% Excess of Qualified Revenues

Recommendation: We recommend that the county offset subsequent remittances to the State Treasurer by \$19,419 and report on the TC-31 a decrease to the State Trial Court Improvement Fund.

Corrective Action: We agree with the 50/50 calculations that were submitted in the draft audit report and have subsequently made an appropriate decrease on our quarterly TC-31 report dated 1/15/20.

FINDING 2 - Overremitted Domestic Violence Fees

Recommendation: We recommend that the county offset subsequent remittances to the State Treasurer by \$4,430 and report on the TC-31 decreases of \$2,215 to the State Domestic Violence Restraining Order Reimbursement Fund and \$2,215 to the State Domestic Violence Training and Education Fund.

We also recommend that the court and the county's Probation Department establish procedures to ensure that domestic violence fees are correctly distributed in accordance with statutory requirements.

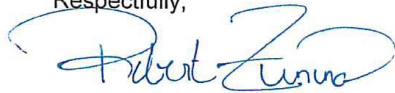
Corrective Action: We have subsequently made an appropriate decrease on our quarterly TC-31 report dated 1/15/20. We have also confirmed with the county's Probation Department that they have forwarded the information to their case management staff so they can correct the distribution of fees.

FINDING 3 – Underremitted Traffic Violator School Fees

Recommendation: We recommend that the county remit \$12,597 to the State Treasurer and report on the TC-31 an increase to the State Court Facilities Construction Fund – Immediate and Critical Needs Account. We also recommend that the court correct its accounting system to ensure that TVS fees are allocated in accordance with statutory requirements.

Corrective Action: We have subsequently made an appropriate increase on our quarterly TC-31 report dated 1/15/20.

Respectfully,



Robert Zunino
Auditor-Controller

Cc: Wendy Tyler, CAO, County of Colusa
Michael Rogers, Chief Probation Officer, County of Colusa

**Attachment B—
City of Williams' Response to Draft Audit Report**

CITY OF WILLIAMS

P.O. Box 310
WILLIAMS, CA 95987
[530] 473-2955 FAX [530] 473-2189
rgreenbaum@cityofwilliams.org

February 24, 2020

Lisa Kurokawa, Chief
Compliance Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250

Receipt and Acknowledgement of Colusa County Audit Report of Court Revenues from July 1, 2011 through June 30, 2017

The City of Williams is in receipt of the draft Audit Report of Court Revenues from July 1, 2011 through June 30, 2017. The City notes that Finding 5 regarding the under-remitted parking surcharges was the only finding that pertained to the City of Williams. The City concurs with this finding which states that the City of Williams failed to remit state parking surcharges for the period under audit.

The City has taken corrective actions to ensure that parking surcharges are properly remitted to the County. Working in cooperation with the County of Colusa, the City of Williams audited our parking violations and properly remitted previously unremitted surcharges from the period from July 1, 2017 to December 31, 2019. The City will also proactively review parking violations on a monthly basis to ensure payments are remitted timely to the County of Colusa.

Sincerely,



Rex Greenbaum, City Finance Director

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250**

<http://www.sco.ca.gov>