Enclosed is our report on the audit of the Judiciary, Superior Court of New Jersey, Bergen Vicinage for the period July 1, 2001 to July 31, 2003. If you would like a personal briefing, please call me at (609) 292-3700.

November 26, 2003
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Judiciary
Superior Court of New Jersey
Bergen Vicinage

Scope
We have completed an audit of the Judiciary, Superior Court of New Jersey, Bergen Vicinage, for the period July 1, 2001 to July 31, 2003. Our audit included financial activities accounted for in the state’s General Fund as well as vicinage functions related to the Judiciary-Bail, Probation, Special Civil and Superior Court funds.

Annual expenditures of the vicinage were $24 million. The prime responsibility of the vicinage is the overall operations of the Civil, Criminal and Family Courts, the Probation Services Unit and a Field Operations Section. Annual revenues of the vicinage were $4 million. The major components of revenue were filing fees and bail forfeitures.

Objectives
The objectives of our audit were to determine whether financial transactions were related to the vicinage’s programs, were reasonable, and were recorded properly in the accounting systems. We also tested for resolution of significant conditions noted in our prior report.

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, administrative code, circular letters promulgated by the State Comptroller, and policies of the vicinage. 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 read the budget message, reviewed financial trends, and interviewed vicinage personnel to obtain an understanding of the programs and the internal controls.

A statistical and 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 populations were sorted and financial transactions were judgmentally selected for testing. Payroll samples were selected randomly.

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

Conclusions

We found that the financial transactions included in our testing were related to the vicinage’s programs, were reasonable, and were recorded properly in the accounting systems. We also found that the vicinage has resolved the significant issues noted in our prior report.