



Audit of the County Executive Office's Administration of the Court Collections Services Agreement

Report Date: March 11, 2025

Office of the Auditor-Controller
County of Ventura, California
Jeffery S. Burgh, Auditor-Controller

County of Ventura
AUDITOR-CONTROLLER
MEMORANDUM

To: Sevet Johnson, Psy.D., County Executive Officer

Date: March 11, 2025

From: Jeffery S. Burgh

Subject: **AUDIT OF THE COUNTY EXECUTIVE OFFICE'S ADMINISTRATION OF THE COURT COLLECTIONS SERVICES AGREEMENT**

We have completed our audit of the County Executive Office's (CEO) administration of the Collections Services Agreement (Agreement) between the County of Ventura (County) and the Superior Court of California, County of Ventura (Court). Our overall objective was to determine whether CEO properly administered the Agreement during Fiscal Year 2023-24.

Executive Summary

Overall, we found that CEO adequately administered the provisions of the Collections Services Agreement. For example, we found that payments to the Court were supported by monthly invoices, which were calculated correctly and verified against collections system data. We also found that the terms of the Agreement appear to support the County's current needs.

This report does not contain findings requiring corrective action by CEO management.

We appreciate the cooperation and assistance extended by you and your staff during this audit.

cc: Honorable Janice S. Parvin, Chair, Board of Supervisors
Honorable Jeff Gorell, Vice Chair, Board of Supervisors
Honorable Matt LaVere, Board of Supervisors
Honorable Kelly Long, Board of Supervisors
Honorable Vianey Lopez, Board of Supervisors

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Background

The Lockyer-Isenberg Trial Court Funding Act of 1997 amended the California Rules of Court, Rule 810, making the State of California responsible for funding court operations. However, specific exclusions left California counties responsible for funding collections efforts for court-ordered fees, fines, forfeitures, restitutions, penalties, and assessments.

Accordingly, the County of Ventura (County) entered into a contract known as the Collections Services Agreement (Agreement) with the Superior Court of California, County of Ventura (Court) in June of 1998, retroactive to January 1, 1998. Through the Agreement, which remains effective as of the date of this audit report, the County contracts with the Court to operate the Court collections program. The County pays the Court 20 percent of the total amount collected each month as reported on monthly invoices. For Fiscal Year (FY) 2023-24 services, the County paid the Court more than \$3.4 million.

Scope

Our overall audit objective was to determine whether the County Executive Office (CEO) properly administered the Collections Services Agreement. Specifically, for FY 2023-24, we:

- verified that payments made to the Court for collections services were in accordance with the Agreement terms; and
- evaluated whether the Agreement dated June 16, 1998, and any currently effective amendments, met current County needs.

The audit was performed in conformance with the Global Internal Audit Standards promulgated by The Institute of Internal Auditors.

Findings

Overall, we found that CEO adequately administered the provisions of the Collections Services Agreement. For example:

- Payments to the Court were supported by monthly invoices, which were calculated properly based on Court collections reports.
- CEO personnel independently verified invoice support to the Court's collections system data.
- The terms of the Agreement appear to support the County's current needs.

This report does not contain findings requiring corrective action by CEO management.