



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors
From: Ross L. Tate, County Auditor
Subject: Audit Report: Advertising Contract
Date: March 27, 2014

Conclusion: We reviewed an advertising contract used by several County agencies and found no significant exceptions. Payments complied with contract and billing terms. Agency management affirmed that they monitor the contract and are satisfied with vendor services.

Observation: We reviewed invoices and supporting documentation for compliance with contract terms and for billing accuracy. We examined 22 purchase orders (\$1,110,070) and 45 invoices (\$301,593). Our review included 4 County agencies and 7 vendors for the period FY 2013 through 1st quarter FY 2014. We found:

- Expenditures were reasonable, supported, and within contractually-allowed spending limits
- Services complied with contract terms and rates
- Invoices were properly approved and paid
- Agency management had contract monitoring procedures and were satisfied with vendor services

In addition, we verified that all seven vendors are registered with the Arizona Corporation Commission.

Objective: Our objective was to determine if the County is receiving services in compliance with relevant contract terms and payment requirements.

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 matter of public record and its distribution is not limited.

This audit was approved by the Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. If you have any questions about this report, please contact Eve Murillo, Deputy County Auditor, at 506-7245.