Judiciary
Administrative Office of the Courts
Judiciary Bail Fund

July 1, 2000 to May 31, 2001
The Honorable Donald T. DiFrancesco  
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


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

August 28, 2001
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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.

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.

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.