



JUDICIAL COUNCIL OF CALIFORNIA

ADVISORY COMMITTEE ON AUDITS AND
FINANCIAL ACCOUNTABILITY FOR THE
JUDICIAL BRANCH

www.courts.ca.gov/auditcommittee.htm
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

Date:	July 15, 2021
Time:	12:15 – 1:15 PM
Public Videocast:	jcc.granicus.com/player/event/1314

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.

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

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 March 10, 2021 meeting of the audit committee.

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

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 or mailed or delivered to Judicial Council of California, Audit Services, 455 Golden Gate Avenue, 5th Floor, San Francisco, California 94102 attention: Audit Services. Only written comments received by 12:15 pm on July 14th, 2021 will be provided to advisory body members prior to the start of the meeting.

III. INFORMATION ONLY ITEMS (NO ACTION REQUIRED)

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): Dawn Tomita, Audit Supervisor – 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): Dawn Tomita, Audit Supervisor – Judicial Council's Audit Services

IV. DISCUSSION AND POSSIBLE ACTION ITEMS

Item 1

Revisions to the Judicial Branch Contracting Manual (Action Required)

Review and approve the proposed changes to the Judicial Branch Contracting Manual per California Rules of Court, Rule 10.63(c)(3), as well as the accompanying report to the Judicial Council.

Presenter(s)/Facilitator(s):

Oliver Cheng, Attorney – Judicial Council's Legal Services

John Prestianni, Supervising Attorney – Judicial Council's Legal Services

Item 2

Annual Audit Plan – Fiscal Year 2021-22 (Action Required)

Discuss and approve the scope of audits for fiscal year 2021-22, including the high-risk areas and judicial branch entities to be audited, based on available audit resources.

Presenter(s)/Facilitator(s): Dawn Tomita, Audit Supervisor – 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 Placer 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): Dawn Tomita, Audit Supervisor – 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 Kern Superior Court’s revenues, expenditures, and fund balance for fiscal year 2018-19. 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): Dawn Tomita, Audit Supervisor – Judicial Council’s Audit Services

Item 5

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

Review and approve for public posting the State Controller’s recent audit of Merced Superior Court’s revenues, expenditures, and fund balance for fiscal year 2018-19. 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): Dawn Tomita, Audit Supervisor – Judicial Council’s Audit Services

Item 6

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

Review and approve for public posting the State Controller’s recent audit of Stanislaus Superior Court’s revenues, expenditures, and fund balance for fiscal year 2018-19. 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): Dawn Tomita, Audit Supervisor– Judicial Council’s Audit Services

V. ADJOURNMENT

Adjourn to closed session.

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

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 Riverside Superior Court, per Rule of Court 10.63(c)(1).

Presenter(s)/Facilitator(s): Michelle O’Connor, Senior Auditor – Judicial Council’s Audit Services

Item 8

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 Mono Superior Court, per Rule of Court 10.63(c)(1).

Presenter(s)/Facilitator(s): Michelle O’Connor, Senior Auditor – Judicial Council’s Audit Services

Item 9

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 Mariposa Superior Court, per Rule of Court 10.63(c)(1).

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

VII. ADJOURNMENT

Adjourn the meeting