



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Mike McGee, Internal Audit Director

Subject: Justice/Municipal Courts Minimum Accounting Standards
Compliance Review

Date: July 26, 2022

We reviewed eight justice courts and one municipal court (collectively, the “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 99%, a 6% improvement from the previous review.

Observation: For each of the nine courts listed below, we performed 55 of 64 MAS compliance review procedures (9 procedures were not applicable to current operations). The review procedures were developed to bring financial operations into compliance with statutes and generally accepted accounting principles.

- Arrowhead Justice Court
- East Mesa Justice Court
- Hassayampa Justice Court
- Ironwood Justice Court
- Manistee Justice Court
- North Mesa Justice Court
- North Valley Justice Court
- West Mesa Justice Court
- Gila Bend Municipal Court

This review was approved by the Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. This report is intended primarily for the County Board of Supervisors. However, this report is a public record and its distribution is not limited.

If you have any questions about this report, please contact me at 602-506-1585.