

PLUMAS COUNTY

Audit Report

COURT REVENUES

July 1, 2016, through June 30, 2020



BETTY T. YEE
California State Controller

November 2022



BETTY T. YEE California State Controller

November 29, 2022

Dear County, Court, College, and Department Representatives:

The State Controller's Office audited the propriety of the court revenues remitted by Plumas County to the State Treasurer for the period of July 1, 2016, through June 30, 2020.

Our audit found that the county overremitted a net of \$76,445 in state court revenues to the State Treasurer. Specifically, we found that the county overremitted \$80,003 in state court revenues because it:

- Overremitted the State Trial Court Improvement and Modernization Fund (Government Code section 77205) by \$76,613;
- Overremitted the State's Domestic Violence Restraining Order Reimbursement Fund (Penal Code section 1203.097) by \$1,695; and
- Overremitted the State's Domestic Violence Training and Education Fund (Penal Code section 1203.097) by \$1,695.

In addition, we found that Feather River College underremitted \$3,558 in parking surcharges to the State Treasurer via Plumas County. Feather River College made a payment of \$3,558 to the county on April 21, 2022, and the county remitted \$3,558 to the State Treasurer via the Report to State Controller of Remittance to State Treasurer (TC-31) on May 16, 2022.

We also found that the Treasurer–Tax Collector's Office incorrectly distributed revenues from health and safety violations.

We also identified a deficiency that is not significant to our audit objective, but warrants the attention of management. Specifically, we found that the California Department of Parks and Recreation imposed and collected incorrect parking surcharges during the audit period.

The county should reduce subsequent remittances to the State Treasurer by \$80,003.

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

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ac

Attachment—Recipient Addresses

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Audit Report

Summary

The State Controller's Office (SCO) audited the propriety of court revenues remitted to the State of California by Plumas County on the Report to State Controller of Remittance to State Treasurer (TC-31) for the period of July 1, 2016, through June 30, 2020.

Our audit found that the county overremitted a net of \$76,445 in state court revenues to the State Treasurer. Specifically, we found that the county overremitted \$80,003 in state court revenues and that Feather River College underremitted \$3,558 in parking surcharges to the State Treasurer via Plumas County.

We also found that the Treasurer–Tax Collector's incorrectly distributed revenues from health and safety violations, and the California Department of Parks and Recreation imposed and collected incorrect parking surcharges during 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 Government Code (GC) section 68101 to deposit the State's portion of court revenues with the County Treasurer as soon as is practical and provide the County Auditor with a monthly record of collections. This section further requires that the County Auditor transmit the funds and a record of the money collected to the State Treasurer at least once a month.

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

The Judicial Council of California (JCC) provides forms and worksheets to ensure the proper calculation and distribution of fines, fees, forfeitures, penalties, and assessments. The guidance includes forms used to compute the annual maintenance-of-effort 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, 2016, through June 30, 2020.

To achieve our objective, we performed the following procedures.

General

- We gained an understanding of the county and court's revenue collection and reporting processes, and of the criteria that were significant to our audit objective.
- We interviewed county and court personnel regarding the monthly TC-31 remittance process, the revenue distribution process, the case management system, and the maintenance-of-effort calculation.
- We reviewed documents supporting the transaction flow.
- We scheduled the 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.

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 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

- 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. We contacted entities that did not remit the required parking surcharges and reviewed their required distributions. Errors found were not projected to the intended (total) population.
- We performed a risk evaluation of the county and 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 30 cases for eight violation types.¹ 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 and county.

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

We did not audit the financial statements of the county, the court, or the various agencies that issue parking citations. 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 that the county overremitted a net of \$76,445 in state court revenues to the State Treasurer. Specifically, we found that the county overremitted \$80,003 in state court revenues because it:

- Overremitted the State Trial Court Improvement and Modernization Fund (GC section 77205) by \$76,613;
- Overremitted the State's Domestic Violence Restraining Order Reimbursement Fund (Penal Code [PC] section 1203.097) by \$1,695; and
- Overremitted the State's Domestic Violence Training and Education Fund (PC section 1203.097) by \$1,695.

In addition, we found that Feather River College underremitted \$3,558 in parking surcharges to the State Treasurer via Plumas County. Feather River College made a payment of \$3,558 to the county on April 21, 2022, and the county remitted \$3,558 to the State Treasurer via the TC-31 on May 16, 2022.

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

¹ 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 also found that the Treasurer–Tax Collector’s Office incorrectly distributed revenues from health and safety violations. These non-monetary instances of noncompliance are described in the Findings and Recommendations section.

We also identified a deficiency that is not significant to our audit objective, but warrants the attention of management. Specifically, we found that the California Department of Parks and Recreation imposed and collected incorrect parking surcharges for the audit period. This deficiency is described in the Observation and Recommendation section of this audit report.

The county should reduce subsequent remittances to the State Treasurer by \$80,003.

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, 2006, through June 30, 2013, issued on August 12, 2016.

Views of Responsible Officials

We issued a draft audit report on October 17, 2022. Deborah Norrie, Court Executive Officer, responded by email on October 25, 2022, agreeing with the audit results. The county did not respond. Feather River College did not respond to Finding 2, but did make a payment of \$3,558.

Restricted Use

This audit report is solely for the information and use of Plumas County; Superior Court of California, Plumas County; Feather River College; the California Department of Parks and Recreation; 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 TARVIN, CPA
Chief, Division of Audits

November 29, 2022

Schedule— Summary of Audit Findings Affecting Remittances to the State Treasurer July 1, 2016, through June 30, 2020

Finding ¹	Fiscal Year				Total	Reference ²
	2016-17	2017-18	2018-19	2019-20		
Overremitted 50% excess of qualified revenues State Trial Court Improvement and Modernization Fund – GC §77205	\$ (19,807)	\$ (19,039)	\$ (19,511)	\$ (18,256)	\$ (76,613)	Finding 1
Underremitted parking surcharges – Feather River College State Trial Court Trust Fund – GC §76000.3	1,614	663	672	609	3,558	Finding 2
Incorrect distribution of domestic violence fees State Domestic Violence Restraining Order Reimbursement Fund – PC §1203.097	(504)	(545)	(199)	(447)	(1,695)	Finding 3
State Domestic Violence Training and Education Fund – PC §1203.097	(505)	(544)	(200)	(446)	(1,695)	
Total	(1,009)	(1,089)	(399)	(893)	(3,390)	
Net amount overremitted to the State Treasurer	<u>\$ (19,202)</u>	<u>\$ (19,465)</u>	<u>\$ (19,238)</u>	<u>\$ (18,540)</u>	<u>\$ (76,445)</u>	

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 the
50% excess of
qualified revenues**

During our recalculation of the 50% excess of qualified revenues, we found that the county used incorrect qualified revenue amounts in its calculation for each fiscal year. These errors resulted in the county overremitting the 50% excess of qualified revenues by \$76,613 during the audit period. The 50% excess of qualified revenues was incorrectly calculated because the county misinterpreted the required calculations.

For the audit period, the county provided support for its calculation of the 50% excess of qualified revenues. 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 overstated qualified revenues by \$153,227 for the audit period.

The county overstated qualified revenues because it:

- Incorrectly included all Emergency Medical Services Fund (GC section 76104) and Maddy Emergency Medical Services Fund (GC section 76000.5) revenues collected by the county and the Treasurer–Tax Collector’s Office in its calculation, instead of including only those revenues collected for traffic violator school (TVS) cases, resulting in an overstatement of \$68,434;
- Incorrectly calculated the PC section 1464 line item for fiscal year (FY) 2019-20 by using the amount collected for the TVS fee (Vehicle Code [VC] section 42007.1) in its calculation, instead of using the amount collected for the State Penalty Fund (PC section 1464), resulting in an understatement of \$669; and
- Incorrectly included 100% of county base fines (PC section 1463.001) in its calculation, instead of including only 75% of county base fines (PC section 1463.001), resulting in an overstatement of \$85,462.

The following table shows the audit adjustments to qualified revenues:

	Fiscal Year				Totals
	2016-17	2017-18	2018-19	2019-20	
Qualified revenues reported	\$ 249,353	\$ 265,615	\$ 260,666	\$ 251,036	\$ 1,026,670
Audit adjustments:					
VC section 42007 adjustment	(18,628)	(16,470)	(16,795)	(16,541)	(68,434)
PC section 1464 adjustment				669	669
PC section 1463.001 adjustment	(20,987)	(21,609)	(22,226)	(20,640)	(85,462)
Total	(39,615)	(38,079)	(39,021)	(36,512)	(153,227)
Adjusted qualified revenues	\$ 209,738	\$ 227,536	\$ 221,645	\$ 214,524	\$ 873,443

As a result of miscalculating the qualified revenues, the county overremitted the 50% excess of qualified revenues by \$76,613 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 overremittance to the State Treasurer.

Fiscal Year	Qualifying Revenues	Base Amount	Excess Amount Above the Base	50% Excess Amount Due the State	County Remittance to the State Treasurer	County Overremittance to the State Treasurer ¹
2016-17	\$ 209,738	\$ 193,772	\$ 15,966	\$ 7,983	\$ 27,790	\$ (19,807)
2017-18	227,536	193,772	33,764	16,882	35,921	(19,039)
2018-19	221,645	193,772	27,873	13,937	33,447	(19,511)
2019-20	214,524	193,772	20,752	10,376	28,632	(18,256)
Total						\$ (76,613)

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

Recommendation

We recommend that the county:

- Offset subsequent remittances to the State Treasurer by \$76,613 and report on the TC-31 form a decrease 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.

We also recommend that the court and the Treasurer–Tax Collector’s Office establish separate accounts for the Emergency Medical Services Fund (GC section 76104) and Maddy Emergency Medical Services Fund (GC section 76000.5) revenues collected on TVS cases.

Court’s Response

The Plumas Superior Court has established these two separate accounts – 5-900014 Emergency Medical SVCS GC76104 and EMS Additional (Maddy) GC76000.5 in the Court’s case management system. These accounts are included in the monthly General Ledger Account that is used to distribute revenues collected to the County and State.

**FINDING 2—
Underremitted
parking surcharges –
Feather River College**

During our analysis of parking surcharges remitted to the county, we found that the Feather River College did not collect or remit state and county parking surcharges during the audit period. This error resulted in a net underremittance to the State of \$3,558. The error occurred because the college was unaware of the statutory requirements relating to parking surcharges.

External parking agencies are required to collect revenues for parking violations and remit the revenues to the county. Revenues should be remitted to the county on a monthly basis, and collection reports should be included to support the remitted revenues. During our analysis of the collection reports, we found that the college did not collect or remit state and county parking surcharges for the audit period. The college should have collected a total of \$10.00 in state and county parking surcharges for each parking violation.

It should be noted that, unlike other parking surcharge statutes, GC section 76000.3 requires external parking agencies to remit \$3.00 per parking violation regardless of whether they collect any state or local parking surcharges.

Feather River College made a payment of \$3,558 to the county on April 21, 2022; and the county remitted \$3,558 to the State Treasurer via the TC-31 on May 16, 2022.

The underremitted parking surcharges are as follows:

<u>Account Title</u>	<u>Underremitted/ (Overremitted)</u>
State Trial Court Trust Fund — GC §76000.3	<u>\$ 3,558</u>
Feather River College	<u>\$ (3,558)</u>

GC section 70372(b) requires the issuing agencies to collect a state surcharge of \$4.50 for every parking penalty, fine, or forfeiture, for deposit in the State Court Facilities Construction Fund.

GC section 76000(b) requires, provided that the board of supervisors has adopted a resolution stating that the implementation of this subdivision is necessary to the county, that for each authorized fund established pursuant to GC section 76100 or GC section 76101, for every parking offense where a parking penalty, fine, or forfeiture is imposed, an added penalty of \$2.50 be included in the total penalty, fine, or forfeiture.

GC section 76000.3 requires that parking agencies pay to the State Treasurer a state surcharge of \$3.00 on each parking violation, for deposit in the Trial Court Trust Fund.

Recommendation

We recommend that the college collect and remit the required state and county parking surcharges, totaling \$10 per infraction, to the county.

**FINDING 3—
Incorrect distribution
of revenues from
domestic violence fees**

During our testing of domestic violence violation cases, we found that the Treasurer–Tax Collector’s Office incorrectly distributed two-thirds of the domestic violence fee to the State, resulting in a net overremittance to the State of \$3,390. The error occurred because the Treasurer–Tax Collector’s Office misinterpreted the *Distribution Guidelines*.

We verified, on a sample basis, distributions made by the Treasurer–Tax Collector’s Office using its case management system. For each sample case, we recomputed the distributions and compared them to the actual distributions. During our testing, we found that the Treasurer–Tax Collector’s Office incorrectly distributed two-thirds of the domestic violence fee to the State’s Domestic Violence Restraining Order Reimbursement Fund (PC section 1203.097) and the State’s Domestic Violence Training and Education Fund instead of distributing the required one-third to the State.

The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State Domestic Violence Restraining Order Reimbursement Fund – PC §1203.097	\$ (1,695)
State Domestic Violence Training and Education Fund – PC §1203.097	<u>(1,695)</u>
Total	<u><u>\$ (3,390)</u></u>
 County Domestic Violence Programs Special Fund – PC §1203.097	 <u><u>\$ 3,390</u></u>

PC section 1203.097(a)(5) requires that two-thirds of the domestic violence fee collected be posted to the county’s Domestic Violence Fund; no more than 8% may be used for administrative costs. PC section 1203.097(a)(5) further requires that the remaining one-third be transferred, once a month, to the SCO for deposit in equal amounts in the State’s Domestic Violence Restraining Order Reimbursement Fund and the State’s Domestic Violence Training and Education Fund.

Recommendation

We recommend that the county offset subsequent remittances to the State Treasurer by \$3,390 and report on the TC-31 a decrease to the following accounts:

- The State’s Domestic Violence Restraining Order Reimbursement Fund: \$(1,695); and
- The State’s Domestic Violence Training and Education Fund: \$(1,695).

We also recommend that the Treasurer–Tax Collector’s Office 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.

**FINDING 4—
Failure to treat the
Criminal Laboratory
Analysis Fee as a fine**

During our testing of health and safety violation cases, we found that the Treasurer–Tax Collector’s Office did not consistently treat the criminal laboratory analysis fee (Health and Safety Code [HSC] section 11372.5) as a fine. The error occurred because the Treasurer–Tax Collector’s Office misinterpreted the *Distribution Guidelines* and incorrectly configured its case management system.

We verified, on a sample basis, distributions made by the Treasurer–Tax Collector’s Office using its case management system. For each sample case, we recomputed the distributions and compared them to the actual distributions. We found that the Treasurer–Tax Collector’s Office did not consistently account for the criminal laboratory analysis fee (HSC section 11372.5) as a fine subject to State and county penalty assessments, the 20% state surcharge, and the 2% state automation fee.

The lack of base fine enhancements affects the 50% excess of qualified revenues calculation, as the county’s portion of the State Penalty Fund (PC section 1464) is included in the calculation. However, this error cannot now be reversed because the Treasurer–Tax Collector’s Office cannot retroactively collect from defendants or recalculate the base fine enhancements.

HSC section 11372.5 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.

Recommendation

We recommend that the Treasurer–Tax Collector’s Office 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.

**FINDING 5—
Incorrect distribution
of revenues from
health and safety
cases**

During our testing of health and safety violation cases, we found that the Treasurer–Tax Collector’s Office did not properly distribute revenues from health and safety cases. The error occurred because the Treasurer–Tax Collector’s Office misinterpreted the *Distribution Guidelines* and incorrectly configured its case management system.

We verified, on a sample basis, distributions made by the Treasurer–Tax Collector’s Office using its case management system. For each sample case, we recomputed the distributions and compared them to the actual distributions. During our testing of a FY 2019-20 health and safety case for which the Treasurer–Tax Collector’s Office treated the Criminal Laboratory Analysis Fee as a fine subject to State and county penalty assessments, the 20% state surcharge, and the 2% state automation fee, we found that the county’s general fund (HSC section 11502) revenues were overstated, and the revenues collected for the following funds were understated:

- The State’s DNA Identification Funds (GC sections 76104.6 and 76104.7);

- The Criminal Justice Facilities Construction Fund (GC section 76101);
- The Emergency Medical Services Fund (GC section 76104);
- The Maddy Emergency Medical Services Fund (GC section 76000.5);
- The State Court Facilities Construction Fund (GC section 70372[a]); and
- The State's General Fund (20% state surcharge) (PC section 1465.7).

On another FY 2019-20 health and safety case, we found that the Treasurer–Tax Collector's Office did not collect sufficient amounts for the following funds:

- The county's general fund (HSC section 11502);
- The State's DNA Identification Funds (GC sections 76104.6 and 76104.7);
- The Criminal Justice Facilities Construction Fund (GC section 76101);
- The Emergency Medical Services Fund (GC section 76104);
- The Maddy Emergency Medical Services Fund (GC section 76000.5);
- The State Court Facilities Construction Fund (GC section 70372[a]); and
- The State's General Fund (20% state surcharge) (PC section 1465.7).

In addition, the Treasurer–Tax Collector's Office incorrectly distributed 71.2% of the State Penalty Fund (PC section 1464) revenues to the State, instead of distributing the required 70% of these revenues to the State.

We performed an analysis of Criminal Laboratory Analysis Fee (HSC section 11372.5) revenues to determine the fiscal effect of the distribution error. We found that the error did not have a material effect on the revenues remitted to the State.

HSC section 11372.5 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 1464(e) requires 70% of the state penalty to be deposited in the State Penalty Fund.

Recommendation

We recommend that the Treasurer–Tax Collector's Office 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.

Observation and Recommendation

OBSERVATION— Incorrect remittance of county parking surcharges

During our analysis of parking surcharges remitted to the county, we found that the California Department of Parks and Recreation imposed and collected incorrect parking surcharges during the audit period. The error occurred because the California Department of Parks and Recreation was unaware of the statutory requirements relating to parking surcharges.

External parking agencies are required to collect revenues for parking violations and remit the revenues to the county. Revenues should be remitted to the county on a monthly basis, and collection reports should be included to support the remitted revenues. During our analysis of the collection reports, we found that California Department of Parks and Recreation incorrectly remitted \$12.50 in state and county parking surcharges on every parking violation, instead of the \$10.00 required during the audit period.

We did not measure this error because it is not a distribution error that results in overremitted funds to the State Treasurer. Rather, the parking entities overcharged the defendants on each case, meaning that the excess revenues collected are actually owed to the defendants. However, we believe that it would be impractical and difficult for the county to return the overcharged amounts to each defendant.

GC section 70372(b) requires the issuing agencies to collect a state surcharge of \$4.50 for every parking penalty, fine, or forfeiture, for deposit in the State Court Facilities Construction Fund.

GC section 76000(b) requires, provided that the board of supervisors has adopted a resolution stating that the implementation of this subdivision is necessary to the county, that for each authorized fund established pursuant to GC section 76100 or GC section 76101, for every parking offense where a parking penalty, fine, or forfeiture is imposed, an added penalty of \$2.50 be included in the total penalty, fine, or forfeiture.

GC section 76000.3 requires that parking agencies pay to the State Treasurer a state surcharge of \$3.00 on each parking violation, for deposit in the State's Trial Court Trust Fund.

Recommendation

We recommend that the California Department of Parks and Recreation collect and remit the required state and county parking surcharges, totaling \$10.00 per infraction, to the county.

**State Controller's Office
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