

Highlights

Internal Audit Report to the Board of Supervisors

Why We Did This Review

Every three years, Arizona courts are required to have an independent Minimum Accounting Standards (MAS) review. The MAS review is an agreed-upon procedures engagement in which an independent accountant performs standard audit procedures set forth by the Supreme Court of Arizona, Administrative Office of the Courts (AOC).

Our review assists the AOC in evaluating each court's assertion that an effective internal control system over financial accounting and reporting has been maintained.

In addition to these MAS reviews, Justice Court Services performs annual internal reviews for each of the 23 Justice Courts.

The Administrative Office of the Courts is responsible for following up on all audit exceptions.



For more information, please contact
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Justice Courts Accounting Review

Mandated Compliance Review

What We Found

We reviewed the eight justice courts listed below, which include the Northeast Regional Court Center and seven stand-alone courts. The following table shows total MAS exceptions by court.

FY 2009 Exceptions by MAS Category for the Eight Courts Reviewed		
Minimum Accounting Standard	Exceptions	Percent of Total Exceptions
Segregation of Duties	191	46%
Reconciliation of Financial Records	85	21%
Cash Handling	70	17%
Disbursements	40	10%
Safeguarding Monies & Financial Records	16	4%
Outstanding Checks	7	2%
Administrative Requirements	1	Less than 1%
Reporting	1	Less than 1%
Total	411	100%

Sixty-seven percent of the exceptions were related to segregation of duties and reconciliation of court accounting records (e.g., receipts, disbursements, and change funds). The number and type of exceptions found increase the risk that errors and/or fraud could occur and go undetected.

FY 2009 MAS Exceptions by Court & Board of Supervisor District			
Court	Total Exceptions	Districts Serviced by Precinct	District of Court Location
Kyrene	175	1 & 3	1
San Marcos	111	1 & 5	1
University Lakes	58	1 & 2	1
Northeast Regional	30	1, 2 & 3	3
Dreamy Draw	24	3	3
San Tan	7	1 & 2	1
Moon Valley	4	3	3
McDowell Mountain	2	1, 2 & 3	3
Total	411		