

ALPINE COUNTY

Final Audit Report

COURT REVENUES

July 1, 2020, through June 30, 2024



MALIA M. COHEN

CALIFORNIA STATE CONTROLLER

May 2026



STATE CONTROLLER'S OFFICE | DIVISION OF AUDITS

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MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 22, 2026

Dear County, Court, and Department Representatives:

The State Controller's Office (SCO) audited Alpine 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 total of \$28,235 in state court revenues to the State Treasurer because it underremitted the State Trial Court Improvement and Modernization Fund (Government Code section 77205) by \$28,235.

In addition, we found that the Superior Court of California, Alpine County made incorrect distributions related to red-light and proof of financial responsibility violations, and the priority of installment payments.

We also identified an instance of noncompliance that is not significant to our audit objective, but warrants the attention of management. Specifically, we found that the California Department of Parks and Recreation imposed and collected incorrect parking surcharges.

The county should remit \$28,235 to the State Treasurer via the Report to State Controller of Remittance to State Treasurer (TC-31), and include the Schedule of this audit report. On the TC-31, the county should specify the account name identified on the Schedule of this audit report and state that the amount is related to the SCO audit period of July 1, 2020, through June 30, 2024.

County, Court, and Department Representatives

May 22, 2026

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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.

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 amounts 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 amounts and bill the county in accordance with Government Code 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

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 lgpsdtaxaccounting@sco.ca.gov.

County, Court, and Department Representatives

May 22, 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 David Griffith, Chair

Alpine County Board of Supervisors

Joe Meyer, Manager

Office of Audit Services

Judicial Council of California

Lynda Gledhill, Executive Officer

California Victim Compensation Board

Andrew Soderborg, Deputy Legislative Analyst

Legislative Analyst's Office

Sandeep Singh, Manager

Local Government Policy Unit

State Controller's Office

Jennifer Montecinos, Manager

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State Controller's Office

Recipient Addresses

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715 P Street
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SUMMARY

The State Controller's Office (SCO) audited the propriety of court revenues remitted to the State of California by Alpine 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 (fiscal year [FY] 2020-21 through FY 2023-24).

Our audit found that the county underremitted a total of \$28,235 in state court revenues to the State Treasurer.

In addition, we found that the Superior Court of California, Alpine County (the court) made incorrect distributions related to red-light and proof of financial responsibility violations, and the priority of installment payments.

We also identified an instance of noncompliance that is not significant to our audit objective, but warrants the attention of management. Specifically, we found that the California Department of Parks and Recreation (State Parks) 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, 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, the county, and cities for all fiscal years in the audit period.
- We performed analytical procedures using ratio analysis for the State's and the county's 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 25 cases for seven 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.

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 an instance of noncompliance with the requirements described in our audit objective. Our audit found that \$28,235 in state court revenues was underremitted to the State Treasurer because the county underremitted the State Trial Court Improvement and Modernization Fund (GC section 77205) by \$28,235. This instance of noncompliance is quantified in the Schedule and described in the Findings and Recommendations section.

In addition, we found that the court made incorrect distributions related to red-light and proof of financial responsibility violations, and the priority of installment payments.

We also identified an instance of noncompliance that is not significant to our audit objective, but warrants the attention of management. Specifically, we found that State Parks imposed and collected incorrect parking surcharges. This instance of noncompliance is non-monetary; it is described in the Observation and Recommendation section.

The county should remit \$28,235 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, 2015, through June 30, 2019, issued on October 26, 2021, with the exception of Findings 1, 3, and 4 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 the county, the court, and State Parks representatives during an exit conference conducted on February 13, 2026. At the exit conference, the representatives agreed with the audit results. The representatives responded by email on February 17, 2026, requesting to bypass the draft audit report. The county responded by letter on March 5, 2026, agreeing with the audit results. The court responded by letter dated March 2, 2026, agreeing with the audit results. State Parks responded by letter dated February 23, 2026, agreeing with the audit results. This final report includes the county's, the court's, and State Parks' responses as Attachments A, B, and C.

RESTRICTED USE

This report is solely for the information and use of the county, the court, State Parks, 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

May 22, 2026

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

July 1, 2020, through June 30, 2024

The following table provides a summary of the audit findings affecting remittances to the State Treasurer:

Finding	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Finding 1—Underremitted the 50 Percent Excess of Qualified Revenues State Trial Court Improvement and Modernization Fund – GC section 77205	-\$4,238	\$41,456	-\$5,085	-\$3,898	\$28,235
Total amount underremitted to the State Treasurer	-\$4,238	\$41,456	-\$5,085	-\$3,898	\$28,235

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 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 revenue amounts in its calculation for each fiscal year in the audit period. As a result of these errors, the county underremitted the 50 percent excess of qualified revenues by \$28,235 for the audit period. The 50 percent excess of qualified revenues was incorrectly calculated because the county misinterpreted the required calculations.

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 found that qualified revenues were incorrectly calculated for the following reasons:

- For FY 2021-22, the county failed to prepare and submit its 50-50 Excess Split Revenue Computation Form and failed to remit 50 percent of the excess qualified revenues to the State Trial Court Improvement and Modernization Fund;
- For FY 2022-23, the county used an incorrect amount for its MOE revenue base, resulting in an overstatement of \$298; and
- For FY 2020-21, FY 2022-23, and FY 2023-24, the county incorrectly included 100 percent of Traffic Violator School (TVS) fee (Vehicle Code [VC] section 42007) revenues rather than the required 77 percent of total revenues, resulting in an overstatement of \$55,861.

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 because it incorrectly excluded from its calculation revenues collected for:

- Recording and indexing fees (GC section 27361) for FY 2021-22 and FY 2023-24, resulting in an understatement of \$5,484;
- The county's general fund (GC section 76000[c]) for each fiscal year of the audit period, resulting in an understatement of \$341;
- The county's base fines (Penal Code [PC] section 1463.001) for FY 2021-22, resulting in an understatement of \$33,687;
- The State Penalty Fund (PC section 1464) for FY 2021-22, resulting in an understatement of \$11,565;
- The TVS fee (VC section 42007.1) for FY 2021-22, resulting in an understatement of \$13,950;
- The TVS fee (VC section 42007) for FY 2021-22, resulting in an understatement of \$13,021; and
- The TVS fee (VC section 42007) for the audit period, resulting in an understatement of \$37,476, because it excluded the following revenues from its fee calculation:
 - Courthouse Construction Fund (GC section 76100) – \$1,526;
 - Criminal Justice Facilities Construction Fund (GC section 76101) – \$1,526;
 - Emergency Medical Services Fund (GC section 76104) – \$17,212; and
 - Maddy Emergency Medical Services Fund (GC section 76000.5) – \$17,212.

The following table shows the audit adjustments to qualified revenues:

Revenue Analysis	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Qualified revenues reported	\$123,105	\$0	\$152,264	\$148,299	\$423,668
Audit adjustments:					
GC section 27361 understatement	0	3,459	0	2,025	5,484
GC section 76000(c) understatement	164	48	65	64	341
PC section 1463.001 understatement	0	33,687	0	0	33,687
PC section 1464 understatement	0	11,565	0	0	11,565
VC section 42007 understatement	-8,641	78,958	-9,936	-9,884	50,497
VC section 42007.1 understatement	0	13,951	0	-1	13,950
Total audit adjustments	-8,477	141,668	-9,871	-7,796	115,524
Adjusted qualified revenues	\$114,628	\$141,668	\$142,393	\$140,503	\$539,192

As a result of miscalculating the qualified revenues, the county underremitted the 50 percent excess of qualified revenues by \$28,235 for the audit period.

The table on the next page 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 Underremittance to the State Treasurer
2020-21	\$114,628	\$58,757	\$55,871	\$27,936	-\$32,174	-\$4,238
2021-22	141,668	58,757	82,911	41,456	0	41,456
2022-23	142,393	58,757	83,636	41,818	-46,903	-5,085
2023-24	140,503	58,757	81,746	40,873	-44,771	-3,898
Total						\$28,235

As discussed in Finding 1 of our prior audit report dated October 26, 2021, the county underremitted the 50 percent excess of qualified revenues because it excluded revenues related to the State Penalty Fund (PC section 1464) and TVS fees (VC section 42007). This is a repeat finding because the county did not correct the errors, resulting in an underremittance of qualified revenues.

Criteria

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 \$28,235 to the State Treasurer and report on the TC-31 an increase to the State Trial Court Improvement and Modernization Fund; and
- Ensure that the proper accounts are included in the calculation of each line item on the 50-50 Excess Split Revenue Computation Form.

Finding 2—Incorrect Distribution of Revenues from Red-light Violations

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

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions. For the one case tested, we found that the court failed to distribute 30 percent of the following revenues collected to the red-light allocation (PC section 1463.11):

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

After analyzing the distribution errors, we determined that the errors are immaterial due to the low number of affected cases during the audit period.

Criteria

PC section 1463.11 requires the first 30 percent of red-light violation base fines, state penalties, and county penalties (PC sections 1463 and 1464, and GC section 76100, respectively) collected to be distributed to the general fund of the county or city in which the violation occurred. The emergency medical air transportation penalty is referenced in this statute as part of the State's penalty portion within PC section 1464.

Recommendation

We recommend that the court:

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

Finding 3—Incorrect Priority of Installment Payments (Repeat Finding)

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

We verified, on a sample basis, distributions made by the court using its CMS for installment payments. For each sample case, we reviewed the distributions to determine whether the court 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 all four cases because it incorrectly made proportionate distributions to priority-four revenues prior to making full distributions 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.

This is a repeat finding, as the court did not correct the distribution error noted in our prior audit report dated October 26, 2021. As discussed in Finding 10 of our prior audit report, the court failed to distribute payments according to PC section 1203.1d, subparagraph (b).

Criteria

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

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

Recommendation

We recommend that the court ensure that all surcharges, fines, penalties, and fees are distributed in accordance with the statutory priority requirements.

Finding 4—Incorrect Distribution of Revenues from Proof of Financial Responsibility Violations (Repeat Finding)

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

We verified, on a sample basis, distributions made by the court using its CMS. For each sample case, we recomputed the distributions and compared them to the actual distributions.

We tested four proof of financial responsibility violations and found that two of the cases were distributed incorrectly. In two of the four cases tested, we found the following errors:

- For one of the FY 2020-21 cases, the court failed to assess the Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) penalty.
- For the other FY 2020-21 case, the court failed to distribute two percent of the Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) revenues to the State Trial Court Improvement and Modernization Fund (two percent automation) (GC section 68090.8).

We did not measure the effect of the court failing to assess the Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) penalty on one of the cases because it cannot be reversed, as the court cannot retroactively assess the fee or recalculate the base fine enhancements.

We performed an analysis using the State's General Fund (PC section 1463.22[c]) revenues to determine the fiscal effect of the court failing to distribute two percent of the Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) revenues to the State Trial Court Improvement and Modernization Fund (two percent automation) (GC section 68090.8). Upon completion of our analysis, we found that the errors did not have a material impact on the revenues remitted to the State.

Furthermore, the Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) penalty assessment was terminated effective December 31, 2022. Penalties assessed before December 31, 2022, shall continue to be collected, administered, and distributed pursuant to this section until exhausted or until December 31, 2023, whichever occurs first.

This is a repeat finding, as the court did not correct the distribution error noted in our prior audit report dated October 26, 2021. As discussed in Finding 7 of our prior audit report, the court failed to distribute two percent of the Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) revenues to the State Trial Court Improvement and Modernization Fund (two percent automation) (GC section 68090.8). We discussed the distribution errors with the court executive officer, who stated that the court corrected the errors after the exit conference for the prior audit held on June 2, 2021.

Criteria

GC section 68090.8 requires the county treasurer to transmit two percent of all fines, penalties, and forfeitures collected in criminal cases into the State Trial Court Improvement and Modernization Fund, to be used exclusively for paying the costs of automated systems for the trial courts.

GC section 76000.10(c) states that a penalty of \$4 shall be imposed upon every conviction for a violation of the Vehicle Code except for parking offenses. GC section 76100.10(d) further states that the fines collected shall be deposited into the Emergency Medical Air Transportation and Children's Coverage Fund. GC section 76000.10 was amended by Chapter 440, Statutes of 2022, which terminated the \$4 penalty effective December 31, 2022.

Recommendation

No recommendation is necessary, as the Emergency Medical Air Transportation and Children's Coverage Fund (GC section 76000.10[c]) penalty assessment was terminated effective December 31, 2022.

OBSERVATION AND RECOMMENDATION

Observation—Incorrect Remittance of County Parking Surcharges

During our analysis of parking surcharges remitted to the county, we found that State Parks had imposed and collected incorrect parking surcharges. The error occurred because State Parks 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 State Parks had incorrectly collected a total of \$12.50 in state and county parking surcharges on every parking violation instead of the required \$10.00.

We reviewed the Board of Supervisors' resolutions provided by the county, and noted that the county did not establish the Local Criminal Justice Facilities Construction Fund (GC section 76101). Therefore, parking entities in the county should not be collecting \$2.50 for the Local Criminal Justice Facilities Construction Fund (GC section 76101). Rather, the parking entities should be collecting a total of \$10.00 in state and county parking surcharges per infraction. During the audit period, State Parks incorrectly collected a total of \$12.50 in state and county parking surcharges on every parking violation, instead of the required \$10.00.

We did not measure the monetary impact of this error because it was not a distribution error that resulted in overremitted or underremitted revenues to the State Treasurer. Rather, State Parks overcharged the defendants on each case, meaning that the excess revenues collected were actually owed to the defendants. However, we believe it would be impractical and difficult for the court to return the overcharged amounts to each defendant.

Criteria

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. GC section 70372 was amended by Chapter 79, Statutes of 2021, which abolished the Immediate and Critical Needs Account and made various changes to the 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 State Parks collect and remit the required state and county parking surcharges, totaling \$10 per infraction, to the county.

APPENDIX—SUMMARY OF PRIOR AUDIT FINDINGS

The following table shows the implementation status of Alpine County’s corrective actions related to the findings contained in our prior audit report dated October 26, 2021.

Prior Audit Finding	Status
Finding 1— Underremitted the 50 percent excess of qualified revenues	Not implemented; see Finding 1
Finding 2— Overremitted traffic violator school fees	Fully implemented
Finding 3— Underremitted proof of correction fees	Fully implemented
Finding 4— Underremitted State’s portion of late penalties on traffic infractions	Fully implemented
Finding 5— Incorrect distribution of revenues from DUI violations	Fully implemented
Finding 6— Incorrect distribution of revenues from domestic violence violations	Fully implemented
Finding 7— Incorrect distribution of revenues from proof of financial responsibility violations	Not implemented; see Finding 4

Prior Audit Finding	Status
Finding 8— Incorrect distribution of revenues from fish and game violations	Fully implemented
Finding 9— Incorrect distribution of revenues from health and safety violations	Fully implemented
Finding 10— Incorrect priority of installment payments	Not implemented; see Finding 3

ATTACHMENT A—ALPINE COUNTY’S COMMENTS REGARDING THE AUDIT RESULTS



County of Alpine
Director of Finance
Klaus Leitenbauer, CPA

Parvinder Kaur/Auditor
Office of the State Controller Malia M. Cohen
Division of Audits, Compliance Audits Bureau
3301 C Street, Suite 725A
Sacramento, CA 95816

Dear Parvinder,

This letter is in response to your updated Finding Narrative for the Alpine County & Court, Court Revenue Program for the audit period July 1, 2020, through June 30, 2024.

This letter is limited to Finding 1 – Under-remitted 50% excess of qualified revenues (repeat finding) (County).

The under-remitted amount of \$28,235 is comprised of \$41,456 for fiscal year 2021/2022 where the County failed to prepare and submit its 50% Excess Split Revenue Computation Form and remit the required amount to the State Trial Court Improvement and Modernization Fund. During this time period the County hired a new Assistant Auditor-Controller in 2021 and a new Finance Director in 2022. The required form should have been prepared by the Assistant Auditor-Controller. The Finance Director was not made aware of the filing requirement until the fiscal year 2022/2023. The Form was prepared, submitted and amount remitted for Fiscal years 2022/2023 through 2024/2025.

The Finding also found over-remitted amounts of \$13,221 due to proper accounts not being used for the calculation of the 50-50 Excess Split for fiscal years 2020/2021, 2022/2023, and 2023/2024.

The County agrees with this finding and will follow the recommendation of remitting \$28,235 to the State Treasurer and ensure proper accounts are included in the calculation of each line item on the 50-50 Excess Split revenue Computation Form.

Signature: *Klaus Leitenbauer*

Title: Director of Finance

ATTACHMENT B—SUPERIOR COURT OF CALIFORNIA, ALPINE COUNTY'S COMMENTS REGARDING THE AUDIT RESULTS



Post Office Box 518
Markleeville, CA 96120

THE SUPERIOR COURT OF CALIFORNIA ALPINE COUNTY

Telephone 530.694.2113
FAX 530.694.2119

March 2, 2026

Lisa Kurokawa, Chief
Compliance Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250
lkurokawa@sco.ca.gov

RE: Alpine County Superior Court Response to SCO Audit Findings -S25-CRV-0006

Dear Chief Kurokawa,

The Court agrees with the auditor's findings relating to fine distributions and has corrected the Court's accounting system to ensure that revenues are properly distributed as outlined in the recommendations made in the auditor's report.

JCC testing sheets will be utilized by accounting staff periodically to verify the accuracy of the Court's CMS distributions.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Christina Matta".

Christina Matta
Court Executive Officer

Cc: Alpine County Finance Director Klaus Leitenbauer

ATTACHMENT C—CALIFORNIA DEPARTMENT OF PARKS AND RECREATION'S COMMENTS REGARDING THE AUDIT RESULTS



State of California • Natural Resources Agency
DEPARTMENT OF PARKS AND RECREATION
P.O. Box 942896 • Sacramento, CA 94296-0001

Gavin Newsom, Governor
Armando Quintero, Director

February 23, 2026

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

Dear Ms. Kaur:

Thank you for the opportunity to respond to the audit report. The Department of Parks and Recreation (State Parks) has taken the recommendations from the audit into advisement and will take the following action.

Recommendation: We recommend that the California Department of Parks and Recreation collect and remit the required state and county parking surcharges, totaling \$10 per infraction, to the county.

State Parks Response:

State Parks acknowledges the recommendation and recognizes the importance of adhering to the statutory requirements. To address this, we will affirm that there are no further misinterpretations of the statutory requirements.

Thank you again for your office's recommendations. Please do not hesitate to call me if you have any questions.

Sincerely,

Buffy Tufts

Buffy Tufts
Accounting Chief

cc: Armando Quintero, Director
Liz McGuiirk, Chief Deputy Director
Crystal Flores, Deputy Director of Administrative Services
Tara Lynch, Chief Counsel
Jasdeep Uppal, Chief, Audits Office