



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 WITH CLOSED SESSION AGENDA

Open to the Public Unless Indicated as Closed (Cal. Rules of Court, rule 10.75(c) and (d))

THIS MEETING IS BEING CONDUCTED BY ELECTRONIC MEANS

OPEN PORTION OF THIS MEETING IS BEING RECORDED

Date: April 15, 2024
Time: 12:15 – 1:15 PM
Public Videocast: <https://jcc.granicus.com/player/event/3490>

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

Presenter(s)/Facilitator(s): Hon. Judge Rosenberg—Chair

Approval of Minutes

Approve minutes of the October 27, 2023, 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 April 12th, 2024, will be provided to advisory body members prior to the start of the meeting.

III. INFORMATION ONLY ITEMS (NO ACTION REQUIRED)

Info 1

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): Matt Espenshade, Principal Manager – Judicial Council’s Audit Services

IV. DISCUSSION AND POSSIBLE ACTION ITEMS

Item 1

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

Review and approve for public posting the State Auditor’s recent audit of the Judicial Council of California

Presenter(s)/Facilitator(s): Matt Espenshade, Principal Manager – Judicial Council’s Audit Services

Item 2

Invitation to Comment regarding proposed revisions to the Judicial Branch Contracting Manual (Action Required)

Per Rule of Court 10.63(c)(2) and (c)(3), review and approve the draft Invitation to Comment (ITC) for public comment regarding proposed revisions to the *Judicial Branch Contracting Manual* (JBCM). The proposed JBCM revisions are in response to State Auditor recommendations regarding fraud reporting requirements.

Presenter(s)/Facilitator(s):

Oliver Cheng, Attorney – Judicial Council’s Legal Services

Jimmy Nguyen, Attorney – Judicial Council’s Legal Services

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

Matt Espenshade, Principal Manager – Judicial Council’s Audit Services

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 Fresno 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 2

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 Kings 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 3

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 Sonoma 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 4

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

Presenter(s)/Facilitator(s): Sandra Gan, Senior Auditor – Judicial Council's Audit Services

Item 5

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

Presenter(s)/Facilitator(s): Sandra Gan, Senior Auditor – Judicial Council's Audit Services

VII. ADJOURNMENT

Adjourn the meeting.