

JUDICIAL COUNCIL OF CALIFORNIA

Audit Report

FISCAL COMPLIANCE AUDIT PROGRAM

July 1, 2017, through June 30, 2018



BETTY T. YEE
California State Controller

June 2019



BETTY T. YEE
California State Controller

June 14, 2019

Tani G. Cantil-Sakauye, Chief Justice
Judicial Council of California
455 Golden Gate Avenue
San Francisco, CA 94102

Dear Chief Justice Cantil-Sakauye:

The State Controller's Office (SCO) audited the revenues, expenditures, and fund balances of the Judicial Council of California (Council) staff. We conducted this audit to assess the Council staff's compliance with governing statutes, rules, regulations, and policies for all significant funds under the jurisdiction of the Council staff for the period of July 1, 2017, through June 30, 2018.

Our audit found that Council staff complied with statutes, rules, regulations, and policies for revenues, expenditures, and fund balances. However, our audit identified weaknesses in the Council staff's administrative and internal accounting controls system; these weaknesses are described in the Findings and Recommendations section of this report and should be addressed and corrected by Council staff.

This report is for your information and use. The Council's responses to the findings are incorporated into this final report. The Council agreed with our observations and provided a Corrective Action Plan to address the fiscal control weaknesses and recommendations. We appreciate the Council's willingness to implement corrective actions. This report will be available on the SCO website at www.sco.ca.gov.

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

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/lis

cc: Millicent Tidwell, Chief Deputy Director
Judicial Council of California
Martin Hoshino, Administrative Director
Judicial Council of California
John Wordlaw, Chief Administrative Officer
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Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the Judicial Council of California's (Council) compliance with governing statutes, rules, regulations, and policies for revenues, expenditures, and fund balances for all material and significant funds under the administration, jurisdiction, or control of the Council.

Our audit found that the Council complied with governing statutes, rules, regulations, and policies relating to the revenues, expenditures, and fund balances for the period of July 1, 2017, through June 30, 2018.

However, our audit identified the following internal control weaknesses:

- Inadequate segregation of duties within the payroll function;
- Improper discharges of employee accounts receivables; and
- Lack of a reconciliation process for employee accounts receivables.

Background

The Council is the policymaking body of the state court system that oversees superior courts in 58 counties, six appellate courts, and the California Supreme Court. The Council sets the direction for improving and advancing the consistent, independent, impartial, and accessible administration of justice for the benefit of the public.

Council staff implement Council policy and provides administrative support to judicial branch entities. Specifically, Council staff administers accounting, auditing, budgeting, contracting, human resources, procurement, and information technology services. Other responsibilities include facilitating court construction, issuing and renewing court interpreter licenses, providing training and education services to new judicial officers, and performing budgeting and administrative services for the courts.

We conducted this audit under an Interagency Agreement with the Council.

Objectives, Scope, and Methodology

We conducted this audit to determine whether the Council complied with governing statutes, rules, regulations, and policies for revenues, expenditures, and fund balances for the period of July 1, 2017, through June 30, 2018.

Government Code (GC) section 77206(i) and (j) requires the SCO to audit the Council's compliance with governing statutes, rules, regulations, and policies for revenues, expenditures, and fund balances for all material and significant funds under the administration, jurisdiction, or control of the Council on or before December 15, 2013, and biennially thereafter.

Our audit methodology broadly included planning and fieldwork testing procedures, as described further below:

Audit Planning

To plan the audit, we performed general preliminary procedures, evaluated internal controls, and assessed the reliability of data significant to our audit objectives.

General preliminary procedures included:

- Reviewing the *Judicial Council Governance Policies*, Budget Act, *Manual of State Funds*, Government Codes, Rules of the Court, and relevant internal policies and procedures to identify compliance requirements applicable to the Council for revenues, expenditures, and fund balances; and
- Following up on the status of prior findings identified in the SCO's audit report, issued on October 18, 2017.

Internal control evaluation included:

- Reviewing current policies and procedures, organization charts, and the Council's website;
- Interviewing Council staff to gain an understanding of the internal control environment;
- Determining the significant controls within the context of the audit objectives;
- Assessing whether key internal controls, such as reviews and approvals, reconciliations, and segregation of duties are properly designed, implemented, and operating effectively; and
- Determining impact to the audit objective of the identified internal control weaknesses.

Data reliability assessment included:

- Identifying the information systems used to process and account for revenues, expenditures, and fund balance transactions;
- Interviewing staff and reviewing documented policies and procedures regarding security, data entry, processing, and reporting to gain an understanding of information technology systems and data significant to the audit objectives;
- Comparing data with other sources to determine the completeness and accuracy of the data in the Oracle financial system;
- Evaluating electronic access controls for the Oracle financial system; and
- Determining whether the system data is sufficiently reliable for conducting the audit.

Fieldwork Substantive Testing

Based on the results of our planning procedures and assessments, we designed substantive test procedures to address specific audit objectives.

Audit Objective 1: Determine whether revenue and expenditures are consistent with authorizing Government Codes and the policies and procedures of the Council and the *State Administrative Manual*, properly supported by documentation, and recorded accurately in the accounting records. Procedures included:

- Identifying the total revenue and expenditure amounts recorded in each fund under the administration, jurisdiction, or control of the Council;
- Determining which funds have revenues and expenditures in excess of two percent of total revenues and expenditures within the fund;
- Selecting representative samples of transactions to test from revenues and expenditure accounts determined above. We selected non-statistical samples on a judgmental basis, and did not project the results of testing to the intended (total) population; and
- Examining transaction samples to verify that revenue and expenditure amounts are accounted for in accordance with Government Code, are properly supported with adequate documentation, and are accurately reported in the accounting records.

Audit Objective 2: Determine whether fund balances are recorded on the Legal/Budgetary basis of accounting and maintained in accordance with fund accounting principles. Procedures included:

- Judgmentally selecting a sample of funds with fund balances over \$100 million, as of June 30, 2018, or with balances that fluctuated by more than 25% from the prior period;
- Recalculating the sampled fund balances to verify that amounts reported are accurate; and
- Considering the results of revenue and expenditure testing to assess whether transactions were reported on the Legal/Budgetary basis of accounting and recorded in accordance with fund accounting principles.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our audit to evaluating the compliance of revenues, expenditures, and fund balances for material and significant funds under the administration, jurisdiction, or control of the Council. We did not audit

the Council's accounting records for the Supreme Court, Court of Appeal, or the Habeas Corpus Resource Center, as the review and approval authority for these transactions remains with those programs.

Conclusion

Our audit found that the Council complied with statutes, rules, regulations, and policies for revenues, expenditures, and fund balances. However, we identified weaknesses in the Council's administrative and internal accounting controls system; these weaknesses are described in the Findings and Recommendations section of this report and should be addressed and corrected by the Council.

**Follow-up on
Prior Audit
Findings**

The SCO issued the prior audit report on October 18, 2017, for the period of July 1, 2015, through June 30, 2016. Findings noted in this report were not satisfactorily resolved by the Council, as summarized in the Appendix.

**Views of
Responsible
Officials**

We issued a draft report on May 17, 2019. John Wordlaw, Chief Administrative Officer, responded by letter dated June 4, 2019, agreeing with the audit results. This final report includes the Judicial Council of California's response.

Restricted Use

This report is solely for the information and use of the Council 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 will be available on the SCO website at www.sco.ca.gov.

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

Sacramento, California

June 14, 2019

Findings and Recommendations

FINDING 1— Inadequate segregation of duties within the payroll function

During our review of expenditures, we noted that attendance accounting duties are not segregated. The analysts entering attendance data into the State's attendance system also verify and authorize (certify) their own attendance data.

This issue was also noted in the previous audit report, which stated that the Council lacked adequate internal control procedures to ensure segregation of duties within the payroll and benefits unit related to payroll transactions.

The prior audit found that the same payroll analysts:

- Entered timesheet information into the State's attendance system;
- Reconciled information from the attendance system to source documents and reporting exceptions; and
- Authorized (certified) timesheet information that has been entered into the attendance system.

An effectively designed system of controls reduces the risk of error and loss through various measures, such as separating potential conflicting roles and responsibilities, structuring written procedures, and incorporating independent verification procedures.

GC sections 13400 through 13407 require state agencies to establish and maintain internal controls, including proper segregation of duties and an effective system of internal review. Adequate segregation of duties reduces the likelihood that fraud or error will remain undetected by providing for separate processing by different individuals at various stages of a transaction and for independent reviews of work performed.

As identified in our previous audit, the Council was unable to show that it has compensating controls to reduce the risk that data entry errors will not be detected in the absence of segregating the attendance function.

Recommendation

We recommend that the Council improve internal control procedures by:

- Separating conflicting payroll duties for monthly recording, reconciling, verifying, and authorization of attendance certification; and
- Implementing a monthly verification (audit) process of attendance data entered into the State's attendance system.

**FINDING 2—
Deficiency in
collection of
outstanding
employee accounts
receivables**

During our review of revenues, we noted that the Council does not have adequate internal control procedures to collect and discharge aging employee accounts receivables. We also noted that older balances included amounts owed from currently employed Council staff members.

This issue was also noted in the previous audit report. In our follow-up to the Council's corrective actions from the previous audit report, we found that the Council:

- Improperly discharged (expended as write-offs) employee receivable balances from fiscal year 2015-16 in the amount of \$648;
- Did not recoup employee receivables from the previously-reported \$24,448 balance; and
- Did not implement appropriate written procedures to enforce accountability, collection, and discharge for aging outstanding employee receivables.

We discovered that the Council also discharged other employee accounts receivable balances without SCO authorization. The supporting worksheets we reviewed omitted \$51,917 in employee receivable balances recorded prior to fiscal year 2016-17. We requested a journal entry and authorizing records to verify amounts and accounts written off. Council staff did not provide copies of the requested documentation.

Council staff indicated that accounts were written off because collections could not be applied to the reverted appropriation of a fund. Additionally, Council staff indicated that the Council will not recoup a receivable without the consent of an employee. Although a repayment agreement is normal in the course of establishing a receivable, its absence, under statute, does not preclude the Council from recouping amounts due and unpaid. In effect, an unauthorized discharge of an employee receivable amounts to granting unauthorized compensation.

GC section 19838 requires and authorizes agencies to recoup employee receivables, with or without consent:

(a) When the state determines an overpayment has been made to an employee, it shall notify the employee of the overpayment and afford the employee an opportunity to respond prior to commencing recoupment actions. Thereafter, reimbursement shall be made to the state through one of the following methods mutually agreed to by the employee and the state:

(1) Cash payment or payments.

(2) Installments through payroll deduction to cover at least the same number of pay periods in which the error occurred. When overpayments have continued for more than one year, full payment may be required by the state through payroll deductions over the period of one year.

(3) The adjustment of appropriate leave credits or compensating time off, provided that the overpayment involves the accrual or crediting of leave credits (e.g., vacation, annual leave, or holiday) or compensating time off. Any errors in sick leave balances may only be adjusted with sick leave credits.

Absent mutual agreement on a method of reimbursement, the state shall proceed with recoupment in the manner set forth in paragraph (2).

Furthermore, GC section 12437(a) states that employees are not released from the payment of amounts due and owing the State. Discharges from liability are allowed under GC sections 12433 through 12439 (Article 2.5, “Discharge of State Entity from Duty to Collect”) only through an application filed with, and approved by, the State Controller.

GC section 13402 states:

Agency heads are responsible for the establishment and maintenance of a system or systems of internal control, and effective and objective ongoing monitoring of the internal controls within their state agencies. This responsibility includes documenting the system, communicating the system requirements to employees, and ensuring that the system is functioning as prescribed and is modified, as appropriate, for changes in conditions.

Recommendation

We recommend that the Council establish written procedures to specify the roles and responsibilities of initiating, recording, monitoring, collecting, reporting, and discharging employee accounts receivables according to the guidelines referenced above. The procedures should include the maintenance of an accurate and system-generated aging report that shows initial balances, collections, and ending balances by fiscal year.

We also recommend that the Council reverse previously-discharged employee receivables and follow statute and other guidelines to recoup amounts owed from current and former employees. If collection efforts do not result in payment, and after following the process outlined in statute, we recommend that the Council apply for discharge of accountability with the SCO.

FINDING 3— Lack of reconciliation process for employee accounts receivables

During our review of revenues, we noted that Council Human Resources and General Ledger Accounting staff do not reconcile the account balances and details recorded on outstanding employee accounts receivables.

This issue was also noted in our previous audit report, in which we recommended that the Council establish policies and procedures to ensure that amounts were accurate and traceable to source documents.

In our follow-up of the Council’s corrective actions described in our previous audit report, we found that formal procedures are incomplete and have not been adopted as a working process to help Council staff appropriately manage and account for employee receivables.

GC sections 13400 through 13407, *The State Leadership Accountability Act*, requires state agencies to maintain effective systems of internal control and to promptly correct identified weaknesses.

Recommendation

We recommend that the Council continue its collaborative effort to produce and implement formal desk procedures that improve and support effective internal control of employee receivables in the human resources and accounting unit functions. The procedures should require and provide guidance for reconciling the balances and activities for employee receivables.

Appendix— Status of Prior Audit Findings

The SCO performed the previous fiscal compliance audit for the period of July 1, 2015, through June 30, 2016. The report was dated October 18, 2017. The previous findings and the status of each are as follows:

Finding	Description of Previous Audit Finding	Finding Corrected?	Comments
1	Inadequate Segregation of Duties within Payroll Functions	No	Repeat Finding – See Finding 1
2	Deficiency in Collection of Outstanding Employee Accounts Receivables	No	Repeat Finding – See Finding 2
3	Lack of Reconciliation Process for Employee Accounts Receivables	No	Repeat Finding – See Finding 3

**Attachment—
Judicial Council of California’s Response to
Draft Audit Report**



JUDICIAL COUNCIL OF CALIFORNIA

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TANI G. CANTIL-SAKAUYE
Chief Justice of California
Chair of the Judicial Council

MARTIN HOSHINO
Administrative Director

JOHN WORDLAW
Chief Administrative Officer

June 4, 2019

Mr. Jim Spano, CPA
Chief, Division of Audits
State Controller's Office
P.O. Box 942850
Sacramento, California 942850

Delivered via e-mail

Dear Mr. Spano:

The Judicial Council of California (Judicial Council) believes in financial accountability and transparency, and I thank you and your audit staff for their review of our operations for fiscal year 2017-18. The biennial audit performed by the State Controller's Office (SCO) is an important management tool to ensure we continue to follow the State's accounting and administrative rules, while identifying opportunities for improvement. I am pleased with your audit's overall conclusion that we have complied with the statutes, rules, regulations, and policies concerning the revenues, expenditures, and fund balances under the Judicial Council's control. Notwithstanding this primary conclusion, your audit identified three areas that require corrective action. The Judicial Council's staff have reviewed and are in agreement with your audit report's recommendations. We have already started our corrective action, as described further in *italics* following each recommendation presented below.

Recommendation #1 – Employee Attendance and Leave Reporting

We recommend that the [Judicial] Council improve internal control procedures by:

- Separating conflicting payroll duties for monthly recording, reconciling, verifying, and authorization of attendance certification; and

- Implementing a monthly verification (audit) process of attendance data entered into the state's leave accounting system.

Response:

The audit took issue with the Judicial Council's practice of having the same associate analyst both enter and certify attendance data in the State's leave accounting system. The SCO's recommendation is intended to increase the likelihood of identifying data entry errors—prior to submission—by having someone else review and certify the data. Secondly, the SCO recommends the creation of a monthly audit process to verify the accuracy of the data already entered into the State's leave accounting system.

We agree there is a risk of data entry error when the same person both enters and certifies the data prior to submission. Human Resources has developed reasonable compensating controls to better ensure data quality. These new controls are now reflected in our written procedures and will reduce the risk of reporting errors. Specifically, our new procedures include:

- *A Human Resources Associate Analyst—other than the one entering and submitting leave data to the California Leave Accounting System (CLAS)—will compare the entries made (as noted on the SCO's LAB report) to the individual employee timesheets for the corresponding pay period. This review will ensure the data on each employee's timesheet, as approved by the employee's supervisor, has been entered in the SCO's CLAS system accurately.*
- *The Human Resources Supervisor in charge of the Payroll and Benefits Unit will use a monthly SCO Lab Report to similarly verify the accuracy of any leave entries made in the SCO's system. Specifically, the supervisor will compare data on the monthly LAB report (showing leave taken by employee in the SCO's system) to the corresponding employee timesheets for that same month to verify data entry.*

These new procedures will result in three people verifying the accuracy of the data submitted to the SCO. Two people will verify the SCO entries based on all employee timesheets regardless of whether leave was charged, while a manager (or designee) will perform a monthly review for those employees who charged leave during each month's pay period.

Recommendation #2a: - Roles and Responsibilities for The Tracking, Collecting and Discharging for Employee Accounts Receivable

We recommend that the [Judicial] Council establish written procedures to specify the roles and responsibilities of initiating, recording, monitoring, collecting, reporting, and discharging employee accounts receivable according to the guidelines referenced above. The procedures

should include the maintenance of an accurate and system-generated aging report that shows initial balances, collections, and ending balances by fiscal year.

Response

The audit took issue with the Judicial Council not recovering certain amounts due from current and former employees, and in some cases writing off these amounts without prior approval from the SCO. The audit recommendation is intended to strengthen the Judicial Council's collection and write-off procedures so that roles and responsibilities are clearly defined. We agree this is an area that requires further attention.

In August 2017, Human Resources developed written procedures in its desk manual for payroll and benefit-related account receivables. These written procedures include: a timeline for when to notify the employee regarding an accounts receivable; a template for what to include in the first, second and third employee notification letters; information detailing when a response from the employee is required; and a payment election form that will provide the employee with different payment options (such as through check or payroll deduction) to repay the amounts due. Employees with outstanding balances will receive up to three notices reminding them to select a payment option and to confirm their choice with Human Resources. When the employee pays by check, Human Resources will forward the check to Accounting Services for processing and the resulting reduction or elimination of the outstanding balance. If the employee instead elects payroll deduction, Human Resources completes and forwards the STD. 674 A/R form to the SCO and then monitors the employee's subsequent paychecks to ensure deductions are occurring as expected. If Human Resources has notified the employee at least three times without any response, Accounting Services will then take over the collection process.

The Judicial Council agrees with the spirit of the SCO's recommendation and intends to pursue—through all legally permissible methods—the collection of outstanding balances owed by current and former employees. Therefore, going forward, the Judicial Council will also consider whether to continue issuing demand notices (beyond the current three letters); taking employees with sufficiently large balances to small claims court for the recovery of public funds; and contacting the Franchise Tax Board regarding their Interagency Intercept Collection Program to evaluate the feasibility of using this program to recover the amounts due.

Recommendation 2B – Reverse Previously Discharged Receivables and Recoup Amounts Outstanding from Current and Former Employees

We also recommend that the [Judicial] Council reverse previously-discharged employee receivables and follow statute and other guidelines to recoup amounts owed from current and former employees. If collection efforts do not result in payment, and after following the process

outlined in statute, we recommend that the [Judicial] Council apply for discharge of accountability with the SCO.

Response

We agree with the overarching goal of the SCO's recommendation. Further, we note the balances previously written-off by Accounting Services—as referenced in the SCO's finding—were each under \$500 per employee and all legally permissible efforts to collect had been exhausted. Government Code, Section 12438 does not require state agencies to collect amounts that are \$500 or less. Nevertheless, Accounting Services agrees the STD 27 form was not submitted to the SCO to discharge accountability for collection, and Accounting Services will remedy that error. Remaining efforts to recover other amounts due from current and former employees—as highlighted in the SCO's report—will be shared with executive management, and those discussions will be informed by both our legal authority and the administrative tools we have available to recover these amounts. Again, we agree with the underlying goal behind the SCO's recommendation.

Recommendation 3 – Reconciliation of Employee Accounts Receivable

We recommend that the [Judicial] Council continue its collaborative effort to produce and implement formal desk procedures that improve and support effective internal control of employee receivables in the human resources and accounting unit functions. The procedures should require and provide guidance for reconciling the balances and activities for employee receivables.

Response

We acknowledge Human Resources and Accounting Services need to work more collaboratively on the reconciliation of employee accounts receivables, and both offices have since developed new reconciliation processes.

Payroll and benefit-related Accounts/Receivables (A/Rs) are initiated by Human Resources once they receive the employee's repayment response (as referenced in our earlier response to recommendation 2a). Human Resources will report the A/R to the SCO using Payroll Adjustment Notice - form STD. 674A/R and initiate the tracking of the A/R internally by the designated associate analyst within Human Resources based on documented procedures. Once SCO records the receivable, it will then notify Accounting Services, who will record the receivable within the FISCAL financial system.

On a quarterly basis, Accounting Services will run an A/R report from FISCAL based on employee name for Human Resources to review and help reconcile A/R reimbursement payments. However, if an employee has multiple A/Rs, it may continue to appear as if

Mr. Jim Spano, CPA

June 4, 2019

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clearance/reference numbers do not match the source documents maintained by Human Resources. This will continue if limitations with SCO processes and their system remain in place. For example:

- *Once form STD. 674A/R is sent to the SCO, it can take them up to six months (or longer) to set up the A/R in their system (using the employee's current payroll reporting unit). Once the SCO has established the A/R in its system, the SCO then sends a report to Accounting Services confirming establishment of the A/R. Upon receipt of the report, Accounting Services then sets up the A/R in their FISCAL Accounts Receivable module and sends a copy to Human Resources.*
- *As employees submit repayment through payroll deductions, the payment is reimbursed to the payroll fund the employee was connected to when the A/R was established. However, since it may have been 6-8 months from when the STD 674A/R form was originally sent to the SCO to establish the receivable, the employee may have subsequently transferred to a new payroll reporting unit (and often an entirely different fund source). When a repayment is made, the SCO will process the re-payment/deduction to the employee's new payroll reporting unit and not the payroll reporting unit established under the A/R. The SCO then reports this information to Accounting Services, which will not match the source documents maintained by Human Resources. This is particularly challenging if an employee has multiple A/Rs.*
- *Accounting Services is required by SCO-Accounting procedures to group all A/Rs together by the employee to determine if the total of the A/Rs meet the threshold for discharge. Some A/Rs are not payroll and benefit related but may also be established due to taxable Travel Expense Claims (TECs) reported to the SCO W-2 unit. These transactions are not part of Human Resources' oversight (or tracking). In the event the employee has separated—and the SCO is unable to withhold the tax from a payroll warrant—then an A/R is set up for the employee. The TEC A/Rs are not easily distinguishable on the SCO's report from payroll and benefit-related A/Rs.*

Human Resources and Accounting Services have determined the best way to keep track of payroll-related A/Rs and travel-related A/Rs is to manually reconcile them back to the STD. 674A/R form utilizing the monthly report provided by the FISCAL system. Human Resources will track payroll and benefit-related A/Rs and Accounting Services will track the travel A/Rs. These reconciliation procedures will be documented, and evidence of these reconciliations will be maintained to demonstrate the consistent implementation of this new practice.

Again, the Judicial Council greatly appreciates the detailed review performed by the State Controller's Office and we appreciate the professionalism of its audit staff. If you have any

Mr. Jim Spano, CPA
June 4, 2019
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questions regarding this response, please contact Mr. Grant Parks, Principal Manager – Audit Services for more information.

Sincerely,



JOHN WORDLAW
Chief Administrative Officer
Judicial Council

JW/GP

cc: Martin Hoshino, Administrative Director, Judicial Council
Millicent Tidwell, Chief Deputy Director, Judicial Council
Aurora Rezapour, Director, Human Resources, Judicial Council
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