



# Maricopa County

## Internal Audit Department

301 W Jefferson St  
Suite 660, Phx, AZ  
85003-2148  
602-506-1585  
maricopa.gov/  
internalaudit/

**To:** Maricopa County Board of Supervisors

**From:** Ross L. Tate, County Auditor

**Subject:** Agreed-Upon Procedures Review: Juvenile Probation  
Department, Minimum Accounting Standards (MAS)

**Date:** November 5, 2013

---

**Results:** The Juvenile Probation Department (JPD) was not in compliance with 9 of 17 (53%) procedures we performed to determine compliance with the Minimum Accounting Standards (MAS) set forth by the Supreme Court of Arizona. The standards were developed to standardize accounting practices and procedures, and to assist court personnel in bringing financial operations into compliance with statute and generally accepted accounting principles.

**Observation:** Of the 55 procedures set forth by the Supreme Court of Arizona, Administrative Office of the Courts (AOC), 17 were applicable to JPD. Responsibility for preparing deposits, as well as handling case-related disbursements has been assigned to the Clerk of the Superior Court (COSC) and was outside the scope of this review. Seven of nine exceptions were related to cash handling and reconciliations. These types of exceptions increase the risk that errors and/or fraud could occur and go undetected. JPD reports that some exceptions were related to the division of responsibilities with the COSC, and that the two agencies are working together to ensure compliance with MAS.

**Objective:** We performed this review to assist the AOC in determining JPD's compliance with MAS as set forth in the agreed-upon procedures.

Every three years, Arizona courts and court departments are required to have an external MAS review. The MAS review is an Agreed-Upon Procedures engagement in which an external accountant performs standard procedures set forth by the AOC. Our work results in cost savings to the County, as outside consultants are not hired for this mandated review.

This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, other County stakeholders, and Judicial Branch leadership. However, this report is a matter of public record and its distribution is not limited. For a copy of the Independent Accountant's Report on Applying Agreed-Upon Procedures, please contact our office. This engagement was approved by the Board of Supervisors and was performed in accordance with standards established by the American Institute of Certified Public Accountants. The engagement was also conducted in conformance with the International Standards for the Professional Practice of Internal Auditing. If you have any questions, please contact Eve Murillo, Deputy County Auditor, at 506-7245.