



AUDIT HIGHLIGHTS

City Court Minimum Accounting Standards

WHY WE DID THIS AUDIT

The audit of City Court Minimum Accounting Standards was included on the City Council-approved fiscal year (FY) 2023/24 Audit Plan. The audit objective was to review the City Court’s compliance with the Minimum Accounting Standards (MAS) established by the Arizona Supreme Court.

BACKGROUND

The Scottsdale City Court is part of the integrated judicial system for Arizona and is required to comply with Minimum Accounting Standards (MAS) established by the Arizona Supreme Court. MAS was established to assist courts in ensuring the safety of public monies and define the role and responsibilities of court personnel in complying with the standards.

A review of the Court’s system data, accounting records, procedures, policies, and internal controls was performed in accordance with MAS requirements, covering three calendar years, 2021 through 2023.

City Auditor’s Office

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Audit No. 2404

WHAT WE FOUND

The City Court complied with MAS requirements for the review period of January 2021 through December 2023.

We evaluated the City Court’s controls over its financial transactions and assessed its compliance with the Minimum Accounting Standards as specified in the *Guide for Independent Review (Guide)* published by the Administrative Office of the Courts and found the Court complied with MAS requirements. Specifically, the Court was in compliance with each of the review areas detailed in the *Guide*:

- Administrative Requirements
- Independent Review by Auditors
- Safeguarding Monies and Financial Records
- Segregation of Duties
- Cash Handling and Receipting
- Disbursement Processing
- Bank Accounts and Deposits
- Reconciliation of Financial Records
- Reporting

WHAT WE RECOMMEND

We did not make any recommendations.

MANAGEMENT RESPONSE

The City Court agreed with the results of the audit.