We reviewed nine justice courts for compliance with Minimum Accounting Standards (MAS) set forth by the Supreme Court of Arizona, Administrative Office of the Courts (AOC). The AOC requires reviews on a triennial basis. We issued detailed reports to each of the nine courts reviewed.

**Results:** The average compliance rate was 96%, a 2% improvement from the previous review.

**Observation:** For each of the nine courts listed below, we reviewed 49 of 55 AOC standards (6 were not applicable to current operations). The standards were developed to bring financial operations into compliance with statutes and generally accepted accounting principles.

- Desert Ridge
- Dreamy Draw
- Highland
- Kyrene
- McDowell Mountain
- Moon Valley
- San Marcos
- San Tan
- University Lakes

The instances of noncompliance were primarily in the following areas: (1) segregation of duties, (2) cash handling, (3) disbursements, and (4) reconciliation of financial records. 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 Michael McGee, County Auditor, at 506-1588.