



**JUDICIAL BRANCH  
ANNUAL AUDIT PLAN  
Fiscal Year 2018 - 2019**



JUDICIAL COUNCIL  
OF CALIFORNIA

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AUDIT SERVICES

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## BACKGROUND

### The Audit Committee

The Judicial Council amended Rule of Court, rule 10.63 in July 2017, establishing the “Advisory Committee on Audits and Financial Accountability for the judicial branch” (audit committee). The Judicial Council has tasked the audit committee with advising and assisting the Judicial Council in performing its responsibilities to ensure that the fiscal affairs of the judicial branch are managed efficiently, effectively, and transparently. The committee’s audit-specific responsibilities include<sup>1</sup>:

- Reviewing and approving an annual audit plan for the judicial branch.
- Reviewing all audit reports of the judicial branch and recommending action to the Judicial Council in response to any substantial issues identified.
- Approving the public posting of all audit reports of the judicial branch.
- Advising and assisting the Judicial Council in performing its responsibilities under:
  - Government Code, Section 77009(h) – the Judicial Council’s audits of the superior courts.

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<sup>1</sup> The Judicial Council tasked the Advisory Committee on Audits and Financial Accountability with responsibilities beyond reviewing and responding to audit reports, which is the principal focus of this annual audit plan. Other committee responsibilities generally include monitoring adherence to the California Judicial Branch Contract Law, evaluating proposed changes to the *Judicial Branch Contracting Manual*, and making recommendations on proposed changes to the annual compensation plan for Judicial Council staff.

- Government Code, Section 77206 – Responding to external audits of the Judicial Council and the superior courts by the State Controller, State Auditor, or Department of Finance.

The audit committee serves as a central clearinghouse for hearing all audit-related issues pertaining to the Judicial Council, appellate courts, and the superior courts, regardless of whether the audit was performed by the Judicial Council’s own staff (Audit Services) or by external audit organizations (such as the State Controller’s Office, State Auditor’s Office, or the Department of Finance). The committee communicates significant audit findings and issues to the entire Judicial Council, and can also suggest policy changes or other proposed corrective actions in response to any significant audit finding.

#### *Purpose of the Annual Audit Plan*

The purpose of the annual audit plan is twofold: The annual plan explains (a) which focus areas will be audited during the year, and (b) how Audit Services will coordinate with external audit organizations (described below) to execute the annual audit plan in response to statutorily mandated audits and to other areas of focus. The annual audit plan itself also helps to establish expectations for audit committee members regarding which audits and topics will come before their committee for further discussion during the year.

#### *Audit Services’ Role*

Audit Services’ primary role is to establish an annual audit plan, which explains how significant risks and statutory audit requirements imposed on the judicial branch will be addressed in the coming year, and to perform audits of the appellate and superior courts to ensure the Judicial Council’s rules and policies are followed in actual practice. Audits of the superior courts often entail a review of its fiscal affairs such as, but not limited to, whether a superior court has: implemented certain mandatory internal controls over cash handling; adhered to statutory limitations on fund balance; and has procured goods and services that are consistent with “court operations” as defined by Rule of Court, rule 10.810. Audits of appellate courts focus more heavily on procurement activity given the more limited requirements imposed on their activities by the Judicial Council. Finally, Audit Services performs internal reviews of the Judicial Council as directed by the Administrative Director and coordinates with independent, external agencies that audit the Judicial Council’s operations.

#### *The Role of External Audit Agencies*

External audit agencies, such as the State Auditor’s Office (State Auditor) and the State Controller’s Office (SCO), also perform recurring audits of the judicial branch as directed by

statute. The statutory authorities for each external audit agency (as it currently pertains to the judicial branch) are summarized below:

State Auditor – performs the following:

- Financial statement audits of the State’s *Comprehensive Annual Financial Report* (CAFR), as prepared by the SCO, in accordance with Generally Accepted Accounting Principles. [Govt. Code, Section 8546.3]
- Discretionary audits as directed by the Joint Legislative Audit Committee [Govt. Code, Section 8546.1]
- Audits of the Judicial Council and other judicial branch entities’ compliance with the Judicial Branch Contracting Law. [Pub. Contract Code, Section 19210]

State Controller’s Office – performs the following:

- Audits of Judicial Council and superior courts’ revenues, expenditures and fund balance. [Govt. Code, Section 77206]
- Audits of criminal fine and fee revenue collection and distributions by the superior courts. [Govt. Code 68101- 68104]

Although the State Auditor and the SCO both perform financial-related audits, the purpose of each audit is different. The State Auditor’s annual financial statement audit of the statewide CAFR includes the financial information submitted by the judicial branch to the SCO. Separate from this statewide financial statement audit, the Government Code requires the SCO to evaluate the Judicial Council and superior courts’ compliance with state laws, rules and regulations pertaining to significant revenues, expenditures, and fund balances under their control. These SCO audits focus on evaluating financial compliance with the State’s unique rules, such as the State’s legal/budgetary basis of accounting and civil filing fee collections and distributions. The Judicial Council is required to use the SCO to perform the audits mandated under Government Code, Section 77206, unless either the State Auditor or Department of Finance can perform the same scope of work as the SCO but at a lower cost.

## **ANNUAL AUDIT PLAN**

### *Risk Assessment Background*

The concepts behind *risk* and *internal controls* are interrelated. Internal controls are those policies or procedures mandated by the Judicial Council, or developed by a court, designed to achieve a specific control objective. An example of an internal control, such as the segregation of duties when handling cash, focuses on reducing the risk of the theft. Internal controls respond to risks and Audit Services broadly classifies risks into the following three categories:

- Operational Risk – The risk that the court’s strategic business objectives or goals will not be accomplished in an effective or efficient manner.
- Reporting Risk – The risk that financial or operational reporting is not relevant or reliable when used for internal decision-making or for external reporting. (Examples of external reporting include the Judicial Council and the Courts’ financial reporting to the SCO or a court’s reporting of case filing data to the Judicial Council through JBSIS.)
- Compliance Risk – The risk of not complying with statutory requirements or the policies promulgated by the Judicial Council (such as the requirements found in the *Trial Court Financial Policies and Procedures Manual* (FIN manual), Judicial branch Contracting Manual, or other Judicial Council policies).

Any single risk area may overlap with more than one of the three risk categories defined above. For example, certain reports—such as JBSIS case filing reports—have a reporting risk component in that the data reported must be accurate and complete to support trial court funding allocations, along with a compliance component since the Judicial Council has established definitions for what constitutes a new case filing and how a filing should be categorized by case type. Another example would be the Court’s annual reports to the Judicial Council on their fund balance, which the Judicial Council uses to evaluate a court’s compliance with state law limiting fund balance to one percent of its operating budget. Audit Services considers risk areas that cross over into more than one risk category to be generally indicative of higher risk.

However, risk areas that can be confined to only one risk category—such as compliance risk—may also be considered an area of higher risk depending on the likelihood of error or its potential negative effects (financial, reputational, etc.). For example, the FIN Manual has established policies concerning the proper handling of cash and other forms of payment in the courts. Many of these policies were issued with the intent of establishing a minimum level of internal controls at each court in order to prevent or detect fraud by court employees, and to provide the public with the highest level of assurance that their payments would be safeguarded and properly applied to their cases.

When identifying areas to include within the scope of its superior court audits, Audit Services focused on identifying reporting and compliance risks, but not operational risks. This decision reflects Audit Services’ recognition of each superior court’s broad authority to operate under its own locally-developed rules and strategic goals. Government Code, Section 77001 provides for each superior court’s local authority by authorizing the Judicial Council to adopt rules that establish a decentralized system of trial court management. The Judicial Council’s Rules of Court, rule 10.601, also emphasizes the decentralized management of superior court resources

and affirms each superior court's authority to manage their day-to-day operations with sufficient flexibility. Audit Services will consider auditing operational risk areas where courts have local discretion only when asked to do so by the superior court's presiding judge or court executive officer and provided that sufficient audit staff resources are available.

The Legislature has provided the Judicial Council with the responsibility for developing broad rules within which the superior courts exercise their discretion. For example, Government Code, Section 77206 authorizes the Judicial Council to regulate the budget and fiscal management of the trial courts, which has resulted in it promulgating the FIN Manual pursuant to Rules of Court, rule 10.804. The FIN Manual establishes a system of fundamental internal controls to enable trial courts to monitor their use of public funds, report financial information, and demonstrate accountability. The FIN Manual contains both mandatory requirements that all trial courts must follow, as well as suggestive guidance that recognizes the need for flexibility. Similarly, the Legislature enacted section 19206 of the Public Contract Code, requiring the Judicial Council to adopt and publish a *Judicial Branch Contracting Manual* (JBCM) that all judicial branch entities must follow. When identifying high risk areas that will be included in the scope of its audits, Audit Services considers the significant reporting and compliance risks based on the policies and directives issued by the Judicial Council, such as through the FIN manual, JBCM, Rules of Court, and budgetary memos.

#### *Risk Areas, Assessed Level of Risk, and Auditing Entities*

Audit Services used its professional judgement when identifying areas of risk (and associated risk levels) when determining the scope of its audits of the superior and appellate courts. Specifically, Audit Services considered the significance of each risk area in terms of the likely needs and interests of an objective third party with knowledge of the relevant information, as well as a risk area's relevance or potential impact on judicial branch operations or public reputation. The risk areas assessed are shown in the table below. The table also reflects statutorily-mandated audits performed by the State Auditor and State Controller's Office, which further contribute to accountability and public transparency for the judicial branch. When assigning risk levels, Audit Services generally considered the complexity of the requirements in a given risk area and its likely level of importance or significance to court professionals, the public, or the Legislature. Areas designated as high risk were generally those with complex requirements (such as criminal fine and fee distributions). In other cases, high risk areas were those where the internal control requirements may not be complex but the incentives to circumvent those controls or to rationalize not having them in the first place is high (i.e. cash handling). Areas of medium risk generally included those risk areas where the complexity of the requirements were low to moderate, but the reputational risk resulting from any significant audit findings would be moderate to high.

**Table 1 – Risk Areas Considered (by area, level of risk, and responsible audit organization)**

Risk Area	Description of Risk	Risk Category and Level		Audit Organization		
		Reporting Risk	Compliance Risk	JCC Audit Services	State Controller's Office	State Auditor's Office
<b>Superior Courts</b>						
<b>Financial Reporting</b>	Financial statements are not prepared in accordance with GAAP.	Medium	Medium			X
<b>Financial Compliance</b>	Recording of revenues, expenditures and fund balance not in accordance with state rules.	N/A	Medium		X	
<b>Cash Handling</b>	Court does not follow JCC internal control policies on handling cash and other forms of payment.	N/A	High	X		
<b>Procurement Activity</b>	Court does not adhere to the Judicial Branch Contract Law and related JCC policies to maximize best value through competitive procurements.	Medium	Medium	X		X
<b>Payments &amp; Authorization</b>	Payments are for unallowable activities and/or lack authorization from the designated level of court management.	N/A	Medium	X		
<b>Criminal Fine &amp; Fee Revenue</b>	Criminal fines and fees not properly calculated and reported to the county.	High	High	X	X	
<b>Budgetary Accountability</b>	Court submits inaccurate case filing data through JBSIS, impacting trial court budget allocations. Court holds on to more fund balance than allowed under statute and JCC policy.	High	High	X		
<b>JCC Grant Requirements</b>	Court does not follow JCC policy or grant rules regarding how funds are to be spent, accounted for, and/or reported on with respect to performance or outcomes.	Medium	Medium	X		
<b>Appellate Courts</b>						
<b>Financial Reporting</b>	Financial statements are not prepared in accordance with GAAP.	Medium	Medium			X
<b>Procurement Activity</b>	Court does not adhere to the Judicial Branch Contract Law and related JCC policies to maximize best value through competitive procurements.	Medium	Medium	X		X
<b>JCC Grant Requirements</b>	Court does not follow JCC policy or grant rules regarding how funds are to be spent, accounted for, and/or reported on with respect to performance or outcomes.	Low	Low	X		
<b>Judicial Council</b>						
<b>Financial Reporting</b>	Financial statements are not prepared in accordance with GAAP.	Medium	Medium			X
<b>Financial Compliance</b>	Recording of revenues, expenditures and fund balance not in accordance with state rules.	N/A	Medium		X	
<b>Procurement Activity</b>	Court does not adhere to the Judicial Branch Contract Law and related JCC policies to maximize best value through competitive procurements.	Medium	Medium			X
<b>Non-Audit, Internal Reviews</b>	The Judicial Council's offices and programs are reviewed for financial and/or operational performance as directed by executive management.	Medium	Medium	X		

As noted in Table 1, Audit Services’ work has the potential to overlap with the work performed by the State Auditor during its court procurement audits, or with the SCO as it performs its criminal fine and fee revenue distribution audits. When planning our work at any court, Audit Services will consider recent audit activity in these areas and may reduce its audit work—such as to only verify that the court successfully took corrective action—or eliminate the planned procedures altogether if the SCO or State Auditor had no significant findings.

Audit Scope Adjustments for FY 18-19

During preliminary discussions with the audit committee in June 2019, committee members expressed their desire for Audit Services to add another appellate court to the audit schedule. In addition, members asked Audit Services to create a new service where courts could request a “New CEO Review,” where a quick, high-level review could provide an incoming CEO with information on different areas where his or her new court might be at risk. In order to accommodate the additional audit requested by the committee, and to lessen the impact on the audit schedule by performing ad-hoc “New CEO Reviews” that cannot be anticipated in advance, Audit Services proposes to reduce the standard scope of its court audits as reflected in Table 2 below. When selecting scope areas to eliminate, Audit Services considered the cost of testing in comparison to the nature of the audit findings and issues reported in the prior year. In general, a court’s cash handling activities and JBSIS reporting are high-risk areas where Audit Services commits most of its time during any single audit. These scope areas will remain for FY 18-19, but the audit plan proposes to eliminate four testing areas noted below (e.g. purchase cards, travel expense claims; business meals; and petty cash).

**Table 2 – Audit Scope Adjustments for FY 18-19**

Areas and Sub-Areas Subject to Review	Standard Scope Item for FY 18-19	Reportable Audit Findings	
		# of Findings In Prior Year	Rationale for Not Testing
<b>Cash Handling</b>			
1	Daily Opening Process	Yes	
2	Voided Transactions	Yes	2
3	Handwritten Receipts	Yes	3
4	Mail Payments	Yes	12
5	Internet Payments	Yes	
6	Change Fund	Yes	3
7	End-Of-Day Balancing and Closeout	Yes	1
8	Bank Deposits	Yes	3
9	Other Internal Controls	Yes	

**Procurement and Contracts**

10	Procurement Initiation	Yes	3	
11	Authorization & Authority Levels	Yes		
12	Competitive Procurements	Yes	2	
13	Non-Competitive Procurements	Yes	1	
14	Leveraged Purchase Agreements	Yes		
15	Contract Terms	Yes	4	
16	Purchase Cards	No	3	Courts are ultimately able to set their own purchase card limits beyond what's specified in the Judicial Branch Contracting Manual as the default limit. Three courts lacked their own limits, but did not dramatically exceed the default \$1,500 per transaction limit.
17	Other Internal Controls	Yes	2	

**Payment Processing**

18	3-Point Match Process	Yes		
19	Payment Approval & Authority Levels	Yes	1	
20	Special Rules - In-Court Service Providers	Yes	5	
21	Special Rules - Court Interpreters	Yes	3	
22	Other Items of Expense	Yes		
23	Jury Expenses	Yes		
24	Travel Expense Claims	No	10	These findings often occurred because travel expense claims (TECs) were not completed properly, omitting key information such as: the purpose of travel; start/end times; and departure/destination locations. These omissions appeared to be caused by staff oversight. Nevertheless, we did not find evidence of inappropriate lodging rates or excessively high travel costs.
25	Business-Related Meals	No	4	Two courts had difficulty demonstrating the per person meal costs were within the limits set by Judicial Council. One court did not keep track of how many attended an event, while the other court exceeded the per-person limit by roughly \$4.
26	Petty Cash	No	1	One court used its petty cash fund for expenditures that are not the intended purpose of the fund. The petty cash fund is used to pay for low-dollar office supplies and services, not for business-related meals or cakes for its Drug Court program. Issue was isolated to one court.
27	Allowable Costs	Yes	1	
28	Other Internal Controls	Yes		

Fine & Fee Distribution				
29	CMS-Calculated Distributions	Yes	1	
30	Manually-Calculated Distributions	Yes		
1% Fund Balance Cap				
31	Calculation of the 1% Cap	Yes	1	
32	Use of "Held on Behalf" Funds	Yes		
JBSIS Case Filing Data				
33	Validity of JBSIS Data	Yes	7	
Grant Award Compliance				
34	AB 1058 Program	No	2	Given DCSS's audits of the program, there is now heightened awareness of the grant's timekeeping rules. Further, CFCC is considering changing the timekeeping requirements for future grants. Testing in the area should be reconsidered for inclusion in next year's audit plan.

### Audit Scheduling and Available Staff Resources

Audit Services has two units—an Internal Review Team and a Court Audit Team—that each focus on distinct areas of work. The Court Audit Team currently consists of two senior auditors and five audit staff, who are split into two different sub-teams. The Court Audit Team’s focus at each court is based on the risk areas noted in Table 1 above and the related scope areas noted in Table 2. The Internal Review Team has more limited staffing, with one senior auditor and two staff auditors based in San Francisco. This team focuses on performing periodic internal reviews as directed by and for the sole benefit of the Judicial Council’s executive management team. The Internal Review Team also investigates whistleblower complaints and performs non-recurring or targeted reviews of judicial branch programs that may affect multiple courts (such as the planned audits under the *Courts Innovations Grant Program*). Based on the audit schedule shown in Table 3, Audit Services estimates that it has roughly 8,800 available hours for audit activities of the appellate and superior courts for fiscal year 2018-19, which does not include the roughly 1,800 hours the Internal Review Team has reserved for auditing court compliance under the *Courts Innovations Grant Program*.

The schedule also provides insight on which audit reports are expected to come before the audit committee. For example, the State Controller’s Office is performing a pilot audit and certain trial courts pursuant to Government Code, Section 77206(h) and expects to issue most of these reports during the beginning of the fiscal year. Similarly, the State Auditor’s Office is expected

to audit five trial courts to evaluate their compliance with the Judicial Branch Contracting Law, with that report expected around December 2018.

**Table 3 – Available Staff Resources and Audit Schedule (Fiscal Year 2018-19)**

	2018-19													Total
	July	August	September	October	November	December	January	February	March	April	May	June		
Monthly Working Days	22	23	20	23	22	21	23	20	21	22	23	20	260	
Available Monthly Hours	176	184	160	184	176	168	184	160	168	176	184	160	2,080	
Judicial Branch Holidays	(8)		(8)	(8)	(24)	(8)	(16)	(16)	(8)		(8)		(104)	
Estimated Personal Leave	(40)		(16)		(16)	(80)	(40)					(40)	(232)	
<b>Available Hours Per Auditor</b>	<b>128</b>	<b>184</b>	<b>136</b>	<b>176</b>	<b>136</b>	<b>80</b>	<b>128</b>	<b>144</b>	<b>160</b>	<b>176</b>	<b>176</b>	<b>120</b>	<b>1,744</b>	
Administrative Time	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(30.0)	
Training	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(3.5)	(42.0)	
Travel (Two Round Trips / Month)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(32.0)	(384.0)	
<b>Non-Audit Hours</b>	<b>(38.0)</b>	<b>(456.0)</b>												
<b>Available Audit Hours Per Auditor</b>	<b>90</b>	<b>146</b>	<b>98</b>	<b>138</b>	<b>98</b>	<b>42</b>	<b>90</b>	<b>106</b>	<b>122</b>	<b>138</b>	<b>138</b>	<b>82</b>	<b>1,288</b>	
# of Audit Staff	9	9	10	10	10	10	10	10	10	10	10	10	10	
<b>Total Available Audit Hours</b>	<b>810</b>	<b>1,314</b>	<b>980</b>	<b>1,380</b>	<b>980</b>	<b>420</b>	<b>900</b>	<b>1,060</b>	<b>1,220</b>	<b>1,380</b>	<b>1,380</b>	<b>820</b>	<b>12,644</b>	
Court Team #1	270	438	343	483	343	147	315	371	427	483	483	287	4,390	
Court Team #2	270	438	343	483	343	147	315	371	427	483	483	287	4,390	
Internal Review Team	270	438	294	414	294	126	270	318	366	414	414	246	3,864	

	2018-19											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Judicial Council - Audit Services</b>												
Court Team #1	Siskiyou		Glenn				San Francisco					
	Ventura				4th DCA				Trinity			
Court Team #2	Sacramento				San Benito				Modoc			
	5th DCA				Modoc							
Internal Review Team	Internal Reviews			Court Innovations Grants			Court Innovations Grants			Internal Reviews		
<b>State Controller's Office</b>	Pilot Audits - Trial Court Financial Compliance - GC 77206(h) [6 courts]			Judicial Council Financial Compliance Audit - GC 77206(i)								
	Trial Court Fine & Fee Revenue Distribution Audits - GC 68103											
<b>State Auditor's Office</b>	Trial Court Procurement Audit - PCC 19210(a) [Imperial, Los Angeles, Monterey, Santa Barbara, Santa Clara]						Judicial Council Procurement Audit - PCC 19210(c)					
	CAFR - Statewide Financial Statement Audit of FY17-18 (all State Agencies)											
<b>Department of Child Support Services</b>	Issue Remaining Audits of AB 1058 Program (Completed in prior year)											

Note: The court audits scheduled in this table are subject to change based on: each court's availability; Audit Services' resources; and changing audit priorities based on risk. The audit committee may also reprioritize audits and modify the audit schedule as it deems necessary.

The timeframes shown above for Audit Services' court-specific audits are high-level estimates and are intended to depict the time between the start of the audit (i.e. the entrance conference) to the substantial completion of fieldwork and the delivery of any findings to the court's management for their official comment. Audit Services will provide each court with a reasonable period of time—up to three weeks—to provide its official response and corrective action plan before making preparations to share the report with the audit committee. As a result,

final audit reports may come to the audit committee up to a month after the anticipated timeframes shown in the table.

Prior Court Audits

Courts that are not scheduled for an audit this fiscal year may appear in next year’s annual audit plan. Table 4 shows all 58 superior courts, listed by the time elapsing since its previous audit. Elapsed time will always be a significant consideration for Audit Services when scheduling audits, but other factors (such as location and court size) will also be considered so as to maximize the number of audits that can be completed each year.

**Table 4 – Schedule of Previous and Planned Superior and Appellate Court Audits**

		(Current Plan)		(Next Year)			(Current Plan)		(Next Year)
Appellate / Superior Court	Date of Last Audit Report	FY 2018/19	FY 2019/20		Appellate / Superior Court	Date of Last Audit Report	FY 2018/19	FY 2019/20	
1st DCA	N/A		Y		55. Tuolumne	2/1/2012			
2nd DCA	N/A		Y		26. Mono	3/1/2012			
4th DCA	N/A	X			50. Stanislaus	4/1/2012			
5th DCA	N/A	X			8. Del Norte	9/1/2012			
6th DCA	N/A				42. Santa Barbara	11/1/2012			
47. Siskiyou	October-08	IP			27. Monterey	12/1/2012			
56. Ventura	December-08	X			30. Orange	12/1/2012			
35. San Benito	September-09	X			19. Los Angeles	2/1/2013			
25. Modoc	January-10	X			1. Alameda	3/1/2013			
11. Glenn	February-10	X			23. Mendocino	7/1/2013			
53. Trinity	April-10	X			58. Yuba	8/1/2013			
34. Sacramento	May-10	X			21. Marin	10/1/2013			
38. San Francisco	May-10	X			51. Sutter	11/1/2013			
52. Tehama	June-10		Y		20. Madera	6/1/2014			
41. San Mateo	September-10		Y		29. Nevada	7/1/2014			
18. Lassen	November-10		Y		17. Lake	8/1/2014			
46. Sierra	November-10		Y		40. San Luis Obispo	12/1/2014			
44. Santa Cruz	December-10		Y		36. San Bernardino	1/1/2015			
32. Plumas	January-11		Y		57. Yolo	2/1/2015			
45. Shasta	January-11		Y		54. Tulare	7/1/2015			
28. Napa	March-11				16. Kings	10/1/2015			
3. Amador	April-11				12. Humboldt	12/1/2015			
9. El Dorado	April-11				7. Contra Costa	2/1/2016			
37. San Diego	April-11				10. Fresno	6/1/2016			
39. San Joaquin	April-11				15. Kern	8/1/2016			
49. Sonoma	April-11				31. Placer	10/1/2017			
2. Alpine	July-11				24. Merced	1/1/2018			
14. Inyo	July-11				4. Butte	4/1/2018			
13. Imperial	August-11				3rd DCA	5/1/2018			
33. Riverside	October-11				48. Solano	6/1/2018			
43. Santa Clara	December-11				6. Colusa	6/1/2018			
22. Mariposa	January-12				5. Calaveras	6/1/2018			

Notes:

"IP" = In progress

"X" = Scheduled for audit in annual audit plan

"Y" = Tentative for following year’s audit plan