



Audit of the Superior Court of California, County of Ventura

MARCH 2026



Judicial Council of California

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Superior Court of California, County of Ventura

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EXECUTIVE SUMMARY

Government Code, sections 77206(g) and 77009(h) provide the Judicial Council of California (Judicial Council) with the authority to inspect and review superior court records and to perform audits, reviews, and investigations of superior court operations. The Judicial Council's Office of Audit Services (Audit Services) periodically conducts performance audits of the superior courts in order to verify their compliance with the Judicial Council's policies and with state law. These audits are primarily focused on assisting the courts identify which of their practices, if any, can be improved upon to better promote sound business practices and to demonstrate accountability for their spending of the public's funds.

Summary of Audit Results

Our audit found that the Superior Court of California, County of Ventura (Court) demonstrated compliance with many of the Judicial Council's requirements evaluated during the audit. Table 1 on the next page presents a summary of the audit's results.

The Court demonstrated consistent adherence with many of the different compliance requirements evaluated during the audit, as shown in Table 1. In particular, the Court demonstrated good compliance in the areas of procurement and reporting new case filing counts and data to JBSIS. For example, our review found that the Court's procurement practices demonstrated good management practices in the areas of authorization and authority levels, competitive/non-competitive procurements, and leveraged purchase agreements. In addition, our review found that the Courts' records materially supported the new case filing counts and data it submitted to JBSIS.

However, our audit did identify two reportable audit findings where we believe the Court should consider taking corrective action to improve its operations and more fully comply with the Judicial Council's policies. These two findings are identified in Table 1 under the column "Reportable Findings" and include reference numbers indicating where the reader can view in further detail the specific findings and the Court's perspective.

One particular area of focus for the Court as it considers opportunities for improvement should include strengthening its controls when processing court interpreter claims. Specifically, for two claims reviewed, the Court did not follow the Judicial Council's Payment Policies for Independent Contractor Interpreters. The Court paid rates for interpreters above the Judicial Council's established rates without documenting the extraordinary circumstances requiring the Court to do so. Without a written description of the unusual circumstances that prompted the Court to pay rates that are higher than the Judicial Council standard rates and its prior written authorization, accounts payable staff do not have the documentation they need to verify and demonstrate that the Court is paying only necessary and approved costs. The Court indicated it agreed with our finding and recommendation in this area and has already adopted a new process in handling court interpreter contracts.

Table 1 – Audit Results At A Glance – California Superior Court, County of Ventura

Areas and Sub-Areas Subject to Review		Tested	Reportable Audit Findings		
			# of Findings	Finding Reference(s)	Court's View
Cash Handling					
1	Daily Opening Process	Yes	✓		
2	Voided Transactions	Yes	✓		
3	Manual Receipts	Yes	✓		
4	Mail Payments	Yes	✓		
5	Internet Payments	Yes	✓		
6	Change Fund	Yes	1	2025-6-01	Agrees
7	End-Of-Day Balancing and Closeout	Yes	✓		
8	Bank Deposits	Yes	✓		
9	Other Internal Controls	Yes	✓		
Procurement and Contracts					
10	Procurement Initiation	Yes	✓		
11	Authorization & Authority Levels	Yes	✓		
12	Competitive Procurements	Yes	✓		
13	Non-Competitive Procurements	Yes	✓		
14	Leveraged Purchase Agreements	Yes	✓		
15	Contract Terms	Yes	✓		
16	Other Internal Controls	Yes	✓		
Payment Processing					
17	3-Point Match Process	Yes	✓		
18	Payment Approval & Authority Levels	Yes	✓		
19	Special Rules - In-Court Service Providers	Yes	✓		
20	Special Rules - Court Interpreters	Yes	1	2025-20-01	Agrees
21	Other Items of Expense	Yes	✓		
22	Jury Expenses	Yes	✓		
23	Travel Expense Claims	Yes	✓		
24	Business-Related Meals	Yes	✓		
25	Allowable Costs	Yes	✓		
26	Other Internal Controls	Yes	✓		
Fund Balance					
27	Year-End Encumbrances	Yes	✓		
28	Use of "Held on Behalf" Funds	Yes	✓		
JBSIS Case Filing Data					
29	Validity of JBSIS Data	Yes	✓		

Source: Auditor generated table based on testing results and court management's perspective.

Note: Areas subjected to testing are generally based on requirements in the Trial Court Financial Policies and Procedures Manual, the Judicial Branch Contracting Manual, or California Rules of Court, but may also include other Judicial Council policies and directives. Areas not tested are based on audit determinations—such as area was not applicable, recently reviewed by others, or no transactions were selected to review—which are described more fully in the Audit Scope and Methodology section of the report. Applicable criteria are cited in each audit finding (as referenced above) in the body of our report. The Judicial Council's audit staff determine the scope of each audit based on their professional judgment and the needs of the Judicial Council, while also providing courts with an opportunity to highlight additional areas for potential review depending on available audit resources.

Summary Perspective of Court Officials

Audit Services initiated its audit of the Court on April 28, 2025, and completed its fieldwork in August 2025. Audit Services shared the draft findings with the Court starting on August 5, 2025, and received the Court's final official responses on December 11, 2025. The Court agreed with the findings, and its specific responses are included in the body of the report after each finding.

Report Distribution

The Judicial Council's *Advisory Committee on Audits and Financial Accountability for the Judicial Branch* reviewed this report on March 12, 2026, and approved it for public release.

Audit Staff

This audit was completed by the following staff under the general supervision of Michelle O'Connor, Audit Supervisor, CPA, CGFM, CFE:

Sandra Gan, Senior Auditor (auditor in charge), CPA

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BACKGROUND ON THE COURT’S OPERATIONS

The Superior Court of California, County of Ventura (Court) operates three court facilities in the cities of Ventura, Oxnard, and Simi Valley. The Court operates under the authority and direction of the Presiding Judge, who is responsible for ensuring the effective management and administration of the Court, consistent with any rules, policies, strategic plan, and the funding provided by the Judicial Council.

California’s 58 superior courts each have differing workloads, staffing levels, and financial resources. They operate under a decentralized system of governance and are each responsible for their own local court operations and business decisions. The Presiding Judge has the authority to: develop a local budget and allocate the funding provided by the Judicial Council; approve procurements and contracts; and authorize the Court’s expenditures. The information in Table 2 is intended to provide the reader with context and perspective on the Court’s relative size and workload compared to averages of all 58 superior courts.

Table 2 – Statistical Data for Ventura Superior Court and Average of all Superior Courts

Statistic	Ventura Superior Court	Average of All Superior Courts				
		Cluster 1 Courts	Cluster 2 Courts	Cluster 3 Courts	Cluster 4 Courts	All 58 Courts
Financial Highlights (Fiscal Year 2024-25)						
Total Revenue	\$ 61,164,146	\$ 3,260,301	\$ 15,139,585	\$ 58,843,696	\$ 294,069,270	\$ 60,336,165
Total Expenditures	\$ 59,844,282	\$ 3,392,072	\$ 15,338,135	\$ 59,487,412	\$ 301,294,837	\$ 61,586,467
Staff Salaries & Benefits	\$ 42,660,052	\$ 2,236,498	\$ 11,410,944	\$ 43,963,602	\$ 232,652,777	\$ 46,850,643
As a % of Total Expenditures	71.3%	65.9%	74.4%	73.9%	77.2%	76.1%
Judicial Officers and Staff (2025 Court Statistics Report)						
Judges	30	2	8	30	144	30
Commissioners/Referees	4	-	1	4	21	4
Non-Judicial Staff (approx.)	341	17	86	298	1,380	294
Total	375	19	95	332	1,545	328
New Case Filings (Fiscal Year 2024-25)						
Appeal Filings	35	10	85	154	225	101
Civil Filings						
Civil	15,025	416	3,033	14,110	87,904	16,545
Family Law	4,837	253	1,507	5,236	25,019	5,261
Juvenile Delinquency	1,035	39	175	772	2,086	537
Juvenile Dependency	228	25	166	460	3,228	618
Mental Health	1,128	21	243	1,465	9,727	1,768
Probate	1,152	59	319	1,217	5,398	1,154
Small Claims	1,322	34	270	1,073	7,138	1,336
Criminal Filings						
Felonies	3,349	190	1,178	3,963	14,728	3,416
Misdemeanors / Infractions	89,587	4,367	21,538	67,371	263,930	60,803
Total	117,698	5,414	28,514	95,821	419,383	91,539

Source: Financial and case filings data maintained by the Judicial Council. The date ranges differ for the above information due to the different sources of data. The financial data is from the Judicial Council's Phoenix financial system, the judicial officer and staff counts are from the most recent Court Statistics Report, and the case filing counts are from the Judicial Branch Statistical Information System data as of December 18, 2025, and may not agree with other reports as this data is continuously updated.

Note: The Judicial Council generally groups superior courts into four clusters and uses these clusters, for example, when analyzing workload and allocating funding to courts. According to past Judicial Council documents, the cluster 1 courts are those superior courts with between 1.1 and 4 judicial position equivalents (JPEs), cluster 2 courts are those with between 4.1 and 20 JPEs, cluster 3 courts are those with between 20.1 and 59.9 JPEs, and cluster 4 courts are those with 60 or more JPEs. Ventura Superior Court is a cluster 3 court.

SCHEDULE OF AUDIT FINDINGS AND PLANNED CORRECTIVE ACTION

CASH HANDLING

The Court Should Strengthen Its Control Over Its Change Fund

Background

Trial courts must collect and process customer payments in a manner that protects the integrity of the court and its employees, and promotes public confidence. Thus, trial courts should institute a system of internal control procedures that assure the safe and secure collection, and accurate accounting of all payments. A court's handling of collections is inherently a high-risk activity given the potential incentives for court employees to act inappropriately when mandatory internal controls per the Trial Court Financial Policies and Procedures Manual (FIN Manual) are compromised or not in operation.

Results

Overall, the Court demonstrated compliance in many of the areas we evaluated during the audit. Specifically, the Court demonstrated sound management practices in the areas of its daily opening process, end-of-day balancing and closeout, and bank deposits.

Nevertheless, we identified one audit finding that we believe require the Court's attention and corrective action. The finding pertained to the following specific area of cash handling:

Finding Reference	Subject Area
2025-6-01	Change Fund – Accountability

FINDING REFERENCE: 2025-6-01***CHANGE FUND - ACCOUNTABILITY*****CRITERIA**

FIN MANUAL, FIN 10.02, 6.3.1 CASH CHANGE FUND:

2. The trial court must not commingle the Cash Change Fund with the Petty Cash Fund or any other fund. The Cash Change Fund must not be used for any other purpose other than for the making of change for trial court customers tendering cash.

7. At the end of each business day, individuals responsible for making change from the Cash Change Fund must—in the presence of a court manager, supervisor, or his or her designee—count, verify, and reconcile the Change Fund monies to the day's beginning balance, and initial and date the verification/reconciliation.

CONDITION

Contrary to the FIN Manual requirement, the change fund maintained by the Ventura Criminal and Traffic payment location is commingled with other funds. Specifically, according to court management, the change fund is used on rare occasions as the starting cash bag for the location's attorney window, which is not assigned its own starting cash bag. When the change fund is used as the starting cash bag for the attorney window, it is not used as a change fund. Nonetheless, the Court is commingling the change fund cash with both the starting cash provided to cashiers as well as cash payments received throughout the day, putting the Court at increased risk of a change fund shortage or overage occurring.

Moreover, the Court does not consistently require individuals responsible for making change from the change funds to count and verify the change funds at the end of each day while in the presence of a manager, supervisor, or designee. Specifically, we found three payment locations that maintain change funds ranging between \$300 to \$450 at which this requirement was not followed. At the Ventura Criminal and Traffic payment location, the change fund is counted by a supervisor alone once a week at the end of the week. At the Simi Valley payment location, the change fund is counted by one person alone at the beginning of day instead of at the end of day, before it is given to a second person to count again. Similarly, at the Oxnard payment location, the change fund is counted by one person at the end of the day, and a second person counts it the next morning. However, the FIN Manual requires individuals responsible for making change from the change fund to count, verify, and reconcile the change fund in the presence of a manager, supervisor, or designee at the end of the day. According to court staff at these locations, they were not aware of this specific FIN manual requirement. As a result, the Court's current practice of not counting and verifying its change funds at the end of each day in the presence of two people potentially allows a change fund shortage to occur without clear accountability of when the shortage may have occurred or who may have caused the shortage.

RECOMMENDATION

To reduce the risk of prolonged unaccountable change fund shortages or overages, the Court should take steps to ensure it does not commingle its Cash Change Fund at any of its payment locations with any other fund. In addition, the Court should ensure individuals responsible for making change from the change funds count, verify, and reconcile the change fund monies to the day's beginning balance at the end of each business day while in the presence of a court manager, supervisor, or designee.

COURT'S VIEW AND CORRECTIVE ACTION PLAN

The court agrees with this finding. The court has created a separate change fund for the Criminal Traffic department so it does not commingle the change fund with any other fund. The court agrees that the Cash Change Fund must be counted, verified and reconciled at the end of each day in the presence of a court manager, supervisor or designee and we have corrected this practice at all locations.

Response provided on September 4, 2025, by: Melanie Munoz, Director of Fiscal Services

Date of Corrective Action: August 26, 2025

Responsible Person(s): Joel Espino, Criminal/Traffic Manager; Ned Elfrink, Manager; and Tanya Rivero, Senior Manager

PROCUREMENT AND CONTRACTS

The Court Complied with Applicable Requirements for Procuring Goods and Services

Background

Trial courts are expected to procure goods and services in a manner that promotes competition and ensures best value. To achieve this expectation, the Judicial Branch Contracting Manual (JBCM) and the Trial Court Financial Policies and Procedures Manual provide uniform guidelines for trial courts to use in procuring necessary goods and services and in documenting their procurement practices. Trial courts must demonstrate that their procurement of goods and services are conducted economically and expeditiously, under fair and open competition, and in accordance with sound procurement practice. Typically, a purchase requisition is used to initiate all procurement actions and to document approval of the procurement by an authorized individual. The requestor identifies the goods or services, verifies that budgeted funds are available for the purchase, completes the requisition form, and forwards it to the court manager authorized to approve purchase requests. The court manager is responsible for verifying the necessity and appropriateness of the requested items, that the correct account codes are specified and assuring that funds are available before approving and forwarding the requisition form to the staff responsible for procuring goods and services. Depending on the type, cost, and frequency of the goods or services to be procured, court staff responsible for procuring goods and services may need to perform varying degrees of procurement research to generate an appropriate level of competition and obtain the best value. Court procurement staff may need to also prepare and enter the agreed-upon terms and conditions into purchase orders, service agreements, or contracts to document the terms and conditions of the procurement transaction, and maintain a procurement file that fully documents the procurement transaction.

Results

Our review found that the Court complied with applicable requirements for procuring goods and services. Specifically, the Court demonstrated compliance in various areas we evaluated during our audit, including demonstrating sound management practices in the areas of authorization and authority levels, competitive/non-competitive procurements, and leveraged purchase agreements.

PAYMENT PROCESSING

The Court Generally Complied with Payment Processing Requirements, But Should Ensure the Rates it Pays to Interpreters are Justified

Background

Trial courts must institute procedures and internal controls to ensure they pay for appropriate goods and services in an economical and responsible manner, ensuring that they receive acceptable goods and services prior to payment. Thus, the FIN Manual provides courts with various policies on payment processing and provides uniform guidelines for processing vendor invoices and in-court service provider claims. All invoices and claims received from trial court vendors, suppliers, consultants and other contractors are routed to the trial court accounts payable department for processing. The accounts payable staff must process the invoices in a timely fashion and in accordance with the terms and conditions of the respective agreements. Staff must match all invoices to the proper supporting procurement and receipt documentation, and must ensure approval for payment is authorized by court management acting within the scope of their authority.

In addition, trial court judges and employees may be required to travel as part of their official duties, and may occasionally conduct official court business during a meal period. Courts may reimburse their judges and employees for their reasonable and necessary travel expenses, within certain maximum limits, incurred while traveling on court business. Courts may also reimburse their judges and employees, or pay vendors, for the actual cost of providing business-related meals when certain rules and limits are met.

Results

The Court demonstrated compliance in various payment processing areas we evaluated during our audit. The Court demonstrated sound management practices in the areas of review and approval prior to payments, other items of expense, and allowable costs. Nevertheless, we identified one audit finding in the payment processing area that we believe requires the Court's corrective action. This finding pertains to the following specific area of payment processing:

Finding Reference	Subject
2025-20-01	Special Rules – Court Interpreters

FINDING REFERENCE: 2025-20-01*SPECIAL RULES – COURT INTERPRETERS***CRITERIA****JUDICIAL COUNCIL OF CALIFORNIA, PAYMENT POLICIES FOR INDEPENDENT CONTRACTOR INTERPRETERS (EFFECTIVE JULY 1, 2021)****III. Policy****B. Compensation Rates****3. The compensation rates for interpreters are as follows:****a. Certified/Registered Interpreters**

- Half-day: \$175
- Full-day: \$350
- Hourly: \$44

b. Noncertified/Nonregistered Interpreters (provisionally qualified [Cal. Rules of Court, rule 2.893])

- Half-day: \$110
- Full-day: \$220
- Hourly: \$28

E. Costs Exceeding Normal Rates

1. Courts have the discretion to negotiate compensation rates above those established by this policy in order to obtain services in extraordinary circumstances.
2. Before a higher compensation rate may be authorized, the following procedures must be followed:
 - a. The court must make a reasonable effort to contact a minimum of three independent contractor interpreters. If contacting three is not feasible in a given circumstance, the reason(s)/rationale and what attempts were made must be documented.
 - b. Each interpreter who is contacted must be unwilling to accept the applicable maximum rate and/or be unavailable to provide service to the court on the requested date(s).
 - c. The court must make a determination that the only alternative, other than to pay a compensation rate that exceeds the maximum rate included in this policy, is to continue the proceeding.
 - d. The trial court's Executive Officer or designee must approve the higher rate for the specific case and date(s) requested prior to the commencement of work.

CONDITION

For two court interpreter claims reviewed, the Court did not follow the Judicial Council's Payment Policies for Independent Contractor Interpreters. Specifically, the Court paid rates for interpreters above the Judicial Council's established rates without documenting the extraordinary circumstances requiring the Court to do so. For one registered and one non-registered Mixtec

language interpreter, the Court paid full day rates of \$785 and \$800, respectively, while the Judicial Council established full-day rates for registered and non-registered interpreters are \$350 and \$220, respectively. The Judicial Council's Payment Policies for Independent Contractor Interpreters requires that courts make and document reasonable efforts to attempt to contact a minimum of three independent contractor interpreters, as well as obtain the Executive Officer or their designee's approval for the higher rate prior to the commencement of work. Additionally, the Judicial Council's policies require that all documentation, including the initial research, specific case, date(s), rate, and the Executive Officer or designee's approval, must be kept with the claim. According to the Court, there were phone calls and text messages between the Court interpreter coordinator and the contracting interpreters on personal phones, as well as emails, discussing the rates and fees. However, the Court was unable to provide these communications or documentation demonstrating approval to pay the higher rates. Without a written description of the unusual circumstances that prompted it to pay rates that are higher than the Judicial Council standard rates and its prior written authorization, accounts payable staff do not have the documentation they need to verify and demonstrate that the Court is paying only necessary and approved costs.

RECOMMENDATION

To ensure its accounts payable staff pay contract court interpreter rates and costs that exceed the rates set by the Judicial Council only when pre-authorized and approved, the Court should consistently document the unusual circumstances and pre-authorization for contract court interpreter services that cost more than the Judicial Council's standard rates.

COURT'S VIEW AND CORRECTIVE ACTION PLAN

The Court agrees with this finding. As of July 2025, the Court has adopted a new process in handling Interpreter contracts. The Court will contact interpreters with the most cost-effective rates, least amount of mileage and travel time for the assignment. When the court receives a request for an exotic language that we don't have a valid contract for, a request is sent to the CEO for a one-time authorization to cover the assignment.

Response provided on December 11, 2025, by: Melanie Munoz, Director of Fiscal Services

Date of Corrective Action: July 28, 2025

Responsible Person(s): Frida Blum, Court Interpreter Services Manager; Rosa Castro, Finance and Planning Court Analyst

FUND BALANCE

The Court Appropriately Supported Its Year-End Encumbrances

Background

State law allows trial courts to retain unexpended fund balance reserves in an amount that does not exceed a defined percentage of a court's prior fiscal year operating budget. Operating budget is defined as the court's total expenditures from all funds (excluding fiduciary funds) that are expended for operating the court. Certain types of funds received by the court and restricted for certain purposes—as specifically designated in statute, and including year-end encumbrances—are exempt from this requirement. The intent of the legislation was to prevent trial courts from accumulating significant fund balances instead of spending the funds on court operations. Audit Services reviews year-end encumbrances to ensure courts do not inflate their calculated fund balance caps by overstating total year-end encumbrance amounts for the current fiscal year, avoiding any required reductions in their budget allocation.

In addition, should a court need to retain funds that exceed its fund balance cap, the Judicial Council adopted a process whereby courts that meet certain specified guidelines may request approval from the Judicial Council to hold excess funds “on behalf of the court.” The request specifies how the funds will be used and requires the court to explain why such spending could not occur through its annual operating budget. If the Judicial Council approves the court's request, the Judicial Council may impose additional terms and conditions that courts must accept, including separately tracking the expenditures associated with these funds held on behalf of the court. As a part of the Judicial Council-approved process for approving funds held on behalf of a court, Audit Service is charged with reviewing funds held on behalf of the courts as a part of its normal court audit cycle to confirm that the courts used the funds for their approved stated purpose.

Results

Our review found that the Court complied with the requirements for reporting year-end encumbrances. Specifically, the Court supported the encumbrances it reported on its final FY 2023-24 calculation form with valid contracts for goods or services not received by June 30, 2024.

Finally, we found the Court had excess funds held on its behalf at the end of FY 2022-23 and FY 2023-24. Our review found that the Court complied with the requirements to spend its held funds for the purposes previously approved by the Judicial Council

JBSIS CASE FILING DATA

The Court Reported Accurate New Case Filing Counts and Data to JBSIS

Background

The Judicial Branch Statistical Information System (JBSIS) is a reporting system that defines and electronically collects summary information from court case management systems for each major case processing area of the court. JBSIS directly supports the technology goals of the Judicial Council's strategic plan, providing information for judicial branch policy and budgetary decisions, management reports for court administrators, and the Judicial Council's legislative mandate to report on the business of the courts. Authorization for JBSIS is found in California Rules of Court, rule 10.400: "Consistent with article VI, section 6 of the California Constitution and Government Code section 68505, JBSIS is established by the Judicial Council to provide accurate, consistent, and timely information for the judicial branch, the Legislature, and other state agencies that require information from the courts to fulfill their mandates. Each trial court must collect and report to the Judicial Council information according to its capability and level of automation as prescribed by the JBSIS Manual adopted by the Judicial Council..." The Court Executives Advisory Committee is responsible for oversight of this program.

Results

Our review found that the Court's records supported the new case filing counts and data it reported to the Judicial Council's Research, Analytics and Data Office through JBSIS for fiscal year 2023-24.

APPENDIX – AUDIT SCOPE AND METHODOLOGY

Audit Services initiated an audit of the Superior Court of California, County of Ventura (Court) in order to determine whether it complied with certain key provisions of statute and the policies and procedures adopted by the Judicial Council of California, such as such as those contained within the Trial Court Financial Policies and Procedures Manual (FIN Manual) and the Judicial Branch Contracting Manual (JBCM). Our audit was limited to evaluating compliance with those requirements that, in our professional judgment, were necessary to answer the audit’s objectives. The period covered by this audit was generally limited to fiscal year (FY) 2023-24, but certain compliance areas noted below required that we review earlier periods or current practices. Table A-1 lists the specific audit objectives and the methods we used to address them.

Table A-1 – Audit Objectives and the Methods Used to Address Them

	Audit Objective	Method
1	Through inquiry, auditor observation, and review of local court policies and procedures, identify areas of high risk to evaluate the Court’s compliance.	Audit Services developed an annual audit plan generally identifying areas of high risk at the superior courts. At the Court, we made inquiries and reviewed any local procedures to further understand its unique processes in each compliance area.
2	<p>Determine whether the Court implemented adequate internal controls over its handling of cash receipts and other payments. Such a review will include, at a minimum, the following:</p> <ul style="list-style-type: none"> ▪ Determine whether the Court complied with the mandatory requirements in the FIN manual for internal controls over cash (payment) handling. ▪ Assess the quality of the Court’s internal controls to minimize the potential for theft, such as controls over the use of manual receipts and voided transactions. 	We obtained information from the Court regarding the types and average volume of collections at each of its payment collection locations. For selected locations, we observed the Court’s practice for safeguarding and accounting for cash and other forms of payments from the public. For example, we reviewed and observed the Court’s practice for appropriately segregating incompatible duties, assigning cash drawers to cashiers at the beginning of the day, reviewing and approving void transactions, safeguarding and accounting for manual receipts, opening and processing mail payments, controlling access to change funds, overseeing the end-of-day balancing and closeout process, and preparing and accounting for the daily bank deposits.

<p>3</p>	<p>Determine whether the Court demonstrated appropriate control over its non-personal services spending activities. Specifically, our review included the following:</p> <ul style="list-style-type: none"> ▪ Determine whether the Court’s procurement transactions complied with the applicable requirements in the Judicial Branch Contracting Manual or the Trial Court Financial Policies and Procedures Manual. ▪ Determine whether the Court’s payment transactions—including but not limited to vendor payments and claim payments—were reasonable and in compliance with the Trial Court Financial Policies and Procedures Manual and applicable Judicial Council policies and rules. 	<p>We reviewed the Court’s assignment of purchasing and payment roles to assess whether it appropriately segregated staff roles for approving purchases, procuring the goods or services, receiving the goods, and paying for the goods or services.</p> <p>We judgmentally selected a sample of 25 procurement transactions and assessed whether each transaction:</p> <ul style="list-style-type: none"> • Was properly authorized and approved by authorized court management. • Adhered to competitive bidding requirements, when applicable. • Had contracts, when applicable, that contained certain terms required to protect the Court’s interests. <p>We selected a sample of 40 FY 2023-24 payments pertaining to various purchase orders, contracts, or in-court services, 10 travel expense claims, and two business-related meal expenses, and determined whether:</p> <ul style="list-style-type: none"> • The Court followed the 3-point match process to ensure goods and services were received and accepted, and the invoice agreed with the contract terms. • Appropriate court staff authorized payment. • The payment reasonably represented an allowable “court operations” cost per Rule of Court, Rule 10.810. • The payments for in-court service providers, travel expense claims, and business meals adhered to applicable Judicial Council policies.
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4	<p>Determine whether the Court properly classified its year-end encumbrances for the most recent completed fiscal year.</p> <p>Determine whether the Court spent any funds the Judicial Council approved the Court to hold from prior year excess fund balance funds only for the purposes approved by the Judicial Council.</p>	<p>We obtained the Court’s Year-End Encumbrance Calculation Worksheet for the most recently completed fiscal year at the time of our testing (FY 2023-24) and traced and verified year-end encumbrances to supporting records and the Phoenix accounting system.</p> <p>We obtained any Judicial Council-approved requests by the Court to hold excess prior year fund balances for FY 2022-23 and FY 2023-24. To the extent that the Court had and spent any of these held funds, we verified that such spending was limited for the purposes previously approved by the Judicial Council.</p>
5	<p>Determine whether the Court accurately reports case filings data to the Judicial Council through the Judicial Branch Statistics Information System (JBSIS).</p>	<p>We obtained an understanding of the Court’s process for reporting case filings data to the Judicial Council through JBSIS. For the most recent fiscal year for which the Judicial Council froze and used JBSIS data for funding allocations (FY 2023-24), we performed the following:</p> <ul style="list-style-type: none"> • Obtained the relevant case filings data the Court reported to JBSIS and reconciled the reported new case filings counts to its underlying records of cases that support each reported case filing count, by case type, to validate that the Court accurately reported its case filings count data. • We selected 10 cases from six case types, for a total of 60 reported cases, and reviewed the relevant case file records to verify that the Court correctly applied the JBSIS definitions for reporting each case filing.

Assessment of Data Reliability

We obtained financial transaction data from the statewide accounting system used by the superior courts for the limited purpose of selecting transactions to test. We reconciled the data with the Court’s total expenditures as noted on its trial balance report for the same period. Our analysis noted no material differences, leading us to conclude that use of the financial transaction data was sufficiently reliable for the limited purpose of selecting transactions for testing.