



# 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

June 26, 2024  
12:15 p.m. - 1:15 p.m.  
Conference Call

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**Advisory Body Members Present:** Hon. Salvatore T. Sirna, Mr. Kevin Harrigan, Mr. Michael Powell, Ms. Nocona Soboleski, Mr. Charles Johnson, Ms. Kristine Swensson (non-voting advisory member)

**Advisory Body Members Absent:** Hon. David Rosenberg

**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), Kate Bieker (Court Executive Officer, Contra Costa Superior Court), Fae Li (Director of Finance, Contra Costa Superior Court), Mr. Oliver Cheng (Attorney, Judicial Council Legal Services), Jimmy Nguyen (Attorney, Judicial Council Legal Services)

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#### OPEN MEETING

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##### Call to Order and Roll Call

Hon. Salvatore Sirna welcomed committee members and called the meeting to order at 12:15 p.m.

Mr. Espenshade took roll call.

##### Approval of Minutes

Mr. Powell moved to approve the minutes of the April 15, 2024, meeting. Mr. Harrigan 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

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

Oliver Cheng from Judicial Council Legal Services Office shared that during the last meeting Audit Committee approved revisions to the Judicial Branch Contracting Manual (JBCM). The recommended revisions were posted for public comments. After two comments related to these changes were received, the Legal Services Office worked with Mr. Espenshade to make some additional revisions to the proposed edits to the JBCM. These

revisions are presented to the Audit Committee during this meeting. If approved, these JBCM revisions will go to review of the Executive and Planning Committee (E&P). Then, if approved by E&P Committee, the revisions will go for review to the Judicial Council meeting in September. If approved by the JC, the anticipated implementation date of the changes will be October 1<sup>st</sup>, 2024.

**Action:** Mr. Harrigan moved to approve placing of JBCM revisions on consent agenda for the Judicial Council meeting on September 20<sup>th</sup>, 2024 (seconded by Mr. Johnson). The motion passed by unanimous voice vote of the committee members present.

Mr. Johnson moved to approve placing draft Audit Committee's report on consent agenda for the Judicial Council meeting on September 20<sup>th</sup>, 2024 (seconded by Mr. Powell). The motion passed by unanimous voice vote of the committee members present.

## Item 2

### Annual Audit Plan – Fiscal Year 2024-25

Mr. Espenshade provided an overview of the proposed audit plan. Audit Services worked with the State Controller's Office to coordinate audits and avoid auditing the same court simultaneously. Audit Services' proposed FY 2024-25 audits include superior courts in the following counties: Lake, Yolo, Humboldt, Butte, Colusa, Solano, Siskiyou and Ventura.

In fiscal year 2023-24, the audit committee has considered 12 audit reports prepared by the Judicial Council's Audit Services, and another 2 reports are drafted but pending review by the audit committee. Overall, fewer reportable findings in 2023-24 were identified, compared to the year prior. The most common areas for findings in 2023-24 were Cash Management, Procurement and Contracts. Most common findings in Cash Management were related to the lack of proper segregation of duties or safe combinations and contents not being properly secured. As for the Procurement and Contracts, lacking procurement requisitions to demonstrate management's approval to begin a solicitation was the most common finding in this area. Additionally, certain solicitations did not follow competitive bidding rules noted in the Judicial Branch Contracting Manual.

Audit Services proposes to remove enhanced collections from the audit plan and add travel and business meal expenses. Audit Services added testing of Enhanced Collections to its audit plan beginning in FY 21-22. Since adding this testing to the audit program, Audit Services has not found this to be an issue at the courts we have reviewed over the past three fiscal years. Based on previous audit findings, Audit Services recommends adding back testing of travel expense claims and business meals.

**Action:** Mr. Johnson moved to approve the annual audit report and post it on Judicial Council's website (seconded by Ms. Soboleski). The motion passed by unanimous voice vote of the committee members present.

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## ADJOURNMENT

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

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

**Action:** Mr. Johnson moved to approve this report for posting (seconded by Mr. Powell). Committee members unanimously approved the audit of Calaveras 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 Contra Costa Superior Court, per Rule of Court 10.63(c)(1).

**Action:** MS. Soboleski moved to approve this report for posting (seconded by Mr. Harrigan). Committee members unanimously approved the audit of Contra Costa Superior Court for public posting on Judicial Council's website.

Adjourned closed session at 1:15 pm.