



# 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:** Audit Report: Asphalt Service and Repair Contract  
**Date:** September 3, 2015

---

**Conclusion:** We reviewed the asphalt service and repair contract and found no significant exceptions. Vendor payments complied with contract and billing terms.

**Observation:** We reviewed four invoices (\$2.8 million) and supporting documentation for compliance with contract terms and for billing accuracy. We found no issues with pricing and quantities. Invoices were properly approved and paid, and project payments did not exceed purchase order amounts. We also verified that the lowest bidding vendor was awarded the job, and that all five contract vendors were registered with the Arizona Corporation Commission.

**Objective:** Our objective was to determine if the County received services in compliance with relevant contract terms and payment requirements. Our scope of work included nine FY 2014 purchase orders (\$5.1 million), four invoices (\$2.8 million) at one County agency (Department of Transportation), and three of five vendors. We reviewed the audit results with Department of Transportation management.

This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a public record and its distribution is not limited.

This audit was approved by the Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. If you have any questions about this report, please contact Stella Fusaro, Audit Manager, at 602-506-1777.