



# JUDICIAL COUNCIL OF CALIFORNIA

ADVISORY COMMITTEE ON AUDITS AND  
FINANCIAL ACCOUNTABILITY FOR THE  
JUDICIAL BRANCH

[www.courts.ca.gov/auditcommittee.htm](http://www.courts.ca.gov/auditcommittee.htm)  
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## ADVISORY COMMITTEE ON AUDITS AND FINANCIAL ACCOUNTABILITY FOR THE JUDICIAL BRANCH

### MINUTES OF OPEN MEETING WITH CLOSED SESSION

April 15, 2024  
12:15 p.m. - 1:15 p.m.  
Conference Call

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**Advisory Body Members Present:** Hon. David Rosenberg, Mr. Kevin Harrigan, Mr. Michael Powell, Ms. Nocona Soboleski, Ms. Kristine Swensson (non-voting advisory member)

**Advisory Body Members Absent:** Hon. Salvatore T. Sima, Mr. Charles Johnson

**Others Present:** Mr. Matt Espenshade (Principal Manager, Judicial Council Audit Services), Ms. Dawn Tomita (Manager, Judicial Council, Audit Services), Ms. Michelle O'Connor (Senior Auditor, Judicial Council Audit Services), Mr. Joe Meyer (Audit Supervisor, Judicial Council Audit Services), Ms. Sandra Gan (Senior Auditor, Judicial Council Audit Services), Dawn Annino (Court Executive Officer, Fresno Superior Court), Craig Downing (Director, Fresno Superior Court), Mike Ruffoni (Principal Accountant, Fresno Superior Court), Lisa Armstrong (Chief Financial Officer, Fresno Superior Court), Cheryl Pender (Finance Manager, Kings Superior Court), Robert Oliver (Chief Executive Officer, Sonoma Superior Court), Staci Martines (Chief Financial Officer, Madera Superior Court), Joe Saucedo (Senior Financial Analyst, Madera Superior Court), Anabel Romero (Chief Executive Officer, San Bernardino Superior Court)

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#### OPEN MEETING

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##### Call to Order and Roll Call

The chair welcomed committee members and called the meeting to order at 12:15 p.m. and took roll call.

##### Approval of Minutes

Mr. Harrigan moved to approve the minutes of the October 27, 2023, meeting. Ms. Soboleski seconded the motion. There was no further discussion of the minutes. Motion to approve passed by unanimous voice vote of the committee members present.

No public comments were received for this meeting.

**Item 1**

**External Audit Report – State Auditor’s Office**

Mr. Espenshade provided an overview of recent State Auditor’s audit of the Judicial Council of California. California State Auditor released biennial audit report of the Judicial Council’s compliance with California Judicial Branch Contract Law from July 1<sup>st</sup>, 2021, through June 30<sup>th</sup>, 2023. Section 19210(c) of the Public Contract Code requires the State Auditor’s Office to audit Judicial Council every two years. Overall, the auditors found the Judicial Council is generally complying with the Judicial Branch Contract Law. However, they did identify few areas for improvements. Although the Judicial Council’s Contracting Manuals comply with legal and administrative requirements, it could strengthen its fraud Reporting Requirements. The auditors found that the Judicial Council could improve its contracting manual’s language regarding fraud reporting so that it more closely aligns with the language in Section 20080 of the State Administrative Manual (SAM). The auditors found that the contracting manual’s current language, which contemplates fraud reporting, lacks specificity. It was recommended that Judicial Council should include language that is substantially similar to the fraud-reporting language in SAM, Section 20080, as it pertains to contracting and procurement. Additionally, it was recommended to require Judicial Council staff to report suspected instances of fraud to independent parties within the Judicial Council, such as the principal manager of Audit Services or chief administrative officer.

**Action:** Mr. Harrigan moved to approve audit report on Judicial Council’s website (seconded by Mr. Powell). The motion passed by unanimous voice vote of the committee members present.

**Item 2**

**Invitation to Comment regarding proposed revisions to the Judicial Branch Contracting Manual**

Oliver Cheng from Judicial Council Legal Services Office provided an overview of proposed changes to the Judicial Branch Contracting Manual (JBCM). State Auditor recommended to include language that is substantially similar to the fraud-reporting language in section 20080 of SAM that pertains to contracting and procurement. In response to these recommendations, the Audit Committee plans to recommend JBCM revisions to the council and invites public comment on the JBCM revisions proposed. The proposed revisions: (i) include language that is substantially similar to the fraud reporting provisions in SAM section 20800 that pertains to contracting and procurement; and (ii) provide instructions to judicial branch entities on to whom incidents of fraud should be reported.

If the provided changes look acceptable to the committee members, then the Legal Services will post invitation to comment on proposed changes. Once posted, the public will be given two weeks to submit public comments. Around mid of June 2024, Audit Committee will need to reconvene to address any public comments received and approve final Judicial Council report to be submitted to Executive and Planning Committee (E&P).

It is anticipated that the next revision of the JBCM will be considered by the council at its meeting scheduled for September 20, 2024, and, if adopted by the council, the effective date of the revised JBCM would be October 1, 2024.

**Action:** The motion to post invitation to comment passed by unanimous voice vote of the committee members present.

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**A D J O U R N M E N T**

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There being no further open meeting business, the meeting was adjourned to closed session at 12:40 p.m.

**C L O S E D   S E S S I O N**

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**Item 1**

**Draft Audit Report – Rule of Court 10.75(d) (6), non-final audit reports or proposed responses to such reports**

Committee members discussed the draft audit report for Fresno Superior Court, per Rule of Court 10.63(c)(1).

**Action:** Mr. Powell moved to approve this report for posting (seconded by Mr. Harrigan). Committee members unanimously approved audit of Fresno Superior Court for public posting on Judicial Council’s website.

**Item 2**

**Draft Audit Report – Rule of Court 10.75(d) (6), non-final audit reports or proposed responses to such reports**

Committee members discussed the draft audit report for Kings Superior Court, per Rule of Court 10.63(c)(1).

**Action:** Mr. Harrigan moved to approve this report for posting (seconded by Mr. Powell). Ms. Soboleski abstained from voting. Committee members unanimously approved audit of Kings Superior Court for public posting on Judicial Council’s website.

**Item 3**

**Draft Audit Report – Rule of Court 10.75(d) (6), non-final audit reports or proposed responses to such reports**

Committee members discussed the draft audit report for Sonoma Superior Court, per Rule of Court 10.63(c)(1).

**Action:** Mr. Powell moved to approve this report for posting (seconded by Ms. Soboleski). Committee members unanimously approved audit of Sonoma Superior Court for public posting on Judicial Council’s website.

**Item 4**

**Draft Audit Report – Rule of Court 10.75(d) (6), non-final audit reports or proposed responses to such reports**

Committee members discussed the draft audit report for Madera Superior Court, per Rule of Court 10.63(c)(1).

**Action:** Mr. Harrigan moved to approve this report for posting (seconded by Mr. Powell). Committee members unanimously approved audit of Madera Superior Court for public posting on Judicial Council’s website.

**Item 5**

**Draft Audit Report – Rule of Court 10.75(d) (6), non-final audit reports or proposed responses to such reports**

Committee members discussed the draft audit report for San Bernardino Superior Court, per Rule of Court 10.63(c)(1).

**Action:** Ms. Soboleski moved to approve this report for posting (seconded by Mr. Powell). Committee members unanimously approved audit of San Bernardino Superior Court for public posting on Judicial Council’s website.

Adjourned closed session at 1:15 pm.