

SAN JOAQUIN COUNTY

Audit Report

COURT REVENUES

July 1, 2001, through June 30, 2006



JOHN CHIANG
California State Controller

June 2007



JOHN CHIANG
California State Controller

June 20, 2007

The Honorable Adrian Van J. Houten, CPA
Auditor-Controller
San Joaquin County
24 South Hunter Street, Suite 103
Stockton, CA 95202

Rosa Junqueiro
Chief Executive Officer
San Joaquin County
222 E. Weber Avenue, Rm. 303
Stockton, CA 95202-2709

Dear Mr. Houten and Ms. Junqueiro:

The State Controller's Office audited San Joaquin County's court revenues for the period of July 1, 2001, through June 30, 2006.

Our audit disclosed that the county underremitted \$847,720 in court revenues to the State Treasurer because it:

- Overremitted the 50% excess of qualified fines, fees, and forfeitures by \$506,358.
- Underremitted the 20% State Surcharge and State Court Facility Construction Fund from Traffic Violator School violations by \$1,184,193.
- Underremitted the 20% State Surcharge, State Court Facility Construction Fund, and State Court Automation Fee from red-light violation fines by \$233,178, and overremitted State Penalty Fund by \$61,204.
- Overremitted the State Court Facility Construction Fund by \$26,530 and underremitted State General Fund (*Penal Code* Section 1463.22(c)) by \$7,260, the State Court Automation Fund by \$4,415, and State Motor Vehicle Fund (*Penal Code* Section 1463.22(b)) by \$2,176.
- Underremitted health and safety bail bond forfeitures by \$10,590.

The County Auditor-Controller's Office should remit \$847,720 to the State Treasurer.

The county should differentiate the individual accounts making up this amount on the bottom portion of the monthly TC-31, Remittance to State Treasurer, in accordance with standard remittance procedures. The county should state on the remittance advice that the account adjustments relate to the SCO audit for the period of July 1, 2001, through June 30, 2006.

Please mail a copy of the TC-31 and documentation supporting the corresponding adjustment(s) to the attention of the following individuals:

Greg Brummels, Audit Manager
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874

Jaime Delgadillo, Collections Supervisor
Division of Collections
Bureau of Tax Administration
Post Office Box 942850
Sacramento, California 94250-5880

Once the county has paid the underremitted State Court Facilities Construction Fund amounts, we will calculate a penalty on the underremitted amounts at the rate of 18% per annum and bill the county accordingly, in accordance with *Government Code* Section 70377.

If you have any questions, please contact Steven Mar, Chief, Local Government Audits Bureau, at (916) 324-7226.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/jj:vb

cc: John A. Judnick, Manager, Internal Audit
Judicial Council of California
Karen McGagin, Executive Officer
Victim Compensation and Government Claims Board
Renee Renwick, Deputy Director
Administration Division
Department of Fish and Game
Greg Jolivette
Legislative Analyst'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 Joaquin County for the period of July 1, 2001, through June 30, 2006. The last day of fieldwork was October 6, 2006.

Our audit disclosed that the county underremitted \$847,720 in court revenues to the State Treasurer as follows.

- Overremitted the 50% excess of qualified fines, fees, and forfeitures by \$506,358.
- Underremitted the 20% State Surcharge and State Court Facility Construction Fund from Traffic Violator School violations by \$1,184,193.
- Underremitted the 20% State Surcharge, State Court Facility Construction Fund, and State Court Automation Fee from red-light violation fines by \$233,178, and overremitted State Penalty Fund by \$61,204.
- Overremitted the State Court Facility Construction Fund by \$26,530 and underremitted State General Fund (*Penal Code* Section 1463.22(c)) by \$7,260, the State Court Automation Fund by \$4,415, and State Motor Vehicle Fund (*Penal Code* Section 1463.22(b)) by \$2,176.
- Underremitted Health and Safety bail bond forfeitures by \$10,590.

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 a portion of such money, the court is required by *Government Code* Section 68101 to deposit the State's portion of court revenues with the county treasurer as soon as practical and to 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.

Government Code Section 68103 requires that the State Controller determine whether or not all court collections remitted to the State Treasurer are complete. *Government Code* Section 68104 authorizes the State Controller to examine records maintained by any court. Furthermore, *Government Code* Section 12410 provides the State Controller with general audit authority to ensure that state funds are properly safeguarded.

**Objective,
Scope, and
Methodology**

Our audit objective was to determine whether the county completely and accurately remitted court revenues in a timely manner to the State Treasurer for the period of July 1, 2001, through June 30, 2006. We did not review the timeliness of any remittances the county may be required to make under *Government Code* Sections 70353, 77201.1(b)(1), and 77201(b)(2).

To meet our objective, we reviewed the revenue-processing systems within the county's Superior Court, Municipal Courts, Probation Department, and Auditor-Controller's Office.

We performed the following procedures.

- Reviewed the accuracy of distribution reports prepared by the county, which show court revenue distributions to the State, the county, and the cities located within the county.
- Gained an understanding of the county's revenue collection and reporting processes by interviewing key personnel and reviewing documents supporting the transaction flow.
- Analyzed various revenue accounts reported in the county's monthly cash statements for unusual variations and omissions.
- Evaluated the accuracy of revenue distribution using as criteria various California codes and the SCO's *Manual of Accounting and Audit Guidelines for Trial Courts*.
- Tested for any incorrect distributions.
- Expanded any tests that revealed errors to determine the extent of any incorrect distributions.

We conducted our audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the county's financial statements. We considered the county's internal controls only to the extent necessary to plan the audit. This report relates solely to our examination of court revenues remitted and payable to the State of California. Therefore, we do not express an opinion as to whether the county's court revenues, taken as a whole, are free from material misstatement.

Conclusion

San Joaquin County underremitted \$847,720 in court revenues to the State Treasurer. The overremittances are summarized in Schedule 1 and described in the Findings and Recommendations section.

**Follow-Up on Prior
Audit Findings**

The county has satisfactorily resolved the findings noted in our prior audit report, issued in January 2003.

**Views of
Responsible
Officials**

We issued a draft audit report on March 21, 2007. Adrian J. Van Houten, CPA, Auditor-Controller, responded by letter dated April 9, 2007 (Attachment), agreeing with the audit results. We did not receive a response from the San Joaquin County Courts.

Restricted Use

This report is solely for the information and use of San Joaquin County, the San Joaquin County Courts, 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 report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

Schedule 1— Summary of Audit Findings by Fiscal Year July 1, 2001, through June 30, 2006

Description	Account Title ¹	Code Section	Fiscal Year					Total	Reference ²
			2001-02	2002-03	2003-04	2004-05	2005-06		
Overremitted 50% in excess of fines, fees, and penalties	State Trial Court Improvement Fund	GC §77205	\$ —	\$ (33,386)	\$ (99,891)	\$(179,588)	\$(193,493)	\$(506,358)	Finding 1
Incorrect distribution of TVS violation cases	20% State Surcharge	PC §1465.7	—	81,002	167,901	230,327	230,866	710,096	Finding 2
	State Court Facility Construction Fund	GC §70372	—	—	78,623	197,506	197,968	474,097	Finding 2
Incorrect distribution of red-light violation cases	20% State Surcharge	PC §1465.7	—	6,038	13,672	40,833	65,489	126,032	Finding 3
	State Court Facility Construction Fund	GC §70372	—	2,045	11,724	35,014	56,156	104,940	Finding 3
	2% State Court Automation Fee	GC §68090.8	—	106	239	715	1,146	2,206	Finding 3
	State Penalty	PC §1464	—	(2,932)	(6,640)	(19,830)	(31,803)	(61,204)	Finding 3
Inappropriate deduction of 2% state court automation fee	State Court Facility Construction Fund	GC §70372	—	—	—	—	(26,530)	(26,530)	Finding 4
	State General Fund	PC §1463.22(c)	—	—	—	—	7,260	7,260	Finding 4
	State Court Automation Fund	GC §68090.8	—	—	—	—	4,415	4,415	Finding 4
	State Motor Vehicle Fund	PC §1463.22(b)	—	—	—	—	2,176	2,176	Finding 4
Underremitted health and safety bail forfeitures	State General Fund	PC §1463.001	—	—	—	—	10,590	10,590	Finding 5
Total			\$ —	\$ 52,873	\$ 165,628	\$ 304,977	\$ 324,240	\$ 847,720	

Legend: GC = Government Code; PC = Penal Code

¹ The identification of state revenue account titles should be used to ensure proper recording when preparing the remittance advice (TC-31) to the State Treasurer.

² See the Findings and Recommendations section.

**Schedule 2—
Summary of Underremittances by Month
State Court Facilities Construction Fund
July 1, 2001, through June 30, 2006**

Month	Fiscal Year			
	2002-03	2003-04	2004-05	2005-06
July	\$ —	\$ 756	\$ 13,570	\$ 24,824
August	—	1,068	14,396	25,131
September	—	1,096	17,177	18,108
October	—	824	15,924	19,541
November	—	760	15,836	20,767
December	—	968	19,404	18,020
January	699	12,288	19,625	19,396
February	713	13,627	23,555	20,911
March	972	15,560	22,214	23,096
April	977	13,996	23,863	21,937
May	988	13,903	23,829	20,924
June	829	15,500	23,128	21,469
Total underremittances to the State Treasurer	<u>\$ 5,178</u>	<u>\$ 90,346</u>	<u>\$ 232,521</u>	<u>\$ 254,124</u>

NOTE: Delinquent State Court Facilities Construction Fund remittances not remitted to the SCO within 45 days of the end of the month in which the fees were collected are subject to penalty, pursuant to *Government Code* Section 70377. The SCO will calculate and bill the county for the penalty after the county pays the underlying amount owed.

**Schedule 3—
Summary of Overremittances by Month
July 1, 2001, through June 30, 2006**

Month	Fiscal Year			
	2002-03	2003-04	2004-05	2005-06
July	\$ 350	\$ 792	\$ 2,362	\$ 3,812
August	33,736	100,682	181,950	197,305
September	350	791	2,361	3,812
October	350	791	2,361	3,811
November	349	790	2,361	3,811
December	349	790	2,360	3,811
January	349	790	2,360	3,811
February	349	790	2,360	3,811
March	349	790	2,360	3,811
April	348	790	2,360	3,811
May	348	790	2,360	3,810
June	348	790	2,360	3,810
Total overremittances to the State Treasurer	<u>\$ 37,575</u>	<u>\$ 109,376</u>	<u>\$ 207,915</u>	<u>\$ 239,226</u>

Findings and Recommendations

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

The County Auditor-Controller's Office overremitted by \$506,358 the 50% excess of qualified fines, fees, and penalties to the State Treasurer for the four fiscal-year (FY) period starting July 1, 2002, and ending June 30, 2006.

Government Code Section 77201(b)(2) requires San Joaquin County, for its base revenue obligation, to remit \$3,694,810 for FY 1998-99 and each fiscal year thereafter. In addition, *Government Code* Section 77205(a) requires the county to remit to the Trial Court Improvement Fund 50% of qualified revenues that exceed the stated base for each fiscal year.

The overremittance occurred because the county:

- Incorrectly distributed Traffic Violator School (TVS) violations;
- Incorrectly distributed Red-Light Violation fines; and
- Underremitted Health and Safety Bill forfeitures.

The qualified revenues reported for FY 2002-03 were \$5,235,249. The excess, above the base of \$3,694,810, is \$1,540,439. This amount should be divided equally between the county and the State, resulting in \$770,219 excess due the State. The county has remitted a previous payment of \$803,605, causing an overremittance of \$33,386.

The qualified revenues reported for FY 2003-04 were \$5,777,800. The excess, above the base of \$3,694,810, is \$2,082,990. This amount should be divided equally between the county and the State, resulting in \$1,041,495 excess due the State. The county has remitted a previous payment of \$1,141,386, causing an overremittance of \$99,891.

The qualified revenues reported for FY 2004-05 were \$6,442,224. The excess, above the base of \$3,694,810, is \$2,747,414. This amount should be divided equally between the county and the State, resulting in \$1,373,707 excess due the State. The county has remitted a previous payment of \$1,553,295, causing an overremittance of \$179,588.

The qualified revenues reported for FY 2005-06 were \$6,465,696. The excess, above the base of \$3,694,810, is \$2,770,886. This amount should be divided equally between the county and the State, resulting in \$1,385,443 excess due the State. The county has remitted a previous payment of \$1,578,936, causing an overremittance of \$193,493.

The overremittances had the following effect.

Account Title	Understated/ (Overstated)
Trial Court Improvement Fund— <i>Government Code</i> Section 77205:	
FY 2002-03	\$ (33,386)
FY 2003-04	(99,891)
FY 2004-05	(179,588)
FY 2005-06	(193,493)
County General Fund	506,358

Recommendation

The county should reduce remittances to the State Treasurer by \$506,358 and report on the remittance advice form (TC-31) a decrease to the Trial Court Improvement Fund—*Government Code* Section 77205. The county should also make the corresponding account adjustments.

**FINDING 2—
Inappropriate
distribution of TVS
fines—Court**

The San Joaquin Superior Court did not properly distribute TVS fines. In addition, the 20% State Surcharge and State Court Construction Penalty Funds were underremitted. The errors occurred because the court’s accounting system has not been programmed to comply with the statutory requirements affecting the distribution of TVS fees.

Penal Code Section 1465.7 requires a 20% state surcharge on all criminal base fines that are used to calculate the state penalty assessment, as specified in *Penal Code* Section 1464.

Government Code Section 70372 requires that a State Court Facility Construction Fund be levied in a amount equal to \$5 for every \$10 or fraction thereof, upon every criminal fine, forfeiture when penalties are imposed. Prior to an agreement between the county and Judicial Council (State) for responsibility for court house construction and maintenance, the penalties remitted to the state are reduced by the difference, if any, between the \$5 and the amount of the local penalty remitted to the local courthouse construction fund pursuant to *Government Code* Section 761000.

Effective January 1, 2004, for all traffic school violations, *Vehicle Code* 42007 requires that the amount of the fee that is attributable to *Government Code* Section 70372 be transferred to the State Court Construction Penalty Fund.

Government Code Section 68090.8 requires that a 2% automation fee should be deducted from all fines, penalties, and forfeitures. *Government Code* Section 70372 states that State Court Facility Construction Fund should be treated the same as the other penalty assessment such that the 2% court automation fee is applicable.

The court’s failure to properly distribute TVS fees affected the revenues reported to the State Trial Court Improvement Fund under the maintenance-of-effort formula (see Finding 1).

Additionally, the incorrect distribution had the following effect.

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
20% State Surcharge	\$ 710,096
State Court Facility Construction Fund	474,097
County General Fund	(1,184,193)

Recommendation

The county should remit \$1,184,193 to the State Treasurer and report on the remittance advice form (TC-31) increases of \$710,096 to the 20% State Surcharge Fund and \$474,097 to the State Court Facility Construction Fund. The county also should implement other adjustments noted above to comply with statutory requirements for TVS fee distribution. The court should make redistribution for the period of July 2006 through the date on which the current system is revised.

FINDING 3— Inappropriate distribution of Red- Light Violation— Court

The court did not properly distribute Red-Light Violation fines. Also, it underremitted the 20% State Surcharge, State Court Construction Penalty and the 2% State Court Automation Fee. The errors occurred because the court's accounting system has not been programmed to comply with the statutory requirements affecting the distribution of Red-Light Violation fines.

Penal Code Section 1465.7 requires a 20% State Surcharge on all criminal base fines that are used to calculate the state penalty assessment, as specified in *Penal Code* Section 1464.

Government Code Section 70372 requires that a State Court Facility Construction Fund be levied in a amount equal to \$5 for every \$10 or fraction thereof, upon every criminal fine, forfeiture when penalties are imposed. Prior to an agreement between the county and Judicial Council (State) for responsibility for court house construction and maintenance, the penalties remitted to the state are reduced by the difference, if any, between the \$5 and the amount of the local penalty remitted to the local courthouse construction fund pursuant to *Government Code* Section 761000.

Government Code Section 68090.8 requires that a 2% automation fee be deducted from all fines, penalties, and forfeitures. *Government Code* Section 70372 states that State Court Facility Construction Fund should be treated the same as the other penalty assessment such that the 2% court automation fee is applicable.

The court's failure to properly distribute Red-Light Violation fines affected the revenues reported to the State Trial Court Improvement Fund under the maintenance-of-effort formula (see Finding 1).

Additionally, the incorrect distribution had the following effect.

Account Title	Understated/ (Overstated)
20% State Surcharge	\$ 126,032
State Court Facility Construction Fund	104,940
2% State Court Automation Fee	2,206
State Penalty Fund	(61,204)
County General Fund	(171,974)

Recommendation

The county should remit \$171,974 to the State Treasurer and report on the remittance advice form (TC-31) increases of \$126,032 to the 20% State Surcharge, \$104,940 to the State Court Facility Construction Fund, and \$2,206 to the 2% State Court Automation Fee. It should also report a decrease of \$61,204 to the State Penalty Fund. The county also should implement other adjustments noted above to comply with statutory requirements for Red-Light Violation fine distribution. The court should make redistribution for the period of July 2006 through the date on which the current system is revised.

FINDING 4— Inappropriate deduction of 2% State Court Automation Fee—County

The county inappropriately distributed the 100% State Court Construction Penalty without deducting the allowable 2% court automation fee from January 2003 to June 2006. In addition, the county inappropriately deducted 2% court automation fee from convicted uninsured motorist cases from July 2001 through June 2006. County personnel indicated that the required deductions were inadvertently overlooked or duplicated.

Government Code Section 68090.8 requires that a 2% automation fee should be deducted from all fines, penalties, and forfeitures. *Government Code* Section 70372, State Court Construction Penalty, should be treated the same as the other penalty assessment such that the 2% court automation fee is applicable.

Penal Code Section 1463.22 states that \$17.50 shall be deposited to County General Fund, \$3 shall be deposited to State Motor Vehicle Fund, and \$10 shall be deposited to the State General Fund per each conviction from the base fine portion. As a 2% automation fee is already deducted from the base fine, deposits to the various funds listed above as required by *Penal Code* Section 1463.22 should not be allowed another 2% deduction. The county should remit 100% of the *Penal Code* Section 1463.22 required deposits to those funds.

The incorrect distribution had the following effect.

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State Court Facility Construction Fund	\$ (26,530)
State General Fund	7,260
State Court Automation Fund	4,415
State Motor Vehicle Fund	2,176
County General Fund	12,679

Recommendation

The county should reduce subsequent remittances to the State Treasurer by \$12,679 and report on the remittance advice form (TC-31) the following: an increase in the amount of \$7,260 to the State General Fund—*Penal Code* Section 1463.22c, an increase of \$4,415 to State Court Automation Fund—*Government Code* Section 68090.8, an increase of \$2,176 to State Motor Vehicle Fund—*Penal Code* Section 1463.22b, and a decrease of \$26,530 to State Court Facility Construction Fund—*Government Code* Section 70372. The county should also make the corresponding account adjustments.

The court should change its formulas for the distribution of State Court Facility Construction Fund and uninsured motorist cases to comply with *Government Code* Section 70372 and *Penal Code* Section 1463.22. Redistribution should be made for the period of July 2006 through the date on which the current system is revised.

**FINDING 5—
Underremitted Health
and Safety bail
forfeitures—Court**

The court distributed the Health and Safety-related bail forfeitures as follows: 86% to the county base fine and 14 % to the city base fine after deducting the 2% automation fund. Controlled substance bail forfeitures are subject to specific distributions under the *Health and Safety Code* Section 11502, which requires that 75% of these forfeitures be distributed to the State General Fund and 25% to the county or city where the arrest occurred. The error occurred because the court staff misinterpreted the statute.

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State General Fund	\$ 10,590
City of Stockton General Fund	1,513
County General Fund	(12,103)

Recommendation

The court should remit \$10,590 to the State Treasurer and report on the remittance advice form (TC-31) an increase in the amount of \$10,590 to the State General Fund—*Health and Safety Code* Section 11502. The court should also make the corresponding account adjustments.

**FINDING 6—
Overremitted DNA
Identification Penalty
Assessment—County**

The San Joaquin Probation Department overremitted the DNA Identification Penalty Assessment. When the Probation Department transferred cases to the county's Revenue & Recovery Department (R&R), the DNA Identification Penalty Assessment was included in the distribution tables attached to the cases. R&R set up the priority for all funds and collected the revenues accordingly. However, after R&R remitted its monthly probation collections to the Probation Department, the Probation Department personnel distributed the DNA Fund again, based on total Penalty Fund collected. Therefore, the DNA Fund was overremitted. The error occurred because Probation Department personnel inadvertently overlooked the distribution requirement for the DNA Identification Penalty Assessment.

Government Code Section 76104.6 requires a \$1 penalty for every \$10 or fraction thereof upon every fine, penalty, and forfeiture levied on criminal offenses, including traffic offenses. The DNA Identification Penalty Assessment is levied and collected in the same manner as the State Penalty imposed per *Penal Code* Section 1464.

The Probation Department's failure to properly distribute the DNA Identification Penalty Assessment caused the DNA Identification Penalty Assessment to be overstated and both State and County Penalty Funds to be understated. We did not measure the dollar effect, as it did not appear to be material and because doing so would not have been cost-effective due to the difficulty in identifying and redistributing the various accounts.

Recommendation

The court should make adjustments to comply with statutory requirements for the DNA Identification Penalty Assessment distribution. Also, the court should make redistribution for the period of July 2006 through the date on which the current system is revised.

County's Response

Regarding finding #6, the current fiscal year's court revenue distribution worksheet has been updated so that the DNA Identification Penalty Assessment is only being distributed once.

SCO's Response

The SCO concurs.

**Attachment—
County Auditor-Controller's Response
to Draft Audit Report**



ADRIAN J. VAN HOUTEN, CPA
AUDITOR-CONTROLLER
SAN JOAQUIN COUNTY



ASSISTANT AUDITOR-CONTROLLER
 Angela Hou, CPA

CHIEF DEPUTIES
 Patricia J. (Pat) Brown - Accounting
 Carrie Ogata - Auditing
 Edgardo Siojo - Property Taxes

PAYROLL MANAGER
 Deborah Horner

24 South Hunter Street, Suite 103
 Stockton, California 95202
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 www.sjgov.org

April 9, 2007

Jerry McClain
 Chief, Special Audits Bureau
 California State Controller's Office
 Division of Audits
 Post Office Box 942850
 Sacramento, CA 94250-5874

Dear Mr. McClain:

In response to the audit report (draft) of the San Joaquin County court revenues for the period July 1, 2001 through June 30, 2006, the County agrees with all the recommendations and the net amount of \$847,720 will be remitted to the State Treasurer on a separate remittance advice form TC-31 as follows.

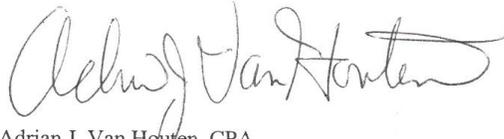
<u>Finding</u>	<u>Account Title</u>	<u>Code Section</u>	<u>Under/(Over) Payment</u>
1	State Trial Court Improvement Fund	GC 77205	\$ (506,358)
2	TVS violation cases:		
	20% State Surcharge	PC 1465.7	710,096
	State Court Facility Construction Fund	GC 70372	474,097
3	Red-Light violation cases:		
	20% State Surcharge	PC 1465.7	126,032
	State Court Facility Construction Fund	GC 70372	104,940
	State Court Automation Fund	GC 68090.8	2,206
	State Penalty Fund	PC 1464	(61,204)
4	2% State court automation fee:		
	State Court Facility Construction Fund	GC 70372	(26,530)
	State General Fund	PC 1463.22(c)	7,260
	State Court Automation Fund	GC 68090.8	4,415
	State Motor Vehicle Fund	PC 1463.22(b)	2,176
5	Health & Safety Code bail forfeiture:		
	State General Fund	PC 1463.001	10,590
	TOTAL		<u>\$ 847,720</u>

San Joaquin County
Response to Audit Report
Audit Period: July 1, 2001 through June 30, 2006

Regarding finding #6, the current fiscal year's court revenue distribution worksheet has been updated so that the DNA Identification Penalty Assessment is only being distributed once.

If you have any question, please call Carrie Ogata at (209)953-1186 or e-mail at cogata@sjgov.org.

Sincerely,



Adrian J. Van Houten, CPA
Auditor-Controller

c: Rosa Junqueiro

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

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