



**DEBRA K. DAVENPORT, CPA**  
AUDITOR GENERAL

**STATE OF ARIZONA**  
OFFICE OF THE  
**AUDITOR GENERAL**

**MELANIE M. CHESNEY**  
DEPUTY AUDITOR GENERAL

September 28, 2017

The Honorable Paul Penzone, Sheriff  
Maricopa County Sheriff's Office  
550 W. Jackson Street  
Phoenix, AZ 85003

Dear Sheriff Penzone:

We have performed an internal control and compliance review of the Maricopa County Sheriff's Office administration of Anti-Racketeering Revolving Fund monies and other forfeited assets resulting from judgments pursuant to anti-racketeering statutes. Our review consisted primarily of inquiries, observations, and selected tests of internal control policies and procedures and reviewing cash receipts, cash disbursements, accounting records, and related documents. During our review, we also evaluated the Sheriff's Office compliance with applicable federal and state laws. Our review was more limited than would be necessary to give an opinion on internal controls and compliance. Accordingly, we do not express an opinion on the effectiveness of internal controls or on compliance with federal and state laws or ensure all deficiencies in internal control or instances of noncompliance are disclosed.

During our review we noted minor internal control deficiencies related to accounting matters that we have communicated directly to your staff.

This report is intended solely for the Sheriff's Office information and use and is not intended to be and should not be used by anyone other than the specified party. However, this report is a matter of public record, and its distribution is not limited.

Should you have any questions concerning our internal control and compliance review, please contact Jay Zsorey, Financial Audit Director.

Sincerely,

Debbie Davenport  
Auditor General

cc: Stephanie Cherny, Chief of Staff & Special Counsel  
Dan Campion, Director of Finance  
Cpt. David Letourneau, Special Investigative Division