

VENTURA COUNTY

Audit Report

COURT REVENUES

July 1, 2018, through June 30, 2022



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

August 2024



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

August 5, 2024

The Honorable Jeff Burgh, Auditor-Controller
Ventura County
800 South Victoria Avenue
Ventura, CA 93009

Brenda L. McCormick
Court Executive Officer
Superior Court of California
Ventura County
800 South Victoria Avenue
Ventura, CA 93009

Dear Mr. Burgh and Ms. McCormick:

The State Controller's Office (SCO) audited Ventura County's (the county's) court revenues for the period of July 1, 2018, through June 30, 2022.

Our audit found that the county underremitted a net of \$1,584,093 in state court revenues to the State Treasurer because it:

- Underremitted the State Trial Court Improvement and Modernization Fund (Government Code [GC] section 77205) by \$1,577,583;
- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 68090.8) by \$6,701; and
- Overremitted the State's Fish and Game Preservation Fund (Fish and Game Code section 12021) by \$191.

In addition, we found that the Superior Court of California, Ventura County made incorrect distributions related to DUI violations, fish and game violations, speeding violations with and without traffic violator school, and health and safety violations.

The county should remit \$1,584,093 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 amounts are related to the SCO audit period of July 1, 2018 through June 30, 2022.

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 amounts 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.

Mr. Jeff Burgh
Ms. Brenda L. McCormick
August 5, 2024
Page 2 of 3

The underremitted amounts are 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 amounts if payment is not received within 30 days of issuance of this final audit report.

Once the county has paid the underremitted amounts, the Tax Programs Unit will calculate interest on the underremitted amounts and bill the county and applicable entities in accordance with GC 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 by email at lgpsdtaxaccounting@sco.ca.gov.

If you have questions regarding this report, 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

Kimberly A. Tarvin, CPA
Chief, Division of Audits

KAT/rs

Mr. Jeff Burgh
Ms. Brenda L. McCormick
August 5, 2024
Page 3 of 3

Copy: The Honorable Kelly Long, Chair
Ventura County Board of Supervisors
Matt Espenshade, Principal 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 Unit
State Controller's Office
Jennifer Montecinos, Manager
Tax Administration Section
State Controller's Office

Contents

Audit Report

Summary	1
Background	1
Audit Authority.....	1
Objective, Scope, and Methodology	1
Conclusion	3
Follow-up on Prior Audit Findings.....	4
Views of Responsible Officials.....	4
Restricted Use	4
Schedule—Summary of Audit Findings Affecting Remittances to the State Treasurer	5
Findings and Recommendations.....	6
Attachment A—County’s Response to Draft Audit Report	
Attachment B—Superior Court’s Response to Draft Audit Report	

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 Ventura County (the county) on the Report to State Controller of Remittance to State Treasurer (TC-31) for the period of July 1, 2018, through June 30, 2022.

Our audit found that the county underremitted a net of \$1,584,093 in state court revenues to the State Treasurer.

In addition, we found that the Superior Court of California, Ventura County (the court) made incorrect distributions related to DUI violations, fish and game violations, speeding violations with and without traffic violator school, and health and safety violations.

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.

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 under the authority of GC section 68103, which requires 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 State Treasurer pursuant to the TC-31 process.

The audit period was July 1, 2018, through June 30, 2022.

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 and the MOE calculation.
- We interviewed court personnel regarding the revenue distribution process and the case management system.
- 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 case management systems 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% 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. No errors were identified.
- We 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. No errors were identified.
- 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 44 cases for 11 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 and the county.

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

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.

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 instances of noncompliance with the requirements described in our audit objective. Specifically, we found that a net of \$1,584,093 in state court revenues was underremitted to the State Treasurer because the county:

- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 77205) by \$1,577,583;
- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 68090.8) by \$6,701; and
- Overremitted the State's Fish and Game Preservation Fund (FGC section 12021) by \$191.

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

In addition, we found that the court made incorrect distributions related to DUI violations, fish and game violations, speeding violations with and without traffic violator school, and health and safety violations. These instances of noncompliance are non-monetary; they are described in the Findings and Recommendations section.

The county should remit \$1,584,093 to the State Treasurer.

**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, 2008, through June 30, 2015, issued October 23, 2018.

**Views of
Responsible
Officials**

We issued a draft audit report on April 10, 2024. The county's representative responded by letter dated April 19, 2024, agreeing with the findings. The court's representative responded by letter dated April 22, 2024, also agreeing with the findings. This final audit report includes the county's and the court's responses as Attachments A and B.

Restricted Use

This audit 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 audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA
Chief, Division of Audits

August 5, 2024

Schedule—
Summary of Audit Findings Affecting Remittances to the State Treasurer
July 1, 2018, through June 30, 2022

Finding ¹	Fiscal Year				Total	Reference ²
	2018-19	2019-20	2020-21	2021-22		
Underremitted 50% excess of qualified revenues						
State Trial Court Improvement and Modernization Fund – GC §77205	\$ 587,130	\$ 349,683	\$ 316,498	\$ 324,272	\$ 1,577,583	Finding 1
Incorrect distributions to the State Trial Court Improvement and Modernization Fund						
State Trial Court Improvement and Modernization Fund – GC §68090.8	1,972	1,415	1,671	1,643	6,701	
State Fish and Game Preservation Fund – FGC §12021	(51)	(43)	(60)	(37)	(191)	
Total	1,921	1,372	1,611	1,606	6,510	Finding 2
Net amount underremitted to the State Treasurer	\$ 589,051	\$ 351,055	\$ 318,109	\$ 325,878	\$ 1,584,093	

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—
Underremitted the
50% excess of
qualified revenues**

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 each fiscal year. These errors resulted in the county underremitting the 50% excess of qualified revenues by \$1,577,583 during the audit period. The errors occurred because the county misinterpreted the required calculations.

The county provided support for its calculation of the 50% excess of qualified revenues during the audit period. We reviewed the county’s calculation and reconciled the qualified revenues to revenue collection reports provided by the court.

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 \$3,155,162 for the audit period.

The county understated qualified revenues for the following reasons:

- It incorrectly excluded revenues collected for the city base fines (Vehicle Code [VC] section 42007[c]) from its calculation of the traffic violator school (TVS) fee (VC section 42007) line item, resulting in an understatement of \$1,831,836.
- It incorrectly excluded revenues collected for the Emergency Medical Services Fund (GC section 76104) and Maddy Emergency Medical Services Fund (GC section 76000.5) on TVS cases from its calculation of the TVS fee (VC section 42007) line item, resulting in an understatement of \$1,372,454.
- It incorrectly reported the amounts collected for the county’s general fund (GC section 76000[c]) in its calculation of the county general fund (GC section 76000[c]) line item, resulting in an overstatement of \$49,128.

The following table shows the audit adjustments to qualified revenues:

	Fiscal Year				Totals
	2018-19	2019-20	2020-21	2021-22	
Qualified revenues reported	\$ 6,299,945	\$ 5,118,441	\$ 5,155,298	\$ 4,978,964	\$ 21,552,648
Audit adjustments:					
VC §42007(c) adjustment	648,741	408,288	382,346	392,461	1,831,836
GC §76104, GC §76000.5 adjustments	534,691	299,469	263,609	274,685	1,372,454
GC §76000(c) adjustment	(9,173)	(8,393)	(12,960)	(18,602)	(49,128)
Total	1,174,259	699,364	632,995	648,544	3,155,162
Adjusted qualified revenues	\$ 7,474,204	\$ 5,817,805	\$ 5,788,293	\$ 5,627,508	\$ 24,707,810

As a result of miscalculating the qualified revenues, the county underremitted the 50% excess of qualified revenues by \$1,577,583 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 remittances—the county’s underremittance 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 ¹
2018-19	\$ 7,474,204	\$ 4,637,294	\$2,836,910	\$1,418,455	\$ 831,325	\$ 587,130
2019-20	5,817,805	4,637,294	1,180,511	590,256	240,573	349,683
2020-21	5,788,293	4,637,294	1,150,999	575,500	259,002	316,498
2021-22	5,627,508	4,637,294	990,214	495,107	170,835	324,272
Total						<u>\$ 1,577,583</u>

¹Should be identified on the TC-31 as State Trial Court Improvement and Modernization Fund – GC section 77205

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 fiscal year 1998-99, and each fiscal year thereafter, to the State Trial Court Improvement and Modernization Fund.

Recommendation

We recommend that the county:

- Remit \$1,577,583 to the State Treasurer and report on the TC-31 form an increase to the State Trial Court Improvement and Modernization Fund; and
- Ensure that the proper accounts are included in the calculations of each line item on the 50-50 Excess Split Revenue Computation Form.

County’s Response

We concur with the audit finding. We updated our processes in response to the State Controller’s Office recommendations as follows: we will include Emergency Medical Services Fund revenue, Maddy Emergency Medical Services Fund revenue, and city base fines in our calculation of TVS fees using a new Ventura County Superior Court provided TVS report in our calculation of the 50% excess of qualified revenues.

Court’s Response

The court will generate reports on TVS cases which will be provided to the county for calculation of the 50% excess of qualified revenues.

**FINDING 2—
Incorrect
distributions to the
State Trial Court
Improvement and
Modernization Fund**

During our testing of DUI and fish and game cases, we found that the court had not properly distributed revenues to the State Trial Court Improvement and Modernization Fund (2% deposit for automation, GC section 68090.8). The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its case management system.

We verified, on a sample basis, distributions made by the court using its case management system. For each sample case, we recomputed the distributions and compared them to the actual distributions. In three of four DUI cases tested, we found that the court had not properly distributed 2% of the county alcohol abuse education and prevention penalty assessment (Penal Code [PC] section 1463.25) revenues to the State Trial Court Modernization and Improvement Fund (GC section 68090.8). In addition, in all four fish and game cases tested, we found that the court had not properly distributed 2% of the State’s Fish and Game Preservation Fund (FGC section 12021) revenues to the State Trial Court Modernization and Improvement Fund (GC section 68090.8).

The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State Trial Court Modernization and Improvement Fund (2% automation) – GC §68090.8	\$ 6,701
State Fish and Game Preservation Fund – FGC §12021	(191)
Total	\$ 6,510
 County Alcohol Abuse Education and Prevention Penalty Assessment – PC §1463.25	 \$ (6,510)

GC section 68090.8(b) requires the county treasurer, prior to making any other required distribution, to transmit 2% of all fines, penalties, and forfeitures collected in criminal cases into the State Trial Court Improvement and Modernization Fund to be used exclusively to pay the costs of automated systems for the trial courts.

Recommendation

We recommend that the county remit \$6,510 to the State Treasurer and report on the TC-31 an increase of \$6,701 to the State Trial Court Improvement and Modernization Fund (GC section 68090.8) and a decrease of \$191 to the State’s Fish and Game Preservation Fund (FGC section 12021).

We also recommend that the court correct its case management system to ensure that revenues are distributed in accordance with statutory requirements, and periodically verify the accuracy of its distributions using the JCC’s testing sheets.

County's Response

Ventura County Superior Court has responded separately. We concur with the audit finding and the Ventura County Superior Court's response.

Court's Response

The court agrees with this finding. The court corrected the Vision case management system effective 08/01/2023.

**FINDING 3—
Incorrect assessment
of the 20% state
surcharge**

During our testing of regular speeding, speeding TVS, and fish and game cases, we found that the court had not consistently assessed the correct amount for the State's General Fund (20% state surcharge) (PC section 1465.7). The error occurred because the court programmed the 20% state surcharge as part of the penalty assessments and assessed a penalty of \$2 for every \$10 base fine, or part of \$10, instead of assessing a state surcharge of 20% on the base fine.

We verified, on a sample basis, distributions made by the court using its case management system. For each sample case, we recomputed the distributions and compared them to the actual distributions. In one of four regular speeding cases tested, all four speeding TVS cases tested, and one of four fish and game cases tested, we found that the State's General Fund (20% state surcharge) (PC section 1465.7) was overstated by \$1. The court programmed the 20% state surcharge as part of the penalty assessments and assessed a penalty of \$2 for every \$10 base fine, or part of \$10. As a result, when the base fine was not a multiple of \$10, the court's case management system rounded up the factor to the next whole dollar, resulting in an overstatement of \$1 to the State's General Fund (20% state surcharge) (PC section 1465.7).

We did not measure this error because we believe that it would be impractical and difficult for the court to return the overcharged amounts to each defendant.

PC section 1465.7 requires a state surcharge of 20% to be levied on the base fine used to calculate the state penalty assessment.

Recommendation

We recommend that the court:

- Correct its case management system to ensure that revenues are distributed in accordance with statutory requirements; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

We are currently upgrading our criminal case management system. This issue will be addressed when the system is implemented.

**FINDING 4—
Inconsistent
assessment of
required fees and
assessments**

During our testing of health and safety violation cases, we found that the court had not consistently assessed the criminal laboratory analysis fee (Health and Safety Code [HSC] section 11372.5), court operations assessment (PC section 1465.8), and criminal conviction assessment (GC section 70373). The error occurred because the court did not consistently order the fee.

We verified, on a sample basis, distributions made by the court using its case management system. For each sample case, we recomputed the distributions and compared them to the actual distributions. In all four cases tested, we found that the court did not assess the criminal laboratory analysis fee (HSC section 11372.5). In addition, in one of the cases, we found that the court did not assess the court operations assessment (PC section 1465.8) or the criminal conviction assessment (GC section 70373).

We did not determine the effect of the error because it cannot be reversed, as the court cannot retroactively pursue collection from defendants.

HSC section 11372.5(a) requires defendants convicted of violating specific Health and Safety Code sections regulating controlled substances to pay a \$50 criminal laboratory analysis fee for each separate offense, and requires the court to increase the total fine as necessary to include the increment.

PC section 1465.8 requires an assessment of \$40 on every conviction for criminal offenses, including traffic offenses but excluding parking offenses, related to violations of the Vehicle Code.

GC section 70373(a)(1) requires an assessment on every conviction for a criminal offense, including traffic offenses but excluding parking offenses, related to violations of the Vehicle Code. GC section 70373(a)(1) specifies a \$30 assessment for each misdemeanor or felony and a \$35 assessment for each infraction.

Recommendation

We recommend that the court:

- Ensure that the criminal laboratory analysis fee (HSC section 11372.5), court operations assessment (PC section 1465.8), and criminal conviction assessment (GC section 70373) are ordered on applicable health and safety violation cases; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The court's Fiscal Services Department will provide these statutes and mandatory fees to the court's judicial officers.

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

**JEFFERY S. BURGH
AUDITOR-CONTROLLER**

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



**ASSISTANT
AUDITOR-CONTROLLER**
MICHELLE YAMAGUCHI

CHIEF DEPUTIES
BARBARA BEATTY
JASON MCGUIRE
KATHLEEN O'KEEFE
RICHARD WIOBREY

April 19, 2024

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

SUBJECT: AUDIT OF COURT REVENUES FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2022

Dear Ms. Kurokawa,

On April 10, 2024, we received your letter dated April 10, 2024, along with the draft Audit Report on Court Revenues for the period from July 1, 2018, through June 30, 2022. Our responses are as follows:

FINDING 1 Ventura County had used incorrect qualified revenue amounts in its calculation for each fiscal year. These errors resulted in the county underremitting the 50% excess of qualified revenues by \$1,577,583 during the audit period.

COUNTY RESPONSE: *We concur with the audit finding. We updated our processes in response to the State Controller's Office recommendations as follows: we will include Emergency Medical Services Fund revenue, Maddy Emergency Medical Services Fund revenue, and city base fines in our calculation of TVS fees using a new Ventura County Superior Court provided TVS report in our calculation of the 50% excess of qualified revenues.*

The following findings relate to distribution errors on the part of the Ventura County Superior Court:

FINDING 2 The Ventura County Superior Court had not properly distributed revenues to the State Trial Court Improvement and Modernization Fund (2% deposit for automation, GC section 68090.8).

COUNTY RESPONSE: *Ventura County Superior Court has responded separately. We concur with the audit finding and the Ventura County Superior Court's response.*

FINDING 3 The Ventura County Superior Court had not consistently assessed the correct amount for the State's General Fund (20% state surcharge) (PC section 1465.7).

COUNTY RESPONSE: *Ventura County Superior Court has responded separately. We concur with the audit finding and the Ventura County Superior Court's response.*

FINDING 4 The Ventura County Superior Court had not consistently assessed the criminal laboratory analysis fee (Health and Safety Code [HSC] section 11372.5), court operations assessment (PC section 1465.8), and criminal conviction assessment (GC section 70373).

COUNTY RESPONSE: *Ventura County Superior Court has responded separately. We concur with the audit finding and the Ventura County Superior Court's response.*

If you have any questions or require additional information, please contact me at 805-654-3151 or Jeff.Burgh@ventura.org.

Sincerely,



JEFFERY S. BURGH
Auditor-Controller

C: Sevet Johnson, County Executive Officer
Brenda McCormick, Court Executive Officer

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



Superior Court of California

COUNTY OF VENTURA
Hall of Justice
800 South Victoria Avenue
Ventura, CA 93009

Brenda L. McCormick
*Executive Officer/Clerk
and Jury Commissioner*

April 22, 2024

Via U.S. Mail

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

**Re: AUDIT OF COURT REVENUES FOR THE PERIOD JULY 1, 2018
THROUGH JUNE 30, 2022**

Dear Ms. Kurokawa:

On April 10, 2024, we received your letter dated April 10, 2024, along with the draft Audit Report on Court Revenues for the period from July 1, 2018 through June 30, 2022. Our responses are as follows:

FINDING 1 Ventura County used the incorrect qualified revenue amounts in its calculation for each fiscal year. These errors resulted in the county underremitting the 50% excess of qualified revenues by \$1,577, 583 during the audit period.

RESPONSE: The county will be responding separately to this finding. The court will generate reports on TVS cases which will be provided to the county for calculation of the 50% excess of qualified revenues.

FINDING 2 The Ventura County Superior Court did not properly distribute revenues to the State Trial Court improvement and Modernization Fund (2% deposit for automation, GC section 68090.8)

COURT RESPONSE: The court agrees with this finding. The court corrected the Vision case management system effective 08/01/2023. The county

Ms. Lisa Kurokawa
Division of Audits
April 22, 2024
Page Two

should remit \$6,510 to the State Treasurer and report on the TC-31 an increase to the State Trial Court Improvement and Modernization Fund (GC 68090.8) (\$6,701) and a decrease to the Fish and Game Preservation Fund (Fish and Game Code section 12021)(\$191).

FINDING 3 The Ventura County Superior Court did not consistently assess the correct amount for the State's General Fund (20%state surcharge)(PC section 1465.7).

COURT RESPONSE: We are currently upgrading our criminal case management system. This issue will be addressed when the system is implemented.

FINDING 4 The Ventura County Superior Court had not consistently assessed the criminal laboratory analysis fee (Health and Safety Code section 11372.5), court operation assessment (PC section 1465.8), and criminal conviction assessment (GC section 70373).

COURT RESPONSE: The court's Fiscal Services Department will provide these statutes and mandatory fees to the court's judicial officers.

Very truly yours,



Brenda L. McCormick
Court Executive Officer
BLM:vjb

cc: Jeffrey Burgh, Auditor-Controller
Sevet Johnson, County Executive Officer

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

www.sco.ca.gov