

SISKIYOU COUNTY

Audit Report

COURT REVENUES

July 1, 2009, through June 30, 2016



BETTY T. YEE
California State Controller

June 2020



BETTY T. YEE
California State Controller

June 30, 2020

Dear County, Court, and City Representatives:

The State Controller's Office audited Siskiyou County's court revenues for the period of July 1, 2009, through June 30, 2016.

Our audit found that net of \$38,862 in state court revenues was underremitted to the State Treasurer; a net of \$27,415 was underremitted by the county and \$11,447 was underremitted by the City of Weed.

We found that the county underremitted a net of \$27,415 in state court revenues to the State Treasurer because it:

- Underremitted the 50% excess of qualified fines, fees, and penalties by \$53,708;
- Overremitted the Emergency Medical Air Transportation Act Fund by \$22,593;
- Overremitted domestic violence fees by \$7,717; and
- Underremitted DUI fines and fees by \$4,017.

In addition, we found that the City of Weed did not remit state parking surcharges totaling \$11,447 to the State Treasurer via Siskiyou County, and did not remit local parking surcharges totaling \$8,000 to Siskiyou County.

The county made a payment of \$38,862 in July 2017.

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: Brandon Criss, Chair
Siskiyou County Board of Supervisors
Grant Parks, Manager
Internal 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 Section
State Controller's Office
Jennifer Montecinos, Manager
Tax Administration Section
State Controller's Office
Lacey Baysinger, Supervisor
Tax Administration Section
State Controller's Office

Recipient Addresses

Jennie Ebejer, Auditor-Controller
Siskiyou County
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Superior Court of California, Siskiyou County
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Yreka, CA 96097

Emily Coulter, Finance Director
City of Weed
P.O. Box 470
Weed, CA 96094

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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 Siskiyou County on the Report to State Controller of Remittance to State Treasurer form (TC-31) for the period of July 1, 2009, through June 30, 2016.

Our audit found that net of \$38,862 in state court revenues was underremitted to the State Treasurer; a net of \$27,415 was underremitted by the county, and \$11,447 was underremitted by the City of Weed.

We found that the county underremitted a net of \$27,415 in state court revenues to the State Treasurer because it:

- Underremitted the 50% excess of qualified fines, fees, and penalties by \$53,708;
- Overremitted the Emergency Medical Air Transportation Act Fund by \$22,593;
- Overremitted domestic violence fees by \$7,717; and
- Underremitted DUI fines and fees by \$4,017.

In addition, we found that the City of Weed did not remit state parking surcharges totaling \$11,447 to the State Treasurer via Siskiyou County, and did not remit local parking surcharges totaling \$8,000 to Siskiyou County.

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.

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, 2009, through June 30, 2016.

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 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

- Performed a risk assessment of the county and court and identified violation types that are prone to errors due to either their complexity and/or statutory changes during the audit period. Based on the risk evaluation, haphazardly selected a non-statistical sample of 51 cases for 8 violation types. Then we:
 - Recomputed the sample case distributions and compared them to the actual distributions; and
 - Calculated the total dollar amount of significant underremittances and overremittances 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 outlined in our audit objective. Specifically, we found that a net of \$38,862 in state court revenues was underremitted to the State Treasurer as follows:

- Fifty percent excess of qualified fines, fees, and penalties underremitted by \$53,708;
- Emergency Medical Air Transportation Act Fund overremitted by \$22,593;
- Domestic violence fees overremitted by \$7,717;
- DUI fines and fees underremitted by \$4,017; and
- State parking surcharges from the City of Weed underremitted by \$11,447.

These instances of noncompliance are quantified in the Schedule and described in the Findings and Recommendations section of this audit report.

The county made a payment of \$38,862 in July 2017.

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report, issued February 8, 2012, with the exception of Finding 3 of this report.

Views of Responsible Officials

We issued a draft audit report on June 30, 2017. Jennie Ebejer, Auditor-Controller, responded by letter dated July 14, 2017 (Attachment A), agreeing with the audit results. In addition, Reneé McCanna-Crane, Court Executive Officer, responded by letter dated July 17, 2017 (Attachment B), agreeing with the audit results. The county and court's responses are included as attachments to this audit report.

In addition, we discussed the unremitted parking surcharges with the City of Weed's Finance Director, Kelly McKinnis, in June 2017. Mr. McKinnis agreed with the finding.

Restricted Use

This audit report is solely intended for the information and use of Siskiyou County; Superior Court of California, Siskiyou County; City of Weed; Judicial Council of California; and 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 the 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

June 30, 2020

Schedule—

Summary of Audit Findings Affecting Remittances to the State Treasurer

July 1, 2009, through June 30, 2016

Finding	Fiscal Year						Total	Reference ¹	
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15			2015-16
Underremitted 50% excess of qualified fines, fees and penalties									
State Trial Court Improvement and Modernization Fund – GC §77205	\$ 7,782	\$ 7,843	\$ 7,871	\$ 7,693	\$ 7,515	\$ 7,534	\$ 7,470	\$ 53,708	
Total	7,782	7,843	7,871	7,693	7,515	7,534	7,470	53,708	Finding 1
Overremitted the Emergency Medical Air Transportation Act Fund									
State Emergency Medical Air Transportation Act Fund – GC §76000.10	(3,228)	(3,228)	(3,228)	(3,227)	(3,227)	(3,227)	(3,228)	(22,593)	
Total	(3,228)	(3,228)	(3,228)	(3,227)	(3,227)	(3,227)	(3,228)	(22,593)	Finding 2
Overremitted domestic violence fees									
State Domestic Violence Restraining Order Reimbursement Fund – PC§1203.097	(552)	(552)	(552)	(551)	(551)	(551)	(551)	(3,860)	
State Domestic Violence Training and Education Program – PC§1203.097	(551)	(551)	(551)	(551)	(551)	(551)	(551)	(3,857)	
Total	(1,103)	(1,103)	(1,103)	(1,102)	(1,102)	(1,102)	(1,102)	(7,717)	Finding 3
Underremitted DUI fines and fees									
State Restitution Fund – PC §1463.18	(71)	(71)	(71)	(72)	(72)	(72)	(72)	(501)	
State Trial Court Improvement and Modernization Fund (2% Automation) – GC §68090.8	644	644	644	645	645	648	648	4,518	
Total	573	573	573	573	573	576	576	4,017	Finding 4
Underremitted state parking aurcharges to the State via Siskiyou County									
<u>City of Weed</u>									
State Court Facilities Construction Fund – GC §70372(b)	507	599	641	374	107	135	189	2,552	
State Court Facilities Construction Fund - ICNA – GC §70372(b)	1,014	1,197	1,281	747	213	270	378	5,100	
State Trial Court Trust Fund – GC §76000.3(a)	-	906	1,281	747	213	270	378	3,795	
Total	1,521	2,702	3,203	1,868	533	675	945	11,447	Finding 5
Total amount underremitted (overremitted) to the State Treasurer	\$ 5,545	\$ 6,787	\$ 7,316	\$ 5,805	\$ 4,292	\$ 4,456	\$ 4,661	\$ 38,862	

¹See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Underremitted
50% excess of
qualified fines,
fees, and penalties**

During our recalculation of the 50% excess of qualified revenues, we found that Siskiyou County underremitted \$53,708 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 underremittances to the State Treasurer by comparing 50% of the excess amount of qualified revenues above the base to the actual county remittances:

Fiscal Year	Qualifying Revenues	Base Amount	Excess Amount above the Base	50% Excess Amount Due to the State	County Remittance to the State Treasurer	County Underremittance to the State Treasurer
2009-10	\$ 1,258,630	\$ 615,581	\$ 643,049	\$ 321,525	\$ (313,742)	\$ 7,782
2010-11	1,224,305	615,581	608,724	304,362	(296,519)	7,843
2011-12	1,036,092	615,581	420,511	210,256	(202,384)	7,871
2012-13	901,833	615,581	286,252	143,126	(135,433)	7,693
2013-14	923,783	615,581	308,202	154,101	(146,586)	7,515
2014-15	885,680	615,581	270,099	135,050	(127,515)	7,534
2015-16	703,752	615,581	88,171	44,086	(36,616)	7,470
Total						<u>\$ 53,708</u>

The error occurred because the county understated qualified revenues by \$107,416 for the maintenance-of-effort (MOE) calculation. The actual adjustment is \$53,708, representing 50% of the understated qualified revenues in excess of the base amount. The \$53,708 is calculated as follows:

- The distribution of \$1 each to the Criminal Justice Facilities Construction Fund and County Courthouse Construction Fund from the traffic violator school (TVS) bail should have been added back to TVS bail for MOE calculations. A net total of \$13,460 should have been included in the MOE calculations;
- As stated in Finding 5, the City of Weed did not remit \$2 parking revenues to the Auditor Controller’s Office. A net total of \$3,198 should have been included in the MOE calculations; and
- As stated in Finding 2, the Superior Court of Siskiyou County incorrectly distributed TVS bail. A net total of \$90,758 should have been included in the MOE calculations.

In July 2017, the county remitted \$53,708 to the State Treasurer for the State Trial Court Improvement and Modernization Fund.

Recommendation

We recommend that the county remit 50% of the qualified revenues that exceed the amount specified in GC section 77201.1(b)(2) to the State Trial Court Improvement and Modernization Fund.

County Response

The county agrees with the finding.

**FINDING 2—
Overremitted the
Emergency Medical
Air Transportation
Act Fund**

We found that the court incorrectly distributed TVS bail to the Courthouse Construction Fund and the Criminal Justice Facilities Fund for each fiscal year in the audit period. We also found that the court incorrectly distributed the \$4 state Emergency Medical Air Transportation (EMAT) penalty from TVS bail for the period of January 1, 2011, through October 31, 2012. The error occurred because the required distributions were inadvertently overlooked.

Starting January 1, 2011, GC section 76000.10 requires a \$4 penalty upon every fine levied on criminal offenses including traffic offenses, but excluding parking offenses. However, upon the election of traffic school by the offender, the fines and penalties are converted to TVS bail as mandated by VC section 42007. Therefore, because EMAT penalties are not included in the exceptions listed within VC section 42007, they should remain as TVS bail. Per the *DNA Penalty Assessment Distribution Guidelines for Proposition 69*, DNA Identification Penalty Assessments are also part of the total TVS fee.

The incorrect distributions for TVS cases affected the revenues reported to the State Trial Court Improvement Fund under the MOE formula pursuant to GC 77205. A net total of \$90,758 should have been included in the MOE calculation (see Finding 1).

The incorrect distribution had the following effect:

Account Title	Underremitted / (Overremitted)
State EMAT Act Fund – GC § 76000.10	\$ (22,593)
Total	<u>\$ (22,593)</u>
County Courthouse Construction Fund – GC § 76100	\$ (1,348)
County Criminal Justice Facilities Fund – GC § 76101	(93,925)
Traffic School Balance of Fee – VC § 42007	<u>117,866</u>
Total	<u>\$ 22,593</u>

In July 2017, the county reduced subsequent remittances by \$22,593 to the State Treasurer for the State Emergency Medical Air Transportation Act Fund.

Recommendation

We recommend that the court correct the required distributions for the State EMAT penalty for TVS bail.

Superior Court's Response

The court made redistributions to its current system on December 15, 2016 to be effective January 1, 2017.

County's Response

The county noted that some of the county account amounts were not correctly stated.

SCO Comment

Based on supporting documentation provided by the county after issuance of the draft audit report, we updated the final report to correctly report the adjustment amounts for the County Courthouse Construction Fund and the Traffic School Balance of Fee account; however, the total amount owed to the State did not change.

Our draft audit report previously identified this finding as Finding 3.

**FINDING 3—
Overremitted
domestic
violence fees
(Repeat
Finding)**

We found that the court incorrectly distributed the domestic violence fees, which resulted in overstatements of state domestic violence fees. The error occurred because the Superior Court uses two separate financial codes for domestic violence, one of which had an incorrect distribution formula.

Penal Code (PC) section 1203.097(a)(5) requires that if the court orders a \$500 minimum fee as condition of probation on domestic violence cases, two-thirds of that fee must be distributed to the County Domestic Violence Fund. The remaining one-third should be split evenly between the State Domestic Violence Restraining Order Fund and the State Domestic Violence Training and Education Program.

The incorrect distribution had the following effect:

Account Title	Underremitted/ (Overremitted)
State Domestic Violence Restraining Order Reimbursement Fund – PC§ 1203.097	\$ (3,860)
State Domestic Violence Training and Education Program – PC§ 1203.097	(3,857)
Total	<u>\$ (7,717)</u>
County Domestic Violence Fund	<u>\$ 7,717</u>
Total	<u>\$ 7,717</u>

This is a repeat finding of Finding 3 of our prior audit report dated February 8, 2012, in which we found that the court's accounting system was incorrectly programmed to distribute the domestic violence fees.

In July 2017, the county reduced subsequent remittances to the State Treasurer by \$7,717, for a decrease of \$3,860 to the State Domestic Violence Restraining Order Reimbursement Fund and a decrease of \$3,857 to the State Domestic Violence Training and Education Program.

Recommendation

We recommend that the court correct the required distributions for the domestic violence fees.

Superior Court’s Response

The court made corrections to its current system on December 14, 2016. The court does the best that it can with its limited staff to ensure all financial codes are set-up correctly according to the complex and complicated laws which govern the distribution of monies in this State.

SCO Comment

Our draft audit report previously identified this finding as Finding 4.

**FINDING 4—
Underremitted
DUI fines and
fees**

We found that the court did not assess the 2% automation fee on DUI fines and fees for the period of June 10, 2010, through June 30, 2016. The errors occurred because the court made changes to its distribution system and the required distributions were inadvertently overlooked.

GC section 68090.8 requires a 2% deposit for court automation fees on all fines, penalties, and forfeitures collected in criminal cases, to include general adult restitution fines under PC section 1202.4. Failure to make the required distribution causes the 2% deposit for court automation fees to be understated and restitution fines to be overstated.

The incorrect distribution had the following effect:

Account Title	Underremitted/ (Overremitted)
State Trial Court Improvement and Modernization Fund (2% Automation) – GC §68090.8	\$ 4,518
State Restitution Fund – PC §1463.18	(501)
Total	\$ 4,017
County Lab DUI Fines - PC §1463.14(a)	\$ (1,339)
County DUI Alcohol Programs and Services Fees – PC §1463.16	(1,339)
County DUI Alcohol Education and Penalty – PC §1463.25	(1,339)
Total	\$ (4,017)

In July 2017, the county remitted \$4,518 to the State Trial Court Improvement and Modernization Fund and reduced subsequent remittances to the State Restitution Fund by \$501.

Recommendation

We recommend that the court assess the 2% automation fee on DUI fines and fees collected in criminal cases.

Superior Court’s Response

The court made redistributions in its current system on December 14, 2016, to be effective January 1, 2017.

SCO Comment

Our draft audit report previously identified this finding as Finding 5.

**FINDING 5—
Unremitted state
parking surcharges
from the City of
Weed**

During scheduling of the parking surcharges, we found that the City of Weed did not remit state parking surcharges totaling \$11,447 to the State Treasurer. In addition, the City of Weed did not remit local parking surcharges totaling \$8,000 to Siskiyou County.

The incorrect distributions had the following effect:

Account Title	Amount Not Remitted
<u>City of Weed</u>	
State Court Facilities Construction Fund –Immediate and Critical Needs Account – GC §70372(b)	\$ 5,100
State Trial Court Trust Fund – GC §76000.3	3,795
State Court Facilities Construction Fund – GC §70372(b)	<u>2,552</u>
Total due the State Treasurer	<u>\$ 11,447</u>
County General Fund	\$ 3,198
County Criminal Justice Facilities Fund	2,401
County Courthouse Construction Fund	<u>2,401</u>
Total due the County	<u>\$ 8,000</u>

The errors occurred because City of Weed staff members misinterpreted the parking distribution requirements.

Vehicle section (VC) 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 in both the County Courthouse Construction Fund and County Criminal Justice Facilities Construction Fund from each parking fine or forfeiture collected. Further, this section requires \$1 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.

The county remitted \$11,447 to the State Treasurer in July 2017.

Recommendation

We recommend that the City of Weed establish and implement procedures to properly distribute parking revenues.

In addition, we recommend that Siskiyou County create a board of supervisors resolution to inform the parking entities how much to collect for the County Courthouse Construction Fund and the County Criminal Justice Facilities Construction Fund.

City's Response

The city agrees with the finding.

SCO Comment

Our draft audit report previously identified this finding as Finding 2.

FINDING 6— Incorrect distribution of 30% red-light violation bail

We found that the court did not correctly distribute red-light violation total bail and caused overstatements and understatements to the county and city general funds. The errors occurred because the court's accounting system has not been programmed to comply with the statutory requirements affecting the distribution of red-light traffic bail.

PC section 1463.11 requires the first 30% of red light-violation base fines, state penalties, and county penalties (PC section 1463 and 1464, GC section 76100, respectively) collected to be distributed to the general fund of the county or city in which the violation occurred. The EMAT penalty is referenced in this statute as part of the State's penalty portion within PC section 1464.

Emergency medical service penalties pursuant to GC section 76000.5 and DNA penalties pursuant to GC sections 76104.6 and 76104.7 are not subject to the 30% distribution. These statutes require full distribution prior to the requirements set forth in PC section 1463.

Failure to distribute red-light violation total bail caused overstatements and understatements to the county and city general funds. However, measuring the dollar effect did not appear to be either material or cost-effective due to the difficulty involved in identifying and redistributing the various accounts.

Recommendation

We recommend that the Superior Court of Siskiyou County:

- Establish formal procedures to ensure that red light violations are correctly distributed in a timely manner in accordance with statutory requirements; and
- Make redistributions in its accounting system.

Superior Court's Response

The court made redistributions in its current system on December 5, 2016.

**FINDING 7—
Inadequate
accountability of
cash statements**

The Superior Court of Siskiyou County did not properly record and report cash receipts from July 1, 2009, through June 30, 2016. Superior Court personnel discovered the issue and made changes to the court's reporting system throughout the audit period.

GC section 68101 requires that each officer authorized to receive fees shall, in accordance with the SCO's guidelines, keep a monthly record of every fee and fine collected, no matter what type. Furthermore, GC section 71380 requires the Controller to establish, supervise, and revise, as necessary, a uniform accounting system, including a system of audits, for the purpose of properly and uniformly accounting for all fines, penalties, forfeitures, and fees assessed, collected, and disbursed by the courts.

Recommendation

We recommend that the court administrator implement procedures to improve the revenue distribution system so that the court's daily output records provide a complete audit trail; doing so would minimize the need for manual adjustments. The system should provide a record starting at the point of entry (cash receipts) and ending at the final month-end report (cash statements).

Superior Court's Response

Court personnel discovered the issue and made changes to the court's reporting system throughout the audit period. The court implemented changes during the audit and began monitoring procedures.

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



County of Siskiyou
Jennie Ebejer, Auditor-Controller

311 Fourth Street, Room 101 • Yreka, California 96097 • Phone: 530.842.8030 • Fax: 530.842.8077

July 14, 2017

California State Controller
Attn: Elizabeth Gonzalez
P O Box 942850
Sacramento CA 94250-5874

Re: Court revenue audit July 1, 2009 – June 30, 2016

Dear Ms. Gonzalez:

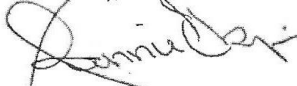
We have reviewed the draft audit for the above referenced court revenue audit. The County is in agreement with the audit findings that pertain to the counties responsibilities in remitting money to the State via the TC31 and/or the MOE 50/50 Split, based on the amounts presented to the county from the SCO's testing. However, we feel that the draft audit was delayed due to the courts remitting additional information after the field work was completed and after the first draft audit report was sent out by the SCO, and because of errors in the first draft report. We would like to reserve the right to negotiate penalties/interest on the items that would receive the penalty/interest.

1. In the letter that you sent it is noted that "...additional information provided by the county." However, it was additional information that was provided by the courts, not the county, that created the change in some of the figures.
2. On Page 3 of the draft, under Follow-up on Prior Audit Findings it indicates "The county has satisfactorily....., with the exception of Finding 4 of this report." However, Finding 4 pertains to the courts, not the county.
3. On Page 7, Finding 3 the incorrect distributions numbers are not correct. County Courthouse Construction Fund –GC 76100 reflects (93,581), this should actually be (1,348). The Traffic School Balance of Fee – VC 42007 reflects 210,099, should be changed to 117,866.

As for the rest of the findings that pertain to the County of Siskiyou we have remitted the TC-31 to the State correcting the over/under remitted amounts and payment to the State (please see attached copies). The City of Weed remitted their portion of the under remitted parking fees Finding 2. Please let us know what the penalties/interest will be for this finding. The Courts have indicated that they feel they have taken corrective action on Findings 1, 3, 4, 5, 6 and 7.

We look forward to receiving the final audit report. If you have any questions regarding our response, please feel free to contact me directly. Thank you.

Sincerely,



Jennie Ebejer
Auditor-Controller

CO#	MONTH
47	07

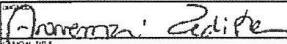
REMITTANCE ADVISE NUMBER
CO 47 2254

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31

COUNTY NAME - NUMBER: SISKIYOU - 47
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): CRT REV AUDIT PYMT / 09/10-15/16

STATE CONTROLLER'S USE ONLY				REV / OBJ	AMOUNT	DC	CODE SECTION & DESCRIPTION
FUND	AGENCY	FY					
3 0 3 7	0 2 5 0	2 0 1 6		1 6 4 3 0 0	2,552.00		State Court Facilities Construction Fund - GC 70372(b) - Parking penalty 213047 FINDING #2
3 1 3 8	0 2 5 0	2 0 1 6		1 6 1 4 1 1			State Court Facilities Construction Fund - Immediate & Critical Needs Account - VC 40611 - Proof of Correction 213104
3 1 3 8	0 2 5 0	2 0 1 6		1 6 4 1 0 1			State Court Facilities Construction Fund - Immediate & Critical Needs Account - VC 42007.1 - Traffic violator school fee 213104
3 1 3 8	0 2 5 0	2 0 1 6		1 6 4 3 0 0	5,100.00		State Court Facilities Construction Fund - Immediate & Critical Needs Account - GC 70372(b) - Parking penalty FINDING #2
3 1 3 8	0 2 5 0	2 0 1 6		1 6 4 8 0 2			State Court Facilities Construction Fund - Immediate & Critical Needs Account - GC 70373 - Assessment on misdemeanor and felony convictions 213104
3 1 3 8	0 2 5 0	2 0 1 6		1 6 4 8 0 3			State Court Facilities Construction Fund - Immediate & Critical Needs Account - GC 70373 - Assessment on infraction convictions
0 6 4 1	0 8 2 0	2 0 1 6		2 9 9 5 0 0	(3,860.00)		Domestic Violence Restraining Order Reimbursement Fund - Penal Code 1203.097 213122 FINDING #4
0 6 4 2	4 2 6 5	2 0 1 6		1 3 1 7 0 0	(3,857.00)		Domestic Violence Training and Education Fund - Penal Code 1203.097 213122 FINDING #4
3 0 6 6	0 2 5 0	2 0 1 6		1 3 1 7 0 7			Court Facilities Trust Fund - VC 42006 - Night Court Assessment & VC 42006(h)(1) - Night court fund transfer
0 1 5 9	0 2 5 0	2 0 1 6		1 6 4 6 0 2	4,518.00		Trial Court Improvement Fund - Government Code 68090.8 - 2% Automation 213213 FINDING #5
0 2 1 4	7 8 7 0	2 0 1 6		1 6 4 4 0 0	(501.00)		Restitution Fund - Penal Code 1463.18 - DUI Fines 213011 FINDING #5
3 1 2 0	3 5 4 0	2 0 1 6		1 6 4 6 0 0			State Fire Marshall Fireworks Enforcement and Disposal Fund - Health & Safety 12728
3 1 6 8	4 2 6 0	2 0 1 6		1 6 4 3 0 0	(22,593.00)		Emergency Medical Air Transportation Act Fund - GC 76000 10 (c)(1) - \$4 Penalty for Vehicle Code violations FINDING #3
3 0 3 7	0 2 5 0	2 0 1 6		1 6 4 8 0 1			State Court Facilities Construction Fund - GC 70372(a)-Penalty on criminal fines 213045
0 9 3 2	0 2 5 0	2 0 1 6		1 6 4 3 0 0	3,795.00		Trial Court Trust Fund - GC 76000.3 (a) - Additional \$3 Penalty FINDING #2
0 1 5 9	0 2 5 0	2 0 1 6		1 6 4 6 0 3	53,708.00		Trial Court Improvement Fund - GC 77205 - 50% Excess FINDING #1
TOTAL					38,862.00		

TO STATE CONTROLLER: I hereby certify that the foregoing report, as it relates to the agency I represent, is a correct statement of the State's share of collections deposited for the month stated above in accordance with Section 68101 of the Government Code. Remittance has been made to the State Treasurer.

	
PERSONAL TITLE	DATE
Asst. Auditor-Controller	7/14/17
CONTACT PERSON	
Annemarie Zediker	
PHONE	E-MAIL ADDRESS
530-842-8027	azediker@co.siskiyou.ca.us
ADDRESS	
311 Fourth Street, Room 101 Yreka CA 96097	

STATE TREASURER'S ENDORSEMENT

**Attachment B—
Superior Court’s Response to Draft Audit Report**



**Superior Court of California
County of Siskiyou**

311 Fourth St., Rm 206
Yreka, CA 96097
(530) 842-8394 Fax (530) 842-8339

July 17, 2017

California State Controller's Officer
Attn: Elizabeth González, Bureau Chief
Division of State Audits
P O Box 942850
Sacramento CA 94250-5874

Re: Siskiyou County Court Revenue Audit July 1, 2009 – June 30, 2016

Dear Ms. González:

We have reviewed the reissued draft audit for the above referenced Siskiyou County's court revenue audit. We would like to clarify that the court was the agency responsible for providing the additional information to cause the reissued draft resulting in a lesser amount underremitted.

The court would also like to point out that under, "Follow-up on Prior Audit Findings": In the previous audit there was a Finding 3, which was "Overremitted State Domestic Violence Fees". The court's accounting system was incorrectly programmed to distribute domestic violence fees. The court responded to this Finding in the court's response letter dated November 30, 2011, signed by previous Court Executive Officer, Larry Gobelman, which states that the court implemented a new financial code for the domestic violence fee effective April 12, 2010. Pursuant to the recent audit there is a Finding 4, which is a "Repeat Finding – Overremitted Domestic Violence Fees". The error occurred due to one of the Court's financial codes for domestic violence that had an incorrect distribution formula. The court made corrections to its current system on December 14, 2016. The court does the best that it can with its limited staff to ensure all financial codes are set-up correctly according to the complex and complicated laws which govern the distribution of monies in this State.

The court is in agreement with the findings in this reissued draft, which the court made corrections to its current system as follows:

Finding 3: The court made redistributions to its current system on December 15, 2016 to be effective January 1, 2017.

Finding 4: Addressed above.

Finding 5: The court made redistributions in its current system on December 14, 2016, to be effective January 1, 2017.

Finding 6: The court made redistributions in its current system on December 5, 2016.

Finding 7: Court personnel discovered the issue and made changes to the court's reporting system throughout the audit period. The court implemented changes during the audit and began monitoring procedures.

Thank you for the opportunity for the court to respond to this reissued draft.

Sincerely,

A handwritten signature in black ink, appearing to read "RMC", with a long horizontal flourish extending to the right.

Renee McCanna Crane
Court Executive Officer

cc: Jennie Ebejer, Auditor, County of Siskiyou
Lorena Barnes, Sr.Accountant/Auditor, Superior Court
Leesa Deniz, Auditor, State Controller's Officer - via email

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

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