

LAKE COUNTY

Audit Report

COURT REVENUES

July 1, 2002, through June 30, 2007



JOHN CHIANG
California State Controller

December 2009



JOHN CHIANG
California State Controller

December 31, 2009

Honorable Pam Cochrane
Auditor-Controller
Lake County
255 N. Forbes Street
Lakeport, CA 95453

William Jaynes
Court Executive Officer
Lake County Superior Court
255 N. Forbes Street
Lakeport, CA 95453

Dear Ms. Cochrane and Mr. Jaynes:

The State Controller's Office audited Lake County's court revenues for the period of July 1, 2002, through June 30, 2007.

The county underremitted \$104,620 in court revenues to the State Treasurer because it inequitably distributed the operating costs from the comprehensive collection program by \$71,350; underremitted the 50% excess of qualified fines, fees, and penalties by \$19,432; and inappropriately distributed Health and Safety Code bail forfeitures by \$13,838.

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, 2002, through June 30, 2007.

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

Mike Spalj, Audit Manager
Division of Audits
State Controller's Office
Post Office Box 942850
Sacramento, CA 94250-5874

Cindy Giese, Collections Supervisor
Division of Accounting and Reporting
Bureau of Tax Administration
Post Office Box 942850
Sacramento, CA 94250

Once the county has paid the underremitted Trial Court Trust Fund, Trial Court Improvement Fund, Court Facilities Trust Fund, and State Court Facilities Construction Fund amounts, we will calculate a penalty on the underremitted amounts in accordance with Government Code sections 68085, 70353, and 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/vb

cc: Frank Tang, Senior Budget Analyst
Judicial Council of California
Julie Nauman, Executive Officer
Victim Compensation and Government Claims Board
Greg Jolivette
Legislative Analyst's Office
Jim Reislinger, Fiscal Analyst
Division of Accounting and Reporting
State Controller's Office
Cindy Giese, Supervisor, Tax Programs Unit
Division of Accounting and Reporting
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 Lake County for the period of July 1, 2002, through June 30, 2007.

The county underremitted \$104,620 in court revenues to the State Treasurer because it inequitably distributed the operating costs from the comprehensive collection program by \$71,350; underremitted the 50% excess of qualified fines, fees, and penalties by \$19,432; and inappropriately distributed Health and Safety Code bail forfeitures by \$13,838.

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, 2002, through June 30, 2007. 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, Collections 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 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. 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

Lake County underremitted \$104,620 in court revenues to the State Treasurer. The underremittances 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 December 17, 2003.

Views of Responsible Officials

We issued a draft report on March 27, 2009. Pam Cochrane, Auditor-Controller, responded by letter dated November 17, 2009 (Attachment), submitting corrections and remittances for Finding 5. The county did not respond to the remaining findings. We did not receive a response from the Lake County Courts.

Restricted Use

This report is solely for the information and use of Lake County, the Lake 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

December 31, 2009

Schedule 1— Summary of Audit Findings by Fiscal Year July 1, 2002, through June 30, 2007

Description	Account Title ¹	Code Section ²	Fiscal Year					Total	Reference ³
			2002-03	2003-04	2004-05	2005-06	2006-07		
Inequitable distribution of operating costs from the comprehensive collection program	State Penalty Fund	PC §1464	\$ —	\$ —	\$ —	\$ 10,105	\$ 17,701	\$ 27,806	Finding 1
	State Court Facilities Construction Fund	GC §70372(a)	—	—	—	5,782	10,575	16,357	Finding 1
	State Restitution	PC §1202.4	—	—	—	3,983	6,986	10,969	Finding 1
	State General Fund-20% Surcharge	PC §1465.7	—	—	—	2,353	4,290	6,643	Finding 1
	State Court Security Fees	PC §1465.8	—	—	—	1,384	2,863	4,247	Finding 1
	State Court Automation Fund	GC §68090.8	—	—	—	915	1,634	2,549	Finding 1
	State Domestic Violence Fund	PC §1203.097	—	—	—	393	705	1,098	Finding 1
	State DUI Restitution Fund	PC §1463.18	—	—	—	195	424	619	Finding 1
	State Crime Lab Fund	H&S §11502	—	—	—	182	417	599	Finding 1
	State Fish and Game Fund	F&G §13003	—	—	—	196	149	345	Finding 1
	State Proof of Correction	VC §40611	—	—	—	20	50	70	Finding 1
	State Diversion Restitution	PC §1001.9	—	—	—	15	17	32	Finding 1
	State Traumatic Head Injury	PC §1464(a)	—	—	—	8	8	16	Finding 1
Underremitted 50% excess of fines, fees, and penalties	State Trial Court Improvement Fund	GC §77205	814	744	794	6,561	10,519	19,432	Finding 2
	State General Fund	H&S §11503	—	—	12,000	0	1,838	13,838	Finding 5
Total			\$ 814	\$ 744	\$ 12,794	\$ 32,092	\$ 58,176	\$ 104,620	

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 Legend: PC = Penal Code; GC = Government Code; H&S = Health and Safety Code; F&G = Fish and Game Code; VC = Vehicle Code

² See the Findings and Recommendations section.

**Schedule 2—
Summary of Underremittances by Month
Trial Court Trust Fund
July 1, 2003, through June 30, 2007**

<u>Month</u>	<u>Fiscal Year</u>	
	<u>2005-06</u>	<u>2006-07</u>
July	\$ 147	\$ 129
August	176	242
September	155	217
October	58	162
November	67	154
December	67	197
January	70	197
February	97	325
March	180	350
April	125	299
May	78	363
June	<u>164</u>	<u>228</u>
Total underremittances to the State Treasurer	<u>\$ 1,384</u>	<u>\$ 2,863</u>

NOTE: Delinquent Trial Court Trust 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 68085(h). The SCO will calculate and bill the county for the penalty after the county pays the underlying amount owed.

**Schedule 3—
Summary of Underremittances by Month
Trial Court Improvement Fund
July 1, 2003, through June 30, 2007**

Month	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
July	\$ —	\$ —	\$ 97	\$ 74	\$ —
August	814	744	910	6,699	10,519
September	—	—	103	124	—
October	—	—	38	93	—
November	—	—	44	88	—
December	—	—	45	112	—
January	—	—	46	112	—
February	—	—	64	186	—
March	—	—	119	199	—
April	—	—	82	171	—
May	—	—	52	207	—
June ¹	—	—	109	130	—
Total underremittances to the State Treasurer	<u>\$ 814</u>	<u>\$ 744</u>	<u>\$ 1,709</u>	<u>\$ 8,195</u>	<u>\$ 10,519</u>

NOTE: Delinquent Trial Court Trust 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 68085(h). The SCO will calculate and bill the county for the penalty after the county pays the underlying amount owed.

¹ Includes maintenance-of-effort underremittances (Finding 2) as follows:

Fiscal Year				
2002-03	2003-04	2004-05	2005-06	2006-07
<u>\$ 814</u>	<u>\$ 744</u>	<u>\$ 794</u>	<u>\$ 6,561</u>	<u>\$ 10,519</u>

**Schedule 4—
Summary of Underremittances by Month
State Court Facilities Construction Fund
July 1, 2002, through June 30, 2007**

<u>Month</u>	<u>Fiscal Year</u>	
	<u>2005-06</u>	<u>2006-07</u>
July	\$ 612	\$ 477
August	733	893
September	648	802
October	242	599
November	280	570
December	281	728
January	293	728
February	405	1,202
March	754	1,291
April	521	1,104
May	327	1,339
June	686	842
Total underremittances to the State Treasurer	<u>\$ 5,782</u>	<u>\$ 10,575</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.

Findings and Recommendations

**FINDING 1—
Inequitable distribution
of operating costs from
the comprehensive
collection program**

The Lake County Collections Department did not equitably distribute operating costs from the comprehensive collection program to the accounts on which collections were made for the period of July 2005 through June 2007. Deductions for operating costs charged from the Franchise Tax Board were applied twice from court revenues. County personnel indicated that the required distribution was inadvertently overlooked.

Penal Code section 1463.007 allows a court collection entity—which implements a comprehensive collection program that satisfies specific statutory requirements—to deduct program operating costs in an equitable manner from program revenue collections. This section further allows a court collection entity to distribute those amounts to the county treasury prior to distribution of those revenues to the State, county, and cities. The program must have separate and distinct revenue collection activity that identifies total collections received from qualifying accounts and their related operating costs.

The State Controller’s Comprehensive Collection Program Accounting Guidelines states that operating costs are to be equitably offset against the sources in which the collections were received. The excess of the related supportable operating costs are required to be redistributed monthly. However, if the program’s operating costs for a given month exceed revenues collected, the excess costs may be carried forward until qualifying revenues are available to fully recover these eligible costs.

The inappropriate distributions affect the revenues reported to the State Trial Court Improvement Fund under the maintenance-of-effort (MOE) formula pursuant to Government Code section 77205. In addition, the inappropriate distributions had the following effects:

Account Title	Understated/ (Overstated)
State Penalty Fund–PC §1464	\$ 27,806
State Court Facilities Construction Fund–GC §70372(a)	16,357
State Restitution–PC §1202.4	10,969
State General Fund–20% Surcharge–PC §1465.7	6,643
State Court Security Fees–PC §1465.8	4,247
State Court Automation Fund–GC §68090.8	2,549
State Domestic Violence Fund–PC §1203.097	1,098
State DUI Restitution Fund–PC §1463.18	619
State Crime Lab Fund–H&S §11372.5	599
State Fish and Game Fund–F&G §13003	345
State Proof of Correction–VC §40611	70
State Diversion Restitution–PC §1001.9	32
State Traumatic Head Injury–PC §1464(a)	16
County General Fund	41,019
County Jail Facilities Fund	20,073
County Emergency Medical Service Fund	8,193
County DNA Fund	1,896
County Fish and Game Fund	1,032

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
County Other Miscellaneous Funds	4,769
County Comprehensive Collection Program	(171,828)
Lake County Court	15,854
City Fine Revenue Accounts:	
City of Clear Lake	6,369
City of Lakeport	1,273

Recommendation

The county should remit \$71,350 to the State Treasurer and report on the remittance advice form (TC-31) increases by:

- \$27,806 to the State Penalty Fund–Penal Code section 1464
- \$16,357 to the State Court Facilities Construction Fund–Government Code section 70372(a)
- \$10,969 to the State Restitution Fund–Penal Code section 1202.4
- \$6,643 to State General Fund (20% Surcharge)–Penal Code section 1465.7
- \$4,247 to the State Trial Court Trust Fund–Penal Code section 1465.8
- \$2,549 to the State Trial Court Improvement Fund–Government Code section 68090.8
- \$1,098 to the Domestic Violence Fund–Penal Code section 1203.097
- \$619 to the State Restitution Fund–Penal Code section 1463.18
- \$599 to the State General Fund (Crime Lab Fees)–Health and Safety Code section 11372.5
- \$345 to the State Fish and Game Fund–Fish and Game Code section 13003
- \$70 to the State Penalty Fund–Vehicle Code section 40611
- \$32 to State Restitution Fund, Penal Code section 1001.9
- \$16 to the State Penalty Fund–Penal Code section 1464(a)

The county should also make the corresponding account adjustments.

The Lake County Collections Department should prepare a redistribution for the collection period starting July 2006 through the date on which the current system is revised.

**FINDING 2—
Underremitted excess
of qualified fines, fees,
and penalties**

The Lake County Auditor-Controller's Office underremitted by \$19,432 the 50% excess of qualified fines, fees, and penalties to the State Treasurer for the five-fiscal-year-period started July 1, 2002, and ended June 30, 2007.

Government Code section 77201(b)(2) requires Lake County, for its base revenue obligation, to remit \$375,570 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 error occurred because the county used incorrect entries in its distribution working papers and because of the fiscal impact of conditions identified in this report's findings as follows:

- As stated in Finding 1, the County Collections Department erroneously offset state revenues from its comprehensive collection program. The adjustment caused the following increases: county base fines by \$19,687, 30% of eligible State penalties by \$11,029, Administration Screening fees by \$336, and Citation Processing fees by \$149. A total of \$31,201 should have been included in the MOE.
- For all four fiscal years, the court did not appropriately distribute \$1 to the Jail Facility Fund and \$1 to the Court Construction Fund from the county's 23% portion. Instead, the \$1 jail facility penalty was taken out of the total traffic violator school (TVS) bail and not the county's 23% portion, while the \$1 court construction penalty was not taken out at all. Government Code section 77205 specifies that qualified revenues are to be reported as stated December 31, 1997. On this date, Vehicle Code section 42007 specifically required the \$2 to be taken from the county's 23%. Therefore, 77% of the TVS bail applicable to the MOE included the \$1 jail facility penalty amount; \$7,663 should have been included in the MOE.

The qualified revenues reported for FY 2002-03 were \$732,999. The excess, above the base of \$375,570, is \$357,429. This amount should be divided equally between the county and State resulting in \$178,714 excess due the State. A previous payment of \$177,900 has been remitted by the county, causing an underremittance of \$814.

The qualified revenues reported for FY 2003-04 were \$682,550. The excess, above the base of \$375,570, is \$306,980 and should be divided equally between the county and State, resulting in \$153,490 excess due the State. A previous payment of \$152,746 has been remitted by the county, causing an underremittance of \$744.

The qualified revenues reported for FY 2004-05 were \$725,818. The excess, above the base of \$375,570, is \$350,248. This amount should be divided equally between the county and State, resulting in \$175,124 excess due the State. A previous payment of \$174,330 has been remitted by the county, causing an underremittance of \$794.

The qualified revenues reported for FY 2005-06 were \$683,174. The excess, above the base of \$375,570, is \$307,604. This amount should be divided equally between the county and State, resulting in \$153,802 excess due the State. A previous payment of \$147,241 has been remitted by the county, causing an underremittance of \$6,561.

The qualified revenues reported for FY 2006-07 were \$702,195. The excess, above the base of \$375,570, is \$326,625. This amount should be divided equally between the county and State, resulting in \$163,313 excess due the State. A previous payment of \$152,794 has been remitted by the county, causing an underremittance of \$10,519.

The over- and underremittances had the following effects:

Account Title	Understated/ (Overstated)
Trial Court Improvement Fund–Government Code § 77205:	
FY 2002-03	\$ 814
FY 2003-04	744
FY 2004-05	794
FY 2005-06	6,561
FY 2006-07	10,519
County General Fund	(19,432)

Recommendation

The county should remit \$19,432 to the State Treasurer and report on the remittance advice form (TC-31) an increase to the Trial Court Improvement Fund–Government Code section 77205. The county should also make the corresponding account adjustments.

**FINDING 3—
Inappropriate
distribution of DNA
penalties**

The Lake County Auditor-Controller’s Office did not make the required distributions for State DNA penalties from September 2006 through June 2007. County personnel indicated the required distribution was inadvertently overlooked.

Starting November 3, 2002, 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, but excluding parking offenses. The DNA Identification Penalty Assessment is levied and collected in the same manner as the State Penalty imposed per Penal Code (PC) section 1464.

- For calendar years 2005 and 2006 (on the last day of each quarter—March 31, June 30, September 30, and December 31) the penalties should be distributed in this manner: 70%, including interest, to the State DNA Identification Fund, and 30%, including interest, to local funds that support DNA related activities.
- For calendar year 2007 (on the last day of each quarter—March 31, June 30, September 30, and December 31) the penalties should be distributed in this manner: 50%, including interest, to the State DNA Identification Fund, and 50%, including interest, to local funds that support DNA-related activities.

- For calendar year 2008 and thereafter (on the last day of each quarter—March 31, June 30, September 30, and December 31) the penalties should be distributed in this manner: 25%, including interest, to the State DNA Identification Fund, and 75%, including interest, to local funds that support DNA related activities.

Starting July 2006, Government Code section 76104.7 requires a \$1 penalty for every \$10 or fraction thereof upon every fine, penalty, and forfeiture levied on criminal offenses including traffic offenses, but excluding parking offenses. The DNA Identification Penalty Assessment is levied and collected in the same manner as the State Penalty imposed per Penal Code (PC) section 1464 and 100% should be distributed, including interest, to the State DNA Identification Fund.

The county’s failure to make the required penalty distribution caused distributions to the State and county revenues to be inaccurately stated. We did not measure the dollar effect, as it did not appear to be material in the current SCO audit period. However, in subsequent quarters the distribution error may be material.

Recommendation

A redistribution should be made for the period of July 2007 through the date on which the current system is revised.

**FINDING 4—
Erroneous distribution
priority by the County
Collections Department**

The Lake County Collections Department prioritized collections in a manner that inappropriately gave a distribution priority to installment fees over state 20% surcharges, fines, and penalties. The error occurred because department staff overlooked the additional computer programming procedure requirements.

Starting September 30, 2002, Penal Code section 1203.1d requires a mandatory prioritization in the distribution of all installment payments as follows:

1. Restitution Orders to victims
2. 20% State Surcharge
3. Fines, penalty assessments and restitution fines
4. Other reimbursable costs

The collection of installment fees should be included within category 4 with other reimbursable costs.

The county’s failure to make the required priority distribution caused distributions to the State and county to be inaccurately stated. We did not measure the dollar effect, as it did not appear to be either material or cost effective due to the difficulty in identifying and redistributing the various accounts.

Recommendation

The Lake County Collections Department should ensure that all surcharges, fines, penalties, and fees are distributed in accordance with the statutory requirements under Penal Code section 1203.1d.

**FINDING 5—
Inappropriate
distribution of health
and safety bail
forfeiture**

The Lake County Superior Court did not make a proper distribution of forfeited bail as required under Health and Safety Code section 11502. Instead, the Superior Court distributed the entire forfeited bail as a county arrest with 100% deposited in the County’s General Fund. Court personnel indicated that the required distribution was inadvertently overlooked.

Health and Safety Code section 11502 requires that 75% of all forfeited bail within Division 10 (Health and Safety Code sections 11000-11592) be remitted to the State Treasurer. The remaining 25% should be distributed to the arresting agency pursuant to Penal Code section 1463.001.

The inappropriate distribution had the following effects:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State General Fund–Health and Safety Code §11502	\$ 13,838
County General Fund	(15,088)
City of Lakeport	1,250

Recommendation

The county should remit \$13,838 to the State Treasurer and report on the remittance advice form (TC-31) an increase to the State General Fund–Health and Safety Code section 11502. The county should also make the corresponding account adjustments.

County’s Response

Per Finding 5, the Lake County Superior Court reviewed the prior distribution of the forfeited bail and found that the collections were not allocated correctly. The amount of \$13,838.00 was found to be due to the State and an additional \$1,250.00 due to City of Clearlake

Amount submitted to State:	TC 31# 17-1122	\$12,000.00 (2004/2005)
	TC 31# 17-1123	\$1,838.00 (2006/2007)

Total Submitted to State: \$13,838.00

Total submitted to City of Lakeport: \$1,250.00

SCO’s Comment

The county made the necessary corrections.

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



COUNTY OF LAKE
**Office of the County Clerk/Auditor-
Controller**
Courthouse-255 North Forbes Street
Lakeport, CA 95453
Telephone (707) 263-2311
FAX (707) 263-2310
Email: pam_c@co.lake.ca.us
cathy_s@co.lake.ca.us

Pam Cochrane
County Clerk/Auditor-Controller
Cathy Saderlund
Assistant Auditor-Controller

Ref. No. 10L-066

November 17, 2009

State Controllers Office
Division of Audits
Attn: Sandy Rowland
P O Box 942850
Sacramento, CA 94250-5874

Dear Sandy:

Per the State Controller's audit of the County of Lake court revenues for the period of July 1, 2002 through June 30, 2007 we are submitting the following corrections and remittances:

Finding 5-Inappropriate distribution of health and safety bail forfeiture –

Per Finding 5, the Lake County Superior Court reviewed the prior distribution of the forfeited bail and found that the collections were not allocated correctly. The amount of \$13,838.00 was found to be due to the State and an additional \$1,250.00 due to City of Lakeport.

Amount submitted to State:	TC 31# 17-1122	\$12,000.00 (2004/2005)
	TC 31# 17-1123	\$1,838.00 (2006/2007)
Total Submitted to State:		<u>\$13,838.00</u>
Total submitted to City of Lakeport:		\$1,250.00

If you have any further questions, you may contact me at 707-263-2311.

Very truly yours,

Pam Cochrane
Auditor-Controller

By: Marcy Harrison
Accountant II

cc: Steve Mar, State of California
Lake County Superior Court

CO# MONTH
17

REMITTANCE ADVICE NUMBER
CO 17 1122

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

COUNTY NAME - NUMBER: LAKE 17
COLLECTIONS FOR THE MONTH OF (Mo / Yr): / 2004

STATE CONTROLLER'S USE ONLY										AMOUNT	DISC	CODE SECTION & DESCRIPTION
FUND	AGENCY	FY	SEC	OBJ	REV / OBJ							
0 0 0 1	0 2 5 0				1 6 1 4 0 3							General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0	2 0 0 4			1 3 1 5 0 0	12,000.00						General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines
0 0 0 1	9 9 9 0				1 3 0 9 0 1							General Fund - Penal Code 290.3 - First Conviction
0 0 0 1	9 9 9 0				1 3 0 9 0 2							General Fund - Penal Code 290.3 - Second & Subsequent Convictions
0 0 0 1	9 9 9 0				1 6 0 5 0 0							General Fund - Health & Safety 11489 - Asset Forfeitures (24%)
0 0 0 1	9 9 9 0				1 6 4 0 0 0							General Fund - Penal Code 1463.22(c) - Uninsured Motorists (\$10 Conviction)
0 0 0 1	9 9 9 0				1 6 4 2 0 1							General Fund - Vehicle Code 40225(d)
0 0 0 1	9 9 9 0				1 6 4 3 0 1							General Fund - Health & Safety 105257 - State penalty on lead abatement fines
0 0 4 4	2 7 4 0				1 6 4 0 0 0							Motor Vehicle Account - Penal Code 1463.22(b) - Uninsured motorists (\$3 conviction)
0 1 0 2	3 5 4 0				1 2 5 2 0 0							State Fire Marshall Lic/Cert Fund - Health & Safety 12105 - Explosive Permit Fees
0 1 5 9	0 2 5 0				1 6 4 6 0 2							Trial Court Improvement Fund - Government Code 68090.8 - 2% Automation
0 1 5 9	0 2 5 0				1 6 4 6 0 3							Trial Court Improvement Fund - GC 77205 - 50% Excess
0 2 0 0	3 6 0 0				1 2 5 6 0 0							Fish & Game Preservation Fund - Fish & Game 711.4 - Environmental Document Filing Fees
0 2 0 0	3 6 0 0				1 3 1 0 0 0							Fish & Game Preservation Fund - Fish & Game 13003 - Fish & Game Preservation Fund
0 2 0 0	3 6 0 0				1 3 1 3 0 0							Fish & Game Preservation Fund - Fish & Game 12021, 13006 - Secret Witness Program
0 2 1 4	1 8 7 0				1 3 0 8 0 0							Restitution Fund - Penal Code 1202.4, W&I 730.6
0 2 1 4	1 8 7 0				1 3 0 8 0 3							Restitution Fund - Penal Code 1001.90 - Diversion Restitution Fee
0 2 1 4	1 8 7 0				1 3 0 8 0 6							Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
0 2 1 4	1 8 7 0				1 6 4 4 0 0							Restitution Fund - Penal Code 1463.18 - DUI Fines
TOTAL										12,000.00		

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

(SIGNED)
M. Harrison

OFFICIAL TITLE: Accountant II DATE: 11/17/2009
CONTACT PERSON: Marcy Harrison
PHONE: (707) 263-2709 E-MAIL ADDRESS: marcyh@co.lake.ca.us
ADDRESS: 255 N. Forbes St., Lakeport, CA 95453

STATE TREASURER'S ENDORSEMENT

CO# MONTH
17

REMITTANCE ADVISE NUMBER
CO 17 1123

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

COUNTY NAME - NUMBER: LAKE 17
COLLECTIONS FOR THE MONTH OF (Mo / Yr): / 2006

STATE CONTROLLER'S USE ONLY										AMOUNT	DC	CODE SECTION & DESCRIPTION
FUND	AGENCY	FY	MO	YR	REV / OBJ							
0 0 0 1	0 2 5 0				1 6 1 4 0 3							General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0	2 0 0 6			1 3 1 5 0 0					1,838.00		General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines
0 0 0 1	9 9 9 0				1 3 0 9 0 1							General Fund - Penal Code 290.3 - First Conviction
0 0 0 1	9 9 9 0				1 3 0 9 0 2							General Fund - Penal Code 290.3 - Second & Subsequent Convictions
0 0 0 1	9 9 9 0				1 6 0 5 0 0							General Fund - Health & Safety 11489 - Asset Forfeitures (24%)
0 0 0 1	9 9 9 0				1 6 4 0 0 0							General Fund - Penal Code 1463.22(c) - Uninsured Motorists (\$10 Conviction)
0 0 0 1	9 9 9 0				1 6 4 2 0 1							General Fund - Vehicle Code 40225(d)
0 0 0 1	9 9 9 0				1 6 4 3 0 1							General Fund - Health & Safety 105257 - State penalty on lead abatement fines
0 0 4 4	2 7 4 0				1 6 4 0 0 0							Motor Vehicle Account - Penal Code 1463.22(b) - Uninsured motorists (\$3 conviction)
0 1 0 2	3 5 4 0				1 2 5 2 0 0							State Fire Marshall Lic/Cert Fund - Health & Safety 12105 - Explosive Permit Fees
0 1 5 9	0 2 5 0				1 6 4 6 0 2							Trial Court Improvement Fund - Government Code 68090.8 - 2% Automation
0 1 5 9	0 2 5 0				1 6 4 6 0 3							Trial Court Improvement Fund - GC 77205 - 50% Excess
0 2 0 0	3 6 0 0				1 2 5 6 0 0							Fish & Game Preservation Fund - Fish & Game 711.4 - Environmental Document Filing Fees
0 2 0 0	3 6 0 0				1 3 1 0 0 0							Fish & Game Preservation Fund - Fish & Game 13003 - Fish & Game Preservation Fund
0 2 0 0	3 6 0 0				1 3 1 3 0 0							Fish & Game Preservation Fund - Fish & Game 12021, 13006 - Secret Witness Program
0 2 1 4	1 8 7 0				1 3 0 8 0 0							Restitution Fund - Penal Code 1202.4, W&I 730.6
0 2 1 4	1 8 7 0				1 3 0 8 0 3							Restitution Fund - Penal Code 1001.90 - Diversion Restitution Fee
0 2 1 4	1 8 7 0				1 3 0 8 0 6							Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
0 2 1 4	1 8 7 0				1 6 4 4 0 0							Restitution Fund - Penal Code 1463.18 - DUI Fines
TOTAL										1,838.00		

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

(SIGNED) *Marcy Harrison*

OFFICIAL TITLE: Accountant II DATE: 11/17/2009

CONTACT PERSON: Marcy Harrison

PHONE: (707) 263-2709 E-MAIL ADDRESS: marcyh@co.lake.ca.us

ADDRESS: 255 N. Forbes St., Lakeport, CA 95453

STATE TREASURER'S ENDORSEMENT



COUNTY OF LAKE
Office of the County Clerk/Auditor-Controller
Courthouse-255 North Forbes Street
Lakeport, CA 95453
Telephone (707) 263-2311
FAX (707) 263-2310
Email: pam_c@co.lake.ca.us
cathy_s@co.lake.ca.us

Pam Cochrane
County Clerk/Auditor-Controller
Cathy Saderlund
Assistant Auditor-Controller

Ref. No. 10L-073

November 24, 2009

City of Lakeport
225 Park St.
Lakeport, CA 95453

To Whom it May Concern:

An audit was conducted by the State Controllers Office of all court fine revenues for the period of July 1, 2002 through June 30, 2007.

During this audit it was found that the Lake County Superior Court did not make proper distribution of forfeited bail as required under Health and Safety Code section 11502. The Superior Court distributed the entire forfeited bail as a county arrest with 100% deposited in the County's General Fund.

Pursuant to Health and Safety Code section 11502, the proper distribution should be 75% remitted to the State Treasurer and the remaining 25% should be distributed to the arresting agency.

Enclosed please find a check in the amount of \$1250.00 which was found to be due to the City of Lakeport as a result of the incorrect distribution.

Please contact me in the Auditor-Controller's Office at (707) 263-2311 if you have any questions.

Thank you.

Pam Cochrane
Auditor-Controller

By: Marcy Harrison
Accountant II

Enclosure

000012
288246

VOUCHER #	AMOUNT	INVOICE #	DESCRIPTION	DEPTDIV
004312	1250.00	FINES/FEES	COURT AUDIT CORR 03-07	2101

8819W1150 013065 (200) Security - Payable 5,018.72; 5 pins 83; 3.018.64
Dns 35-128, Presumably Patent - 3,161.29; 8,353.78; and other pins. 06/06

CHITIZ

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County of Lake
Office of the Auditor Controller
Lakeport, California
General Clearing

Wells Fargo Bank
11-24/1210

CHECK # 977039
DATE 11/23/2009

PAY ONE THOUSAND TWO HUNDRED FIFTY AND 00/100 DOLLARS *****1,250.00

VOID AFTER SIX MONTHS

TO THE ORDER OF CITY OF LAKEPORT
225 PARK STREET
LAKEPORT CA 95453

Pam Cochran

⑈ 100977039⑈ ⑆ 121000248⑆ 4579 034034⑈

County of Lake
255 N. Forbes Street
Lakeport, CA 95453

1121

SEE REVERSE SIDE FOR
OPENING INSTRUCTIONS

CITY OF LAKEPORT
225 PARK STREET
LAKEPORT CA 95453

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

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