



# 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)  
[auditcommittee@jud.ca.gov](mailto:auditcommittee@jud.ca.gov)

## AUDITS AND FINANCIAL ACCOUNTABILITY COMMITTEE

### OPEN MEETING AGENDA

Open to the Public Unless Indicated as Closed (Cal. Rules of Court, rule 10.75(c)(1))

THIS MEETING IS BEING CONDUCTED BY ELECTRONIC MEANS

OPEN PORTION OF THIS MEETING IS BEING RECORDED

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**Date:** March 10, 2021  
**Time:** 12:15 – 1:15 PM  
**Public Videocast:** <http://jcc.granicus.com/player/event/1211>

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Meeting materials for open portions of the meeting will be posted on the advisory body web page on the California Courts website at least three business days before the meeting.

Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order.

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#### I. OPEN MEETING (CAL. RULES OF COURT, RULE 10.75(C)(1))

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##### Call to Order and Roll Call

##### Opening Comments by the Chair and Vice-Chair

Presenter(s)/Facilitator(s): Hon. Judge Rosenberg—Chair; Hon. Presiding Justice  
Siggins—Vice Chair

##### Approval of Minutes

Approve minutes of the July 14, 2020, meeting of the audit committee.

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#### II. PUBLIC COMMENT (CAL. RULES OF COURT, RULE 10.75(K)(2))

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##### Written Comment

In accordance with California Rules of Court, Rule 10.75(k) (1), written comments pertaining to any agenda item of a regularly noticed open meeting can be submitted up to one complete business day before the meeting. For this specific meeting, comments should be e-mailed to [auditcommittee@jud.ca.gov](mailto:auditcommittee@jud.ca.gov) or mailed or delivered to Judicial Council of California, Audit Services, 455 Golden Gate Avenue, 5<sup>th</sup> Floor, San Francisco, California 94102 attention: Audit Services. Only written comments received by 12:15 pm on March 9<sup>th</sup>, 2021 will be provided to advisory body members prior to the start of the meeting.

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**III. INFORMATION ONLY ITEMS (NO ACTION REQUIRED)**

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**Info 1**

**Report from Audit Services**

Overview of Audit Services' work in progress as well as a summary of external audits being performed by other governmental agencies.

Presenter(s)/Facilitator(s): Grant Parks, Principal Manager – Judicial Council's Audit Services

**Info 2**

**General Discussion by Members of the Committee**

Open discussion by committee members regarding any topic within the scope and purview of the Advisory Committee for Audits and Financial Accountability for the Judicial Branch.

Presenter(s)/Facilitator(s): Grant Parks, Principal Manager – Judicial Council's Audit Services

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**IV. DISCUSSION AND POSSIBLE ACTION ITEMS**

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**Item 1**

**External Audit Report – State Auditor's Office (Action Required)**

Review and approve for posting the State Auditor's recent audit report concerning procurement practices at five superior courts. The State Auditor is required to audit court compliance with the Judicial Branch Contract Law per Public Contract Code, Section 19210(a).

Presenter(s)/Facilitator(s): Grant Parks, Principal Manager – Judicial Council's Audit Services

**Item 2**

**External Audit Report – State Controller's Office (Action Required)**

Review and approve for public posting the State Controller's recent audit of San Joaquin Superior Court's revenues, expenditures, and fund balance for fiscal year 2017-18. Government Code, Section 77206(h) requires the State Controller to periodically audit the trial courts and how they account for the funds under their control.

Presenter(s)/Facilitator(s): Grant Parks, Principal Manager – Judicial Council's Audit Services

**Item 3**

**External Audit Report – State Controller's Office (Action Required)**

Review and approve for public posting the State Controller's recent audit of El Dorado Superior Court's revenues, expenditures, and fund balance for fiscal year 2017-18.

Government Code, Section 77206(h) requires the State Controller to periodically audit the trial courts and how they account for the funds under their control.

Presenter(s)/Facilitator(s): Grant Parks, Principal Manager – Judicial Council’s Audit Services

**Item 4**

**External Audit Report – State Controller’s Office (Action Required)**

Review and approve for public posting the State Controller’s recent audit of Solano Superior Court’s revenues, expenditures, and fund balance for fiscal year 2017-18. Government Code, Section 77206(h) requires the State Controller to periodically audit the trial courts and how they account for the funds under their control.

Presenter(s)/Facilitator(s): Grant Parks, Principal Manager – Judicial Council’s Audit Services

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**V. ADJOURNMENT**

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**Adjourn the meeting**

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**VI. CLOSED SESSION (CAL. RULES OF COURT, RULE 10.75(D))**

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**Item 5**

**Draft Audit Report – Rule of Court 10.75(d)(6) (Action Required)**

***Non-final audit reports or proposed responses to such reports***

Review and approve Audit Services’ draft audit report of Courts of Appeal, Sixth Appellate District, per Rule of Court 10.63(c)(1).

Presenter(s)/Facilitator(s): Joe Meyer, Senior Auditor – Judicial Council’s Audit Services

**Item 6**

**Draft Audit Report – Rule of Court 10.75(d)(6) (Action Required)**

***Non-final audit reports or proposed responses to such reports***

Review and approve Audit Services’ draft audit report of Napa Superior Court, per Rule of Court 10.63(c)(1).

Presenter(s)/Facilitator(s): Joe Meyer, Senior Auditor – Judicial Council’s Audit Services

**Item 7**

**Draft Audit Report – Rule of Court 10.75(d)(6) (Action Required)**

***Non-final audit reports or proposed responses to such reports***

Review and approve Audit Services’ draft audit report of Imperial Superior Court, per Rule of Court 10.63(c)(1).

Presenter(s)/Facilitator(s): Joe Meyer, Senior Auditor – Judicial Council’s Audit Services

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**VII. ADJOURNMENT**

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**Adjourn the meeting**