We reviewed the Juvenile Probation Department for compliance with Minimum Accounting Standards set forth by the Supreme Court of Arizona, Administrative Office of the Courts (AOC). The AOC requires this review on a triennial basis. We issued a detailed report to the Juvenile Probation Department.

**Results:** The overall compliance rate was 95%, a 33% improvement from the previous review. The instances of noncompliance were in the cash handling area (voided receipts).

**Observation:** We reviewed 20 of 55 AOC standards (35 were not applicable to current operations). The standards were developed to bring financial operations into compliance with statutes and generally accepted accounting principles. 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.