



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Ross L. Tate, County Auditor

Subject: Agreed-Upon Procedures Review: Public Access to Court
Services Department, Minimum Accounting Standards

Date: January 30, 2014

Results: Public Access to Court Services (PACS), which encompasses the Superior Court Law Library and Self-Service Centers, was not in compliance with 8 of 22 (36%) 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, 22 were applicable to PACS. Cash handling duties assumed by the Clerk of the Superior Court were outside the scope of our review. Of the 8 exceptions, 7 were related to cash handling and reconciliations. For example, a secondary review of daily deposit records was not always documented, and manual and voided receipts were not always properly cross-referenced and reviewed. These types of exceptions increase the risk that errors and/or fraud could occur and go undetected.

Objective: We performed this review to assist the Administrative Office of the Courts in determining PACS'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 Administrative Office of the Courts. 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.