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July 29, 1999

Mr. John P. Montgomery  
Court Executive Officer  
Marin County Superior Court  
Hall of Justice  
3501 Civic Center Drive, Room 116  
San Rafael, CA 94913-4988

Dear Mr. Montgomery:

I have completed the limited-scope review of the Law Library fee collections of the Marin County Superior Court for the period of January 1, 1999 through April 30, 1999.

This review focused on the following areas:

- Revenues received by the Law Library to provide reasonable assurance that they are not materially misstated for the period of January 1, 1999 through April 30, 1999;
- The adequacy of the Court's internal controls with respect to the collection, deposit and distribution of law library revenues; and
- Compliance with the appropriate State Statutes and Board of Supervisor Resolutions, as they pertain to the assessment and authorized amount of law library fees.

**Scope of the Review**

My specific procedures were developed with the agreement of the Marin County Superior Court's management and included the following:

1. Entrance conference with John Montgomery, Court Executive Officer, Kim Turner, Chief Fiscal Officer, and Rita Garcia, Administrative Services Assistant II, to discuss information needed to complete the review.
2. Obtained State Statutes and Board of Supervisor Resolutions from the Chief Fiscal Officer and noted compliance with the authorization and assessment of law library fees.

3. Conducted interviews with Kim Turner and Rita Garcia, to gain an understanding of the Civil Court's internal controls system related to the day to day operations, and the assessment, collection, recording, depositing and distribution of law library fees.
4. Randomly selected eight days for testing during the period of January 1, 1999 to April 30, 1999, and performed the following procedures:
  - a) Obtained the daily deposit report for each day selected and from the detail of the daily deposit report, I noted the law library fees collected for the day.
  - b) Traced the civil courts daily deposit detail total to the daily deposit balancing report.
  - c) Inquired about any Law Library fees collected under the \$26 amount.
  - d) Traced the total deposit on the daily deposit balancing report to the daily distribution report. I noted the daily distribution reports conform to the monthly distribution reports.
  - e) Traced the total on the monthly distribution reports to the County's general ledger for proper recording and also noted the total monthly distribution to the Law Library equaled the amount recorded to the Law Library's general ledger.
5. I prepared for Kim Turner and Rita Garcia a list of outstanding questions based on the work performed.
6. Reviewed and discussed the explanations to my questions with Rita Garcia and Kim Turner and also discussed any additional findings.

My procedures were limited to those described above. Such procedures were designed to provide observations and recommendations to the Court Executive Officer on the issues described above and were not designed to constitute an audit under generally accepted auditing standards. Had I conducted an audit under generally accepted auditing standards, additional matters might have been detected which might have warranted your attention.

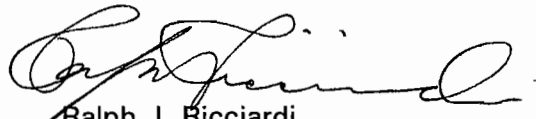
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### Conclusion

Based upon the work performed the revenues received by the Law Library appear to provide reasonable assurance that they are not materially misstated for the period of January 1, 1999 through April 30, 1999. In addition, the Court's internal controls with respect to the collection, deposit and distribution of Law Library revenues appear to be effective in preventing and detecting material errors and irregularities. The court also appears to materially be in compliance with the appropriate State Statutes and Board of Supervisor Resolutions, as they pertain to the assessment and authorized amount of Law Library fees. Observations involving the internal control structure and other operational matters regarding the management of revenue collection and distribution have been reported in a separate letter to management dated July 29, 1999.

I wish to express my appreciation to the Court's management and staff for the cooperation and courtesies extended during the course of my review. Should you have any questions please feel free to contact me.

Very truly yours,



Ralph J. Ricciardi  
Certified Public Accountant

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