

SISKIYOU 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 30, 2026

Dear County, Court, and City Representatives:

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

Our audit found that \$10,186 in state court revenues was underremitted to the State Treasurer. Specifically, we found that the county underremitted \$6,706 in court revenues to the State Treasurer because it underremitted the State Trial Court Improvement and Modernization Fund (Government Code [GC] section 77205) by \$6,706:

In addition, we found that the City of Weed underremitted \$3,480 in parking surcharges to the State Treasurer via the county because it:

- Underremitted the State Court Facilities Construction Fund (GC section 70372[b]) by \$2,088; and
- Underremitted the State's Trial Court Trust Fund (GC section 76000.3[a]) by \$1,392.

In addition, we found that the Superior Court of California, Siskiyou County made incorrect distributions related to the courthouse construction penalty; red-light, domestic violence, and proof of financial responsibility violations; speeding violations with traffic violator school; and the prioritization of installment payments.

We also identified instances of noncompliance that are not significant to our audit objective, but warrant the attention of management. Specifically, we found that the City of Weed and the City of Yreka imposed and collected incorrect parking surcharges.

County, Court, and City Representatives

January 30, 2026

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The City of Weed made a payment of \$3,480 to the county in May 2025. In August 2025, the county remitted \$3,480 to the State Treasurer via the Report to State Controller of Remittance to State Treasurer (TC-31).

The county should remit the remaining balance of \$6,706 to the State Treasurer via the 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 and applicable entities in accordance with GC sections 68085, 70353, and 70377.

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

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 | 916.324.8907
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County, Court, and City Representatives

January 30, 2026

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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

Attachment—Recipient Addresses

Copy: The Honorable Nancy Ogren, Chair

Siskiyou County Board of Supervisors

Joe Meyer, Principal 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

Sandeep Singh, Manager

Local Government Policy Unit

State Controller's Office

Jennifer Montecinos, Manager

Tax Administration Section

State Controller's Office

Recipient Addresses

The Honorable Diane Olson, Auditor-Controller
Siskiyou County
311 Fourth Street
Yreka, CA 96097

Renee McCanna Crane, Court Executive Officer
Siskiyou County Superior Court
411 Fourth Street
Yreka, CA 96097

Jill R. Porterfield, Finance Director
City of Weed
P.O. Box 470
Weed, CA 96094

Emily M. Aldrich, Finance Director
City of Yreka
701 Fourth Street
Yreka, CA 96097

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SUMMARY

The State Controller's Office (SCO) audited the propriety of court revenues remitted to the State of California by Siskiyou County (the county) on the Report to State Controller of Remittance to State Treasurer (TC-31) for the period of July 1, 2019, through June 30, 2023.

Our audit found that \$10,186 in state court revenues was underremitted to the State Treasurer. Specifically, we found that the county underremitted a net of \$6,706 in state court revenues to the State Treasurer. In addition, we found that the City of Weed underremitted \$3,480 in parking surcharges to the State Treasurer via the county.

In addition, we found that the Superior Court of California, Siskiyou County (the court) made incorrect distributions related the courthouse construction penalty; red-light, domestic violence, and proof of financial responsibility violations; speeding violations with traffic violator school (TVS); and the prioritization of installment payments.

We also identified instances of noncompliance that are not significant to our audit objective, but warrant the attention of management. Specifically, we found that the City of Weed and the City of Yreka imposed and collected incorrect parking surcharges.

BACKGROUND

State statutes govern the distribution of court revenues, which include fines, penalties, assessments, fees, restitutions, bail forfeitures, and parking surcharges. Whenever the State is entitled to receive a portion of such money, the court is required by Government Code (GC) section 68101 to deposit the State's portion of court revenues with the County Treasurer as soon as is practical and provide the County Auditor with a monthly record of collections. This section further requires that the County Auditor transmit the funds and a record of the money collected to the State Treasurer at least once a month.

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

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

AUDIT AUTHORITY

We conducted this audit in accordance with GC section 68103, which authorizes 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 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, the revenue distribution process, and the MOE calculation.
- We interviewed court personnel regarding the revenue distribution process and the case management system (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 CMS 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 excess of qualified revenues remitted to the State.

Distribution Testing

- We assessed the priority of installment payments by haphazardly selecting a non-statistical sample of four installment payments to verify priority. 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. We contacted entities that did not remit the required parking surcharges and reviewed their required distributions.
- 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 26 cases for eight 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. We tested the sample as follows; errors found were not projected to the intended (total) population:

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

We did not review any court revenue remittances that the county or 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. Our audit found that \$10,186 in state court revenues was underremitted to the State Treasurer. Specifically, we found that the county underremitted \$6,706 in state court revenues to the State Treasurer because it underremitted the State Trial Court Improvement and Modernization Fund GC section 77205 by \$6,706.

In addition, our audit found that the City of Weed underremitted \$3,480 in parking surcharges of the State Treasurer via the county.

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

In addition, we found that the court made incorrect distributions related to the courthouse construction penalty; red-light, domestic violence, and proof of financial responsibility violations; speeding violations with TVS; and the prioritization of installment payments. These instances of noncompliance are non-monetary; they are described in the Findings and Recommendations section.

We also identified instances of noncompliance that are not significant to our audit objective, but warrant the attention of management. Specifically, we found that the City of Weed and the City of Yreka imposed and collected incorrect parking surcharges. These instances of noncompliance are non-monetary; they are described in the Observation and Recommendation section.

In May 2025, the City of Weed made a payment of \$3,480 to the county. In August 2025, the county remitted \$3,480 to the State Treasurer via the TC-31.

The county should remit the remaining balance of \$6,706 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, 2009, through June 30, 2016, issued on June 30, 2020, with the exception of Findings 1 and 2 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, court, and city representatives during an exit conference conducted on July 16, 2025. At the exit conference, county and court representatives agreed with the audit results. The county and court representatives responded by letters dated July 16, 2025, agreeing with all audit findings and requesting to bypass the draft audit report. This final report includes the county's and the court's responses as Attachments A and B.

RESTRICTED USE

This report is solely for the information and use of the county, the court, the City of Weed, the City of Yreka, 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 30, 2026

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

July 1, 2019, through June 30, 2023

The following table provides a summary of 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	\$6,706	\$0	\$0	\$0	\$6,706
Finding 2 – Underremitted parking surcharges – City of Weed State Court Facilities Construction Fund – GC section 70372(b)	396	558	495	639	2,088
State's Trial Court Trust Fund – GC section 76000.3(a)	264	372	330	426	1,392
Total Finding 2	660	930	825	1,065	3,480
Total amount underremitted to the State Treasurer	\$7,366	\$930	\$825	\$1,065	\$10,186

The identification of state revenue account titles should be used to ensure proper recording when preparing the TC-31.

FINDINGS AND RECOMMENDATIONS

Finding 1—Underremitted 50 Percent Excess of Qualified Revenues (Repeat Finding)

During our recalculation of the 50 percent excess of qualified revenues, we found that the county had used incorrect qualified revenue amounts in its calculation for each fiscal year. These errors resulted in the county underremitting qualified revenues to the State Treasurer by \$6,706 for the audit period. The 50 percent excess of qualified revenues was incorrectly calculated because the county misinterpreted the required calculations and failed to submit a 50-50 Excess Split Revenue Computation Form to the JCC in fiscal year (FY) 2021-22 and FY 2022-23.

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. During our review, we determined that qualified revenues in the calculations did not reconcile to the collection reports for each fiscal year.

We noted that the county had not submitted 50-50 Excess Split Revenue Computation Forms to the JCC in FY 2021-22 or FY 2022-23. The county also incorrectly excluded revenues collected for the Emergency Medical Services Fund (GC section 76104) and the city base fine (Vehicle Code [VC] section 42007[c]) revenues from TVS cases from its calculation of the TVS fee (VC section 42007) during the audit period. Furthermore, the county incorrectly used estimates to determine the revenues collected for the Courthouse Construction Fund (GC section 76100) and the Criminal Justice Facilities Construction Fund (GC section 76101) from TVS cases.

As noted in Finding 2, we found that the City of Wee failed to properly remit county and state parking surcharges during the audit period. The failure to remit the county parking surcharges

also affected the county's 50 percent excess of qualified revenues, as the county parking revenues distributed to the county's general fund (GC section 76000[c]) are qualified revenues.

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 a net of \$823,994 for the audit period. Qualified revenues were understated for the following reasons:

- The county understated qualified revenues by \$928 for the audit period because the City of Weed did not remit state and county parking surcharges collected during each fiscal year of the audit.
- The county understated qualified revenues by \$777,934 in FY 2021-22 and FY 2022-23 because it did not submit the 50-50 Excess Split Revenue Computation Form, resulting in understatements to the following revenues:
 - State Penalty Assessment (Penal Code [PC] section 1464) – \$161,518;
 - County base fines (PC section 1463.001) – \$342,379;
 - TVS fee (VC section 42007) – \$223,448; and
 - TVS fee (VC section 42007.1) – \$50,589.
- The county understated qualified revenues by a net of \$403 for the audit period because it used incorrect estimates to determine revenues collected for the Courthouse Construction Fund (GC section 76100) from TVS cases, and did not submit qualified revenues in FY 2021-22 or FY 2022-23.
- The county understated qualified revenues by a net of \$914 for the audit period because it used incorrect estimates to determine revenues collected for the Criminal Justice Facilities Construction Fund (GC section 76101) from TVS cases and did not submit qualified revenues in FY 2021-22 or FY 2022-23.

- The county incorrectly excluded the following revenues from its calculation of the TVS fee (VC section 42007):
 - Emergency Medical Services Fund (GC section 76104) – \$31,318; and
 - City base fines (VC section 42007[c]) – \$12,497.

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	\$621,389	\$410,613	\$0	\$0	\$1,032,002
Audit adjustments:					
GC section 76000(c) understatements	176	248	220	284	928
PC section 1463.001 understatements	0	0	174,512	167,867	342,379
PC section 1464 understatements	0	0	81,814	79,704	161,518
VC section 42007 understatements	0	0	108,033	115,415	223,448
VC section 42007.1 understatements	0	0	23,855	26,734	50,589
GC section 76100 understatements	-531	-178	765	347	403
GC section 76101 understatements	-531	-178	765	858	914
GC section 76104 understatements	11,444	5,018	7,670	7,186	31,318
VC section 42007(c) understatements	2,853	3,301	3,805	2,538	12,497
Total audit adjustments	13,411	8,211	401,439	400,933	823,994
Adjusted qualified revenues	\$634,800	\$418,824	\$401,439	\$400,933	\$1,855,996

As a result of miscalculating the qualified revenues, the county underremitted the 50 percent excess of qualified revenues by \$6,706 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 remittances—the county's underremittance to the State Treasurer.

Fiscal Year	Qualifying Revenues	Base Amount	Excess Amount Above the Base	50 Percent Excess Amount Due the State	County Remittance to the State Treasurer	County Under-remittance to the State Treasurer
2019-20	\$634,800	\$615,581	\$19,219	\$9,610	-\$2,904	\$6,706
2020-21	418,824	615,581	-196,757	0	0	0
2021-22	401,439	615,581	-214,142	0	0	0
2022-23	400,933	615,581	-214,648	0	0	0
Total						\$6,706

As discussed in Finding 1 of our prior audit report dated June 30, 2020, the county did not properly remit TVS revenues or parking surcharges collected by the City of Weed. This is a repeat finding, as the county did not correct the errors noted in our prior audit report.

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

Recommendation

We recommend that the county:

- Remit \$6,706 to the State Treasurer and report on the TC-31 form an increase to the State Trial Court Improvement and Modernization Fund; and
- Ensure that the proper accounts are included in the calculations of each line item on the 50-50 Excess Split Revenue Computation Form.

We also recommend that the court update its CMS to separately account for the Courthouse Construction Fund (GC section 76100), Criminal Justice Facilities Construction Fund (GC section 76100), Emergency Medical Services Fund (GC section 76104), and city base fine (VC section 42007[c]) revenues collected from TVS cases.

Finding 2—Underremitted Parking Surcharges – City of Weed (Repeat Finding)

During our analysis of parking surcharges remitted to the county, we found that the City of Weed had collected parking surcharges, but had not remitted the parking surcharges to the county. The error resulted in an underremittance of \$3,480 to the State. The error occurred due to staff turnover and other workload consequences experienced by city staff members.

External parking agencies are required to collect revenues for parking violations and remit the revenues to the county. Revenues are remitted to the county monthly and collection reports are included to support the remitted revenues. During our analysis of the collection reports, we found that the city had collected a total of \$12.50 in state and county parking surcharges, but did not remit the parking surcharges to the county. The city should have collected a total of \$11.00 in state and county parking surcharges on every parking violation (See Observation and Recommendation).

The underremitted parking surcharges are as follows:

Account Title	Underremitted/ Overremitted
State Court Facilities Construction Fund – GC section 70732(b)	\$2,088
State's Trial Court Trust Fund – GC section 76000.3	1,392
Total	3,480
City of Weed	-\$3,480

As discussed in Finding 5 of our prior audit report dated June 30, 2020, the city did not remit parking surcharges to the county. This is a repeat finding, as the city did not correct the errors noted in our prior audit report.

The City of Weed made a payment of \$3,480 to the county in May 2025. In August 2025, the county remitted \$3,480 to the State Treasurer via the TC-31.

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

GC section 76000(c) requires the county treasurer to deposit \$1.00 of every \$2.50 collected for the county's Courthouse Construction Fund and the county's Criminal Justice Facilities Construction Fund into the county's general fund.

GC section 76000(d) states that, upon the transfer of responsibility for court facilities from the county to the JCC, the authority to impose the \$2.50 penalty from the county's Courthouse Construction Fund shall be reduced to \$1.00, except as money is needed to pay for construction provided for in GC section 76100.

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

During the audit period, GC section 70372(f) required that one-third of the \$4.50 be deposited in the State Court Facilities Construction Fund and two-thirds be deposited in the Immediate and Critical Needs Account. Statutes of 2021, Chapter 79 abolished the Immediate and Critical Needs Account and made various changes to existing law.

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

Recommendation

We recommend that the city ensure that proper state and county parking surcharges, totaling \$11.00 per infraction, are imposed, collected, and remitted to the county in accordance with applicable statutes.

Finding 3—Incorrect Collection of the Courthouse Construction Penalty

During testing of traffic violations, we found that the court had not properly imposed the courthouse construction penalty (GC section 76100). The error occurred because the county misinterpreted the *Distribution Guidelines* and failed to issue a board of supervisors resolution to reduce the local penalty.

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. During testing of traffic violations—including red-light, DUI, speeding, speeding with TVS, and proof of financial responsibility—we found that the court had imposed a local penalty of \$7.00 for every \$10.00 portion of base fines until August 2022, when it was reduced to \$5.00. The \$7.00 local penalty included a \$2.00 penalty for the county's Courthouse Construction Fund (GC section 76100). Of the \$2.00 penalty imposed, \$1.98 was distributed to the State Court Facilities Construction Fund and \$0.02 was distributed to the county's Courthouse Construction Fund.

However, the \$7.00 local county penalty should have been reduced to \$5.02 before the audit period began, because the county had transferred responsibility for its courthouse to the State and therefore had no remaining bonded indebtedness. The \$0.02 penalty for the Courthouse

Construction Fund was appropriate, as the court was using county offices until the termination of a joint occupancy agreement in June 2021.

When the joint occupancy agreement was terminated, the county should have closed its Courthouse Construction Fund and reduced the local penalty to \$5. Despite the end of the joint occupancy agreement, the county did not close its Courthouse Construction Fund or remove the \$2 courthouse construction penalty until its board of supervisors issued a resolution in August 2022.

From July 2019 until June 2021, the court over-collected \$1.98 for every \$10.00 portion of base fines and distributed the revenues to the State Court Facilities Construction Fund. From June 2021 through August 2022, the court over-collected \$2.00 for every \$10.00 portion of base fines, and distributed the revenues to the State Court Facilities Construction Fund and the county's Courthouse Construction Fund. The court started collecting the proper local penalty of \$5.00 in August 2022.

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

GC section 76000(e) states that the \$7 additional penalty authorized by GC section 76000(a) shall be reduced in each county by the additional penalty amount assessed by the county for the local Courthouse Construction Fund.

GC section 70402(b) states if the responsibility for one or more facilities does not transfer, the county's Courthouse Construction Fund shall retain that portion of the total money in the fund as the square footage of the facilities that do not transfer bears to the total square footage of court facilities in that county.

Recommendation

We recommend that the county and the court work together to ensure that revenues are distributed in accordance with statutory requirements.

We also recommend that the county and its board of supervisors work together to issue resolutions in a timely manner when adjusting county fines, fees, penalties, and assessments.

Finding 4—Incorrect Distribution of Revenues from Red-Light Violations

During testing of red-light violations, we found that the court had not properly distributed revenues for the county red-light allocation (PC section 1463.11) or the two percent state automation penalty (GC section 68090.8). This 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 a total of four red-light cases during our audit. In one of the cases, we found that the court had incorrectly distributed revenues. The distributions were incorrect because the court failed to distribute 30 percent of the State Court Facilities Construction Fund penalty (GC section 70372[a]) for the county's red-light allocation (PC section 1463.11). Furthermore, the court failed to distribute two percent from the county's red-light allocation fund for the state automation fee (GC section 68090.9).

We discussed this issue with court staff members, who stated that the red-light distributions were not set up properly in the court's CMS. This error was corrected by the court in November 2019 and confirmed as such by the auditors during testing of the remaining red-light cases.

We performed a revenue analysis of the errors and determined that they do not have a material impact on state revenues or the county's 50 percent excess of qualified revenues as the court collected an immaterial amount of revenues from red-light cases before the error was corrected by the court.

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 collected be distributed to the general fund of the county or city where the violation occurred.

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

Finding 5—Incorrect Distribution of Revenues from Speeding Violations with Traffic Violator School

During testing of speeding violations with TVS, we found that the court had not properly distributed revenues for the Emergency Medical Services penalty (GC section 76104), the State Court Facilities Construction Fund penalty (GC section 70372[a]), the 20 percent state surcharge (PC section 1465.7), or city base fines (PC section 1463.002). 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 a total of four speeding TVS cases during our audit. We found that the court had made incorrect distributions in two of the four cases. In one case, distributions were incorrect for the Emergency Medical Services penalty (GC section 76104), the State Court Facilities Construction Fund penalty (GC section 70372[a]), and the 20 percent state surcharge (PC section 1465.7). For the other case, the court incorrectly distributed 100 percent of base fines to the city rather than using the distribution required by PC section 1463.002.

We discussed this issue with court staff members, who stated that the errors were corrected when the court implemented a new CMS in November 2022.

We performed a revenue analysis of the errors and determined that they do not have a material impact on state revenues or the county's 50 percent excess of qualified revenues as the court collects an immaterial amount of revenues from speeding TVS cases.

VC section 42007(b)(2) requires the \$2 for every \$7 that would have been collected pursuant to GC section 76000 to be deposited in the county's Emergency Medical Services Fund.

VC section 42007(b)(3) requires the amount of the TVS fee attributed to GC section 70372 to be transferred to the State Court Facilities Construction Fund.

PC section 1465.7 requires that a state surcharge of 20 percent shall be levied on the base fine used to calculate the state penalty assessment.

PC section 1463.001(b)(3) requires those base fines resulting from city arrests that are not included in a specific distribution to be distributed according to the applicable county percentages set forth in PC section 1463.002.

PC section 1463.002 requires the county to distribute 30 percent of base fine revenues from City of Yreka arrests to the county and 70 percent to the city.

Recommendation

We recommend that the court:

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

Finding 6—Incorrect Distribution of Revenues from the Domestic Violence Fee

During testing of domestic violence violations, we found that the court had not properly distributed revenues for the \$500 domestic violence fee (PC section 1203.097). 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 domestic violence case during our audit, and found that the court had made an incorrect distribution related to the domestic violence fee (PC section 1203.097). The court incorrectly rounded the state and county portion of the fee rather than distributing the required two-thirds to the county and one-third to the State.

We discussed this issue with court representatives, who stated that the error was corrected in the court's CMS on March 12, 2025.

We performed a revenue analysis of the errors and determined that they do not have a material impact on state revenues or the county's 50 percent excess of qualified revenues calculation as the court collects an immaterial amount of revenues from domestic violence cases.

PC section 1203.097 requires that the domestic violence fee be distributed two-thirds to the county and one-third to the State.

Recommendation

We recommend that the court:

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

Finding 7—Incorrect Distribution of Revenues from Proof of Financial Responsibility Violations

During testing of proof of financial responsibility violations, we found that the court had not properly distributed revenues for the two percent state automation penalty (GC section 68090.8). 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 a total of four proof of financial responsibility cases from the court. In two of the four cases, we found that the court had made incorrect distributions. The distribution errors occurred because the court did not distribute two percent of the base reduction penalties (PC section 1463.22[a through c]) to the two percent state automation penalty (GC section 68090.8).

We discussed this issue with court staff members, who stated that the error was corrected when the court implemented a new CMS in November 2022.

We performed a revenue analysis of the errors and determined that they do not have a material impact on state revenues.

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

Finding 8—Incorrect Prioritization of Installment Payments

During our testing of court cases, we found that the court had incorrectly prioritized the distribution 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 correctly prioritized the distributions of installment payments according to PC section 1203.1d, subparagraph (b).

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

- In one case, the court made distributions to the 10 percent restitution administration fee (PC section 1202.4; a priority-four revenue) before fully allocating revenues to priority-three

revenues. In addition, the court failed to distribute the domestic violence shelter fee (PC section 166) as a priority-three revenue.

- In one case, the court did not fully allocate revenues for the 20 percent state surcharge (PC section 1465.7; a priority-two revenue) or the State's DUI indemnity allocation (PC section 1463.18; a priority-three revenue) prior to making distributions to other priority-three revenues.
- In one case, the court distributed priority-four revenues before completing the distribution to 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 ordered 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).

OBSERVATION AND RECOMMENDATION

Observation—Incorrect Collection of Parking Surcharges

During our analysis of parking surcharges remitted to the county, we found that the City of Week and the City of Yreka had imposed and collected incorrect parking surcharges. This error occurred because the parking agencies misinterpreted the *Distribution Guidelines* relating to parking surcharges.

External parking agencies are required to collect revenues for parking violations and remit the revenues to the county. Revenues are remitted to the county monthly and collection reports are included to support the remitted revenues. During our analysis of the collection reports, we found that the City of Weed and the City of Yreka had incorrectly collected a total of \$12.50 in state and county parking surcharges on every parking violation instead of the required \$11.00.

The county transferred responsibility for its court facilities to the State before the audit period began, and had no remaining bonded indebtedness. Therefore, entities in the county should not have collected \$2.50 for the county's Courthouse Construction Fund (GC section 76100). Instead, parking entities should have collected only \$1.00 for the county's Courthouse Construction Fund (GC section 76100). The \$1.00 should have been deposited in the county's general fund in accordance with GC section 76000(c).

GC section 76000(b) requires each parking agency to pay the county treasurer \$2.50 for each fund established in accordance with GC section 76100 or 76101 for each parking violation.

GC section 76000(c) requires the county treasurer to deposit \$1.00 of every \$2.50 collected for the county's Courthouse Construction Fund and the county's Criminal Justice Facilities Construction Fund into the county's general fund.

GC section 76000(d) states that, upon the transfer of responsibility for court facilities from the county to the JCC, the authority to impose the \$2.50 penalty from the county's Courthouse Construction Fund shall be reduced to \$1.00.

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

During the audit period, GC section 70372(f) required that one-third of the \$4.50 be deposited in the State Court Facilities Construction Fund and two-thirds be deposited in the Immediate and Critical Needs Account. Statutes of 2021, Chapter 79 abolished the Immediate and Critical Needs Account and made various changes to existing law.

GC section 76000.3 requires that parking agencies pay to the State Treasurer a state surcharge of \$3 on each parking violation, for deposit in the State's Trial Court Trust Fund.

Recommendation

We recommend that the City of Weed and the City of Yreka collect and remit the required state and county parking surcharges, totaling \$11 per infraction, to the county.

APPENDIX—SUMMARY OF PRIOR AUDIT FINDINGS

The following table shows the implementation status of Siskiyou County's corrective actions related to the findings contained in our prior audit report dated June 30, 2020.

Prior Audit Finding	Status
Finding 1— Underremitted 50 percent excess of qualified fines, fees, and penalties	Not implemented; see Finding 1
Finding 2— Overremitted the Emergency Medical Transportation Act Fund	Fully implemented
Finding 3— Overremitted domestic violence fees	Fully implemented
Finding 4— Underremitted DUI fines and fees	Fully implemented
Finding 5— Unremitted state parking surcharges from the City of Weed	Not implemented; see Finding 2
Finding 6— Incorrect distribution of 30 percent red-light violation bail	Fully implemented
Finding 7— Inadequate accountability of cash statements	Fully implemented

ATTACHMENT A—SISKIYOU COUNTY'S RESPONSE TO FINDINGS



**COUNTY OF SISKIYOU
COUNTY AUDITOR-CONTROLLER**
Diane Olson, Auditor-Controller
311 Fourth Street, Rm 101, Yreka, CA 96097
Phone: (530) 842-8030, Fax Number: (530) 842-8077
siskiyoucounty.gov/auditor-controller

July 16, 2025

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

Re: State Controller Office Revenue Audit of Siskiyou County, July 1, 2019 through June 30, 2023

The County of Siskiyou concurs with the Findings as outlined in the Finding Narrative S25-CRV-0003 and discussed during today's exit conference. In agreement with the Siskiyou County Superior Court, the County respectfully requests to bypass the draft audit report.

Thank you.

Sincerely,

Diane Olson,
Auditor-Controller

ATTACHMENT B—SUPERIOR COURT OF CALIFORNIA, SISKIYOU COUNTY'S RESPONSE TO FINDINGS



**Superior Court of California
County of Siskiyou**
411 Fourth Street
Yreka, CA 96097

July 16, 2025

California State Controller's Office
Division of Audits
P O Box 942850
Sacramento CA 94250-5874

Re: Siskiyou County and Court Revenue Audit July 1, 2019 – June 30, 2023

The Superior Court of California, County of Siskiyou agrees with the Findings as written in the Finding Narrative and reviewed today during our exit conference meeting. The Court would like to bypass the draft audit report if the County of Siskiyou agrees with that.

Sincerely,

RMCrane

Reneé McCanna Crane
Court Executive Officer

cc: Lorena Barnes, Court Fiscal Manager – via email
Seth Worthen, Accountant/Auditor, Siskiyou County – via email
Diane Olson, Auditor, Siskiyou County – via email