



**JUDICIAL BRANCH
ANNUAL AUDIT PLAN
Fiscal Year 2022-23**



JUDICIAL COUNCIL
OF CALIFORNIA
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 include¹:

- Reviewing and approving an annual audit plan for the judicial branch.
- Reviewing all audit reports of the judicial branch and recommending actions 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.

¹ The Judicial Council tasked the Advisory Committee on Audits and Financial Accountability for the Judicial Branch 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, Courts of Appeal, 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 audit 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 Courts of Appeal and superior courts to ensure the Judicial Council’s rules and policies are followed in actual practice. An audit of a superior court often entails a review of its fiscal affairs such as, but not limited to, whether the court has: implemented certain mandatory internal controls over cash handling and has spent state-provided funding on allowable expenses for “court operations” as defined by Rule of Court, rule 10.810. Audits of the Courts of Appeal focus more heavily on procurement activity given the more limited requirements imposed on their activities by the Judicial Council and state law. Generally, audits are scheduled based on the time elapsing from the prior audit. As a result, the Courts of Appeal are not scheduled for audit in 2022-23 given the prior audit history provided in Table 4 at the end of this plan. Finally, Audit Services periodically performs internal reviews of the Judicial Council as directed by executive management 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 they currently pertain to the judicial branch) are summarized below:

State Auditor's Office – performs the following audits:

- Financial statement audits of the State's annual comprehensive report, 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 Contract Law. [Pub. Contract Code, Section 19210]

State Controller's Office – performs the following audits:

- 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 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. For example, an internal control for cash handling, such as the segregation of certain conflicting duties, principally focuses on reducing the risk of 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 the Judicial Branch Statistical Information System (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 reporting of encumbrances at fiscal year-end, which the Judicial Council uses to help monitor court compliance with statutory caps on each court’s fund balance. Audit Services considers risk areas that cross over into more than one risk category to be 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 received by the courts. Many of these policies were issued with the intent of establishing a minimum level of internal controls at each court to prevent or detect theft or 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 compliance and reporting 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 fundamental system of internal controls to enable trial courts to monitor their use of public funds, consistently 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 given varying court size and resources. 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 uses its professional judgment when identifying areas of risk (and associated risk levels), which inform the scope of its audits. 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 Table 1 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 (e.g., 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 |
| <i>Superior Courts</i> | | | | | | |
| Financial Reporting | Financial statements are not prepared in accordance with GAAP. | Medium | Medium | | | X |
| Financial Compliance | Revenues, expenditures, and fund balance not recorded in accordance with state rules. | N/A | Medium | | X | |
| Cash Handling | JCC internal control policies on handling cash and other forms of payment not followed. | N/A | High | X | | |
| Procurement Activity | Judicial Branch Contract Law and related JCC policies not followed to maximize best value through competitive procurements. | Medium | Medium | X | | X |
| Payments & Authorization | Payments are for unallowable activities and/or lack authorization from the designated level of court management. | N/A | Medium | X | | |
| Criminal Fine & Fee Revenue | Criminal fines and fees not properly calculated and reported to the county. | High | High | X | X | |
| Enhanced Collections Revenue | Court retains revenue from delinquent collections in excess of the actual costs of collecting that delinquent debt. | N/A | Medium | X | | |
| Budgetary Accountability | Court submits inaccurate case filing data to JBSIS, impacting trial court budget allocations. Court retains more fund balance than allowed under statute and JCC policy. | Medium | Medium | X | | |
| JCC Grant Requirements | 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 | | |
| <i>Appellate Courts</i> | | | | | | |
| Financial Reporting | Financial statements are not prepared in accordance with GAAP. | Medium | Medium | | | X |
| Procurement Activity | Judicial Branch Contract Law and related JCC policies not followed to maximize best value through competitive procurements. | Medium | Medium | X | | X |
| JCC Grant Requirements | 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 | | |
| <i>Judicial Council</i> | | | | | | |
| Financial Reporting | Financial statements are not prepared in accordance with GAAP. | Medium | Medium | | | X |
| Financial Compliance | Revenues, expenditures, and fund balance not recorded in accordance with state rules. | N/A | Medium | | X | |
| Procurement Activity | Judicial Branch Contract Law and related JCC policies not followed to maximize best value through competitive procurements. | Medium | Medium | | | X |
| Non-Audit, Internal Reviews | The Judicial Council's offices and programs are reviewed for financial and/or operational performance as directed by executive management. | Medium | Medium | X | | |

To the extent that Audit Services notes systemic and recurring issues at multiple courts, this too is considered as part of the risk-assessment process. Of the 10 audits reviewed by the audit committee in 2021-22, there was a total of 31 findings. Last year’s audit plan continued the suspension of cash from the prior FY 20-21 audit plan through September 2021, after which Audit Services resumed travel to the courts. However, due to the surge of COVID-19, Audit Services provided courts with the option of including or excluding the testing of the cash handling internal controls cited in the FIN Manual. This has historically been an area with the largest number of audit findings; however, for FY 21-22 audit reports approved by the audit committee, no cash handling related findings were noted. The most frequent categories of audit findings for FY 21-22 were payment processing-related findings (13 findings or 41.9%) such as lack of three-point match procedures, followed by procurement related findings (10 or 32.3%). Findings in other audit areas included two each for revenue distribution and fund balance, specifically non-compliance with the JCC’s policy for reporting year-end encumbrances, as well as four for JBSIS data reporting.

Table 2 – Recap of FY 21-22 Audit Findings

| Areas and Sub-Areas Subject to Review | | In Scope for FY 22-23? | Audit Findings from Prior Year | |
|---------------------------------------|--|------------------------|--------------------------------|---|
| | | | # of Findings in FY 21-22 | Common Compliance Issues |
| Cash Handling | | | | |
| 1 | Daily Opening Process | Yes | 0 | |
| 2 | Voided Transactions | Yes | 0 | |
| 3 | Handwritten Receipts | Yes | 0 | |
| 4 | Mail Payments | Yes | 0 | |
| 5 | Internet Payments | Yes | 0 | |
| 6 | Change Fund | Yes | 0 | |
| 7 | End-Of-Day Balancing and Closeout | Yes | 0 | |
| 8 | Bank Deposits | Yes | 0 | |
| 9 | Other Internal Controls | Yes | 0 | |
| Procurement and Contracts | | | | |
| 10 | Procurement Initiation | Yes | 3 | |
| 11 | Authorization & Authority Levels | Yes | 1 | |
| 12 | Competitive Procurements | Yes | 1 | |
| 13 | Non-Competitive Procurements | Yes | 3 | |
| 14 | Leveraged Purchase Agreements | Yes | 0 | |
| 15 | Contract Terms | Yes | 1 | |
| 16 | Other Internal Controls | Yes | 1 | |
| Payment Processing | | | | |
| 17 | 3-Point Match Process | Yes | 5 | Lack of documentation, such as contracts or established payment terms, to support the three-point match process. |
| 18 | Payment Approval & Authority Levels | Yes | 1 | |
| 19 | Special Rules - In-Court Service Providers | Yes | 7 | Required information on the claims missing such as case names and numbers. Also, no support, such as agreements, contracts, or court authorizations, for payment terms. |
| 20 | Special Rules - Court Interpreters | Yes | | Audit Committee suspended review pending policy change |
| 21 | Other Items of Expense | Yes | 0 | |
| 22 | Jury Expenses | Yes | 0 | |
| 23 | Allowable Costs | Yes | 0 | |
| 24 | Other Internal Controls | Yes | 0 | |

Table 2 – (Continued)

| Fine & Fee Distributions | | | | |
|--------------------------|-----------------------------------|-----|---|--|
| 25 | CMS-Calculated Distributions | Yes | 2 | |
| 26 | Manually-Calculated Distributions | Yes | 0 | |
| 3% Fund Balance Cap | | | | |
| 27 | Calculation of the 3% Cap | Yes | 2 | |
| 28 | Use of "Held on Behalf" Funds | Yes | 0 | |
| JBSIS Case Filing Data | | | | |
| 29 | Validity of JBSIS Data | Yes | 4 | Variance of over 2% for individual case types. |
| Grants | | | | |
| 30 | AB 1058 Grants | Yes | 0 | |
| Collections | | | | |
| 30 | Enhanced Collections | Yes | 0 | |
| Other Areas | | | | |
| 31 | [None] | No | 0 | |

In Audit Services’ view, payment processing continues to be a high-risk area given the courts do not consistently follow the FIN Manual’s “three-point match” process to ensure each vendor’s invoice agreed with the terms/conditions of the contract and the receiving document prior to issuing payment to a vendor, thus the vendor payment process continues to be a focus in the audit plan. Courts also did not consistently follow the FIN Manual’s requirements for ensuring In-Court Service Provider claims include information such as case names and numbers, dates of services, and claimant addresses and signatures. Additionally, Courts do not always retain support, such as contracts, agreements, or court authorizations, for the rates paid to claimants. Finally, we believe JBSIS reporting continues to be an inherently high-risk process given: (1) the complexity of the rules defining reported data elements; (2) the fact courts must configure their various Case Management Systems (CMS)—at times with 3rd party help— to adhere to changing reporting requirements and/or case type definitions; and (3) several of the Judicial Council’s key business decisions are based on JBSIS filings data (i.e. trial court budget allocations and the branch’s judicial needs assessment).

Audit Scope and Adjustments for Fiscal Year 2022-23

Additions, deletions, and modifications to the audit plan for FY 22-23 are described below.

- ***Resume testing of cash handling controls:*** Audit Services will resume travel to all courts at the beginning of FY 22-23, which will include the testing of the cash handling internal controls cited in the FIN Manual. Although the FY 21-22 audit plan stated travel would

resume after September 2021, due to the surge of COVID-19, Audit Services provided courts with the option of including or excluding the testing of the cash handling internal controls for FY 21-22. This has historically been an area with the largest number of audit findings.

- ***Remove AB 1058 grants testing*** – In the FY 21-22 audit plan, Audit Services classified both the reporting risk and the compliance risk in this area as low. Additionally, there were no audit findings in this area in either FY 20-21 or in FY 21-22. Therefore, Audit Services proposes removing AB 1058 grants testing from its audit scope. Audit Services discussed this change with council staff at the Center for Families, Children & the Courts (CFCC) and they had no objections.

Available Staff Resources and Audit Scheduling

Audit Services has two audit teams assigned to court audit work. Staffing currently consists of 2 team leaders and 6 audit staff (total of 8 auditors). On an as needed basis, audit staff are pulled to support other projects focusing on the Judicial Council’s internal operations. Based on the available staff resources shown in Table 3 below, Audit Services estimates that it has 11,992 available hours for audit activities in fiscal year 2022-23, which includes roughly 1,499 hours the *Internal Review Team* has reserved for internal reviews. Staff from the internal review team will work on trial court audits as time permits.

The timeframes shown in Table 3 for Audit Services’ schedule of court-specific audits are high-level estimates and are intended to depict the time between the anticipated 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 time—up to three weeks—to provide its official response and corrective action plan before finalizing the draft report for the audit committee. The audit schedule includes assumptions about the required number of hours to complete each audit based on the revisions to the audit plan (discussed previously) and other factors such as the number of anticipated locations where cash handling activities take place.

Table 3 – Anticipated Audit Schedule (Fiscal Year 2022-23)

| | Fiscal Year 2022-23 | | | | | | | | | | | | |
|--|---------------------|--------------|--------------|--------------|-------------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|---------------|
| | July | August | September | October | November | December | January | February | March | April | May | June | Total |
| Monthly Working Days | 21 | 23 | 22 | 21 | 22 | 22 | 22 | 20 | 23 | 20 | 23 | 22 | 261 |
| Available Monthly Hours | 168 | 184 | 176 | 168 | 176 | 176 | 176 | 160 | 184 | 160 | 184 | 176 | 2,088 |
| Judicial Branch Holidays | (8) | - | (16) | - | (24) | (8) | (16) | (16) | (8) | - | (8) | - | (104) |
| Estimated Personal Leave | (16) | (16) | (16) | (16) | (40) | (32) | (16) | (16) | (8) | (16) | (16) | (16) | (224) |
| Available Hours Per Auditor | 144 | 168 | 144 | 152 | 112 | 136 | 144 | 128 | 168 | 144 | 160 | 160 | 1,760 |
| Administrative Time | (2) | (3) | (2) | (3) | (2) | (2) | (3) | (2) | (3) | (2) | (3) | (2) | (29) |
| Training | (8) | - | - | (8) | - | (8) | (8) | - | - | (8) | - | - | (40) |
| Travel (Two Round Trips / Month) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (16) | (192) |
| Non-Audit Hours | (26) | (19) | (18) | (27) | (18) | (26) | (27) | (18) | (19) | (26) | (19) | (18) | (261) |
| Available Audit Hours Per Auditor | 118 | 149 | 126 | 125 | 94 | 110 | 117 | 110 | 149 | 118 | 141 | 142 | 1,499 |
| # of Audit Staff | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Total Available Audit Hours | 944 | 1,192 | 1,008 | 1,000 | 752 | 880 | 936 | 880 | 1,192 | 944 | 1,128 | 1,136 | 11,992 |
| Court Audit Team #1 | 413 | 522 | 441 | 438 | 329 | 385 | 410 | 385 | 522 | 413 | 494 | 497 | 5,247 |
| Court Audit Team #2 | 413 | 522 | 441 | 438 | 329 | 385 | 410 | 385 | 522 | 413 | 494 | 497 | 5,247 |
| Internal Review Team | 118 | 149 | 126 | 125 | 94 | 110 | 117 | 110 | 149 | 118 | 141 | 142 | 1,499 |

| | Fiscal Year 2022-23 | | | | | | | | | | | |
|-----------------------------------|------------------------------|--------|-------------|-------------|----------|----------|----------------|----------|--------|--------|-----|------|
| | July | August | September | October | November | December | January | February | March | April | May | June |
| Judicial Council - Audit Services | | | | | | | | | | | | |
| Court Audit Team #1 | Mendocino / Tuolumne | | San Joaquin | | | | San Bernardino | | | Tulare | | |
| | San Luis Obispo | | | | Madera | | | | Plumas | | | |
| Court Audit Team #2 | Monterey / El Dorado / Marin | | | Los Angeles | | | | Yuba | | Fresno | | |
| | Los Angeles | | | | | | Sonoma | | | | | |

| | | | | | | | | | | | | |
|---------------------------|---|--|--|--|--|--|--|--|--|--|--|--|
| State Controller's Office | Audit of Trial Court Revenues, Expenditures & Fund Balance - GC 77206(h) [Alameda, Butte, Contra Costa, Kings, Lake] | | | | | | | | | | | |
| | | | | | | | Audit of Judicial Council Revenues, Expenditures & Fund Balance (FY 21-22) - GC 77206(i) | | | | | |
| | Trial Court Fine & Fee Revenue Distribution Audits - GC 68103 [Alameda, Calaveras, Del Norte, El Dorado, Glenn, Humboldt, Lassen, Mariposa, Mendocino, Napa, Riverside, Santa Barbara, Sierra, Solano, Sutter, Ventura] | | | | | | | | | | | |

| | | | | | | | | | | | | |
|------------------------|---|--|--|--|--|--|--|--|--|--|--|--|
| State Auditor's Office | Trial Court Procurement Audit - PCC 19210(c) [5 courts] | | | | | | | | | | | |
| | ACFR - Statewide Financial Statement Audit of FY 2021-22 (all State Agencies) | | | | | | | | | | | |

Note: Scheduled audits by council staff are based on estimated available hours and are subject to change depending on: (1) each court's availability; (2) Audit Services' resources; and (3) changing audit priorities based on risk. The audit committee may also reprioritize audits and modify the audit schedule as it deems necessary.

Schedule of Future 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 6 appellate courts and 58 superior courts, ranked by the time elapsing since its previous audit. Elapsed time will always be a significant consideration for Audit Services when scheduling audits. To minimize the risk of a single court being audited by multiple entities during the same year, audit scheduling is also influenced by—and to the extent possible coordinated with—the work of external audit organizations.

Table 4 –Audit Services’ Previous and Planned Appellate and Superior Court Audits (Current Year and Anticipated Next Year)

| Appellate / Superior Court | Date of Last Audit Report | (Current Plan) (Next Year) | | Appellate / Superior Court | Date of Last Audit Report |
|----------------------------|---------------------------|----------------------------|------------|----------------------------|---------------------------|
| | | FY 2022-23 | FY 2023-24 | | |
| 32. Plumas | January-11 | X | | 5. Calaveras | June-18 |
| 9. El Dorado | April-11 | IP | | 47. Siskiyou | October-18 |
| 39. San Joaquin | April-11 | X | | 34. Sacramento | December-18 |
| 49. Sonoma | April-11 | X | | 56. Ventura | December-18 |
| 55. Tuolumne | February-12 | IP | | 5th DCA | February-19 |
| 50. Stanislaus | April-12 | IP | | 11. Glenn | February-19 |
| 27. Monterey | December-12 | IP | | 4th DCA | March-19 |
| 30. Orange | December-12 | IP | | 35. San Benito | June-19 |
| 42. Santa Barbara | November-12 | IP | | 38. San Francisco | June-19 |
| 19. Los Angeles | February-13 | X | | 44. Santa Cruz | June-19 |
| 1. Alameda | March-13 | | Y | 25. Modoc | October-19 |
| 23. Mendocino | July-13 | IP | | 53. Trinity | October-19 |
| 58. Yuba | August-13 | X | | 18. Lassen | February-20 |
| 21. Marin | October-13 | IP | | 41. San Mateo | February-20 |
| 20. Madera | June-14 | X | | 46. Sierra | February-20 |
| 29. Nevada | July-14 | IP | | 52. Tehama | February-20 |
| 17. Lake | August-14 | | Y | 1st DCA | July-20 |
| 40. San Luis Obispo | December-14 | X | | 2nd DCA | July-20 |
| 36. San Bernardino | January-15 | X | | 37. San Diego | July-20 |
| 57. Yolo | February-15 | | Y | 6th DCA | March-21 |
| 54. Tulare | July-15 | X | | 13. Imperial | March-21 |
| 16. Kings | October-15 | | Y | 28. Napa | March-21 |
| 12. Humboldt | December-15 | | Y | 22. Mariposa | July-21 |
| 7. Contra Costa | February-16 | | Y | 26. Mono | July-21 |
| 10. Fresno | June-16 | X | | 33. Riverside | July-21 |
| 15. Kern | August-16 | | Y | 2. Alpine | February-22 |
| 31. Placer | October-17 | | Y | 3. Amador | February-22 |
| 24. Merced | January-18 | | Y | 8. Del Norte | February-22 |
| 4. Butte | April-18 | | Y | 14. Inyo | February-22 |
| 3rd DCA | May-18 | | | 43. Santa Clara | February-22 |
| 6. Colusa | June-18 | | Y | 45. Shasta | February-22 |
| 48. Solano | June-18 | | Y | 51. Sutter | February-22 |

Notes:

"IP" = In progress

"X" = Scheduled for audit in current year's audit plan

"Y" = Tentative for audit in next year's audit plan