



# Maricopa County

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**To:** Maricopa County Board of Supervisors

**From:** Michael McGee, County Auditor

**Subject:** Clerk of the Superior Court – Minimum Accounting Standards  
Compliance Review

**Date:** September 17, 2021

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We reviewed seven Clerk of the Superior Court (COSC) locations 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 a detailed report to COSC.

**Results:** The average compliance rate was 99%, a 18% improvement from the previous review.

**Observation:** For each of the seven locations 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.

- Central Court Building
- Central Mailroom
- Customer Service Center
- Northeast Regional Court
- Northwest Regional Court
- Southeast Regional Court
- South Court Tower

The instances of noncompliance were primarily in the following areas: (1) segregation of duties, (2) cash handling, and (3) 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. 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.