

SAN BENITO COUNTY

Audit Report

COURT REVENUES

July 1, 2012, through June 30, 2017



BETTY T. YEE
California State Controller

December 2019



BETTY T. YEE
California State Controller

December 23, 2019

Joe Paul Gonzalez, Auditor
San Benito County
481 Fourth Street, Second Floor
Hollister, CA 95023

Gil Solorio, Court Executive Officer
Superior Court Of California
San Benito County
450 Fourth Street
Hollister, CA 95023

Dear Mr. Gonzalez and Mr. Solorio:

The State Controller's Office (SCO) audited San Benito County's court revenues for the period of July 1, 2012, through June 30, 2017.

Our audit found that the county overremitted a net of \$8,502 in state court revenues to the State Treasurer because it:

- Overremitted the State Domestic Violence Restraining Order Reimbursement Fund (Penal Code [PC] section 1203.097) by \$7,335;
- Overremitted the State Domestic Violence Training and Education Fund (PC section 1203.097) by \$7,335;
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (Government Code [GC] section 70372(a)) by \$9,705;
- Overremitted the State DNA Identification Fund (GC section 76104.6) by \$4,439;
- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 68090.8) by \$902;
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (GC section 70372(b)) by \$3,617; and
- Overremitted the State Court Facilities Construction Fund (GC section 70372(b)) by \$3,617.

The county should reduce subsequent remittances to the State Treasurer by \$8,502.

In addition, we found that the court did not impose administrative screening fees and citation processing fees, and that the county's Probation Department did not convert state and county penalties to a Traffic Violator School Fee for juvenile traffic violations involving traffic school and incorrectly assessed the court security fees on juvenile traffic 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 county Probation Department incorrectly assessed an additional local penalty that overcharged defendants.

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

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

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/hf

cc: Mark Medina, Chair
San Benito County Board of Supervisors
Grant Parks, Manager
Internal Audit Services
Judicial Council of California
Julie Nauman, Executive Officer
California Victim Compensation Board
Anita Lee, Senior Fiscal and Policy Analyst
Legislative Analyst's Office
Sandeep Singh, Manager
Local Government Policy Unit
State Controller's Office
Jennifer Montecinos, Manager
Tax Programs Unit
State Controller's Office

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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 San Benito County on the Report to State Controller of Remittance to State Treasurer (TC-31) for the period of July 1, 2012, through June 30, 2017.

Our audit found that the county overremitted a net of \$8,502 in state court revenues to the State Treasurer because it:

- Overremitted the State Domestic Violence Restraining Order Reimbursement Fund (Penal Code [PC] section 1203.097) by \$7,335;
- Overremitted the State Domestic Violence Training and Education Fund (PC section 1203.097) by \$7,335;
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (Government Code [GC] section 70372(a)) by \$9,705;
- Overremitted the State DNA Identification Fund (GC section 76104.6) by \$4,439;
- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 68090.8) by \$902;
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (GC section 70372(b)) by \$3,617; and
- Overremitted the State Court Facilities Construction Fund (GC section 70372(b)) by \$3,617.

In addition, we found that the court did not impose administrative screening fees and citation processing fees, and that the county's Probation Department did not convert state and county penalties to a Traffic Violator School (TVS) Fee for juvenile traffic violations involving traffic school and incorrectly assessed the court security fees on juvenile traffic 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 county Probation Department incorrectly assessed an additional local penalty that overcharged defendants.

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 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.

Objective, Scope, and Methodology

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.

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, 2012, through June 30, 2017.

To achieve our objective, we performed the following procedures:

General

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

Cash Collections

- Scheduled monthly cash disbursements prepared by the county and the court showing court revenue distributions to the State, county, and cities for all fiscal years in the audit period;
- Performed analytical procedures using ratio analysis for state and county revenues to assess the reasonableness of the revenue distributions based on statutory requirements; and
- Recomputed the annual maintenance-of-effort 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

- 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;
- Performed a risk evaluation of the county and the court, and identified violation types susceptible to errors due to statutory changes during the audit period. Based on the risk evaluation, judgmentally selected a non-statistical sample of 52 cases for 12 violation types. Errors found were not projected to the intended (total) population. Then, we:
 - Recomputed the sample case distributions and compared them to the actual distributions; and

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

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

Conclusion

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. Specifically, we found that the county overremitted a net of \$8,502 in state court revenues to the State Treasurer as follows:

- Overremitted the State Domestic Violence Restraining Order Reimbursement Fund (PC section 1203.097) by \$7,335;
- Overremitted the State Domestic Violence Training and Education Fund (PC section 1203.097) by \$7,335;
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (GC section 70372(a)) by \$9,705;
- Overremitted the State DNA Identification Fund (GC section 76104.6) by \$4,439;
- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 68090.8) by \$902;
- Underremitted the State Court Facilities Construction Fund – Immediate and Critical Needs Account (GC section 70372(b)) by \$3,617; and
- Overremitted the State Court Facilities Construction Fund (GC section 70372(b)) by \$3,617.

The county should reduce subsequent remittances to the State Treasurer by \$8,502.

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

In addition, we found that the court did not impose administrative screening fees and citation processing fees, and the county's Probation Department did not convert the state and county penalties to a TVS Fee

for juvenile traffic violations involving traffic school and incorrectly assessed the court security fees on juvenile traffic violations. These instances of noncompliance are non-monetary; they are described in the Findings and Recommendations section of this audit report.

We also identified a deficiency that is not significant to our audit objective, but warrants the attention of management. Specifically, we found that the county Probation Department incorrectly assessed an additional local penalty that overcharged defendants. This instance of noncompliance is described in the Observation and Recommendation section of this audit report.

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, 2005, through June 30, 2012, issued December 17, 2013.

Views of Responsible Officials

We issued a draft report on November 1, 2019. Joe Paul Gonzalez, Auditor-Controller, responded by letter dated November 18, 2019 (Attachment A), agreeing with the audit results. Gil Solorio, Court Executive Officer, responded by letter dated November 18, 2019 (Attachment B), approving the content of the report. The responses are included as attachments to this audit report.

Restricted Use

This audit report is solely for the information and use of San Benito County; Superior Court of California, San Benito County; the Judicial Council of California; and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

December 23, 2019

Schedule—

Summary of Audit Findings Affecting Remittances to the State Treasurer

July 1, 2012, through June 30, 2017

Finding ¹	Fiscal Year					Total	Reference ²
	2012-13	2013-14	2014-15	2015-16	2016-17		
Overremitted Domestic Violence Fees							
State Domestic Violence Restraining Order Reimbursement Fund – PC §1203.097	\$ (2,790)	\$ (1,801)	\$ (1,036)	\$ (1,718)	\$ 10	\$ (7,335)	
State Domestic Violence Training and Education Fund – PC §1203.097	(2,790)	(1,801)	(1,036)	(1,718)	10	(7,335)	
Subtotal	<u>(5,580)</u>	<u>(3,602)</u>	<u>(2,072)</u>	<u>(3,436)</u>	<u>20</u>	<u>(14,670)</u>	Finding 1
Underremitted State Court Facilities Construction Funds							
State Court Facilities Construction Fund – Immediate and Critical Needs Account – GC §70372(a)	<u>1,966</u>	<u>1,867</u>	<u>1,773</u>	<u>2,204</u>	<u>1,895</u>	<u>9,705</u>	Finding 2
Overremitted State DNA Penalties							
State DNA Identification Fund (Proposition 69) – GC §76104.6	<u>(842)</u>	<u>(844)</u>	<u>(809)</u>	<u>(1,054)</u>	<u>(890)</u>	<u>(4,439)</u>	Finding 3
Underremitted the 2% State Automation Fee							
State Trial Court Improvement and Modernization Fund (2% Automation) – GC §68090.8	<u>181</u>	<u>156</u>	<u>206</u>	<u>175</u>	<u>184</u>	<u>902</u>	Finding 4
Incorrect distribution of Parking Surcharges							
State Court Facilities Construction Fund – Immediate and Critical Needs Account – GC §70372(b)	-	-	1,342	1,207	1,068	3,617	
State Court Facilities Construction Fund – GC §70372(b)	-	-	(1,342)	(1,207)	(1,068)	(3,617)	
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Finding 5
Net amount (overremitted) underremitted to the State Treasurer	<u>\$ (4,275)</u>	<u>\$ (2,423)</u>	<u>\$ (902)</u>	<u>\$ (2,111)</u>	<u>\$ 1,209</u>	<u>\$ (8,502)</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
domestic violence fees**

During our testing of domestic violence cases, we found that the county’s Probation Department incorrectly allocated two-thirds, instead of the required one-third, of all domestic violence fees to the State from July 2012 through June 2016. In addition, the department imposed a domestic violence fee of \$400, instead of the required \$500, from January 2014 through June 2017. The errors occurred because Probation Department staff members misinterpreted the required distributions.

Penal Code (PC) section 1203.097(a)(5) requires that two-thirds of the domestic violence fees be posted to the county’s domestic violence fund and remaining one-third be remitted to the State. Furthermore, the remaining one-third should be split evenly between the State Domestic Violence Restraining Order Reimbursement Fund and the State Domestic Violence Training and Education Fund. Beginning January 1, 2013, domestic violence fees were increased to a minimum of \$500.

The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State Domestic Violence Restraining Order Reimbursement Fund	
– PC § 1203.097	\$ (7,335)
State Domestic Violence Training and Education Fund	
– PC § 1203.097	(7,335)
Total	<u>(14,670)</u>
County Domestic Violence Fund	<u>\$ 14,670</u>

Recommendation

We recommend that the county offset subsequent remittances to the State Treasurer by \$14,670 and report on the TC-31 decreases of \$7,335 to the State Domestic Violence Restraining Order Reimbursement Fund and \$7,335 to the State Domestic Violence Training and Education Fund. We also recommend that the county’s Probation Department establish formal procedures to ensure that state domestic violence fees are correctly distributed in accordance with statutory requirements.

County’s Response

The County identified the error in prior to the September 2016 remittance. Corrective action to ensure that state domestic violence fees are correctly distributed in accordance with statutory requirements has been completed. The County will offset subsequent remittances to the State Domestic Violence Restraining Order Reimbursement Fund with the State Domestic Violence Training and Education Fund.

**FINDING 2—
County’s Probation
Department
underremitted
court facilities
construction funds**

During our analysis of the county’s Probation Department’s collections, we found that the department did not remit the State Court Facilities Construction Fund – Immediate and Critical Needs Account penalties to the State from July 2012 through June 2017. The error occurred because department staff members misinterpreted the required distributions.

GC section 70372(a) requires that a State Court Construction penalty be levied in an amount equal to \$5 for every \$10, or fraction thereof, upon every criminal fine, penalty, or forfeiture imposed and collected. GC section 70371.5 also establishes the Immediate and Critical Needs Account (ICNA).

The incorrect distribution had the following effect:

Account Title	Underremitted/ (Overremitted)
State Court Facilities Construction Fund – ICNA – GC §70372(a)	\$ 9,705
County General Fund	(9,705)

Recommendation

We recommend that the county remit \$9,705 to the State Treasurer and report on the TC-31 an increase to the State Court Facilities Construction Fund – ICNA. We also recommend that the county’s Probation Department establish formal procedures to ensure that state court facilities construction funds are correctly distributed in accordance with statutory requirements.

County’s Response

The County will remit the recommended amount to the State Court Facilities Construction Fund – ICNA and will take corrective action to ensure that criminal violation fines are distributed in accordance with statutory requirements.

**FINDING 3—
County’s Probation
Department
overremitted
State DNA penalties**

During our analysis of the Probation Department’s collections, we found that the department overremitted State DNA Identification Fund penalties by distributing 75% of the penalties instead of the required 25%, from July 2012 through June 2017. The error occurred because department staff members misinterpreted the required distributions.

GC section 76104.6 requires that a \$1 penalty for every \$10, or fraction thereof, be levied on every fine, penalty, or forfeiture for criminal offenses, including traffic offenses, and be distributed to the DNA penalty assessment. In calendar year 2008 and each year thereafter, 25% of the DNA penalty assessment collections should be remitted to the State and the remaining 75% should go to the county DNA fund.

The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State DNA Identification Fund (Proposition 69) – GC §76104.6	\$ (4,439)
County DNA Identification Fund (Proposition 69) – GC §76104.6	4,439

Recommendation

We recommend that the county offset subsequent remittances to the State Treasurer by \$4,439 and report on the TC-31 decreases of \$4,439 to the State DNA Identification Fund (Proposition 69). We also recommend that the county make the corresponding account adjustments, and the Probation Department establish procedures to ensure that DNA identification funds are correctly distributed in accordance with statutory requirements.

County’s Response

The County will offset subsequent remittances to the State DNA Identification Fund with the County’s DNA Identification Fund. The County will take corrective action to ensure that criminal violations fines are distributed in accordance with statutory requirements.

**FINDING 4—
Underremitted
the 2% state
automation fee**

During the testing of fish and game and driving-under-the-influence cases, we found that the court did not deduct the 2% state automation fee from the Fish and Game Secret Witness Penalty and the Alcohol Education Penalty. The error occurred because the court accounting system was not programmed to calculate the proper distribution.

GC section 68090.8 requires that a 2% state automation fee be deducted from all fines, penalties, forfeitures and restitutions, and placed into the State Trial Court Improvement and Modernization Fund.

The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State Trial Court Improvement and Modernization Fund (2% Automation) – GC §68090.8	\$ 902
County Alcohol Abuse Fund	(902)

Recommendation

We recommend that the court remit \$902 to the State Treasurer and report on the TC-31 an increase to the State Trial Court Improvement and Modernization Fund. We also recommend that the court work with its

accounting system administrators to ensure that the 2% state automation fees are distributed in accordance with statutory requirements.

Court’s Response

The court did not respond to the finding. The court did comment that it approved of the report content.

**FINDING 5—
Incorrect
distribution of
parking surcharges**

During our analysis of TC-31s, we found that, beginning in September 2014, the county incorrectly distributed \$1.50 to the Immediate and Critical Needs Account of the State Court Facilities Construction Fund and \$3.00 to the State Court Facilities Construction Fund for every parking fine. The error occurred because the county misinterpreted the required distributions.

GC section 70372(b) requires the county to distribute to the State Court Facilities Construction Fund an additional penalty of \$4.50 for every parking fine or forfeiture, with one-third of the total amount deposited in the State Court Facilities Construction Fund and two-thirds of the total amount deposited in the Immediate and Critical Needs Account of the State Court Facilities Construction Fund, beginning January 1, 2009. The incorrect distributions had the following effect:

Account Title	Underremitted/ (Overremitted)
State Court Facilities Construction Fund – ICNA – GC §70372(b)	\$ 3,617
State Court Facilities Construction Fund – GC §70372(b)	(3,617)

Recommendation

We recommend that the county report the adjustment to the State Court Construction Funds on its TC-31 forms and take steps to ensure that parking surcharges are distributed in accordance with statutory requirements.

County’s Response

The County has taken corrective action to ensure that parking violation fines are distributed in accordance with statutory requirements.

**FINDING 6—
Failure to impose
administrative
screening fees and
citation processing
fees**

During our analysis of the 50% excess of qualified revenues calculation, we found that the court did not impose administrative screening fees and citation processing fees from July 2012 through June 2017. The error occurred because court staff members were unaware of the required fees.

PC section 1463.07 requires a \$25 fee to be collected from each person arrested and released on his or her recognizance upon conviction for any criminal offense, other than an infraction; and a \$10 fee to be collected from each person cited and released by any peace officer in the field or at

a jail facility upon conviction of any criminal offense, other than an infraction.

Failure to impose administrative screening fees and citation processing fees caused deposits in the county General Fund to be understated, which affected the revenues reported to the State Trial Court Improvement and Modernization Fund. As the errors occurred because the court under-collected fees from defendants, these errors cannot be reversed or measured.

Recommendation

We recommend that the court include administrative screening fees and citation processing fees in sentencing guidelines used by its Judicial Officers, and correct its case management system to assess these fees.

Court's Response

The court did not respond to the finding. The court did comment that it approved of the report content.

FINDING 7— Incorrect distribution of juvenile traffic violator school bail

During our testing of TVS cases, we found that, between July 2012 and June 2017, the county's Probation Department did not convert state and county penalties to a TVS Fee for juvenile traffic violations where the violator elected to attend traffic school. The error occurred because Probation Department staff members misinterpreted the required distributions.

Per Vehicle Code (VC) section 42007(a), the clerk of the court must collect a fee from every person who is ordered or permitted to attend a TVS pursuant to VC section 41501 or 42005 in an amount equal to the total bail set forth for the eligible offense on the uniform countywide bail schedule. Total bail is the amount established pursuant to PC section 1269(b) in accordance with the Uniform Bail and Penalty Schedule adopted by the Judicial Council, including all assessments, surcharges, and penalty amounts.

We did not measure the fiscal effect of this error because it did not appear material, due to the low number of affected cases.

Recommendation

We recommend that the county's Probation Department correct its case management system to ensure that the state and county penalties are properly converted to a TVS Fee on juvenile traffic violations where the violator elects to attend traffic school.

County's Response

The County will take corrective action to ensure that state and county penalties to the TVS Fee on juvenile traffic violations are distributed in accordance with statutory requirement.

**FINDING 8—
Incorrect assessment
of the court security
fee**

During our testing of traffic cases, we found that the county's Probation Department incorrectly assessed the court security fee on juvenile traffic violations. The error occurred because Probation Department staff members misinterpreted the required distributions.

In accordance with the SCO's Trial Court Revenue Distribution Guidelines, pursuant to *Egar v Superior Court*, 120 Cal. App. 4th 1306 (2004), the court security fee (operations assessment) does not apply to juvenile fines that are not criminal convictions.

We did not measure the error because the department overcharged the defendants on each case, meaning that the excess revenues collected are actually owed to the defendants. However, we believe it would be impractical and difficult for the court to return the overcharged amounts to each defendant.

Recommendation

We recommend that the Probation Department correct its case management system to ensure that the court security fee is not assessed on juvenile traffic violations.

County's Response

The County will take corrective action to ensure that court security fee is not assessed on juvenile traffic violations and only assessed on adult traffic violations.

Observation and Recommendation

OBSERVATION— Incorrect assessment of local penalties

During our testing of cases, we found that the county's Probation Department incorrectly assessed an additional local penalty of \$7, instead of the required additional penalty of \$5.15. The error occurred because Probation Department staff members misinterpreted the required distributions.

GC section 76000(e) states that the amount San Benito County shall charge as an additional penalty is \$5. In addition, GC section 70402(b) states that the county's courthouse construction fund should retain the portion of the money in the fund as the square footage of the facilities that do not transfer to the Judicial Council. As the county maintains responsibility for 7.48% of court facilities and the previous local courthouse construction penalty was \$2, an additional \$0.15 ($7.48\% \times \$2$) should be included in the local county penalty. The total penalty that should be assessed is \$5.15 ($\$5 + \0.15).

We did not measure the error because it was not a distribution error that resulted in overremitted funds to the State Treasurer. Rather, the department overcharged the defendants on each case, meaning that the excess revenues collected were actually owed to the defendants. However, we believe it would be impractical and difficult for the department to return the overcharged amounts to each defendant.

Recommendation

We recommend that the department correct its case management system to ensure that the county additional penalty is assessed in accordance with statutory requirements.

County's Response

The County will take corrective action to ensure that local penalties are collected and distributed in accordance with statutory requirements.

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

JOE PAUL GONZALEZ
CLERK, AUDITOR & RECORDER
REGISTRAR OF VOTERS
E-Mail: jgonzalez@cosb.us



**OFFICE OF THE COUNTY CLERK,
RECORDER & REGISTRAR OF VOTERS**
440 Fifth Street, Room 206
Hollister, California 95023

OFFICE OF THE AUDITOR
481 Fourth St., 2nd Floor
Hollister, California 95023

COUNTY OF SAN BENITO

November 18, 2019

Lisa Kurokawa
Chief Compliance Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

Dear Ms. Kurokawa:

The County is in agreement with the findings identified in the State Controller's Office Audit Report of Court Revenues of the County of San Benito for the period of July 1, 2012, through June 30, 2017.

The amount of \$8,502 in overremitted court revenues will be reduced from subsequent remittance to the State Treasurer.

Following this letter is the County's response to each finding identified in the Audit Report.

Please feel free to contact me should you have any questions related to this letter.

Sincerely,

A handwritten signature in cursive script that reads "Joe Paul Gonzalez".

Joe Paul Gonzalez,
County Auditor-Controller

Finding 1 – Overremitted domestic violence fees

County Response:

The County identified the error in prior to the September 2016 remittance. Corrective action to ensure that state domestic violence fees are correctly distributed in accordance with statutory requirements has been completed. The County will offset subsequent remittances to the State Domestic Violence Restraining Order Reimbursement Fund with the State Domestic Violence Training and Education Fund.

Finding 2 – Underremitted State Court Facilities Construction Fund – Immediate and Critical Needs Account

County Response:

The County will remit the recommended amount to the State Court Facilities Construction Fund – ICNA and will take corrective action to ensure that criminal violation fines are distributed in accordance with statutory requirements.

Finding 3 – Overremitted State DNA Identification Fund

County Response:

The County will offset subsequent remittances to the State DNA Identification Fund with the County's DNA Identification Fund. The County will take corrective action to ensure that criminal violations fines are distributed in accordance with statutory requirements.

Finding 5 – Incorrect distribution of Parking Surcharges

County Response:

The County has taken corrective action to ensure that parking violations fines are distributed in accordance with statutory requirements.

Finding 7 – Incorrect distribution of juvenile traffic violator school bail

County Response:

The County will take corrective action to ensure that state and county penalties to the TVS Fee on juvenile traffic violations are distributed in accordance with statutory requirement.

Finding 8 – Incorrect assessment of the court security fee

County Response:

The County will take corrective action to ensure that court security fee is not assessed on juvenile traffic violations and only assessed on adult traffic violations.

Observation – Incorrect assessment of local penalties

County Response:

The County will take corrective action to ensure that local penalties are collected and distributed in accordance with statutory requirements.

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



Superior Court of the State of California County of San Benito

Gil Solorio
Court Executive Officer
450 Fourth Street, Hollister, CA 95023
www.sanbenito.courts.ca.gov

November 18, 2019

Christopher B. Ryan, CIA - Audit Manager
Office of State Controller Betty T. Yee
Division of Audits, Compliance Audits Bureau
3301 C Street, Suite 725A
Sacramento, CA 95816

Re: Audit Report - Court Revenues

Dear Mr. Ryan:

The Superior Court of California for San Benito County (Court) has reviewed the attached Audit Report of Court Revenues for the time period of July 1, 2012 through June 30, 2017. The Court approves the content of the report and does not have any questions.

Cordially,

A handwritten signature in blue ink that reads "Gil Solorio".

Gil Solorio
Executive Officer
Superior Court of California, San Benito County

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

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