



JUDICIAL COUNCIL
OF CALIFORNIA

ADVISORY COMMITTEE ON AUDITS AND
FINANCIAL ACCOUNTABILITY FOR THE
JUDICIAL BRANCH

<http://www.courts.ca.gov/committee.htm>
committee@jud.ca.gov

AUDITS AND FINANCIAL ACCOUNTABILITY COMMITTEE

OPEN MEETING WITH CLOSED SESSION 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: April 17, 2018
Time: 12:15 – 1:15 PM
Public Call-In Number: 1-877-820-7831; Public Listening Code 4045700

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. Justice Siggins—Vice
Chair

Approval of Minutes

Approve minutes of the January 18, 2018, audit committee meeting.

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 insert e-mail 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 12:10 PM on April 16, 2018 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 and staffing levels 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

IV. DISCUSSION AND POSSIBLE ACTION ITEMS (ITEMS 1-2)

No planned action on public meeting action items

V. ADJOURNMENT

Adjourn to Closed Session

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

Item 1

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 the Superior Court of California, County of Butte for public posting per Rule of Court 10.63(c)(1).

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

Adjourn Closed Session



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AUDITS AND FINANCIAL ACCOUNTABILITY COMMITTEE

MINUTES OF OPEN MEETING WITH CLOSED SESSION

January 18, 2018

12:10 PM – 1:10 PM

2860 Gateway Oaks Drive, Suite 400, Sacramento, CA 95833

Advisory Body Members Present: Hon. David Rosenberg, Hon. Peter Siggins, Hon. Mary Ann O'Malley, Hon. Susan Matcham, Mr. Kevin Harrigan, Mr. Kevin Lane, Ms. Tania Ugrin-Capobianco, and Mr. Phil Jelichich

Advisory Body Members Absent: Ms. Sherri Carter

Committee Staff Present: Mr. Grant Parks, Mr. Robert Cabral

OPEN MEETING

Call to Order and Roll Call

The chair called the meeting to order at 12:11 pm, and took roll call.

Approval of Minutes

The advisory body reviewed and approved the minutes of the October 19, 2017, Advisory Body meeting.

INFORMATION ITEMS (ITEMS 1-2)

Info 1

Report from Audit Services

Mr. Parks informed the audit committee that Audit Services has completed fieldwork at Butte, Solano and Colusa County Superior Courts, and these audit work papers are currently going through supervisory review. In addition, audit staff have initiated an audit at Calaveras and held an entrance conference with the Third District of the Courts of Appeal. Overall, Audit Services has initiated audits consistent with the timeline established in the annual audit plan. Audit Services is in process of hiring additional management staff to complete supervisory review more quickly.

Audit Services has also been monitoring spending under Court Innovations Grant (CIG) program, noting that the Judicial Council has disbursed 10 million dollars, of which courts have spent just over one million. Audit Services is focusing on courts that have relatively significant spending and is waiting for more spending to occur before selecting courts for CIG audits.

Another element on Audit Services' audit plan is to monitor external audits performed by State Controller's Office (SCO). The SCO performs audits of court expenditures, revenue and fund balance to make sure those amounts are recorded consistently with the requirements found in state law and state accounting policy. SCO is finalizing the audit of Yolo. Mr. Parks anticipates the audit committee will see audits from the SCO under that new pilot audit program at the next audit committee meeting.

Info 2

General Discussion by Members of the Committee

Judge Matcham asked the chair to clarify on the role of this committee in regards to the issues raised in the audit reports, and if this committee needs to comment on the appropriate course of action. Mr. Parks clarified that the role of this committee includes raising systemic and important findings to the attention of the entire Judicial Council. The methods of doing so could include making a presentation for the entire Judicial Council, or formally communicating with other advisory committees of the Judicial Council that have jurisdiction on a particular issue.

Judge Rosenberg added that this committee has few functions, one of which is the day to day audit reviews. Another important function of this committee is to be aware and to alert the Judicial Council about the issues found through the reviewed audits – to help Courts to avoid problems. The third function is to develop the plan regarding the course of action, timetable, and to be aware about court audits performed by various agencies.

DISCUSSION AND ACTION ITEMS (ITEMS 1-2)

Item 1

External Audit Report number 2017-302: Judicial Council of California - It Needs to Follow Competitive Bidding Processes More Consistently and Establish Clear Guidance for Invoice Processing – State Auditor's Office

Mr. Parks gave an overview of some key conclusions from the audit. In particular, one of the State Auditor's key conclusions was that the Judicial Branch Contracting Manual is substantially similar to other state contracting requirements, such as those found in State Contracting Manual and State Administrative Manual. The State Auditor's Office also concluded that the Judicial Council generally adhered to its procurement and contracting policies, including its processes for issuing payments to contractors. The SCO audit noted a few areas for minor changes, including recommended changes to the Judicial Branch Contracting Manual's (JBCM) definition of *contract splitting* and *sole source procurement*. Judicial Council staff tasked with periodically updating the JBCM are aware of the SCO's recent findings and are discussing potential solutions. One of this committee's roles—in addition to approving audits—is to recommend changes to the JBCM for the Judicial Council's formal approval.

Action: Committee unanimously approved for posting audit report 2017-302: *Judicial Council of California - It Needs to Follow Competitive Bidding Processes More Consistently and Establish Clear Guidance for Invoice Processing*.

Item 2

External Audit Report – Department of Child Support Services of the AB 1058 Program at Shasta/Trinity Superior Courts (Action Required)

Mr. Parks informed the audit committee that DCSS continues to find similar issues in their AB 1058 audits as was discussed by the audit committee previously. The audit report discussed today adds to a growing list of courts where DCSS auditors have disallowed a significant amount of the court's overall AB 1058 funding. The Judicial Council's executive management team continues to have discussion with DCSS about how to resolve the audit findings and the questioned costs.

Judge Matcham asked Mr. Parks to explain whether the courts are opposing DCSS' recommendation that a certain amount of money needs to be returned. Mr. Parks clarified that the Judicial Council management is aware of how the collective courts have responded to DCSS audits. In many of those responses, the courts question whether returning such a significant amount of money does anything other than harming the program. The underlying issue at play in all of these audits seems to be documentation issues of staff time as opposed to perhaps more substantive issues, such as whether important program services were provided. Those perspectives are part of the ongoing discussions between the Judicial Council's executive management team and DCSS representatives. Mr. Parks assured the committee that as soon as he knows what the final resolution will be, he will share the information with this committee. He also added that staff from CSCC are trying to work with Audit Services and with courts to develop a unified corrective action plan to respond to all of the audits.

Judge O'Malley shared her opinion that court estimates of the time devoted to the AB 1058 program understate the amount of actual effort exerted by court employees supporting the program. Judge O'Malley also referenced Shasta's response to the DCSS audit, which discussed how much the court has done for the people and communities of Shasta. It is not understandable, according to Judge O'Malley, that DCSS would want to recover such large amounts of program funding, which will directly and negatively affect the court's ability to do the work and help people. Judge O'Malley expressed her hope that something could be worked out, and that there can be some balance between marking down the 10-minute increments on a timesheet to not adversely affecting the children and families that are served by this program in Shasta. Judge O'Malley hopes that executive staff are successful at reaching some reasonable and just result.

Ms. Tania Ugrin-Capobianco joined Judge O'Malley's comments. With the lack of resources that all trial courts have at this time, according to Ms. Ugrin-Capobianco, devoting time to document minutes seems unwise. The overall goal of the AB 1058 program is to serve the public as best we can within available resources. Most, if not all courts, are doing far more than can be reasonably expected.

Mr. Parks reported that DCSS was going to perform approximately 10 audits this fiscal year, and that the audit focus would be on fiscal year 2016-17. As a result, it is likely that we will continue to see courts falling into the same situation as experienced by other courts in earlier audits. Perhaps in the future, DCSS, the Judicial Council, and the trial courts might agree on some alternative way of documenting personnel costs charged to the AB 1058 program.

Ms. Tania Ugrin-Capobianco added that larger courts will have less problem with filling out timesheets per-minute increments, especially when they have dedicated staff to the Title IV-D process. However, it will be more difficult for the smaller-sized courts, which do not have dedicated staff for the AB 1058 program and where court employees must multitask on different programs.

Mr. Harrigan informed the committee that after changing time keeping practices at Glenn, court staff found that they were, in fact, under billing the program.

Action: Committee unanimously approved for posting the Department of Child Support Services' audit of the AB 1058 program at Shasta/Trinity superior courts.

A D J O U R N M E N T

There being no further open meeting business, the meeting was adjourned at 1:00 pm.

C L O S E D S E S S I O N (C A L . R U L E S O F C O U R T , R U L E 1 0 . 7 5 (D))

Item 1

**Draft Audit Report of the Superior Court of California, County of Merced – Rule of Court 10.75(d)
(6) (Action Required)**

Mr. Parks thanked the court for being professional in helping completing the audit and gave an overview regarding the issues found during the audit. He also informed that this was the first superior court audit where Audit Services office audited JBSIS-reported case filings data. Overall, the court performed well during the audit, and the audit committee suggested a few minor corrections to the report prior to public posting.

Action: Committee unanimously approved the public posting of Audit Services' draft audit report of Merced Superior Court, per California Rules of Court, Rule 10.63(c)(1).

A D J O U R N M E N T

There being no further business, the meeting was adjourned at 1:15 pm.

Approved by the advisory body on _____, 2018.



JUDICIAL COUNCIL OF CALIFORNIA

ADVISORY COMMITTEE ON AUDITS AND
FINANCIAL ACCOUNTABILITY FOR THE
JUDICIAL BRANCH

Meeting Date: 04/17/2018

Informational Item #1 – (No Action Required)

Report from Audit Services

Status Update – Judicial Council’s Audit Services

Audit Services has redirected all audit staff to focus on issuing audits for courts where fieldwork has been completed. As a result, Audit Services expects to issue the following audit reports through the end of the current fiscal year:

- Courts of Appeal – Third District (likely May)
- Solano Superior Court (expected in June)
- Colusa Superior Court (expected in June)
- Calaveras Superior Court (expected in June)

Remaining courts on the fiscal year 2016-17 audit plan will be initiated in fiscal year 2017-18. This includes Sacramento, Ventura, San Benito and Siskiyou. Audit Services has already initiated fieldwork at Siskiyou.

Audit Services is recruiting for its final two vacancies, which are auditor positions that will assist with performing audits of the superior and appellate courts. Once filled (hopefully in May 2018), Audit Services will have a total of 14 auditors, 8 of whom focus on performing audits of the superior and appellate courts per the annual audit plan. Audit Services’ current organizational chart is attached (**Attachment A**) for the committee’s reference.

Our next audit committee meeting will need to take place in May (sometime between May 21st and May 31st) so that staff from the Judicial Council’s Office of Legal Services (OLS) can present the draft revisions to the Judicial Branch Contracting Manual. Committee staff have been working with Mr. Oliver Cheng from OLS to ensure committee members will receive the proposed changes and public comments well in advance of the meeting.

Spending Status under Courts Innovations Grant Program

The annual audit plan calls for Audit Services to initiate reviews of court compliance with the terms and conditions of the Court Innovations Grant (CIG) Program. The Legislature provided the judicial branch with \$25 million in spending authority during the 2016-17 Budget Act. To

date, the Judicial Council has awarded over \$22.3 million for collaborative courts, self-help programs, and other grant projects aimed at achieving other efficiencies.

Audit Services has been monitoring CIG grant activity, and notes that the courts have collectively received roughly \$9.9 million, of which \$2.6 million (or roughly 26%) have been spent per court expenditure records in Phoenix. Audit Services has decided it is prudent to delay CIG audits until more courts have progressed further in their individual grant projects. The attached table (**Attachment B**) depicts CIG disbursements and spending through mid-April 2018. The Legislature has made CIG funding available until June 30, 2020, after which any unexpended funds will revert to the State's General Fund.

Status Update – External Governmental Audit Organizations

State Controller's Office

The State Controller's Office (SCO) is finalizing its fiscal compliance audit of Yolo Superior Court as the first of six "pilot audits" of the trial courts per Government Code 77206(h). These audits focus on superior courts' compliance with state rules regarding revenues, expenditures and fund balance. The SCO has also initiated audits at Sacramento and Amador superior courts. The SCO expects to start work at the remaining three courts (San Mateo, Tehama, and Sonoma) in mid-May, and plans to finish work at these three courts by the end of July.

State Auditor's Office

The State Auditor's Office is currently conducting a statewide performance audit focusing on penalty assessment revenue. The judicial branch, along with other state departments and local agencies, are included in the audit. According to its website, the State Auditor expects to publish this audit report on April 26th. Audit Services anticipates updating the committee on the State Auditor's findings and recommendations during our audit committee meeting in May. The scope and objectives for this audit are attached for committee members' reference (**Attachment C**).

Department of Child Support Services

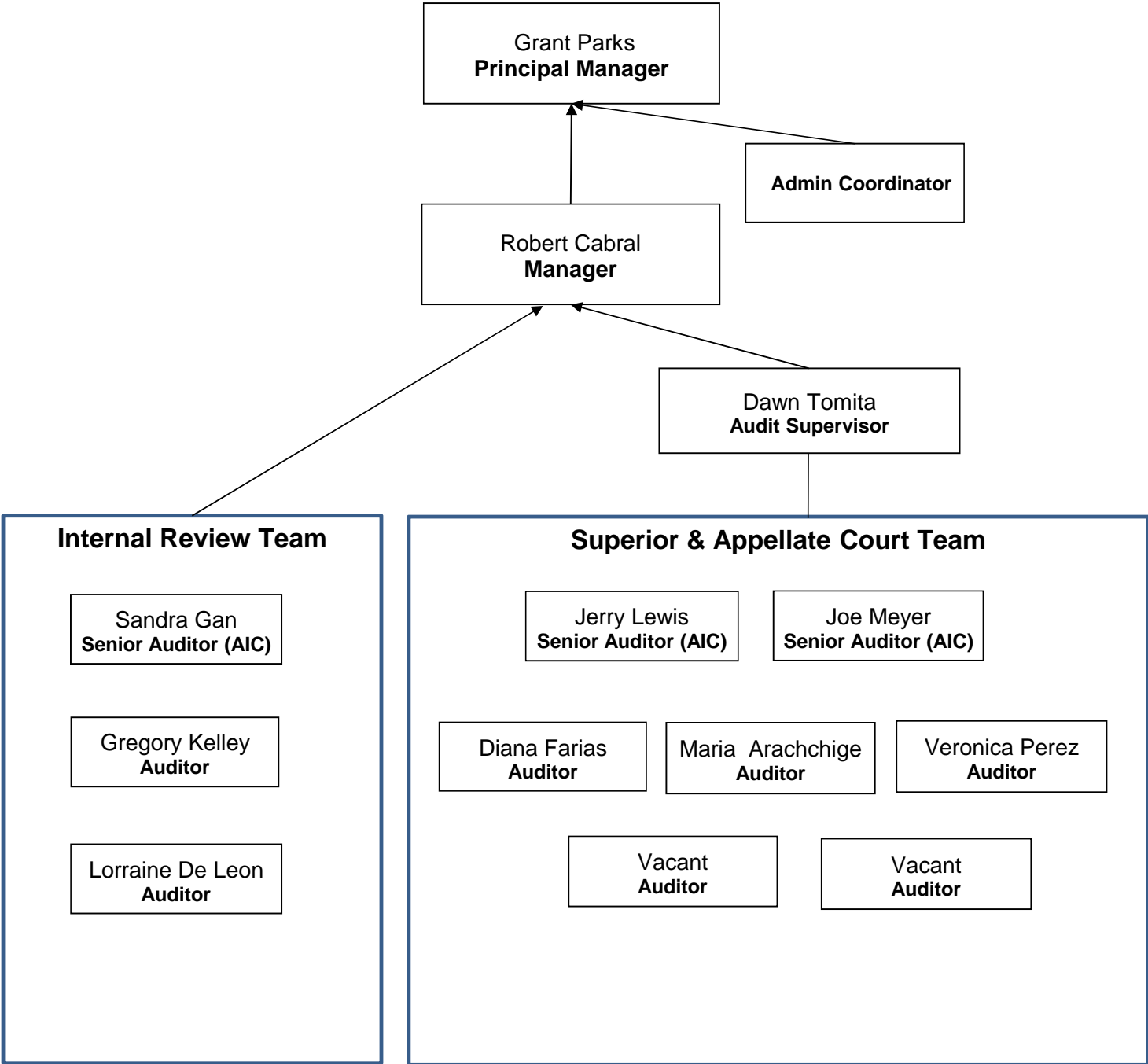
Since the last audit committee meeting, the Department of Child Support Services (DCSS) has completed audits at Colusa (January 23rd) Fresno (March 5th) and Glenn (April 3rd) superior courts, and those courts have responded in a manner similar to other audits discussed previously in committee. In particular, all three courts assert that the AB 1058 program's time keeping requirements are overly cumbersome and do not align with their operational realities. DCSS has yet to finalize these reports and share them with the Judicial Council. When available, Audit Services will provide these audits to the committee for review. The Judicial Council's executive management team are planning to have discussions with the new acting director of DCSS to resolve the audit findings at all courts, as well as the amount of questioned costs.

Supporting Documents:

- Attachment A - Current organizational chart for Audit Services
- Attachment B – Spending Status of Courts Innovations Grant Program
- Attachment C - Scope and Objectives for State Auditor’s review of “Penalty Assessment Funds”

**JUDICIAL COUNCIL OF CALIFORNIA
LEADERSHIP SERVICES DIVISION**

**AUDIT SERVICES
ORGANIZATIONAL STRUCTURE**



Attachment B - Court Innovations Grant Program (CIG) Spending Status -- As of April 10, 2018

Grantee	SPO #	WBS	Grant Type	Total Awarded	Total Disbursed to		Total Spent By
					Court	Court	
ALAMEDA COUNTY SUPERIOR COURT	SPO561	G-011080-1	Collaborative	\$ 114,223.00	\$ 100,384.00	\$ 14,355.80	
CONTRA COSTA COUNTY SUPERIOR COURT	SPO580	G-071080-2	Collaborative	\$ 367,974.33	\$ 163,544.00	\$ 45,781.57	
FRESNO COUNTY SUPERIOR COURT	SPO586	G-101080-1	Collaborative	\$ 383,651.00	\$ 234,299.00	\$ 172,792.02	
HUMBOLDT COUNTY SUPERIOR COURT	SPO587A	G-121080-1	Collaborative	\$ 1,414,209.82	\$ 549,793.68	\$ 44,911.52	
INYO COUNTY SUPERIOR COURT	SPO588A	G-141080-1	Collaborative	\$ 273,712.00	\$ 89,478.00	\$ 20,700.72	
MENDOCINO COUNTY SUPERIOR COURT	SPO613	G-231080-1	Collaborative	\$ 374,611.89	\$ 92,038.44	\$ 28,716.68	
PLACER COUNTY SUPERIOR COURT	SPO640	G-311080-1	Collaborative	\$ 560,000.00	\$ 560,000.00	\$ -	
SACRAMENTO COUNTY SUPERIOR COURT	SPO652	G-341080-2	Collaborative	\$ 311,849.00	\$ 103,623.00	\$ 70,979.04	
SAN DIEGO COUNTY SUPERIOR COURT	SPO663	G-371080-2	Collaborative	\$ 1,484,758.85	\$ 488,253.32	\$ 147,082.12	
SAN FRANCISCO COUNTY SUPERIOR COURT	SPO732	G-381080-1	Collaborative	\$ 318,592.00	\$ 79,400.00	\$ 59,498.99	
SAN JOAQUIN COUNTY SUPERIOR COURT	SPO671	G-391080-1	Collaborative	\$ 1,982,207.94	\$ 643,842.39	\$ 338,641.38	
SAN MATEO COUNTY SUPERIOR COURT	SPO673	G-411080-1	Collaborative	\$ 1,012,477.00	\$ 401,599.00	\$ 68,809.29	
SANTA CRUZ COUNTY SUPERIOR COURT	SPO730	G-441080-1	Collaborative	\$ 1,174,633.00	\$ 404,461.00	\$ 159,878.43	
SONOMA COUNTY SUPERIOR COURT	SPO694	G-491080-1	Collaborative	\$ 56,476.00	\$ 56,476.00	\$ 47,527.62	
STANISLAUS COUNTY SUPERIOR COURT	SPO699A	G-501080-1	Collaborative	\$ 593,089.91	\$ 197,513.43	\$ 5,124.21	
Sub-Total				\$ 10,422,465.74	\$ 4,164,705.26	\$ 1,224,799.39	
CONTRA COSTA COUNTY SUPERIOR COURT	SPO734	G-071080-4	Other	\$ 239,000.00	\$ 232,000.00	\$ 103.92	
COURT OF APPEAL-FIFTH DISTRICT	SPO559	N/A	Other	\$ 793,000.00			
HUMBOLDT COUNTY SUPERIOR COURT	SPO587C	G-121080-2	Other	\$ 170,919.87	\$ 170,919.87	\$ 751.78	
LOS ANGELES COUNTY SUPERIOR COURT	SPO601	G-191080-3	Other	\$ 637,500.00	\$ 425,000.00	\$ 238,625.00	
LOS ANGELES COUNTY SUPERIOR COURT	SPO592	G-191080-1	Other	\$ 114,760.00	\$ 114,760.00	\$ -	
MERCED COUNTY SUPERIOR COURT	SPO615	G-241080-1	Other	\$ 194,540.00	\$ 173,880.00	\$ -	
MONTEREY COUNTY SUPERIOR COURT	SPO620	G-271080-1	Other	\$ 209,360.74	\$ 209,360.74	\$ -	
ORANGE COUNTY SUPERIOR COURT	SPO626	G-301080-3	Other	\$ 246,190.00	\$ 222,150.00	\$ 11,904.00	
ORANGE COUNTY SUPERIOR COURT	SPO627	G-301080-4	Other	\$ 212,972.00	\$ 78,720.00	\$ 11,904.00	
ORANGE COUNTY SUPERIOR COURT	SPO625	G-301080-2	Other	\$ 938,851.34	\$ 563,910.67	\$ 80,000.00	
ORANGE COUNTY SUPERIOR COURT	SPO624	G-301080-1	Other	\$ 511,200.00	\$ 170,400.00	\$ 58,644.00	
SACRAMENTO COUNTY SUPERIOR COURT	SPO651	G-341080-1	Other	\$ 66,249.00	\$ 66,249.00	\$ 1,023.34	
SAN BERNARDINO COUNTY SUPERIOR COURT	SPO658	G-361080-3	Other	\$ 244,698.58	\$ 70,947.98	\$ 55,588.72	
SAN MATEO COUNTY SUPERIOR COURT	SPO675	No Agreement	Other	\$ 125,000.00	\$ -	\$ -	
SANTA CRUZ COUNTY SUPERIOR COURT	SPO736	No Agreement	Other	\$ 35,760.00	\$ -	\$ -	
Sub-Total				\$ 4,740,001.53	\$ 2,498,298.26	\$ 458,544.76	
BUTTE COUNTY SUPERIOR COURT	SPO567	G-041080-1	Self Help	\$ 576,140.00	\$ 356,703.00	\$ 96,795.59	
CONTRA COSTA COUNTY SUPERIOR COURT	SPO578	G-071080-3	Self Help	\$ 970,365.00	\$ 339,688.00	\$ 101,664.08	
COURT OF APPEAL-FIFTH DISTRICT	SPO558	N/A	Self Help	\$ 317,916.00			
EL DORADO COUNTY SUPERIOR COURT	SPO585	G-091080-1	Self Help	\$ 66,599.00	\$ 52,450.00	\$ -	
LOS ANGELES COUNTY SUPERIOR COURT	SPO597	G-191080-2	Self Help	\$ 59,373.00	\$ 59,373.00	\$ -	
MONTEREY COUNTY SUPERIOR COURT	SPO621	G-271080-1	Self Help	\$ 789,940.00	\$ 254,620.00	\$ 42,394.01	
ORANGE COUNTY SUPERIOR COURT	SPO631	G-301080-5	Self Help	\$ 326,800.00	\$ 106,000.00	\$ 11,904.00	
RIVERSIDE COUNTY SUPERIOR COURT	SPO647	G-331080-1	Self Help	\$ 628,774.14	\$ 395,436.69	\$ 297,668.44	
RIVERSIDE COUNTY SUPERIOR COURT	SPO648	G-331080-2	Self Help	\$ 66,865.65	\$ 35,611.34	\$ 22,036.79	
RIVERSIDE COUNTY SUPERIOR COURT	SPO725	G-331080-3	Self Help	\$ 178,732.14	\$ 166,222.69	\$ 6,222.69	
SAN BERNARDINO COUNTY SUPERIOR COURT	SPO720	G-361080-2	Self Help	\$ 35,537.60	\$ 20,687.40	\$ 17,338.85	
SAN BERNARDINO COUNTY SUPERIOR COURT	SPO659	G-361080-1	Self Help	\$ 430,755.51	\$ 373,832.05	\$ 95.00	
SAN DIEGO COUNTY SUPERIOR COURT	SPO662	G-371080-1	Self Help	\$ 276,320.00	\$ 129,409.00	\$ 133,919.42	
SAN MATEO COUNTY SUPERIOR COURT	SPO674	G-411080-2	Self Help	\$ 336,000.00	\$ 296,000.00	\$ 890.66	
SANTA BARBARA COUNTY SUPERIOR COURT	SPO680	No agreement	Self Help	\$ 312,926.00	\$ -		
SHASTA COUNTY SUPERIOR COURT	SPO684	G-451080-1	Self Help	\$ 603,558.92	\$ 213,801.58	\$ 21,047.83	
SONOMA COUNTY SUPERIOR COURT	SPO695	G-491080-2	Self Help	\$ 56,586.00	\$ 56,586.00	\$ -	
TUOLUMNE COUNTY SUPERIOR COURT	SPO709	G-551080-1	Self Help	\$ 24,000.00	\$ 8,400.00	\$ 600.00	
VENTURA COUNTY SUPERIOR COURT	SPO713	G-561080-1	Self Help	\$ 88,182.00	\$ 32,184.00	\$ 9,564.00	
VENTURA COUNTY SUPERIOR COURT	SPO714	G-561080-2	Self Help	\$ 932,404.00	\$ 318,236.00	\$ 195,781.30	
YOLO COUNTY SUPERIOR COURT	SPO724	G-571080-1	Self Help	\$ 91,500.00	\$ 76,500.00	\$ -	
Sub-Total				\$ 7,169,274.96	\$ 3,291,740.75	\$ 957,922.66	
Total				\$ 22,331,742.23	\$ 9,954,744.27	\$ 2,641,266.81	
Contingency				\$ 2,043,257.77			
Budgeted Admin				\$ 625,000.00			
Total Program				\$ 25,000,000.00			

2017-126 AUDIT SCOPE AND OBJECTIVES

Penalty Assessment Funds

The audit by the California State Auditor will provide independently developed and verified information related to funds that the State and local governments receive from the penalties assessed pursuant to specified Government Code and Penal Code sections, as well as any penalty assessment the California State Auditor deems worthy of further investigation. The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Identify the total revenue, expenditures, and fiscal year-end fund balances for each of the state funds that receive revenue from penalties for traffic violations from fiscal years 2014–15 through 2016–17.
3. From a selection of four counties, identify the total revenue, total and types of expenditures, and fiscal year-end fund balances for each of the local funds that receive revenue from traffic violation fines and fees from fiscal years 2014–15 through 2016–17.
4. Determine whether state agencies spent revenue from the penalties that state funds received from fiscal years 2014–15 through 2016–17 in accordance with the requirements and stated purposes of those funds.
5. Determine whether the four selected counties spent the revenue from the penalties that local governments received from fiscal years 2014–15 through 2016–17 in accordance with the requirements and stated purposes of those funds.
6. Review and assess any other issues that are significant to the audit.