



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Mike McGee, County Auditor

Subject: Adult Probation Minimum Accounting Standards Compliance
Review

Date: July 29, 2019

We reviewed the Adult Probation Department (APD) for compliance with Minimum Accounting Standards (MAS) set forth by the Supreme Court of Arizona, Administrative Office of the Courts (AOC). We performed this review at 10 APD locations to assist the AOC in evaluating compliance from calendar year 2016 through 2018. We issued a detailed report to the Adult Probation Department.

Results: The overall compliance rate was 74%, a 6% improvement from the previous review three years ago.

Observation: We reviewed 42 of 55 AOC standards (13 were not applicable to current operations). The standards were developed to bring financial operations into compliance with statutes and generally accepted accounting principles.

The instances of noncompliance were primarily in the following areas: (1) cash handling, (2) reconciliations of financial records, and (3) segregation of duties. These exceptions increase the risk that errors and/or fraud could occur and go undetected.

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 review was approved by the Board of Supervisors and was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing. If you have any questions about this report, please contact Mike McGee, County Auditor, at 506-1588.