

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).

Minimum accounting 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 (GAAP).

Our review assists the AOC in evaluating each court's compliance with MAS. The AOC is responsible for following up on all audit exceptions.

We conducted this review as part of our FY 2011 Board-approved audit plan. Our review was performed in accordance with generally accepted government auditing standards (GAGAS) and standards established by the AICPA.



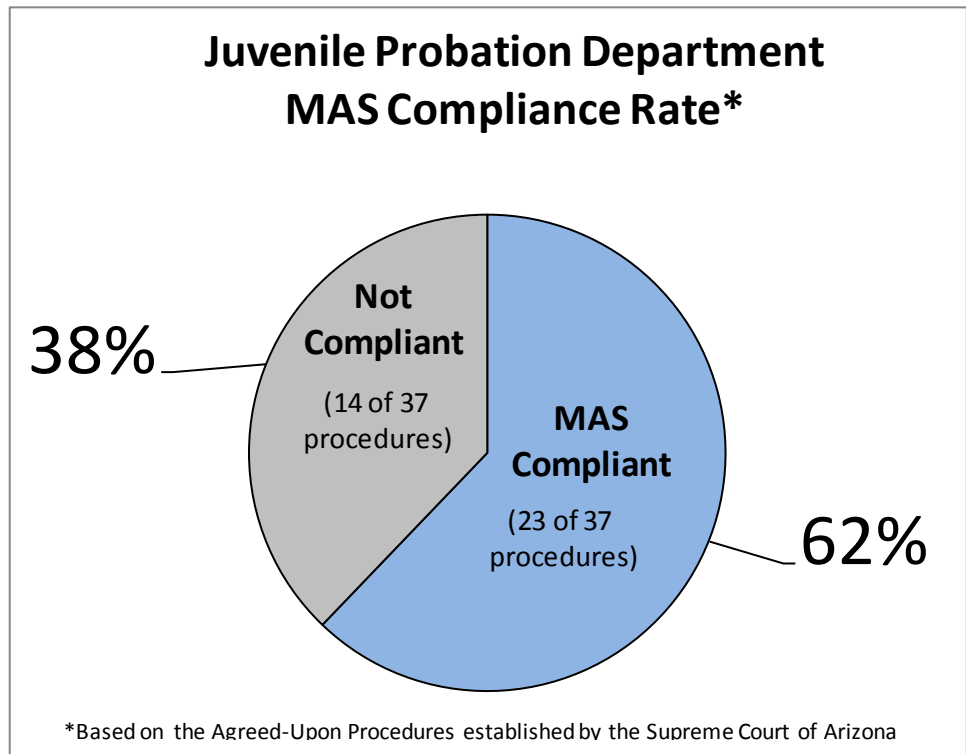
For more information, please contact Richard Chard, Deputy County Auditor, at 602-506-7539 or rchard@mail.maricopa.gov

Juvenile Probation Department Minimum Accounting Standards (MAS) Agreed-Upon Procedures Review

What We Found

The Juvenile Probation Department (JPD) performs disbursements and case-related cash collections for Diversion Restitution only. In FY10, collections and disbursements totaled \$37,084 and \$37,213, respectively. All other case-related transactions are processed by the Clerk of the Superior Court (COSC) and are outside the scope of this review. (A separate MAS review of the COSC is performed.)

Of the 54 procedures set forth by the AOC to determine compliance with MAS, 37 procedures applied to JPD operations. The JPD was not compliant with 14 of 37 procedures, as shown below.



JPD was not in full compliance with MAS

Most exceptions were related to cash handling and reconciliation of financial records. Exceptions of this type increase the risk that errors and/or fraud could occur and go undetected.

We appreciate the excellent cooperation received from Juvenile Probation management and staff while conducting this review. For a complete copy of the MAS report, contact our office.