

COLUSA COUNTY

Final Audit Report

COURT REVENUES

July 1, 2019, through June 30, 2023



MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

January 2026



STATE CONTROLLER'S OFFICE | DIVISION OF AUDITS

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MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

January 21, 2026

The Honorable Robert Zunino, Auditor-Controller
Colusa County
546 Jay Street
Colusa, CA 95932

Ms. Erika F. Valencia, Court Executive Officer
Superior Court of California, Colusa County
532 Oak Street
Colusa, CA 95932

Dear Auditor-Controller Zunino and Ms. Valencia:

The State Controller's Office (SCO) audited Colusa County's (the county) court revenues for the period of July 1, 2019, through June 30, 2023.

Our audit found that the county underremitted a net of \$45,437 in state court revenues to the State Treasurer because it:

- Underremitted the State Trial Court Improvement and Modernization Fund (Government Code section 77205) by \$46,624;
- Overremitted the State's Domestic Violence Restraining Order Reimbursement Fund (Penal Code section 1203.097) by \$601; and
- Overremitted the State's Domestic Violence Training and Education Fund (Penal Code section 1203.097) by \$586.

Mr. Robert Zunino and Ms. Erika F. Valencia

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In addition, we found that the Superior Court of California, Colusa County made incorrect distributions related to red-light, DUI, speeding with traffic violator school (TVS), fish and game, health and safety, domestic violence, and red-light with TVS violations; violations with judge-ordered total fines; and the prioritization of installment payments. Furthermore, we found that the county's probation department made incorrect distributions related to speeding and speeding with TVS cases.

The county should remit \$45,437 to the State Treasurer via the Report to State Controller of Remittance to State Treasurer (TC-31), and include the Schedule of this audit report. On the TC-31, the county should specify the account name identified on the Schedule of this audit report and state that the amount is related to the SCO audit period of July 1, 2019, through June 30, 2023.

The county should not combine audit finding remittances with current revenues on the TC-31. A separate TC-31 should be submitted for the underremitted amount for the audit period. For your convenience, the TC-31 and directions for submission to the State Treasurer's Office are located on the SCO website at www.sco.ca.gov/ard_trialcourt_manual_guidelines.html.

The underremitted amount is due no later than 30 days after receipt of this final audit report. The SCO will add a statutory 1.5 percent per month penalty on the applicable delinquent amount if payment is not received within 30 days of issuance of this final audit report.

Once the county has paid the underremitted amount, the Tax Programs Unit will calculate interest on the underremitted amount and bill the county in accordance with Government Code sections 68085, 70353, and 70377.

Mr. Robert Zunino and Ms. Erika F. Valencia

January 21, 2026

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Please mail a copy of the TC-31 and documentation supporting the corresponding adjustments to the attention of the following individual:

Tax Programs Unit Supervisor
Bureau of Tax, Administration, and Government Compensation
Local Government Programs and Services Division
State Controller's Office
Post Office Box 942850
Sacramento, CA 94250

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

Sincerely,

Original signed by

Kimberly A. Tarvin, CPA

Chief, Division of Audits

Copy: The Honorable Daurice Kalfsbeek Smith, Chair

Colusa County Board of Supervisors

Joe Meyer, Audit Manager

Audit Services

Judicial Council of California

Lynda Gledhill, Executive Officer

California Victim Compensation Board

Anita Lee, Senior Fiscal and Policy Analyst

Legislative Analyst's Office

Mr. Robert Zunino and Ms. Erika F. Valencia

January 21, 2026

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Sandeep Singh, Manager

Local Government Policy Unit

State Controller's Office

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Tax Administration Section

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SUMMARY

The State Controller's Office (SCO) audited Colusa County's (the county) court revenues for the period of July 1, 2019, through June 30, 2023.

Our audit found that the county underremitted a net of \$45,437 in state court revenues to the State Treasurer.

In addition, we found that the Superior Court of California, Colusa County (the court) made incorrect distributions related to red-light, DUI, speeding with traffic violator school (TVS), fish and game, health and safety, domestic violence, and red-light with TVS violations; violations with judge-ordered total fines; and the prioritization of installment payments. Furthermore, we found that the county's probation department made incorrect distributions related to speeding and speeding with TVS cases.

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 it is practical and provide the County Auditor with a monthly record of collections. This section further requires that the County Auditor transmit the funds and a record of the money collected to the State Treasurer at least once a month.

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

The Judicial Council of California (JCC) provides forms and worksheets to ensure the proper calculation and distribution of fines, fees, forfeitures, penalties, and assessments. The guidance includes forms used to compute the annual maintenance-of-effort (MOE) calculation and worksheets to verify the more complex revenue distributions.

AUDIT AUTHORITY

We conducted this audit under the authority of GC section 68103, which requires the SCO to review the county's reports and records to ensure that all fines and forfeitures have been transmitted. In addition, GC section 68104 authorizes the SCO to examine records maintained by the court. Furthermore, GC section 12410 provides the SCO with general audit authority to superintend the fiscal concerns of the State.

OBJECTIVE, SCOPE, AND METHODOLOGY

Our audit objective was to determine the propriety of the court revenues remitted to the State Treasurer pursuant to the TC-31 process during the audit period of July 1, 2019, through June 30, 2023. To achieve our objective, we performed the following procedures.

General

- We gained an understanding of the county and the court's revenue collection and reporting processes, and of the criteria that were significant to our audit objective.
- We interviewed county personnel regarding the monthly TC-31 remittance process and the MOE calculation.
- We interviewed county and court personnel regarding the revenue distribution process and the case management systems (CMS).

- We reviewed documents supporting the transaction flow.
- We scheduled monthly TC-31 remittances prepared by the county and the court showing court revenue distributions to the State.
- We performed a review of the complete TC-31 remittance process for revenues collected and distributed by the county and the court.
- We assessed the reliability of data from the CMSs based on interviews and our review of documents supporting the transaction flow. We determined that the data was sufficiently reliable for purposes of this report.

Cash Collections

- We scheduled monthly cash disbursements prepared by the county and the court showing court revenue distributions to the State, county, and cities for all fiscal years in the audit period.
- We performed analytical procedures using ratio analysis for state and county revenues to assess the reasonableness of the revenue distributions based on statutory requirements.
- We recomputed the annual MOE calculation for all fiscal years in the audit period to verify the accuracy and completeness of the 50 percent of qualified revenues remitted to the State.

Distribution Testing

- We assessed the priority of installment payments by haphazardly selecting a non-statistical sample of four installment payments to verify priority. Errors found were not projected to the intended (total) population.

- We scheduled parking surcharge revenues collected from entities that issue parking citations within the county to ensure that revenues were correct, complete, and remitted in accordance with state statutory requirements. No errors were identified.
- We performed a risk evaluation of the county and the court, and identified violation types that are prone to errors due to either their complexity or statutory changes during the audit period.

Based on the risk evaluation, we haphazardly selected a non-statistical sample of 43 cases for 11 violation types. We were not able to identify the case population due to the inconsistent timing of when tickets were issued versus when they were paid, and the multitude of entities that remit collections to the county for remittance to the State. Errors found were not projected to the intended (total) population. We tested the sample as follows:

- We recomputed the sample case distributions and compared them to the actual distributions.
- We calculated the total dollar amount of significant underremittances and overremittances to the State and the county.

We did not review any court revenue remittances that the county and the court may be required to make under GC sections 70353 and 77201.1(b), included in the TC-31.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

CONCLUSION

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. Specifically, we found that the county underremitted a net of \$45,437 in state court revenues to the State Treasurer because it:

- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 77205) by \$46,624;
- Overremitted the State's Domestic Violence Restraining Order Reimbursement Fund (Penal Code [PC] section 1203.097) by \$601; and
- Overremitted the State's Domestic Violence Training and Education Fund (PC section 1203.097) by \$586.

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 Superior Court of California, Colusa County made incorrect distributions related to red-light, DUI, speeding with TVS, fish and game, health and safety, domestic violence, and red-light with TVS violations; violations with judge-ordered total fines; and the prioritization of installment payments. Furthermore, we found that the county's probation department made incorrect distributions related to speeding and speeding with TVS cases.

The county should remit \$45,437 to the State Treasurer.

FOLLOW-UP ON PRIOR AUDIT FINDINGS

The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2011, through June 30, 2017, issued on March 20, 2020, with the exception of

Findings 2, 5, and 8 of this audit report. The implementation status of corrective actions is described in the Appendix.

VIEWS OF RESPONSIBLE OFFICIALS

We discussed our audit results with county and court representatives during an exit conference conducted on October 10, 2025. At the exit conference, county and court representatives agreed with the audit results. The county representative responded by email on October 13, 2025, agreeing with the audit results and requesting to bypass the draft audit report. The court representative responded by email on October 13, 2025, requesting to bypass the draft audit report; and subsequently responded by letter on October 21, 2025, agreeing with the audit results. This final report includes the court's response as an attachment.

RESTRICTED USE

This report is solely for the information and use of the county, the court, the JCC, and the SCO; it is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

Kimberly A. Tarvin, CPA

Chief, Division of Audits

January 21, 2026

SCHEDULE—SUMMARY OF AUDIT FINDINGS AFFECTING REMITTANCES TO THE STATE TREASURER

July 1, 2019, through June 30, 2023

The following table summarizes the audit findings affecting remittances to the State Treasurer:

Finding	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Total
Finding 1 – Underremitted 50 percent excess of qualified revenues State Trial Court Improvement and Modernization Fund – GC section 77205	\$18,512	\$13,556	\$0	\$14,556	\$46,624
Finding 2 – Incorrect distribution of domestic violence fees State’s Domestic Violence Restraining Order Reimbursement Fund – PC section 1203.097(a)(5)	-247	-311	-10	-33	-601
State’s Domestic Violence Training and Education Fund – PC section 1203.097(a)(5)	-247	-312	-10	-17	-586
Total Finding 2	-494	-623	-20	-50	-1,187
Total amount underremitted to the State Treasurer	\$18,018	\$12,933	-\$20	\$14,506	\$45,437

FINDINGS AND RECOMMENDATIONS

Finding 1—Underremitted 50 Percent Excess of Qualified Revenues

During our recalculation of the 50 percent excess of qualified revenues, we found that the county had used incorrect revenue amounts in its calculation for each fiscal year. As a result of these errors, the county underremitted the 50 percent excess of qualified revenues by \$46,624 for the audit period. The 50 percent excess of qualified revenues was incorrectly calculated because the county misinterpreted the required calculations.

For the audit period, the county provided support for its calculations of the 50 percent excess of qualified revenues. We reviewed the county's calculations and reconciled the qualified revenues to revenue collection reports provided by the court and county.

We noted that the county had incorrectly excluded revenues collected for the Emergency Medical Services Fund (GC section 76104); Maddy Emergency Medical Services Fund (GC section 76000.5); and the city base fine (Vehicle Code [VC] section 42007[c]) revenues from its calculation of the TVS fee (VC section 42007) during the audit period.

We recalculated the county's qualified revenues based on actual court revenues collected for the audit period. After our recalculation, we found that the county had understated qualified revenues by \$117,682 for the audit period. The understatement of qualified revenues is as follows:

- Emergency Medical Services Fund (GC section 76104) – \$44,214;
- Maddy Emergency Medical Services Fund (GC section 76000.5) – \$44,214; and
- City base fines (VC section 42007[c]) – \$29,254.

The following table shows the audit adjustments to qualified revenues:

Revenue Analysis	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Total
Qualified revenues reported	\$477,633	\$420,254	\$352,333	\$400,249	\$1,650,469
Audit adjustments: VC section 42007 understatements	37,024	27,111	24,416	29,131	117,682
Total audit adjustments	37,024	27,111	24,416	29,131	117,682
Adjusted qualified revenues	\$514,657	\$447,365	\$376,749	\$429,380	\$1,768,151

As a result of miscalculating the qualified revenues, the county underremitted the 50 percent excess of qualified revenues by \$46,624 for the audit period.

The following table shows the excess qualified revenues, and—by comparing the 50 percent excess amount due to the State to the county's actual remittance—the county's underremittance to the State Treasurer.

Fiscal Year	Qualifying Revenues	Base Amount	Excess Amount Above the Base	50% Excess Amount Due the State	County Remittance to the State Treasurer	County Under-remittance to the State Treasurer
2019-20	\$514,657	\$397,468	\$117,189	\$58,595	-\$40,083	\$18,512
2020-21	447,365	397,468	49,897	24,949	-11,393	13,556
2021-22	376,749	397,468	0	0	0	0
2022-23	429,380	397,468	31,912	15,956	-1,400	14,556
Total						\$46,624

GC section 77205 requires the county to remit 50 percent of the qualified revenues that exceed the amount specified in GC section 77201.1(b) (2) for fiscal year (FY) 1998-99, and each fiscal year thereafter, to the State Trial Court Improvement and Modernization Fund.

Recommendation

We recommend that the county:

- Remit \$46,624 to the State Treasurer and report on the TC-31 an increase to the State Trial Court Improvement and Modernization Fund; and
- Ensure that the proper accounts are included in the calculation of each line item on the 50-50 Excess Split Revenue Computation Form.

Finding 2—Incorrect Distribution of Revenues from Domestic Violence Fees (Repeat Finding)

During our review and reconciliation of the TC-31 remittances, we found that a portion of domestic violence revenues were incorrectly included in the TC-31 remittances, resulting in an overremittance to the State Treasurer. Revenues were misreported due to input errors in the county and the court's consolidated revenue collection reports. The input errors resulted in the allocation of two-thirds of the domestic violence revenues to the State rather than the required one-third of the revenues collected. The error occurred because the county and court misinterpreted the *Distribution Guidelines*.

During our review of the court's revenue collection reports, we noted that from July 2019 through August 2021, the court had incorrectly distributed two-thirds of the domestic violence revenues to the State rather than the required one-third. Furthermore, during our review of the TC-31 revenues, we noted that for the same period the county had also remitted two-thirds of the domestic violence revenues to the State rather than the required one-third. In addition, we noted that the county had remitted 100 percent of the domestic violence revenues to the State from August 2021 through June 2023, rather than the required one-third.

We performed an analysis of TC-31 revenues to determine the fiscal effect of the error. Upon completion of our analysis, we determined that the revenues for the State's Domestic Violence

Restraining Order Reimbursement Fund (PC section 1203.097) were overremitted by \$601; the revenues for the State's Domestic Violence Training and Education Fund (PC section 1203.097) were overremitted by \$586; and the revenues for the county's Domestic Violence Program Special Fund (PC section 1203.097) were underremitted by \$1,187.

The following table summarizes the effect of the incorrect distributions:

Account Title	Underremitted/ Overremitted
State's Domestic Violence Restraining Order Reimbursement Fund – PC section 1203.097(a)(5)	-\$601
State's Domestic Violence Training and Education Fund – PC section 1203.097(a)(5)	-586
Total	-1,187
County's Domestic Violence Program Special Fund – PC section 1203.097(a)(5)	\$1,187

This is a repeat finding, as neither the county nor the court corrected the distribution error noted in our prior audit report dated March 20, 2020. As discussed in Finding 2 of our prior audit report, the court and the county's probation department overremitted domestic violence fees to the State Treasurer by \$4,430. The court incorrectly allocated two-thirds of all domestic violence fees to the State instead of the required one-third from July 2011 through June 2017. In addition, the county's probation department allocated all domestic violence fees to the State instead of the required one-third from July 2012 through June 2017.

PC section 1203.097(a)(5) requires that two-thirds of the domestic violence fee collected be posted to the county's domestic violence programs special fund. This section further requires that the remaining one-third be split evenly between the State's Domestic Violence Restraining Order Reimbursement Fund (one-sixth) and the State's Domestic Violence Training and Education Fund (one-sixth).

Recommendation

We recommend that the county offset subsequent remittances to the State Treasurer by \$1,187 and report on the TC-31 decreases to the State's Domestic Violence Restraining Order Reimbursement Fund by \$601 and to the State's Domestic Violence Training and Education Fund by \$586.

We also recommend that the county and the court work together to:

- Ensure that the domestic violence fee (PC section 1203.097) is properly distributed in accordance with statutory requirements; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new [CMS].

Finding 3—Incorrect Distribution of Revenues from Red-Light Violations

During testing of red-light violations, we found that the court had not properly distributed the related revenues. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested one red-light case and found that the court did not distribute the revenues correctly.

We determined that the error occurred because the court had failed to distribute 30 percent of the following revenues collected for the red-light allocation (PC section 1463.11):

- County base fines (PC section 1463.001);
- City base fines (PC section 1463.002);
- The State Penalty Fund (PC section 1464);
- The county's Courthouse Construction Fund (GC section 76100);
- The county's Criminal Justice Facilities Construction Fund (GC section 76101);
- The county's Emergency Medical Services Fund (GC section 76104);
- The State's Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]);
- The State Court Facilities Construction Fund – Immediate and Critical Needs Account (GC section 70372[a]); and
- The State Court Facilities Construction Fund (GC section 70372[a]).

We performed an analysis of the red-light allocation (PC section 1463.11) revenues collected by the court to determine the fiscal effect of the distribution error. Upon completion of our analysis, we found that the error did not have a material effect on the revenues remitted to the State due to the low number of affected red-light cases.

PC section 1463.11(a) requires that the first 30 percent of red-light violation base fines, state and county penalties, and the emergency medical air transportation penalty (PC sections 1463 and 1464, and GC section 76100 and 76000.10, respectively) collected be distributed to the general fund of the county or city where the violation occurred.

Recommendation

We recommend that the court:

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

Court's Response

The court agrees with the finding. The incorrect fee schedule had been applied to the red-light violation, but this has been corrected.

Finding 4—Incorrect Distribution of Revenues from Judge-Ordered Total Fines

During our testing of red-light with TVS and fish and game violations, we found that the court had not properly distributed revenues from cases where the judge ordered a total fine (top-down distribution). The error occurred because the court did not follow the JCC's guidelines for top-down distributions and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested one red-light with TVS case and one fish and game case where the judge ordered a total fine. In both cases, we found that the court had incorrectly distributed revenues using the top-down method. For both cases, the court correctly allocated the full amounts to fines with a specified dollar amount. However, there were minor variances as the court did not pro-rate the remaining fine amounts evenly amongst the base fines and other penalty assessments.

We did not measure the fiscal effect of the error because it would be impractical and difficult to redistribute revenues in every case involving top-down distributions.

Court representatives informed us that the issue was corrected upon implementation of its new CMS. The court used a different CMS from July 2019 through October 2021. On November 1, 2021, the court implemented a new CMS. We verified that the new CMS processes top-down distributions correctly.

The JCC provides guidance to courts for top-down distributions and allows two different methodologies. Courts may either: (1) Reduce all components proportionately, including fines with a specified dollar amount; or (2) Allocate the full amount to fines with a specified dollar amount, then pro-rate the remaining balance among the remaining components of the total fine.

PC section 1463.004(a) states:

If a sentencing judge specifies only the total fine or forfeiture, or if an automated case-processing system requires it, percentage calculations may be employed to establish the components of total fines or forfeitures, provided that the aggregate monthly distributions resulting from the calculations are the same as would be produced by strict observance of the statutory distributions.

Recommendation

We recommend that the court:

- Ensure that its distribution process for judge-ordered total fines follows JCC guidelines; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The court agrees with this finding. The distribution error was corrected on November 1, 2021, when the court implemented a new [CMS].

Finding 5—Incorrect Distribution of Revenues from DUI Violations (Repeat Finding)

During our testing of DUI violations, we found that the court had not properly distributed the related revenues. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested four cases and found that in three of the cases, the court had incorrectly distributed revenues. For the three cases (two FY 2019-20 cases and one FY 2022-23 case), we determined that the errors were due to the court failing to collect and distribute sufficient amounts for the state restitution fine (PC section 1202.4[b]).

For the state restitution fine (PC section 1202.4[b]), the court imposed a fine of \$140 rather than the required \$150 and distributed the entire amount collected to the State's Restitution Fund (PC section 1202.4[b]). The State's Restitution Fund is subject to the two percent automation assessment for deposit in the State Trial Court Improvement and Modernization Fund (GC section 68090.8). By assessing an incorrect amount for the state restitution fine, the court understated the State Trial Court Improvement and Modernization Fund. However, we did not analyze errors related to the court's fee collection because these errors cannot now be reversed; the court cannot retroactively assess the fine. Therefore, we did not perform a revenue analysis.

As discussed in Finding 6 of our prior audit report dated March 20, 2020, the court incorrectly assessed \$140 for the state restitution fine (PC section 1202.4[b]) when the required minimum fine is \$150 for misdemeanor convictions. This is a repeat finding, as the court did not correct the distribution error noted in our prior audit report.

PC section 1202.4(b)(1) requires that, in every case where a person is convicted of a crime, the court impose a separate and additional restitution fine, unless it finds compelling and

extraordinary reasons for not doing so and states those reasons on the record. This section further requires that the restitution fine, set at the discretion of the court, be commensurate with the seriousness of the offense; the fine for a felony conviction must not be less than \$300 or more than \$10,000, and the fine for a misdemeanor conviction must not be less than \$150 or more than \$1,000.

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

Recommendation

We recommend that the court:

- Correct its CMS to ensure that revenues are distributed in accordance with statutory requirements;
- Ensure that the state restitution fine (PC section 1202.4[b]) is consistently imposed in accordance with statutory requirements; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new [CMS].

Finding 6—Incorrect Distribution of Revenues from Speeding Violations with TVS

During our testing of speeding violations with TVS, we found that the court had not properly distributed the related revenues. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested four cases and found that in two of the cases, the court had incorrectly distributed revenues. For these two FY 2019-20 cases, we determined that the errors were due to the court incorrectly converting the emergency medical services (EMS) penalty (GC section 76104) to the TVS fee (VC section 42007).

After analyzing the distribution errors, we noted that the accounts involved are both county accounts. Therefore, the error does not affect revenues remitted to the State Treasurer.

Court representatives informed us that the issue was corrected upon implementation of the court's new CMS. The court used a different CMS from July 2019 through October 2021. On November 1, 2021, the court implemented a new CMS. We verified that the EMS penalty (GC section 76104) is distributed correctly in the new CMS.

VC section 42007(a)(1) requires the court to collect a fee, in an amount equal to the total bail set forth on the uniform countywide bail schedule, from every person ordered or permitted to attend TVS pursuant to VC section 41501 or 42005. As defined in this section, total bail includes all assessments, surcharges, and penalty amounts.

Recommendation

We recommend that the court:

- Monitor its CMS to ensure that EMS penalty revenues are distributed in accordance with statutory requirements; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new [CMS].

Finding 7—Incorrect Distribution of Revenues from Fish and Game Violations

During our testing of fish and game violations, we found that the court had not properly distributed the related revenues. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its accounting system. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested four cases and found that in one of the cases, the court had incorrectly distributed revenues. For that FY 2019-20 case, we determined that the errors were due to the court failing to distribute two percent of the fish and game secret witness penalty (Fish and Game Code section 12021) to the State Trial Court Improvement and Modernization Fund (GC section 68090.8).

We performed a revenue analysis of the fish and game revenues collected by the court to determine the fiscal effect of the distribution error. After analyzing the distribution error, we determined that it is immaterial due to the low number of affected fish and game cases.

Court representatives informed us that the issue was corrected upon implementation of the court's new CMS. The court used a different CMS from July 2019 through October 2021. On November 1, 2021, the court implemented a new CMS. We verified that two percent of the fish and game secret witness penalty (Fish and Game Code section 12021) is distributed correctly to the State Trial Court Improvement and Modernization Fund (GC section 68090.8) in the new CMS.

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

Recommendation

We recommend that the court:

- Ensure that the two percent for automation is deposited in the State Trial Court Improvement and Modernization Fund (GC section 68090.8); and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new [CMS].

Finding 8—Incorrect Distribution of Revenues from Health and Safety Violations (Repeat Finding)

During our testing of health and safety violations, we found that the court had not properly distributed the related revenues. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested four health and safety cases and found that in all four cases, the court had failed to assess \$50 for the criminal laboratory analysis fee (Health and Safety Code [HSC] section 11372.5) and \$150 for the drug program fee (HSC section 11372.7).

The criminal laboratory analysis fee (HSC section 11372.5) and the drug program fee (HSC section 11372.7) are subject to State and county penalty assessments and the 20 percent state surcharge. Therefore, by failing to assess the criminal laboratory analysis fee (HSC section 11372.5) and the drug program fee (HSC section 11372.7), the court understated State and county penalty assessments and the 20 percent state surcharge. However, we did not analyze errors related to the court's fee collection because these errors cannot now be reversed; the court cannot retroactively assess the fees or recalculate the base fine enhancements.

This is a repeat finding, as the court did not correct the distribution error noted in our prior audit report dated March 20, 2020. As discussed in Finding 7 of our prior audit report, the court failed to assess \$50 for the criminal laboratory analysis fee (HSC section 11372.5) and \$150 for the drug program fee (HSC 11372.7) for violations.

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

HSC section 11372.7(a) requires defendants convicted of violating specific Health and Safety Code sections regulating controlled substances to pay a \$150 drug program fee for each separate offense, and requires the court to increase the total fine as necessary to include the increment.

Recommendation

We recommend that the court:

- Ensure that the criminal laboratory analysis fee (HSC section 11372.5) and the drug program fee (HSC section 11372.7) are consistently imposed in accordance with statutory requirements; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The Court agrees with this finding in part. The Court agrees that it did not order the \$50 criminal laboratory analysis fee and \$150 drug program fee to be assessed on misdemeanor criminal cases, but it does not agree that there is an error in the distribution of fines. The error is in the assessment of these fees, not the distribution and/or configuration. Moving forward, the Court will impose these fees when deemed appropriate.

Finding 9—Incorrect Distribution of Revenues from Domestic Violence Violations

During our testing of domestic violence violations, we found that the court had not properly distributed the related revenues. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested three domestic violence cases and found that in all three cases, the court had failed to assess the \$500 domestic violence fee (PC section 1203.097).

We did not analyze errors related to the court's fee collection because these errors cannot now be reversed; the court cannot retroactively assess the fee.

PC section 1203.097(a)(5)(A) requires defendants to pay a minimum domestic violence fee of \$500, unless the court finds that the defendant is unable to pay. The court may reduce or waive the fee but must state the reason on record.

Recommendation

We recommend that the court:

- Ensure that the statutorily required \$500 domestic violence fee is assessed and collected; and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Court's Response

The Court agrees with this finding in part. The Court agrees that it did not order the assessment of the \$500 domestic violence fee, but it does not agree that there is an error in the distribution of fines. The error is in the assessment of this fee, not the distribution and/or configuration. Moving forward, the Court will impose this fee when deemed appropriate.

Finding 10—Incorrect Priority of Installment Payments

During our testing of court cases, we found that the court had incorrectly prioritized distributions of installment payments. The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the court using its CMS for installment payments. For each sample case, we reviewed the distributions to determine whether the court

had correctly prioritized the distributions of installment payments according to PC section 1203.1d, subparagraph (b). We tested four cases and found that in all four cases, the court had not distributed payments according to PC section 1203.1d, subparagraph (b), as follows:

- For all four cases, the court incorrectly made proportionate distributions to priority-four revenues prior to making full payments to the priority-three fines and fees.
- For one of the four cases, the court failed to allocate revenues to the State's Restitution Fund (PC section 1463.18).
- For one of the four cases, the court allocated 100 percent of the revenues to the State's Restitution Fund (PC section 1463.18), rather than allocating a prorated amount, similar to the other priority-three revenues.

We did not measure the effect of the error because it would be impractical and difficult to redistribute revenues for every case involving installment payments.

PC section 1203.1d, subparagraph (b) requires that installment payments be disbursed in the following order of priority:

1. Restitution orders to victims (PC section 1202.4[f]);
2. State surcharge (PC section 1465.7);
3. Fines, penalty assessments, and restitution fines (PC section 1202.4[b]); and
4. Other reimbursable costs.

Recommendation

We recommend that the court ensure that all surcharges, fines, penalties, and fees are distributed in accordance with the statutory priority requirements of PC section 1203.1d, subparagraph (b).

Court's Response

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new [CMS].

Finding 11—Incorrect Distribution of Revenues from Speeding Violations

During our testing of speeding violations, we found that the county's probation department had not properly distributed the related revenues. The errors occurred because the department misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the county's probation department using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested two cases and found that both were improperly calculated by the county's probation department.

We found that for both cases, the county's probation department had failed to allocate two percent of the fees, fines, penalties, and forfeitures to the State Trial Court Improvement and Modernization Fund (GC section 68090.8).

We did not perform a revenue analysis of the distribution errors due to the low number of affected speeding violation cases.

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

Recommendation

We recommend that the county's probation department:

- Correct its CMS to ensure that revenues are distributed in accordance with statutory requirements;
- Ensure that the two percent for automation is properly assessed and deposited in the State Trial Court Improvement and Modernization Fund (GC section 68090.8); and
- Periodically verify the accuracy of its distributions using the JCC's testing sheets.

Finding 12—Incorrect Distribution of Revenues from Speeding Violations with Traffic Violator School

During our testing of speeding violations with TVS, we found that the county's probation department had not properly distributed the related revenues. The error occurred because the county's probation department misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

We verified, on a sample basis, distributions made by the county's probation department using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. We tested two cases and found that in both cases, the county's probation department had incorrectly distributed revenues to the State Penalty Fund (PC section 1464), the State's DNA Identification Fund (GC sections 76104.6 and 76104.7), and the State's Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) instead of converting the amounts collected for these funds to the TVS fee (VC section 42007).

We performed a revenue analysis and noted that these errors did not contribute to a material effect on the revenues remitted to the State due to the low number of affected speeding TVS violation cases.

VC section 42007(a)(1) requires the court to collect a fee, in an amount equal to the total bail set forth on the uniform countywide bail schedule, from every person ordered or permitted to attend TVS pursuant to VC sections 41501 or 42005. As defined in this section, total bail includes all assessments, surcharges, and penalty amounts.

Recommendation

We recommend that the county's probation department:

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

APPENDIX—SUMMARY OF PRIOR AUDIT FINDINGS

The following table shows the implementation status of Colusa County's corrective actions related to the findings contained in our prior audit report dated March 20, 2020.

Prior Audit Finding	Status
Finding 1—Overremitted 50% Excess of Qualified Revenues	Fully implemented
Finding 2—Overremitted Domestic Violence Fees	Not implemented; see Finding 2
Finding 3—Underremitted Traffic Violator School Fees	Fully implemented
Finding 4—Incorrect Distribution of Traffic Violator School Fees	Fully implemented
Finding 5—Underremitted State Parking Surcharges	Fully implemented
Finding 6—Incorrect Assessment of State Restitution Fine	Not implemented; see Finding 5
Finding 7—Failure to Assess Criminal Laboratory Analysis Fee and Drug Program Fee	Not implemented; see Finding 8

ATTACHMENT—SUPERIOR COURT OF CALIFORNIA, COLUSA

COUNTY'S RESPONSE TO FINDINGS



Superior Court of California County of Colusa

BRENDAN MICHAEL FARRELL
PRESIDING JUDGE

LUKE STEIDLMAYER
ASSISTANT PRESIDING JUDGE

532 Oak Street
Colusa, CA 95932

PHONE: 530-458-5149
FAX: 530-458-2230

ERIKA F. VALENCIA
COURT EXECUTIVE OFFICER
CLERK OF THE COURT
JURY COMMISSIONER

October 21, 2025

Parvinder Kaur, Auditor
State Controller's Office, Division of Audits
Post Office Box 942850
Sacramento, CA 94250

Re: Audit of the Superior Court, County of Colusa

Dear Ms. Kaur:

We are in receipt of the draft audit report from your office. We appreciate the thorough report and respond to the findings below.

Finding 2: Domestic Violence Distribution Error

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new case management system.

Finding 3: Red-light Distribution Error

The court agrees with the finding. The incorrect fee schedule had been applied to the red-light violation, but this has been corrected.

Finding 4: Court Ordered Fine Distribution Error

The court agrees with this finding. The distribution error was corrected on November 1, 2021, when the court implemented a new case management system.

Finding 5: DUI Distribution Error

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new case management system.

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Finding 6: TVS Distribution Error

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new case management system.

Finding 7: Fish and Game Distribution Error

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new case management system.

Finding 8: Health and Safety Distribution Error

The Court agrees with this finding in part. The Court agrees that it did not order the \$50 criminal laboratory analysis fee and \$150 drug program fee to be assessed on misdemeanor criminal cases, but it does not agree that there is an error in the distribution of fines. The error is in the assessment of these fees, not the distribution and/or configuration. Moving forward, the Court will impose these fees when deemed appropriate.

Finding 9: Domestic Violence Distribution of Revenues Error

The Court agrees with this finding in part. The Court agrees that it did not order the assessment of the \$500 domestic violence fee, but it does not agree that there is an error in the distribution of fines. The error is in the assessment of this fee, not the distribution and/or configuration. Moving forward, the Court will impose this fee when deemed appropriate.

Finding 10: Priority of Installment Payments Error

The court agrees with the finding. The distribution error was corrected on November 1, 2021, when the court implemented a new case management system.

We look forward to receiving the final report and implementing all necessary corrections. If any additional information is required, please do not hesitate to contact the undersigned.

Sincerely,



Erika F. Valencia
Court Executive Officer