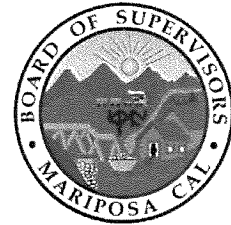




# MARIPOSA COUNTY

Auditor • (209) 966-7606



## RESOLUTION - ACTION REQUESTED 2019-381

MEETING: July 2, 2019

TO: The Board of Supervisors

FROM: Luis Mercado,

RE: Approve Budget Action to Pay Interest Penalty Resulting from FY 08/09 - FY 14/15 Court Revenue Audit

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### RECOMMENDATION AND JUSTIFICATION:

Approve Budget Action Reducing General Fund Contingency and Increasing Appropriations to Cover Interest Penalty Resulting from FY 08/09 - FY 14/15 Court Revenue Audit (\$1,287).

In June of 2017, the California State Controller issued a Court Revenue Audit Report to the County of Mariposa covering the time period July 1, 2008 through June 30, 2015. The findings of this report were that the County had under-remitted a net amount of \$111,031, which were subsequently paid by the County to the State Controller on June 28, 2017. The State Controller has now calculated interest penalties on these under-remitted amounts for the Superior Court of California, Mariposa and the Mariposa County Probation Department.

The amount of interest penalty owed by the Superior Court of California, Mariposa is \$10,546.15. This amount will be paid by the Superior Court of California, Mariposa to the County of Mariposa, which will then issue the payment to the State Controller.

The amount of interest penalty owed by the Mariposa County Probation Department is \$1,286.04, which is being addressed in the attached budget action to this Board Item.

### BACKGROUND AND HISTORY OF BOARD ACTIONS:

On June 27, 2017 the results of the California State Controller Audit on Court Revenues for the time period July 1, 2008 through June 30, 2015 were presented to the Board along with a budget action to pay under-remitted fines to the State of California. This budget action was approved by Board Resolution 2017-415. The interest penalty being addressed now was calculated by the State Controller on these under-remitted fines.

### ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The County of Mariposa would be in violation of Government Code 70377(b)(1) which could result in additional penalties and interest imposed by the State of California.

### FINANCIAL IMPACT:

**The attached budget action will reduce General Fund Contingency by \$1,287.**

# Resolution - Action Requested 2019-381

**ATTACHMENTS:**

**Mariposa County Court Revenue Audit - FY 08-09 to FY 14-15 (PDF)**

**First Notice - Demand of Interest Payment for Superior Court Mariposa (PDF)**

**First Notice - Demand of Interest Payment for Mariposa Probation (PDF)**

**First Notice - Demand of Interest Payment for Mariposa Probation and Superior Court Mariposa (PDF)**

**Budget Action - Court Revenue Audit Interest (PDF)**

**RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]**

**MOVER:** Marshall Long, District III Supervisor

**SECONDER:** Merlin Jones, District II Supervisor

**AYES:** Merlin Jones, Marshall Long, Kevin Cann, Miles Menetrey

**EXCUSED:** Rosemarie Smallcombe

**BUDGET ACTION FORM**

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	PROJECT	INCREASE	DECREASE
001	0161-427	04-56	50/50 Excess Fines - Court		\$1,287	
001	0104-414	1090	GENERAL CONTINGENCY			\$1,287
<b>TOTAL</b>					\$1,287	\$1,287

TRANSFER BETWEEN FUNDS						
<b>TOTALS</b>					\$0	\$0

ACTION REQUESTED: (Check all that apply)

( X ) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget , or appropriating Reserve for Contingencies;

( ) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

JUSTIFICATION: To pay penalty interest calculated by the California State Controller on under-remitted fines from the Mariposa County Probation Department during the time period July 1, 2008 through June 30, 2015.

DEPT HEAD SIGNATURE *[Signature]* DATE 06/21/2019

APPROVED BY RES NO. 19-381 CLERK *Rene LaRoche* DATE 7-3-19

AUDITOR'S USE ONLY BA #
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