



**New Jersey State Legislature  
Office of Legislative Services  
Office of the State Auditor**

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**Judiciary  
Administrative Office of the Courts  
Judiciary Bail Fund**

July 1, 2000 to May 31, 2001

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**Richard L. Fair  
State Auditor**

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# New Jersey State Legislature

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Acting Governor of New Jersey

The Honorable Donald T. DiFrancesco  
President of the Senate

The Honorable Jack Collins  
Speaker of the General Assembly

The Honorable Deborah T. Poritz  
Chief Justice of the Supreme Court

Mr. Albert Porroni  
Executive Director  
Office of Legislative Services

Enclosed is our report on the audit of the Judiciary , Administrative Office of the Courts, Judiciary Bail Fund for the period July 1, 2000 to May 31, 2001.

If you would like a personal briefing, please call me at (609) 292-3700.

A handwritten signature in cursive script, appearing to read 'Richard L. Fair', is written over a light pink rectangular background.

Richard L. Fair  
State Auditor

August 28, 2001

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## **Judiciary Administrative Office of the Courts Judiciary Bail Fund**

### ***Scope***

We have completed an audit of the Judiciary, Administrative Office of the Courts, Judiciary Bail Fund for the period July 1, 2000 through May 31, 2001. Our audit included financial activities accounted for in the Judiciary Bail Fund, the Central Cash Unit, and the Burlington, Gloucester, Mercer, Monmouth, and Ocean Vicinages relative to the collections on judgments

Total judgments and collections during the audit period were \$50.9 million and \$9.6 million, respectively. The prime responsibility of the Judiciary Bail Fund is to serve as a repository for the collection of bail, the return of bail to the surety, and remittance of forfeited bails and bail filing fees to the proper governmental agency.

### ***Objectives***

The objective of our audit was to determine whether settlements negotiated between sureties and county counsels were reasonable and justified. We also tested for resolution of significant issues regarding judgments noted in our prior reports and an Administrative Office of the Courts (AOC) internal report on bail forfeitures.

This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section 1, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

### ***Methodology***

Our audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, *Rules Governing the Courts of the State of New Jersey*, circular letters promulgated by the State

Comptroller, and policies of the agency. Provisions that we considered significant were documented and compliance with those requirements was verified by interview, observation and through our samples of financial transactions. We also reviewed financial trends and interviewed agency personnel to obtain an understanding of the program and the internal controls.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Sample transactions were judgmentally selected.

To ascertain the status of findings regarding judgments included in our prior report, we identified corrective action, if any, taken by the agency and walked through the system to determine if the corrective action was effective.

*Conclusions*

We found that the settlements negotiated between sureties and county counsels were reasonable and justified. We also found that the agency is resolving the issues regarding judgments noted in our prior report.