



Maricopa County

**Internal Audit
Department**

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To: Maricopa County Board of Supervisors

From: Michael McGee, County Auditor

Subject: Special Request – Recorder’s Office Consultation

Date: June 25, 2021

Pursuant to our previous engagement memo dated March 17, 2021, this is to notify you that we completed our consultative review of the Recorder’s Office expenditures, asset tracking, printer/copier management, and desk phone/mobile device management.

Our work included the following:

- Compared expenditure categories year-over-year (since fiscal year 2019) to identify any unexplained changes or trends.
- Reviewed asset tracking procedures to identify any internal control gaps.
- Reviewed desk phone/mobile device usage and monitoring controls to help reduce unnecessary costs.
- Analyzed printer/copier usage and location placement to maximize efficiency.
- Conducted interviews and reviewed documentation to assess whether operational and/or control improvements could be made for the above.

During our work, we identified opportunities for improvement and discussed our observations with Recorder’s Office management. There were no issues that warrant the attention of the Board of Supervisors.

Our work was performed as a consulting engagement as defined by the International Standards for the Professional Practice of Internal Auditing, as set forth by the Institute of Internal Auditors. Details of our work are available upon request.

Please let me know if you have any questions.