

**REPORT ON APPLYING AGREED-UPON
PROCEDURES FOR THE
CITY OF COTTONWOOD MUNICIPAL COURT
FOR THE PERIOD FROM
JULY 1, 2012 THROUGH
JUNE 30, 2013**

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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Members of the Supreme Court of the State of Arizona

Presiding Judge, Honorable Douglas LaSota of the City of Cottonwood Municipal Court

We have performed the procedures enumerated below, which were agreed to by the Supreme Court of the State of Arizona, Administrative Office of the Court and the management of the City of Cottonwood Municipal Court, solely to assist the Supreme Court of the State of Arizona, Administrative Office of the Court and the management of City of Cottonwood Municipal Court, in evaluating the City of Cottonwood Municipal Court's compliance with the requirements set forth in the Minimum Accounting Standards, Compliance Checklist and Guide for External Reviews by Auditors for Arizona Courts (*MAS*) for the period from July 1, 2012 through June 30, 2013. Management is responsible for the City of Cottonwood Municipal Court's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purposes.

The procedures we performed included making inquiries of court personnel, observing procedures performed by court personnel, examining the court's cash receipts and disbursements journals and making selective test checks of individual cash receipt and disbursement transactions, including monthly remittances of collections; and examining reconciliations of the Court's cash receipts journals and cash disbursements journals for ensuring compliance with the *MAS*.

The procedures were performed to determine whether fines, fees, and surcharges were assessed accurately and were supported by adequate internal controls and procedures; monies were accurately receipted and reconciled on a timely basis and supported by adequate internal controls and procedures; monies were accurately distributed/disbursed and reconciled on a timely basis and supported by adequate internal controls and procedures; and the court was in compliance with the *MAS*.

No exceptions were noted as a result of applying these procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Supreme Court of the State of Arizona, Administrative Office of the Court and the management of the City of Cottonwood Municipal Court, and is not intended to be and should not be used by anyone other than these specified parties.

Heinfeld, Meech & Co., P.C.

HEINFELD, MEECH & CO., P.C.
CPAs & Business Consultants

July 10, 2013