

**SUPERIOR COURT OF CALIFORNIA,
COUNTY OF SAN JOAQUIN**

Audit Report

**VALIDITY OF RECORDED REVENUES,
EXPENDITURES, AND FUND BALANCES**

July 1, 2017, through June 30, 2018



BETTY T. YEE
California State Controller

February 2021



BETTY T. YEE
California State Controller

February 9, 2021

Brandon E. Riley, Court Executive Officer
Superior Court of California, County of San Joaquin
180 E. Weber Avenue
Stockton, CA 95202

Dear Mr. Riley:

The State Controller's Office audited the Superior Court of California, County of San Joaquin (Court) to determine whether the revenues, expenditures, and fund balances under the administration, jurisdiction, and control of the Court complied with governing statutes, rules, regulations, and policies; were recorded accurately in accounting records; and were maintained in accordance with fund accounting principles. The audit period was July 1, 2017, through June 30, 2018.

Our audit found that the Court complied with governing statutes, rules, regulations, and policies for revenue, expenditures, and fund balances. However, we noted weaknesses in the Court's internal controls over ledger entry, procurement processing, and human resource employee records. These issues are described in the Findings and Recommendations section of our report.

This report is for your information and use. The Court agreed with our observations and provided a letter of response, which is incorporated into this final report.

If you have any questions, please contact Joel James, Chief, Financial Audits Bureau, by telephone at (916) 323-1573.

Sincerely,

Original signed by

MICHAEL REEVES, CPA
Acting Chief, Division of Audits

MR/as

cc: Stephanie Bohrer, Assistant Court Executive Officer
Superior Court of California, County of San Joaquin
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Audit Report

Summary

The State Controller's Office (SCO) audited the Superior Court of California, County of San Joaquin (Court) to determine whether the revenues, expenditures, and fund balances under the administration, jurisdiction, and control of the Court complied with governing statutes, rules, regulations, and policies; were recorded accurately in accounting records; and were maintained in accordance with fund accounting principles. The audit period was July 1, 2017, through June 30, 2018.

Our audit found that the Court complied with governing statutes, rules, regulations, and policies for revenue, expenditures, and fund balances. However, in the course of testing, we noted weaknesses in the Court's internal controls over ledger entry, procurement processing, and human resource employee records. These issues are described in the Findings and Recommendations section of our report.

Background

Superior Courts (trial courts) are located in each of California's 58 counties and follow the California Rules of Court, established through Article IV of the Constitution of California. The Constitution charges the Judicial Council of California (JCC) with authority to adopt rules for court administration, practices, and procedures. The Judicial Council Governance Policies are included in the California Rules of Court. Trial courts are also required to comply with various other state laws, rules, and regulations, much of which are codified in Government Code (GC) sections 68070 through 77013, Title 8, The Organization and Government of Courts.

Pursuant to California Rules of Court (CRC) Rule 10.804, the JCC adopted the *Trial Court Financial Policies and Procedures Manual*, which provides guidance and directives for trial court fiscal management. The manual contains regulations establishing budget procedures, recordkeeping practices, accounting standards, and other financial guidelines. The manual is comprised of an internal control framework that enables courts to monitor their use of public funds, provide consistent and comparable financial statements, and demonstrate accountability. Procurement and contracting policies and procedures are addressed separately in the *Judicial Branch Contracting Manual*, adopted by the JCC under Public Contract Code section 19206.

With respect to trial court operations, CRC Rule 10.810 provides cost definitions (inclusive of salaries and benefits, certain court-appointed counsel provisions, services and supplies, collective bargaining, and indirect costs), exclusions to court operations, budget appropriations for counties, and functional budget categories. GC section 77001 provides trial courts with the authority and responsibility for managing their own operations.

All trial court employees are expected to fulfill at least the minimum requirements of their positions and to conduct themselves with honesty, integrity, and professionalism. In addition, they must operate within the specific levels of authority established by trial courts for their positions.

The JCC requires that trial courts prepare and submit Quarterly Financial Statements, Yearly Baseline Budgets, and Salary and Position Worksheets. Financial statement components form the core of subject matter of our audit.

The Trial Court Trust Fund is the primary source of funding for trial court operations. The JCC allocates monies in the Trial Court Trust Fund to trial courts. The Trial Court Trust Fund's two main revenue sources are the annual transfer of appropriations from the State's General Fund and maintenance-of-effort payments by counties, derived from their collections of fines, fees, and forfeitures.

In fiscal year (FY) 2017-18, the Court (County of San Joaquin) generated approximately 80.2% of its total revenues from Trial Court Trust Fund allocations.

The Court employs approximately 306 staff members to fulfill the operational and administrative activities necessary to serve San Joaquin County's population of 759,186. The Court incurred approximately \$42,388,604 million in expenditures for the period of July 1, 2017, through June 30, 2018. Of this amount, approximately 78.1% represents employee salaries and benefits.

Funds under the Court's control include a General Fund, a Non-Grant Special Revenue Fund, and a Grant Special Revenue Fund. All funds had revenues and/or expenditures in excess of 4% of the Court's total revenues and expenditures and were each considered material and significant.

We performed the audit at the request of the JCC. The authority is provided by Interagency Agreement No. 38881, dated May 28, 2019, between the SCO and the JCC.

Objective, Scope, and Methodology

The objective of our audit was to determine whether the Court complied with governing statutes, rules, and regulations relating to the validity of recorded revenues, expenditures, and fund balances of all material and significant funds under its administration, jurisdiction, and control.

The audit period was July 1, 2017, through June 30, 2018.

Specifically, we conducted this audit to determine whether:

- Revenues were consistent with authorizing Government Code sections, properly supported by documentation, and recorded accurately in the accounting records.
- Expenditures were incurred pursuant to authorizing Government Code sections, consistent with the funds' purposes, properly authorized, adequately supported, and recorded accurately in the accounting records.
- Fund balances were reported based on the Legal/Budgetary basis of accounting and maintained in accordance with fund accounting principles.

To accomplish our objective, we:

General Procedures

- Reviewed the *Judicial Council Governance Policies (November 2017)*, the Budget Act, the *Manual of State Funds*, applicable Government Code and California Rules of Court sections, the *Trial Court Financial Policies and Procedures Manual, (Eighth Edition December 2016)*, and other relevant internal policies and procedures to identify compliance requirements applicable to trial court revenues, expenditures, and fund balances.

Internal Controls

- Reviewed the Court's current policies and procedures, organization, and website, and interviewed Court personnel to gain an understanding of the internal control environment for governance, operations, and fiscal management.
- Interviewed Court personnel and prepared internal control questionnaires to identify internal accounting controls.
- Assessed whether key internal controls, such as reviews and approvals, reconciliations, and segregation of duties were properly designed, implemented, and operating effectively by performing walk-throughs of revenue and expenditure transactions.
- Reviewed the Court's documentation and financial records supporting the validity of recorded revenues, expenditures, and fund balances.
- Evaluated electronic access controls and data reliability of the Court's financial system.
- Selected revenue and expenditure ledger transactions to test the operating effectiveness of internal controls. Using non-statistical sampling, we selected 40 revenue items and 100 expenditure items to evaluate key internal controls of transactions recorded in significant operating funds and the related fund accounts. If errors or questionable variances were identified, we tested additional items and did not project error rates to the account's population of transactions or its dollar value total.

We designed our testing to verify the Court's adherence to prescribed accounting control procedures, and to verify that transactions were correctly recorded into the accounting system for financial reporting. Our testing methodology and results are summarized below:

Revenue Testing

- We tested revenue transactions and account balances in the General Fund, the Grant Special Revenue Fund, and the Non-Grant Special Revenue Fund to determine whether revenue accounting was consistent with authorizing Government Code sections, properly supported by documentation, and recorded correctly in the accounting system.
- We tested balances reported in all revenue accounts that exceeded 4% of the Court's total revenues of \$42,096,720 for FY 2017-18. The

sample consisted of 68 transactions selected to test both internal controls and account recording.

- We tested \$37,150,901 of \$42,096,720, or 88.3% of total revenues.

We found errors in the recording of transactions for enhanced collections at year-end. These identified errors had a minor overall effect on the Court's reported revenue.

Details of our findings are provided in the Findings and Recommendations section of this report. Schedule 1, Summary of Revenues and Revenue Test Results, presents total revenues by account, related amounts tested, and error amounts noted.

Expenditure Testing

- We tested expenditure transactions and account balances in the General Fund, the Grant Special Revenue Fund, and the Non-Grant Special Revenue Fund to determine whether expenditures were incurred pursuant to authorizing Government Code sections, consistent with the funds' purposes, properly authorized, adequately supported, and accurately recorded in the accounting records.
- We tested all material expenditure accounts that exceeded 4% of total expenditures. We stratified accounts into two groups comprised of personnel services (payroll) and operating expenditures (non-payroll).
- To test payroll, we selected the two pay periods occurring in April 2018 and reconciled the salaries and benefit expenditures shown on the payroll registers to the general ledger. We further selected 30 of 309 employees from the payroll registers and verified that:
 - Employee timesheets included supervisory approval;
 - Regular earnings and other supplemental pay was supported by salary schedules and Personnel Action Forms;
 - Employer retirement contributions and payroll taxes were entered into the general ledger accurately; and
 - Health insurance premiums shown on the payroll register agreed with the employees' benefit election forms.
- To test material non-payroll accounts, we:
 - Selected all expenditure transactions that exceeded \$75,990;
 - Sample-tested an additional 24 transactions from the remaining population, in addition to the initial 40 expenditure transactions selected for testing internal controls;
 - Used a sample of 40 expenditure transactions to test both internal controls and the accuracy of recording transactions; and
 - Traced expenditures recorded in the general ledger to supporting documents.
- We tested \$3,197,519 of \$42,388,604, or 7.5% of total expenditures.

The test results revealed internal control deficiencies over procurement processing and human resource employee records. These identified errors had no effect on the Court's reporting of total expenditures.

Details of our findings are provided in the Findings and Recommendations section of this report. Schedule 2—Summary of Expenditures and Expenditure Test Results, presents total expenditures by account, related amounts tested and error amounts noted.

Fund Balance Testing

- We judgmentally selected the General Fund, the Grant Special Revenue Fund, and the Non-Grant Special Revenue Fund because these funds had significant balances in revenue and expenditure accounts.
- We tested revenue and expenditure transactions in the General Fund, the Grant Special Revenue Fund, and the Non-Grant Special Revenue Fund to determine whether transactions were reported based on the Legal/Budgetary basis of accounting and maintained in accordance with fund accounting principles (see Schedules 1 and 2).
- We verified the accuracy of individual fund balances in the Court's financial supporting documentation.
- We recalculated sampled funds to ensure that fund balances as of June 30, 2018, were accurate and in compliance with applicable criteria.

We found that fund balances for the tested funds were properly reported.

Schedule 3—Summary of Fund Balances and Fund Balance Test Results, presents by Fund, total balances, and changes in fund balances.

We conducted this performance audit under the authority of GC section 77206(h) and 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the court's internal controls to gaining an understanding of the significant internal controls within the context of the audit objective. We did not audit the court's financial statements.

Conclusion

Our audit found that revenues, expenditures, and fund balances reported by the Court complied with governing statutes, rules, regulations, and Judicial Branch policies; were recorded accurately in accounting records; and were maintained in accordance with appropriate fund accounting principles.

However, in the course of testing we noted internal control deficiencies. The details of these deficiencies are provided in the Findings and Recommendations section of this report.

**Follow-up on
Prior Audit
Findings**

This is the first audit performed by SCO at the Court pursuant to GC section 77206(h)(2); therefore, there are no prior audit findings to address in this report. The Court was previously audited by JCC's Internal Audit Services, which issued a report in April 2017. We are not including any follow-up on matters presented in JCC's prior report.

**Views of
Responsible
Officials**

We issued a draft audit report on December 1, 2020. Brandon E. Riley, Court Executive Officer, responded by letter dated December 10, 2020, agreeing with the results. This final audit report includes the Court's response.

Restricted Use

This report is solely intended for the information and use of the Superior Court of California, County of San Joaquin; JCC, and 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 the 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

MICHAEL REEVES, CPA
Acting Chief, Division of Audits

February 9, 2021

**Schedule 1—
Summary of Revenues and Revenue Test Results¹
July 1, 2017, through June 30, 2018**

Revenue Accounts	Total Revenues	Percentage Totals	Amounts Tested	Percentages Tested	Error Amounts ⁴
State Financing Sources²					
Trial Court Trust Fund ³	\$ 33,775,550	80.23%	\$ 33,775,550	100%	\$ -
Improvement and Modernization Fund	89,889	0.21%	15,261	16.98%	-
Court Interpreter ³	1,746,143	4.15%	1,746,143	100%	-
MOU Requirements	545,848	1.30%	47,540	8.71%	-
Other Miscellaneous	<u>1,245,357</u>	2.96%	<u>1,245,357</u>	100%	-
Subtotal	37,402,786		36,829,851		-
Grants²					
AB 1058 Commissioner/Facilitator	819,833	1.95%	69,385	8.46%	-
Other Judicial Council Grants	987,099	2.34%	18,155	1.84%	-
Non- Judicial Council Grants	<u>907,621</u>	2.16%	<u>94,435</u>	10.40%	-
Subtotal	2,714,553		181,975		-
Other Financing Sources²					
Interest Income	141,036	0.34%	9,982	7.08%	-
Local Fees	286,909	0.68%	717	0.25%	-
Enhanced Collections	323,503	0.77%	28,019	8.66%	28,019
Escheatment	126,408	0.30%	61,478	48.63%	-
Prior Year Revenue	15,643	0.04%	1,041	6.65%	-
County Program - Restricted	1,006,736	2.39%	36,331	3.61%	-
Reimbursement Other	69,602	0.17%	1,410	2.03%	-
Other Miscellaneous	<u>9,615</u>	0.02%	<u>98</u>	1.02%	-
Subtotal	1,979,451		139,075		28,019
Total Revenues	<u>\$ 42,096,790</u>	100%	<u>\$ 37,150,901</u>	88.3%	<u>\$ 28,019</u>

¹ Differences due to rounding.

² Tested account internal controls.

³ Material account.

⁴ Revenues over/(under) stated; see Finding 1.

**Schedule 2—
Summary of Expenditures and Expenditure Test Results¹
July 1, 2017, through June 30, 2018**

Expenditure Accounts	Total Expenditures	Percentage Totals	Amounts Tested	Percentages Tested	Error Amounts ⁴
<u>Payroll</u> ²					
Salaries – Permanent	\$ 19,639,798	46.33%	\$ 1,499,137	7.63%	\$ -
Temp Help	52,909	0.12%	-	0%	-
Overtime	94,715	0.22%	-	0%	-
Staff Benefits	13,577,552	32.03%	994,744	7.33%	-
Subtotals	33,364,974		2,493,881		-
<u>Operating Expenses and Equipment</u> ²					
General Expense	1,757,507	4.15%	305,756	17.40%	-
Printing	54,090	0.13%	6,293	11.63%	-
Telecommunications	201,902	0.48%	964	0.48%	-
Postage	179,377	0.42%	2,066	1.15%	-
Insurance	21,185	0.05%	1,397	6.59%	-
In-State Travel	55,586	0.13%	495	0.89%	-
Out of State Travel	4,625	0.01%	595	0%	-
Training	9,103	0.02%	450	4.94%	-
Security Services	837,320	1.98%	18,535	2.21%	-
Facility Operations	798,043	1.88%	3,055	0.38%	-
Utilities	71,380	0.17%	4,884	0%	-
Contracted Services ³	3,245,808	7.66%	16,542	0.51%	-
Consulting and Professional Services	167,504	0.40%	1,575	0.94%	-
Information Technology	1,030,400	2.43%	146,125	14.18%	420
Major Equipment	213,675	0.50%	179,984	84.23%	-
Other Items of Expense	28,112	0.07%	1,880	0%	1,880
Subtotals	8,675,617		690,596		2,300
<u>Special Items of Expense</u> ²					
Grand Jury	134,980	0.32%	45	0%	-
Jury Costs	279,306	0.66%	74	0.03%	-
Judgements, Settlements, Claims	-	0%	-	0%	-
Debt Service	-	0%	-	0%	-
Other ⁵	83	0.00%	12,963	0%	-
Capital Costs	-	0%	-	0%	-
Internal Cost Recovery	-	0%	-	0%	-
Prior Year Expense Adjustment	(66,356)	-0.16%	(40)	0.06%	-
Subtotals	348,013		13,042		-
Total Expenditures	<u>\$ 42,388,604</u>	100%	<u>\$ 3,197,519</u>	7.54%	<u>\$ 2,300</u>

¹ Differences due to rounding.

² Tested account internal controls.

³ Material account.

⁴ Expenditures over/(under) stated; see Finding 2.

⁵ The account transaction selected for testing in an amount of \$12,963 reflects the reversal of a prior year accrual, so is not included in the expenditure balance shown at year-end.

Schedule 3—
Summary of Fund Balances and Fund Balance Test Results¹
July 1, 2017, through June 30, 2018

	General Fund	Non-Grant Special Revenue Fund	Grant Special Revenue Fund	Total
Beginning Balance	\$ 1,065,954	\$ 1,628,211	\$ -	\$ 2,694,165
Revenues	37,622,777	1,759,460	2,714,553	42,096,790
Expenditures	(38,163,498)	(1,495,819)	(2,729,286)	(42,388,603)
Transfers In	-	-	14,734	14,734
Transfers Out	(14,734)	-	-	(14,734)
Ending Balance	<u>\$ 510,499</u>	<u>\$ 1,891,852</u>	<u>\$ -</u>	<u>\$ 2,402,352</u>
<u>Ending Balance Error Amount</u>				
none	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

¹ Differences due to rounding.

Findings and Recommendations

FINDING 1— Revenue transactions not posted properly

During our review of revenues, we noted an error in the Court’s recording of the year-end accrual amount totaling \$28,019 for the category of Enhanced Collections Revenue (General Ledger [GL] Account No. 821200). The Court’s accounting records show that accrual was not posted properly between two sub-accounts totaling \$6,365 for Enhanced Collections, Civil Assessments (GL Account No. 821201) and \$21,654 for Enhanced Collections, Other (GL Account No. 821202). The entries should have been posted in the opposite sub-accounts. Court accounting staff members indicated that they were involved in a physical office move that affected their routine activities, and the misclassification was an oversight. The records we obtained show sufficient evidence of review by the Court Finance Officer or other accounting management before the amounts were posted to the Phoenix accounting system.

Despite the misclassified posting, the Court’s annual financial statement presents only a single Enhanced Collections Revenue balance, which combines both sub-accounts and is correct, in total, for the revenue balance presented in the FY 2017-18 financial statement. However, a misclassification of this nature and type may lead to incorrect reporting in other budget and reporting requirements, such as the quarterly Report of Revenue and related state reporting for net civil assessment revenue, which were not reviewed or evaluated in our audit.

Trial Court Financial Policies and Procedures Manual, Eighth Edition, Policy No. FIN 5.02, General Ledger, section 3.0 states, in part:

It is the policy of the trial court to establish an accounting system with a chart of accounts and gl that enable the court to record financial transactions with accuracy and consistency. All of the trial courts use a single chart of accounts. This single set of accounts ensures that the financial position of all courts is reported consistently and clearly. The actual accounts each court utilizes may vary depending on the complexity of operations.

Recommendation

We recommend that the Court maintain internal control practices to ensure that a secondary management review of separately prepared journal entries is performed.

FINDING 2— Expenditure documentation not provided

During our review of expenditure-related internal control tasks, we selected a sample of 40 expenditure transactions to review, and noted that the Court did not provide adequate supporting documentation, such as a purchase requisition or purchase order, for one expenditure transaction totaling \$1,800.

We also noted a separate expenditure transaction in which the Court did not initiate and approve a purchase order for a contract renewal prior to the vendor’s monthly service and billing for \$420. The purchase order was

signed and dated October 17, 2017; however, the invoice was dated August 15, 2017, and date-stamped as received by the accounting department on August 21, 2017. The expenditure was incurred for charges in an existing, but expired, contract. The Court provided evidence of extending the contract for an additional year (FY 2017-18). Although the Court renewed the contract, it did not process the direct payment ahead of completing the purchase order. Ultimately, the payment was appropriately approved by the Court Finance Officer and the invoice was paid in a timely manner.

Trial Court Financial Policies and Procedures Manual, Eighth Edition, Policy No. FIN 8.01, Vendor Invoice Processing, section 3.0 states, in part:

All trial court vendor, supplier, consultant and contractor invoices shall be routed to the trial court accounts payable department for processing. The accounts payable staff shall process the invoices in a timely fashion and in accordance with the terms and conditions of the purchase agreements. All invoices must be matched to the proper supporting documentation and must be approved for payment by authorized court personnel acting within the scope of their authority.

Trial Court Financial Policies and Procedures Manual, Eighth Edition, Policy No. FIN 7.03, Contract Administration, section 3.0 states, in part:

The trial court must ensure that:

- The procurement of goods and services is appropriately documented;
- Suppliers and contractors comply with the terms of their purchase orders or contracts; as well as applicable laws, rules, and regulations;
- Performance progresses satisfactorily;
- Problems are identified that may threaten performance; and
- Contractual disputes are addressed and settled according to sound administrative practice and business judgment.

Recommendation

We recommend that the Court strengthen internal controls to ensure that it maintains supporting documentation and that it identifies vendor requirements early enough to properly review, process, and authorize records for operating procurement and related disbursements.

FINDING 3— Insufficient personnel records

During our review of payroll transactions, we noted that 30 court employees selected for review did not have personnel-action request forms on file. As a result, we were unable to verify salary and employment for these employees. A personnel-action request form is used to verify the position appointment and the authorization of salary and time-base for resulting payroll-related expenditures. The Court's human resources personnel indicated that they stopped using personnel action forms for step increases when the Court's payroll processing function was moved to an outside vendor, Automatic Data Processing, Inc. (ADP). We did not notice

documentation policies in the records we reviewed at the court; however, such policies may separately exist with the JCC.

Good internal control policies include the maintenance of standardized documentation for all employees that include the employees' position numbers, approved pay rates, salary steps, any stipends, and job descriptions. The personnel action form should be signed by the employee, the appropriate hiring management authority, and the human resources director when the employee is first hired, and upon each change in the employee's pay rate and/or position. The form is used by an appointing authority to report the appointment of an employee, miscellaneous changes, and separation actions. Use of such a form would improve the Court's processing of payroll and allow employees to notify their departmental personnel office of erroneous information and verify corrections or changes.

Recommendation

We recommend that the Court strengthen its internal controls over employment records and improve the practice of producing and retaining either personnel action request forms for every employee. Because payroll systems or processing can change over time, establishing a written local court policy to complete and retain signed personnel action request forms when an employee is first hired, and to require a revised form for changes to the pay rate and position, avoids inefficiencies of maintaining and duplicating personnel data among different systems, which can be costly and result in excessive time lags in managing personnel actions.

**Attachment—
Superior Court of California, County of San Joaquin
Response to Draft Audit Report**



The Superior Court of California

COUNTY OF SAN JOAQUIN
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BRANDON E. RILEY
Court Executive Officer – Jury Commissioner

December 10, 2020

Jim L. Spano, CPA
Chief, Division of Audits
California State Controller
P. O. Box 942850
Sacramento, CA 94250

Dear Mr. Spano,

The Court is in receipt of the State Controller's Office draft audit report titled "Superior Court of California, County of San Joaquin, Validity of Recorded Revenues, Expenditures, and Fund Balances" for the period of July 1, 2017 through June 30, 2018. Below are the Court's responses to the findings and recommendations contained in the draft audit report.

Finding 1 – Revenue transactions not posted properly

One revenue transaction was not posted properly to sub account. We agree with the recommendation that a secondary management review of separately prepared journal entries is performed.

Finding 2 – Expenditure documentation not provided

Two expenditures out of 40 reviewed did not have a purchase requisition or purchase order. We agree with the recommendation that the Court strengthen our internal controls to ensure we maintain appropriately supporting documentation.

Finding 3 – Insufficient personnel records

It was noted that 30 court employees selected for review did not have personnel-action request forms on file for step increases. We agree with the recommendation that we strengthen our internal controls over employment records and create and retain personnel action request forms for every employee.

Sincerely,

Brandon E. Riley
Court Executive Officer

cc: Grant Parks, Principal Manager
Audit Services
Judicial Council of California

**State Controller's Office
Division of Audits
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Sacramento, CA 94250**

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