

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 exceptions.



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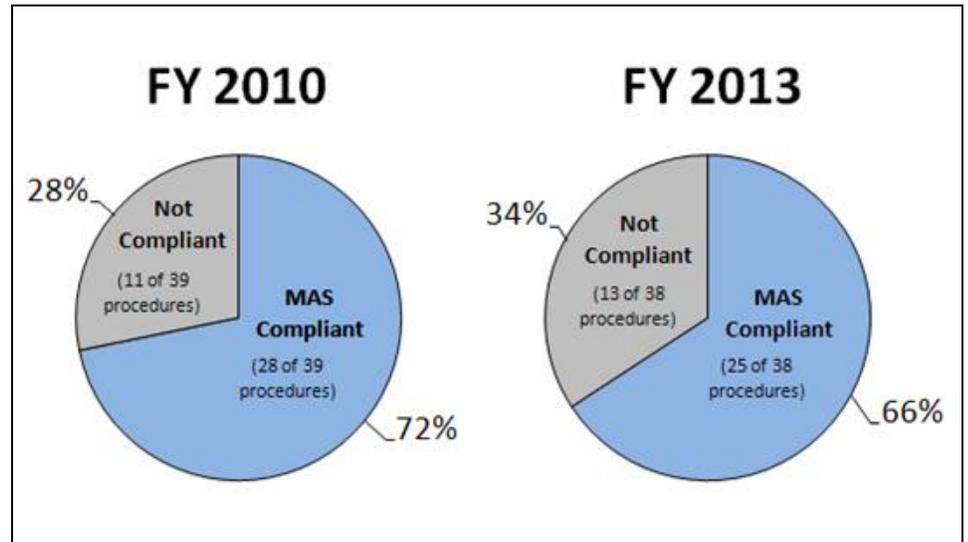
Adult Probation Department

Minimum Accounting Standards (MAS) Agreed-Upon Procedures Review

What We Found

The Adult Probation Department (APD) performs disbursements and case-related cash collections at various locations throughout Maricopa County. Audit work was performed from August through November 2012 at the following locations: Central Court Building, Custody Service Center, Luhrs Building, Northport, Scottsdale, Western Regional Center, and Sunnyslope.

Of the 54 procedures set forth by the AOC to determine compliance with MAS, 38 were applicable to APD operations in FY 2013. APD's overall MAS compliance rate decreased from 72% in FY 2010, to 66% in FY 2013, as shown below.



APD was not in full compliance with MAS

Most exceptions were related to cash handling and reconciliations. For instance, some financial transactions are not recorded into a cash receipts journal, receipts are not always issued, and a secondary review of daily deposits is not always documented, as required. These types of exceptions increase the risk that errors and/or fraud could occur and go undetected.

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

We conducted this review as part of our FY 2013 Board-approved audit plan. Our work was performed in accordance with standards established by the American Institute of Certified Public Accountants.