

# AMADOR COUNTY

Final Audit Report

## COURT REVENUES

*July 1, 2020, through June 30, 2024*



MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

April 2026



**STATE CONTROLLER'S OFFICE | DIVISION OF AUDITS**

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MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

April 22, 2026

Dear County, Court, and City Representatives:

The State Controller's Office (SCO) audited Amador County's (the county) court revenues for the period of July 1, 2020, through June 30, 2024.

Our audit found that the county underremitted a net of \$26,396 in state court revenues to the State Treasurer because it:

- Underremitted the State Trial Court Improvement and Modernization Fund (Government Code [GC] section 77205) by \$2,888;
- Overremitted the State Penalty Fund (Penal Code [PC] section 1464) by \$8,700;
- Overremitted the State's DNA Identification Fund (GC section 76104.6) by \$34;
- Underremitted the State's DNA Identification Fund (GC section 76104.7) by \$37,780;
- Overremitted the State Court Facilities Construction Fund (GC section 70372[a]) by \$10,528;
- Underremitted the Administrative Fee (Vehicle Code section 11208[c]) by \$12,323;
- Overremitted the State Court Facilities Construction Fund (Vehicle Code section 42007.1) by \$7,059;
- Overremitted the State's Domestic Violence Restraining Order Reimbursement Fund (PC section 1203.097) by \$137; and

County, Court, and City Representatives

April 22, 2026

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- Overremitted the State's Domestic Violence Training and Education Fund (PC section 1203.097) by \$137.

In addition, we found that the Superior Court of California, Amador County made incorrect distributions related to health and safety violations, and did not comply with record retention requirements.

We also found that the Cities of Jackson, Lone, and Sutter Creek did not collect the required state and county parking surcharges.

The county should remit \$26,396 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 amounts are related to the SCO audit period of July 1, 2020, through June 30, 2024.

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 amounts 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](http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html).

The underremitted amounts are 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 amounts if payment is not received within 30 days of issuance of this final audit report.

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

County, Court, and City Representatives

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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 questions regarding payments, TC-31s, or interest and penalties, please contact Jennifer Montecinos, Manager, Tax Administration Section, by telephone at 916-324-5961 or email at [lqpsdtaxaccounting@sco.ca.gov](mailto:lqpsdtaxaccounting@sco.ca.gov).

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](mailto:lkurokawa@sco.ca.gov).  
Thank you.

Sincerely,

*Original signed by*

Kimberly A. Tarvin, CPA

Chief, Division of Audits

Attachment—Recipient Addresses

Copy: The Honorable Jeff Brown, Chair

Amador County Board of Supervisors

Joe Meyer, Manager

Office of Audit Services

Judicial Council of California

County, Court, and City Representatives

April 22, 2026

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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 Tacy Oneto Rouen, Auditor  
Amador County  
810 Court Street  
Jackson, CA 95642

Andrea C. Sexton, Court Executive Officer  
Superior Court of California, Amador County  
500 Argonaut Lane  
Jackson, CA 95642

John Alfred, Chief  
Ione Police Department  
1 East Main Street  
Ione, CA 95640

Christopher S. Mynderup, Chief  
Jackson Police Department  
33 Broadway  
Jackson, CA 95642

Tom DuBois, City Manager  
City of Sutter Creek  
18 Main Street  
Sutter Creek, CA 95685

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## SUMMARY

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The State Controller's Office (SCO) audited the propriety of court revenues remitted to the State of California by Amador County (the county) on the Report to State Controller of Remittance to State Treasurer (TC-31) for the period of July 1, 2020, through June 30, 2024.

Our audit found that the county underremitted a net of \$26,396 in state court revenues to the State Treasurer.

In addition, we found that the Superior Court of California, Amador County (the court) made incorrect distributions related to health and safety violations, and did not comply with record retention requirements.

We also found that the Cities of Jackson, Lone, and Sutter Creek did not collect the required state and county parking surcharges.

## BACKGROUND

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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

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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

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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, 2020, through June 30, 2024. 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 the county's personnel regarding the monthly TC-31 remittance process, the revenue distribution process, and the MOE calculation.
- We interviewed the court's 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 one installment payment to verify priority. No errors were identified.
- 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 29 cases for 10 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 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

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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 \$26,396 in state court revenues to the State Treasurer because it:

- Underremitted the State Trial Court Improvement and Modernization Fund (GC section 77205) by \$2,888;
- Overremitted the State Penalty Fund (Penal Code [PC] section 1464) by \$8,700;
- Overremitted the State's DNA Identification Fund (GC section 76104.6) by \$34;
- Underremitted the State's DNA Identification Fund (GC section 76104.7) by \$37,780;
- Overremitted the State Court Facilities Construction Fund (GC section 70372[a]) by \$10,528;
- Underremitted the Administrative Fee (Vehicle Code [VC] section 11208[c]) by \$12,323;
- Overremitted the State Court Facilities Construction Fund (VC section 42007.1) by \$7,059;
- Overremitted the State's Domestic Violence Restraining Order Reimbursement Fund (PC section 1203.097) by \$137; and
- Overremitted the State's Domestic Violence Training and Education Fund (PC section 1203.097) by \$137.

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 health and safety violations, and did not comply with record retention requirements. We also found that the Cities

of Jackson, Lone, and Sutter Creek did not collect the required state and county parking surcharges. These instances of noncompliance are non-monetary; they are described in the Findings and Recommendations section.

The county should remit \$26,396 to the State Treasurer.

## **FOLLOW-UP ON PRIOR AUDIT FINDINGS**

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The county has satisfactorily resolved the findings noted in our prior audit report for the period of July 1, 2014, through June 30, 2018, issued on August 24, 2021, with the exception of Findings 1, 2, and 6 of this audit report. The implementation status of corrective actions is described in the Appendix.

## **VIEWS OF RESPONSIBLE OFFICIALS**

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We discussed our audit results with the county and the court representatives during an exit conference conducted on December 4, 2025. At the exit conference, the representatives agreed with the audit results. Both the county and the court representatives responded by email on December 4, 2025, requesting to bypass the draft audit report. In addition, the county's representative responded by letter on January 8, 2026, agreeing with the audit results; and the court's representative responded by letter on January 9, 2026, agreeing with the audit results. This final report includes the county and the court's responses as Attachments A and B.

## RESTRICTED USE

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This report is solely for the information and use of the county; the court; the Cities of Lone, Jackson, and Sutter Creek; 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](http://www.sco.ca.gov).

*Original signed by*

Kimberly A. Tarvin, CPA

Chief, Division of Audits

April 22, 2026

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

July 1, 2020, through June 30, 2024

Finding	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Total
Finding 1 – Underremitted 50% excess of qualified revenues State Trial Court Improvement and Modernization Fund – GC section 77205	\$1,642	\$1,246	\$0	\$0	\$2,888
Finding 2 – Incorrect distribution of revenues from regular speeding and proof of financial responsibility violations State Penalty Fund – PC section 1464	-2,582	-3,538	-1,542	-1,038	-8,700
State’s DNA Identification Fund – GC section 76104.6	-2	39	-35	-36	-34
State’s DNA Identification Fund – GC section 76104.7	15,621	13,959	4,437	3,763	37,780
State Court Facilities Construction Fund – GC section 70372(a)	-4,770	-3,928	-934	-896	-10,528
Total Finding 2	8,267	6,532	1,926	1,793	18,518
Finding 3 – Incorrect remittances to the state Administrative Fee – VC section 11208(c)	3,238	2,965	3,404	2,716	12,323
Finding 4 – Incorrect distribution of VC section 42007.1 revenues State Court Facilities Construction Fund – VC section 42007.1	-4,472	-2,546	5	-46	-7,059

Finding	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Total
Finding 5 – Incorrect distribution of revenues from domestic violence fees					
State’s Domestic Violence Restraining Order Reimbursement Fund – PC section 1203.097	-34	-61	-17	-25	-137
State’s Domestic Violence Training and Education Fund – PC section 1203.097	-34	-61	-17	-25	-137
Total Finding 5	-68	-122	-34	-50	-274
<b>Total net amount underremitted to the State Treasurer</b>	<b>\$8,607</b>	<b>\$8,075</b>	<b>\$5,301</b>	<b>\$4,413</b>	<b>\$26,396</b>

## FINDINGS AND RECOMMENDATIONS

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### **Finding 1—Underremitted the 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. The 50 percent excess of qualified revenues was incorrectly calculated because the court understated revenues collected on traffic violator school (TVS) cases and overstated revenues for the county's general fund. These errors resulted in the county underremitting the 50 percent excess of qualified revenues by \$2,888 during the audit period.

The county provided support for its calculation of the 50 percent excess of qualified revenues during the audit period. We reviewed the county's calculation and reconciled the qualified revenues to revenue collection reports.

We recalculated the county's qualified revenues based on actual court revenues collected for each fiscal year. After our recalculation, we found that the county had understated qualified revenues by a net of \$19,031 for the audit period.

The county understated qualified revenues collected for TVS cases by \$22,710 because the court provided inaccurate amounts for the County Courthouse Construction Fund (GC section 76100; \$1 per TVS case), the County Criminal Justice Facilities Construction Fund (GC section 76101; \$1 per TVS case), and the Emergency Medical Services Fund (GC section 76104).

In addition, as noted in Finding 2, the court incorrectly distributed revenues to the county's general fund (PC section 1464). The error resulted in an overstatement of \$3,679 in qualified revenues for the county's general fund (PC section 1464) line item.

The following table shows the audit adjustments to qualified revenues:

Revenue Analysis	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Total
Qualified revenues reported	\$308,006	\$287,294	\$234,207	\$197,455	\$1,026,962
Audit adjustments:					
VC section 42007 understatement	4,734	3,667	7,444	6,865	22,710
PC section 1464 overstatement	-1,452	-1,174	-603	-450	-3,679
Total audit adjustments	3,282	2,493	6,841	6,415	19,031
<b>Adjusted qualified revenues</b>	<b>\$311,288</b>	<b>\$289,787</b>	<b>\$241,048</b>	<b>\$203,870</b>	<b>\$1,045,993</b>

As a result of miscalculating the qualified revenues, the county underremitted the 50 percent excess of qualified revenues by \$2,888 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% Excess Amount Due the State	County Remittance to the State Treasurer	County Under-remittance to the State Treasurer
2020-21	\$311,288	\$265,707	\$45,581	\$22,791	\$21,149	\$1,642
2021-22	289,787	265,707	24,080	12,040	10,794	1,246
2022-23	241,048	265,707	-24,659	0	0	0
2023-24	203,870	265,707	-61,837	0	0	0
<b>Total</b>						<b>\$2,888</b>

As discussed in Finding 1 of our prior audit report dated August 24, 2021, the county used incorrect qualified revenue amounts in its calculation of the 50 percent excess of qualified revenues. This is a repeat finding, as the county and the court did not correct the errors noted in our prior audit report.

## Criteria

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 1998-99, and each fiscal year thereafter, to the State Trial Court Improvement and Modernization Fund.

## Recommendation

We recommend that the county:

- Remit \$2,888 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 establish a separate account for the Emergency Medical Services Fund (GC section 76104) revenues collected on TVS cases.

## Court's Response

Although Finding 1 relates to the County, it states the Court provided inaccurate amounts for certain of the County's reporting purposes. The Court agrees with the finding and is implementing the following corrective actions:

The Court will work collaboratively with the County to ensure [that] the proper accounts are included on the calculations of each line item on the 50-50 excess split revenue computation form. The Court has confirmed [that] the current distributions for traffic school cases align with the Revenue Distribution Workbook provided by the [JCC]. Additionally, the Court will establish a separate account for the Emergency Services Fund (GC [section] 76104) revenues collected on [TVS] cases.

## Finding 2—Incorrect Distribution of Revenues from Regular Speeding and Proof of Financial Responsibility Violations (Repeat Finding)

During our testing of regular speeding and proof of financial responsibility cases, 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.

In two of four regular speeding cases and two of four proof of financial responsibility cases tested, we found that the revenues collected for the State’s DNA Identification Fund (GC section 76104.7) were understated, and the revenues collected for the State Penalty Fund (PC section 1464), the State’s DNA Identification Fund (GC section 76104.6), the Courthouse Construction Fund (GC section 76100), the Criminal Justice Facilities Construction Fund (GC section 76101), the Emergency Medical Services Fund (GC section 76104), the Automated Fingerprint Identification and Digital Image Photographic Suspect Booking Identification System Fund (GC section 76102), and the State Court Facilities Construction Fund (GC section 70372[a]) were overstated.

The distribution errors caused an overstatement of \$3,679 to the county’s general fund (PC section 1464) and resulted in an overstatement of \$3,679 in qualified revenues for the MOE calculation.

The following table summarizes the effect of these incorrect distributions:

Account Title	Underremitted/ Overremitted
State Penalty Fund – PC section 1464	-\$8,700
State’s DNA Identification Fund – GC section 76104.6	-34
State’s DNA Identification Fund – GC section 76104.7	37,780

Account Title	Underremitted/ Overremitted
State Court Facilities Construction Fund – GC section 70372(a)	-10,528
<b>Total underremittance to the State Treasurer</b>	<b><u>18,518</u></b>
County’s General Fund – PC section 1464	-3,679
County’s DNA Identification Fund – GC section 76104.6	405
County’s Courthouse Construction Fund – GC section 76100	-4,212
County’s Criminal Justice Facilities Construction Fund – GC section 76101	-5,303
County’s Emergency Medical Services Fund – GC section 76104	-4,212
County’s Automated Fingerprint Identification and Digital Image Photographic Suspect Booking Identification System Fund – GC section 76102	-1,517
<b>Total adjustments</b>	<b><u>-\$18,518</u></b>

As discussed in Finding 2 of our prior audit report dated August 24, 2021, the court did not properly distribute revenues to state and local penalties. This is a repeat finding as the court did not correct the distribution errors noted in our prior audit report.

## Criteria

PC section 1463.001 requires the state and county penalties imposed under PC section 1214.1 to be transferred to the proper funds as required by law.

## Recommendation

We recommend that the county remit \$18,518 to the State Treasurer and report the following on the TC-31:

- A decrease of \$8,700 to the State Penalty Fund (PC section 1464);
- A decrease of \$34 to the State’s DNA Identification Fund (GC section 76104.6);
- An increase of \$37,780 to the State’s DNA Identification Fund (GC section 76104.7); and
- A decrease of \$10,528 to the State Court Facilities Construction Fund (GC section 70372[a]).

We also recommend that the court periodically verify the accuracy of its distributions using the JCC's testing sheets.

## Court's Response

The Court agrees [that] it incorrectly distributed revenues to the County General Fund (PC [section] 1464). The Court already transitioned to a new [CMS] (eCourt) in February 2022. The CMS is correctly configured for fiscal years 2022-23 and forward. Additionally, the Court will periodically verify the accuracy of its distributions using the JCC's testing sheets.

## Finding 3—Incorrect Remittances to the State

During our reconciliation of TC-31 revenues, we found that the county had not properly remitted revenues to the State. The error occurred because the county overlooked the revenues that are required to be remitted to the State.

We compared the actual revenues collected by the court to the revenues reported by the county on the TC-31s. During our reconciliation, we found that the county had not remitted the administrative fee (VC section 11208[c]) revenues collected by the court to the State.

The following table summarizes the effect of these incorrect distributions:

Account Title	Underremitted/ Overremitted
<b>State administrative fee – VC section 11208(c)</b>	<b>\$12,323</b>
<b>County's General Fund</b>	<b>-\$12,323</b>

## Criteria

VC section 11208(c) requires an administrative fee to be assessed against each driver who is allowed or ordered to attend TVS.

VC section 42007.1(c) requires the fee assessed in accordance with VC section 11208(c) to be allocated to the Department of Motor Vehicles to defray the costs of monitoring TVS instruction.

## Recommendation

We recommend that the county remit \$12,323 to the State Treasurer and report on the TC-31 an increase of \$12,323 to the State's administrative fee (VC section 11208[c]).

## Finding 4—Incorrect Distribution of Revenues from Traffic Violator School Fees

During our analysis of court collections, we found that the court had not properly distributed TVS revenues to the State Court Facilities Construction Fund (VC section 42007.1). The error occurred because the court misinterpreted the *Distribution Guidelines* and incorrectly configured its CMS.

During our analysis of court collections, we found that the court had incorrectly distributed 54 percent of the \$49 fee collected in accordance with VC section 42007.1 instead of distributing the required 51 percent to the State.

The following table summarizes the effect of these incorrect distributions:

Account Title	Underremitted/ Overremitted
<b>State Court Facilities Construction Fund – VC section 42007.1</b>	<b>-\$7,059</b>
<b>County's General Fund – VC section 42007.1</b>	<b>\$7,059</b>

## Criteria

During the first year of the audit period, VC section 42007.1(b) required that 51 percent of the \$49 TVS fee be deposited in the Immediate and Critical Needs Account of the State Court

Facilities Construction Fund, with the remaining 49 percent to be deposited to the county's general fund. Statutes of 2021, Chapter 79 abolished the Immediate and Critical Needs Account and made various changes to existing law. VC section 42007.1(b) currently requires 51 percent of the \$49 fee collected on every TVS case to be deposited in the State Court Facilities Construction Fund.

## Recommendation

We recommend that the county reduce subsequent remittances to the State Treasurer by \$7,059 and report on the TC-31 a decrease of \$7,059 to the State Court Facilities Construction Fund (VC section 42007.1).

We also recommend that the court periodically verify the accuracy of its distributions using the JCC's testing sheets.

## Court's Response

The Court corrected the distribution of the \$49.00 fee in accordance with [VC section] 42007.1 beginning with the June 2022 revenue distribution. The Court has reviewed the current distribution and confirms [that] it is accurate, with the following allocations:

- 51 [percent] to the VC [section] 42007.1 State Court Facilities Construction Fund (TVS Fee – State's 51 [percent]);
- 49 [percent] to the VC [section] 42007.1 County General Fund (TVS Fee – County's 49 [percent]).

The Court will also periodically verify the accuracy of its distributions using the JCC's testing sheets.

## Finding 5—Incorrect Distribution of Revenues from Domestic Violence Fees

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

During our analysis of court collections, we found that the court had incorrectly distributed 37 percent of the domestic violence fee to the State’s Domestic Violence Restraining Order Reimbursement Fund (PC section 1203.097) and the State’s Domestic Violence Training and Education Fund (PC section 1203.097) instead of distributing the required one-third to the State.

The following table summarizes the effect of these incorrect distributions:

Account Title	Underremitted/ Overremitted
State’s Domestic Violence Restraining Order Reimbursement Fund – PC section 1203.097	-\$137
State’s Domestic Violence Training and Education Fund – PC section 1203.097	-137
<b>Total</b>	<b>-\$274</b>
<b>County Domestic Violence Programs Special Fund – PC section 1203.097</b>	<b>\$274</b>

### Criteria

PC section 1203.097(a)(5) requires that two-thirds of the domestic violence fees 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 and the State’s Domestic Violence Training and Education Fund.

## Recommendation

We recommend that the county reduce subsequent remittances to the State Treasurer by \$274 and report the following on the TC-31:

- A decrease of \$137 to the State's Domestic Violence Restraining Order Reimbursement Fund (PC section 1203.097[a][5]); and
- A decrease of \$137 to the State's Domestic Violence Training and Education Fund (PC section 1203.097[a][5]).

We also recommend that the court periodically verify the accuracy of its distributions using the JCC's testing sheets.

## Court's Response

The Court reviewed CMS distributions and found that under the current CMS (beginning in fiscal year 2022-23), the distribution split is correct. The Court agrees that in cases prior to the CMS conversion some distributions were incorrect.

As corrective action, the Court has reviewed a current case and confirmed that the CMS distribution for the Domestic Violence Fee pursuant to Penal Code [section] 1203.097(a)(5) is accurate and in compliance with the *[Distribution Guidelines]*. Based on this review, the Court concludes that the current distribution methodology is correct and aligns with applicable statutory requirements and statewide revenue distribution guidance. The Court will also periodically verify the accuracy of its distributions using the JCC's testing sheets.

## **Finding 6—Failure to Assess the Criminal Laboratory Analysis Fee (Repeat Finding)**

During our testing of health and safety violation cases, we found that the court had not assessed the criminal laboratory analysis fee (Health and Safety Code [HSC] section 11372.5). The error occurred because the court did not consistently order the fee.

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. In all four cases tested, we found that the court had not assessed the criminal laboratory analysis fee (HSC section 11372.5).

We did not determine the effect of the error because it cannot be reversed, as the court cannot retroactively assess the fee.

As discussed in Finding 6 of our prior audit report dated August 24, 2021, the court did not properly assess the criminal laboratory analysis fee (HSC section 11372.5). This is a repeat finding as the court did not correct the distribution errors noted in our prior audit report.

### **Criteria**

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.

### **Recommendation**

We recommend that the court ensure that it orders the criminal laboratory analysis fee (HSC section 11372.5) on applicable health and safety violation cases.

## Court's Response

The Court acknowledges that this fee was not ordered as specified by statute. The Court is working with its justice partners (Probation, District Attorney, Public Defender), as well as with judicial officers and courtroom clerks, to ensure [that] processes are in place to ensure [that] the Criminal Laboratory Analysis Fee is ordered consistently.

## Finding 7—Noncompliance with Required Minimum Retention Period for Collection Receipts

The court was unable to provide receipts for fines, fees, and penalties collected and other collection receipts related to DUI, fish and game, and red-light violations, and to red-light and speeding violations with TVS for FY 2020-21 because the CMS used during the period, Courtview, had been decommissioned. The error occurred because the court no longer had access to the distributions performed by its prior CMS.

We were unable to determine the accuracy of the court's distribution of revenues from fines, fees, and penalties or the fiscal effect of any potential distribution errors on DUI, fish and game, and red-light violations, or on red-light and speeding violations with TVS for FY 2020-21, as the CMS used had been decommissioned.

### Criteria

Policy Number FIN 12.01, section 6.1, paragraph 5 of the JCC's *Trial Court Financial Policies and Procedures Manual* (11th edition, June 2020) states:

Records that are required for any audit currently in progress, or an upcoming audit with formal notice to the court prior to the retention period expiration, shall not be destroyed until such audit has concluded.

The retention standards table following paragraph 5 indicates that the required minimum retention period for “receipts for fines, fees, penalties collected, and other collection receipts” is “current year plus four additional years (or from the close date of the [SCO] audit, whichever is longer).”

## **Recommendation**

We recommend that the court ensure that receipts for fines, fees, and penalties collected and other collection receipts are retained in accordance with the requirements of the JCC’s *Trial Court Financial Policies and Procedures Manual*.

## **Court’s Response**

The Court acknowledges that the transition to a new CMS in February 2022 resulted in a failure to retain collection receipts for the minimum required retention period. The Court notes, however, that if the Court had opted not to decommission its CMS in order to retain collection receipts, it would have cost the Court upwards of \$30,000.00.

## **Finding 8—Underremitted Parking Surcharges – City of Jackson**

During our analysis of parking surcharges remitted to the county, we found that the City of Jackson had not collected the required state and county parking surcharges during the period of July 2020 through January 2024. The error occurred because the city was unaware of the statutory requirements 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 on a monthly basis and collection reports are included to support the remitted revenues. During our analysis of the collection reports, we found that the City of Jackson had not collected the required state and county parking surcharges from July 2020 through January 2024.

We performed a revenue analysis of the parking revenues and determined that the errors did not result in material underremittances to the State.

## Criteria

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 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, 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 first year of 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 70372(f) currently requires that the \$4.50 be deposited in the State Court Facilities Construction Fund.

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.

VC section 40225(d) requires 50 percent of any penalty collected on registration or equipment violations to be paid to the county for remittance to the State Treasurer.

## **Recommendation**

We recommend that the City of Jackson collect and remit the required state and county parking surcharges, totaling \$12.50 per infraction, to the county on a monthly basis.

## **Finding 9—Underremitted Parking Surcharges – City of Lone**

During our analysis of parking surcharges remitted to the county, we found that the City of Lone had not collected the required state and county parking surcharges. The error occurred because the city was unaware of the statutory requirements 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 on a monthly basis and collection reports are included to support the remitted revenues. During our analysis of the collection reports, we found that the City of Lone had not collected the required state and county parking surcharges.

We performed a revenue analysis of the parking revenues and determined that the errors did not result in material underremittances to the State.

## **Criteria**

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 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 Courthouse Construction Fund and County 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, authority to impose the \$2.50 penalty from the County 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 first year of 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 70372(f) currently requires that the \$4.50 be deposited in the State Court Facilities Construction Fund.

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.

VC section 40225(d) requires 50 percent of any penalty collected on registration or equipment violations to be paid to the county for remittance to the State Treasurer.

## **Recommendation**

We recommend that the City of Lone collect and remit the required state and county parking surcharges, totaling \$12.50 per infraction, to the county on a monthly basis.

## **Finding 10—Underremitted Parking Surcharges – City of Sutter Creek**

During our analysis of parking surcharges remitted to the county, we found that the City of Sutter Creek had not collected the required state and county parking surcharges. The error occurred because the city was unaware of the statutory requirements 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 on a monthly basis and collection reports are included to support the remitted revenues. During our analysis of the collection reports, we found that the City of Sutter Creek had not collected the required state and county parking surcharges.

We performed a revenue analysis of the parking revenues and determined that the errors did not result in material underremittances to the State.

### **Criteria**

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 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 Courthouse Construction Fund and County 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, authority to impose the \$2.50 penalty from the County 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 first year of 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 70372(f) currently requires that the \$4.50 be deposited in the State Court Facilities Construction Fund. GC section 70372(f) currently requires that the \$4.50 be deposited in the State Court Facilities Construction Fund.

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.

VC section 40225(d) requires 50 percent of any penalty collected on registration or equipment violations to be paid to the county for remittance to the State Treasurer.

## **Recommendation**

We recommend that the City of Sutter Creek collect and remit the required state and county parking surcharges, totaling \$12.50 per infraction, to the county on a monthly basis.

## APPENDIX—SUMMARY OF PRIOR AUDIT FINDINGS

The following table shows the implementation status of Amador County's corrective actions related to the findings contained in our prior audit report dated August 24, 2021.

Prior Audit Finding	Status
Finding 1—Underremitted 50 Percent Excess of Qualified Fines, Fees, And Penalties	Not implemented; see Finding 1
Finding 2—Incorrect Distribution to State and Local Penalties	Not implemented; see Finding 2
Finding 3—Overremitted Emergency Medical Air Transportation Penalty	Fully implemented
Finding 4—Incorrect Distribution of Revenues to the State Restitution Fund	Fully implemented
Finding 5—Incorrect Distribution of Revenues from Bail Bond Forfeitures	We could not verify implementation as the court did not process any bail bond forfeiture case during the audit period
Finding 6—Failure To Assess Criminal Laboratory Analysis and Drug Program Fees as Base Fine Enhancements	Not implemented; see Finding 6

<b>Prior Audit Finding</b>	<b>Status</b>
Finding 7—Incorrect Distribution of Revenues from Fish and Game Violations	Fully implemented
Finding 8—Incorrect Distribution of Revenues from Red-Light Violations	Fully implemented

# ATTACHMENT A—AMADOR COUNTY’S RESPONSE TO DRAFT AUDIT REPORT



OFFICE OF  
**AUDITOR – CONTROLLER**

TACY ONETO ROUEN, Auditor-Controller

County Administration Center  
810 Court Street · Jackson, CA 95642-2132

Telephone: (209) 223-6363

Fax: (209) 223-6721

January 8, 2026

Ms. Lisa Kurokawa  
Chief, Compliance Audits Bureau  
Division of Audits  
State Controller’s Office  
P.O. Box 942850  
Sacramento, CA 94250-5874

Sent Via email: [lkurokawa@sco.ca.gov](mailto:lkurokawa@sco.ca.gov)

RE: County’s Response to Amador County Court Revenues Audit Report for the period *July 1, 2020 through June 30, 2024*

Dear Ms. Kurokawa,

Thank you for giving us the opportunity to respond to your Audit Findings as presented and discussed at the Exit Conference on the results of your Audit to determine the propriety of court revenues remitted to the State Treasurer pursuant to the TC-31 process. We appreciate the information and insight that Mr. Chun (Justin) Yeung and Mr. Christopher Ryan gave to us during the audit process and during subsequent communications regarding the audit process and their Findings. I agree with and accept the Finding and Recommendation for Items one through ten of the State Controller’s audited Amador County Court Revenues for the period July 1, 2020 through June 30, 2024. Further, I will implement all Recommendations made to the County by the State Controller’s Office in their Report.

Again, we appreciate the opportunity to respond to your Audit Findings as presented and discussed at the Exit Conference and thank you for your time and consideration in the matter.

Sincerely,

Handwritten signature of Tacy Oneto Rouen in blue ink.

Tacy Oneto Rouen  
Auditor-Controller  
Phone: (209) 223-6363  
Email: [trouen@amadorcounty.gov](mailto:trouen@amadorcounty.gov)

Cc: Andrea C. Sexton, Court Executive Officer

# ATTACHMENT B—SUPERIOR COURT OF CALIFORNIA, AMADOR COUNTY'S RESPONSE TO DRAFT AUDIT REPORT

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## Superior Court of the State of California County of Amador

500 Argonaut Lane • Jackson, California 95642 • (209) 257-2686

January 9, 2026

Lisa Kurokawa  
Chief, Compliance Audits Bureau  
Division of Audits  
State Controller's Office  
P.O. Box 942850  
Sacramento, CA 94250-5874  
*Sent via email*

Re: Court Revenue Audit of Amador County, for the Period of July 1, 2020  
through June 30, 2024

Dear Ms. Kurokawa:

The Amador Superior Court ("Court") appreciates the opportunity to provide a written response to the Audit Findings as presented. Below please find the Court's responses for the above-referenced Court Revenue Audit Findings 1, 2, 4, 5, 6 and 7.

### **Finding 1 – Underremitted 50% Excess of Qualified Revenues**

**Court Response:** Although Finding 1 relates to the County, it states the Court provided inaccurate amounts for certain of the County's reporting purposes. The Court agrees with the finding and is implementing the following corrective actions:

The Court will work collaboratively with the County to ensure the proper accounts are included on the calculations of each line item on the 50-50 excess split revenue computation form. The Court has confirmed the current distributions for traffic school cases align with the Revenue Distribution Workbook provided by the Judicial Council of California ("JCC"). Additionally, the Court will establish a separate account for the Emergency Services Fund (GC §76104) revenues collected on Traffic Violator School (TVS) cases.

### **Finding 2 – Incorrect Distribution of Regular Speeding and Proof of Financial Responsibility Violations**

**Court Response:** The Court agrees it incorrectly distributed revenues to the County General Fund (PC §1464). The Court already transitioned to a new case management system ("CMS") (eCourt) in

J.S. Hermanson, Judge • Renée C. Day, Judge  
Andrea C. Sexton, Court Executive Officer

February 2022. The CMS is correctly configured for fiscal years 2022-23 and forward. Additionally, the Court will periodically verify the accuracy of its distributions using the JCC's testing sheets.

**Finding 4 – Incorrect Distribution of Vehicle Code §42007.1 Revenues**

**Court Response:** The Court corrected the distribution of the \$49.00 fee in accordance with Vehicle Code §42007.1 beginning with the June 2022 revenue distribution. The Court has reviewed the current distribution and confirms it is accurate, with the following allocations:

- 51% to the VC §42007.1 State Court Facilities Construction Fund (TVS Fee – State's 51%);
- 49% to the VC §42007.1 County General Fund (TVS Fee – County's 49%).

The Court will also periodically verify the accuracy of its distributions using the JCC's testing sheets.

**Finding 5 - Incorrect Distribution of Revenues from Domestic Violence Fees**

**Court Response:** The Court reviewed CMS distributions and found that under the current CMS (beginning in fiscal year 2022-23), the distribution split is correct. The Court agrees that in cases prior to the CMS conversion some distributions were incorrect.

As corrective action, the Court has reviewed a current case and confirmed that the CMS distribution for the Domestic Violence Fee pursuant to Penal Code §1203.097(a)(5) is accurate and in compliance with the Trial Court Revenue Distribution Guidelines – Revision 35. Based on this review, the Court concludes that the current distribution methodology is correct and aligns with applicable statutory requirements and statewide revenue distribution guidance. The Court will also periodically verify the accuracy of its distributions using the JCC's testing sheets.

**Finding 6 – Failure to Assess the Criminal Laboratory Analysis Fee**

**Court Response:** The Court acknowledges that this fee was not ordered as specified by statute. The Court is working with its justice partners (Probation, District Attorney, Public Defender), as well as with judicial officers and courtroom clerks, to ensure processes are in place to ensure the Criminal Laboratory Analysis Fee is ordered consistently.

**Finding 7 – Noncompliance with Required Minimum Retention Period for Collection Receipts**

**Court Response:** The Court acknowledges that the transition to a new CMS in February 2022 resulted in a failure to retain collection receipts for the minimum required retention period. The Court notes, however, that if the Court had opted not to decommission its CMS in order to retain collection receipts, it would have cost the Court upwards of \$30,000.00.

\* \* \*

The Court will implement all recommendations made to the Court by the State Controller's Office in their Report, and will continue to work collaboratively with the County.

The Court would like to thank your staff members, Chun (Justin) Yeung and Chris Ryan, for their assistance and professionalism in working with the Court through the audit process.

Sincerely,



Andrea C. Sexton  
Court Executive Officer

CC:

Hon. Renee C. Day, Presiding Judge, Amador Superior Court  
Tacy Oneto-Rouen, Auditor-Controller, County of Amador