

## **2014-107 AUDIT SCOPE AND OBJECTIVES**

### **Judicial Branch of California—State Operations and Expenditures**

#### **AUDIT SCOPE AND OBJECTIVES**

The audit by the California State Auditor will provide independently developed and verified information related to the funds administered by the Judicial Council of California (Judicial Council) and the Administrative Office of the Courts (AOC) and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine whether the Judicial Council and the AOC have complied with the key reforms contained in Senate Bill 1021 (Chapter 41, Statutes of 2012).
3. Determine whether the AOC's methodology for determining its budget for administration and staffing is consistent with the best practices of one or more comparable-sized organizations.
4. Determine the size and composition of the AOC's staff. Analyze whether staffing is appropriate for the AOC's mission. Determine whether reductions in trial court funding over the last three years have made any of the AOC's functions unnecessary. If so, assess whether the Judicial Branch of California (Judicial Branch) can re-direct funds for these AOC functions to trial court operations.
5. Determine whether the Judicial Branch has any reserves, contingency funds, or any other set-asides that could be made available immediately for trial court operations.
6. Review and assess any other issues that are significant to the audit.