

ACTIVITY REPORTING AND PROPOSAL FORM

JUDICIAL COUNCIL DIRECTIVES AOC RESTRUCTURING

DATE	6/5/2013
PREPARED BY	John Judnick
OFFICE NAME	<u>Internal Audit Services Office</u>
JUDICIAL COUNCIL DIRECTIVE NUMBER	43
JUDICIAL COUNCIL DIRECTIVE	E&P recommends that the Judicial Council direct the Administrative Director of the Courts to perform internal audits upon completion of the restructuring of the AOC.
SEC RECOMMENDATION	The AOC must perform internal audits. This will allow the leadership team and the Judicial Council to know how a particular unit or program is performing. An audit can be both fiscal and programmatic so that resources are tied to performance in meeting program goals and objectives.
RESPONSE (check applicable boxes)	
<input type="checkbox"/> This directive has been completed and implemented: <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; padding: 2px; width: fit-content;">📎 File Attachment</div>	
<input type="checkbox"/> This directive is forwarded to the Judicial Council with options for consideration: <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <div style="border: 1px solid black; padding: 2px; width: fit-content;">📎 File Attachment</div>	
<input checked="" type="checkbox"/> Other: <div style="border: 1px solid black; padding: 5px;"><p>As the AOC continues to restructure, Internal Audit Services (IAS) was moved effective March 1, 2013, into the Judicial Council and Trial Court Leadership Services Division under the leadership of the Chief of Staff. This new organizational structure provides the appropriate separation of direct oversight of the audit function from the other two divisions whose activities typically involve areas that may be subject to future audits (i.e., Fiscal Services Office activities). This specifically allows compliance with the independence requirement of Government Auditing Standards (Chapter 3, paragraph 3.31) issued by the United States Government Accountability Office.</p><p>As a result of this recent restructuring and in light of other IAS workload, at the April 2013 council meeting, the Chief of Staff requested an extension to October 2013 for responding to this directive to allow time for the Chief of Staff to work with the IAS Senior Manager on an overall audit plan for the branch that evaluates existing internal audit resources and their possible reallocation based on a risk assessment and statutory requirements for audits of the branch. This audit plan will provide for an implementation proposal for conducting internal audits of the AOC.</p></div>	








In the interim, internal audit continues to audit and review AOC functions within the Office of Real Estate and Facilities Management and provide significant support to the external audit of AOC contracts by the California State Auditor. This will be part of the prepared audit plan of the branch.

 File Attachment

TIMELINE AND RESOURCES FOR IMPLEMENTATION

IMPLEMENTATION DATE OR PROJECTED IMPLEMENTATION DATE	<input type="text"/>
RESOURCES REQUIRED FOR IMPLEMENTATION	<input type="text"/>

ADDITIONAL IMPLEMENTATION INFORMATION (complete only applicable sections)

<input type="checkbox"/> PROCEDURES/ POLICIES UPDATED OR DEVELOPED	<input type="text"/>  File Attachment
<input type="checkbox"/> TRAINING UPDATED OR DEVELOPED	<input type="text"/>  File Attachment
<input type="checkbox"/> SAVINGS	<input type="text"/>  File Attachment
<input type="checkbox"/> COST	<input type="text"/>  File Attachment
<input type="checkbox"/> EFFICIENCIES	<input type="text"/>  File Attachment
<input type="checkbox"/> SERVICE LEVEL IMPACT	<input type="text"/>  File Attachment
<input type="checkbox"/> OTHER	<input type="text"/>  File Attachment

ADMINISTRATIVE DIRECTOR OF THE COURTS (ADOC) REVIEW AND APPROVAL

Administrative Director of the Courts Review Date:

ADOC REVIEW	
EXECUTIVE AND PLANNING (E&P) COMMITTEE REVIEW	
E&P REVIEW	Executive and Planning Review Date: <input type="text" value="6/17/2013"/>