



JUDICIAL COUNCIL OF CALIFORNIA

ADVISORY COMMITTEE ON AUDITS AND
FINANCIAL ACCOUNTABILITY FOR THE
JUDICIAL BRANCH

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ADVISORY COMMITTEE ON AUDITS AND FINANCIAL ACCOUNTABILITY FOR THE JUDICIAL BRANCH

MINUTES OF OPEN MEETING WITH CLOSED SESSION

March 12, 2026
12:15 p.m. - 1:15 p.m.
Conference Call

Advisory Body Members Present: Hon. Ann Moorman, Hon. Kimberly Merrifield, Hon. Kelly L. Neel, Mr. Charles Johnson, Mr. Kevin Harrigan, Ms. Nocona Soboleski, Mr. Michael Powell, Ms. Kristine Swensson (non-voting advisory member),

Advisory Body Members Absent: Hon. Kelly L. Neel

Others Present: Ms. Dawn Tomita (Manager, Judicial Council's Audit Services), Ms. Michelle O'Connor (Audit Supervisor, Judicial Council's Audit Services), Ms. Sandra Gan (Senior Auditor, Judicial Council's Audit Services), Ms. Erika Valencia (Court Executive Officer, Colusa Superior Court), Ms. Agnes Shappy (Chief Financial Officer, Solano Superior Court), Ms. Kate Bieker (Court Executive Officer, Ventura Superior Court), Ms. Fae Li (Chief Executive Officer, Ventura Superior Court), Ms. Melanie Munoz (Director, Fiscal Services, Ventura Superior Court)

OPEN MEETING

Call to Order and Roll Call

Hon. Ann Moorman welcomed committee members and called the meeting to order at 12:20 p.m. Roll call was taken.

Approval of Minutes

Judge Merrifield moved to approve September 17, 2025, meeting minutes (seconded by Mr. Johnson). The motion passed by unanimous voice vote of the committee members present.

No public comments were received for this meeting.

Info Item 1

Annual Audit Agenda

Ms. O'Connor provided an overview of the 2026 annual agenda for the Advisory Committee on Audits and Financial Accountability, which includes information on the audit committee's roles, responsibilities, and activities.

Item 1

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

Ms. O'Connor provided an overview of the State Auditor's recent audit of the Judicial Council of California's and five selected superior courts' procurement practices for fiscal years 2023-24 through 2024-25.

Action: Committee members unanimously approved this report for posting on Judicial Council's website. Mr. Harrigan abstained from voting.

Item 2

External Audit Report – State Controller’s Office

Ms. O’Connor provided an overview of the State Controller’s recent audit of San Francisco Superior Court’s revenues, expenditures, and fund balances for fiscal year 2021-22.

Action: Mr. Johnson moved to approve this report for posting on Judicial Council’s website (seconded by Ms. Soboleski). The motion passed by unanimous voice vote of the committee members present.

Item 3

External Audit Report – State Controller’s Office

Ms. O’Connor provided an overview of the State Controller’s recent audit of the Judicial Council of California’s revenues, expenditures, and fund balances for fiscal year 2023-24.

Action: The motion to approve this audit report for posting passed by unanimous voice vote of the committee members present.

A D J O U R N M E N T

There being no further open meeting business, the meeting was adjourned to closed session at 12:35 p.m.

C L O S E D S E S S I O N

Item 1

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

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

Action: Mr. Harrigan moved to approve this report for posting (seconded by Mr. Johnson). Committee members unanimously approved the audit of Colusa 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 (Action Required)

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

Action: Mr. Harrigan moved to approve this report for posting (seconded by Judge Moorman). Committee members unanimously approved the audit of Solano 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 (Action Required)

Committee members discussed the draft audit report for Ventura 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 the audit of Ventura Superior Court for public posting on Judicial Council’s website.

Adjourned closed session at 1:05 pm.