

Maricopa County, Arizona



Internal Audit Performance Report Fiscal Year 2014

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Definition of Internal Auditing

An independent, objective assurance and consulting activity designed to add value and improve the County's operations. It helps the County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Mission

To provide objective information on the County's system of internal controls to the Board of Supervisors so they can make informed decisions and protect the interests of County citizens.

Vision

To facilitate positive change throughout the County.

Value Statement

To promote the effective, efficient, economical, and ethical use of public resources.

Motto

Do the Right Things Right!



MARICOPA COUNTY'S INTERNAL AUDIT DEPARTMENT PLAYS A VITAL ROLE ON BEHALF OF COUNTY CITIZENS

- ◆ Internal Audit helps keep the County accountable to the public by measuring the effectiveness, economy, and efficiency of County operations.
- ◆ Internal Audit provides objective assurance about the reliability and creditability of information produced by management.
- ◆ Internal Audit helps Maricopa County achieve its goals and objectives by improving organizational systems and services.
- ◆ Internal Audit's presence helps protect Maricopa County assets by deterring fraud, waste, and abuse.
- ◆ Internal Audit helps employees improve their overall job performance and adherence to established controls.

LETTER FROM THE COUNTY AUDITOR



To: Denny Barney, District I, Chairman
Steve Chucri, District II
Andrew Kunasek, District III
Clint L. Hickman, District IV
Marie Lopez Rogers, District V

From: Ross L. Tate, County Auditor

Date: November 17, 2014

The County's Internal Audit Department promotes accountability and transparency by independently reviewing the County's internal control environment, and making recommendations for improvement. Our dedicated team of audit professionals worked diligently in Fiscal Year 2014 to provide the Board of Supervisors and the public with useful, objective information.

Significant Work of Fiscal Year 2014

We published 20 reports. Some of the significant reports are listed below and a complete list appears on page 11. Our four major department audits are discussed on pages 12-13.

Departments:

- ◆ Animal Care and Control
- ◆ Correctional Health Services

Sheriff's Office:

- ◆ Detention Intake and Release

Countywide:

- ◆ Financial Condition Report
- ◆ Managing Network Access

Internal Audit Issued 77 Recommendations

We make recommendations that improve efficiency, economy, and operational effectiveness. Our recommendations also strengthen controls that deter fraud, waste, and abuse. Last year, we made 77 recommendations for improvement. Agency management concurred with all of our recommendations, which is a testament to the quality and usefulness of our recommendations.

Departments Implemented 95% of Recommendations Within Three Years

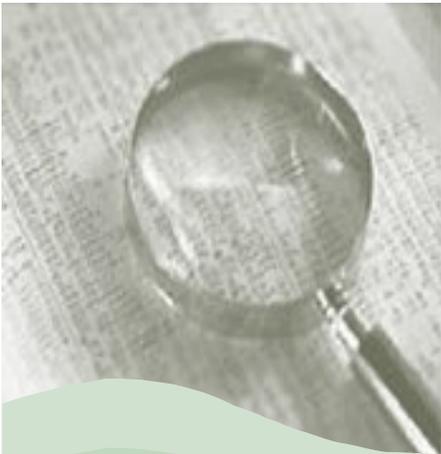
We track audit recommendations to ensure they are carried out effectively and timely. Ninety-five percent of all recommendations have been implemented within three years.

Internal Audit Achieves Excellence

For the fifth consecutive year, Internal Audit received the national Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting. For more on this award, see page 8.

We appreciate the Board of Supervisors, the Citizens' Advisory Committee, and County administration for their strong, continued support of the County's internal audit function.

INTERNAL AUDIT PROVIDES VALUABLE SERVICES



Internal Audit assists County management in improving controls, processes, procedures, performance, and risk management.

We Conduct Performance Audits

Our performance audits provide objective analysis of County operations. We examine departments, programs, and processes for compliance with laws, regulations, policies, and best practices. We also assess whether effective systems are in place to ensure program effectiveness, economy, and efficiency. We publish our findings and recommendations for improvement in publicly available audit reports.

We Provide Objective Information

Our reports provide independent and unbiased analysis and recommendations to the County Board of Supervisors and to County management. County directors and staff use our reports to improve program performance, accountability, transparency, and cost effectiveness. Additionally, our reports assist the County Board of Supervisors in making informed decisions in the interest of County residents.

We Make Recommendations

The value of our work is in our recommendations for improvement. In addition to simply reporting on areas that may be experiencing challenges or problems, we work with County leadership on recommendations that address the root cause of problems, which help prevent the same issues from recurring.

We Facilitate Improvement

The County and its citizens benefit from our work when County management implements our recommendations. Our staff assists in that effort by performing organized follow-up. We monitor the agencies' progress in implementing our recommendations and determine the adequacy of action taken. We also provide an annual report to the Board of Supervisors on outstanding recommendations.

INTERNAL AUDIT IS A GOOD INVESTMENT

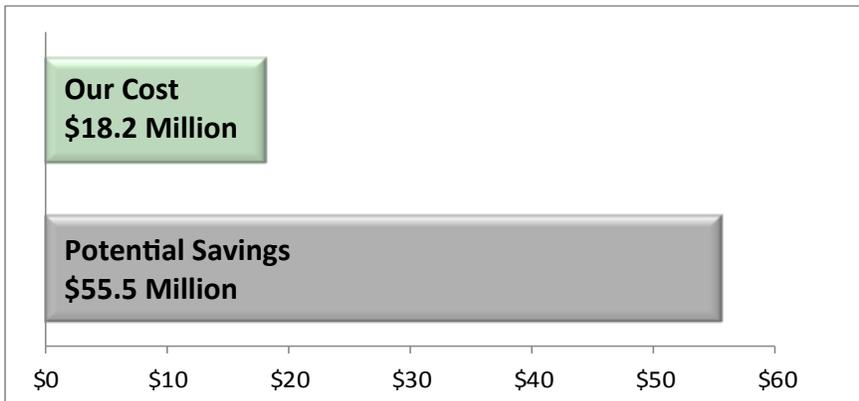
Our Cost vs Savings Produced Last 10 Years (FY 2005 – FY 2014)



We Pay for Ourselves

*Over the past 10 years, we have generated **\$20.2 million** in actual savings to the County, versus **\$18.2 million** in cost – a net savings of \$2 million. For every \$10,000 in department cost we have produced \$11,145 in savings. This excludes recurring cost avoidance or the reduction of future costs which is depicted below.*

Our Cost vs Potential Savings Last 10 Years (FY 2005 – FY 2014)



We Identify Potential Savings

*Over the past 10 years, we have found **\$55.5 million** in potential savings, which includes the avoidance or reduction of future costs. These savings included contracts, assets, payroll, and other areas.*

Our Cost vs Outsourcing FY 2014



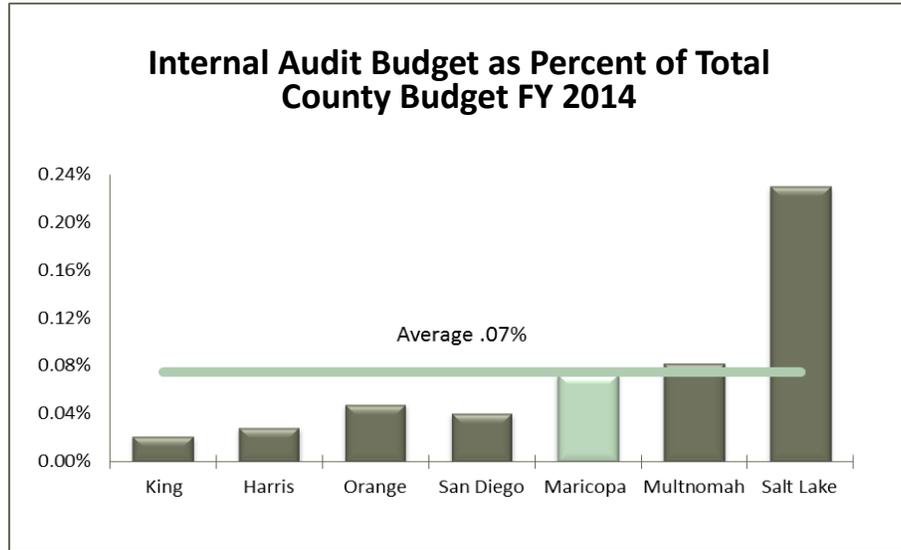
We Use Consultants Wisely

We do everything we can with less costly internal resources. We use outside expertise only when necessary.

WE ARE THE RIGHT SIZE FOR OUR COUNTY

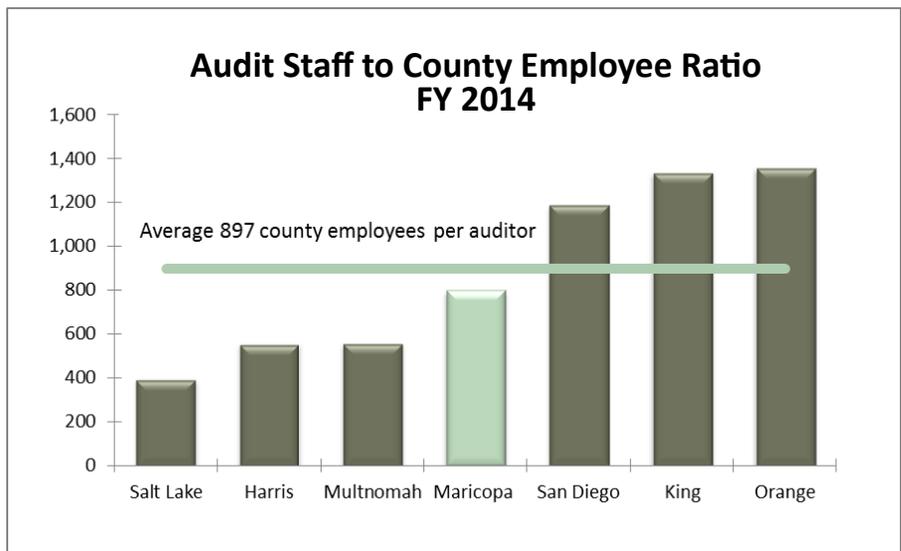
Audit Budget as Proportion of Total County Budget

Our budget is small compared to the total County budget. Our budget comprised only .07% of the total County budget in FY 2014, which is the average of six comparable counties.



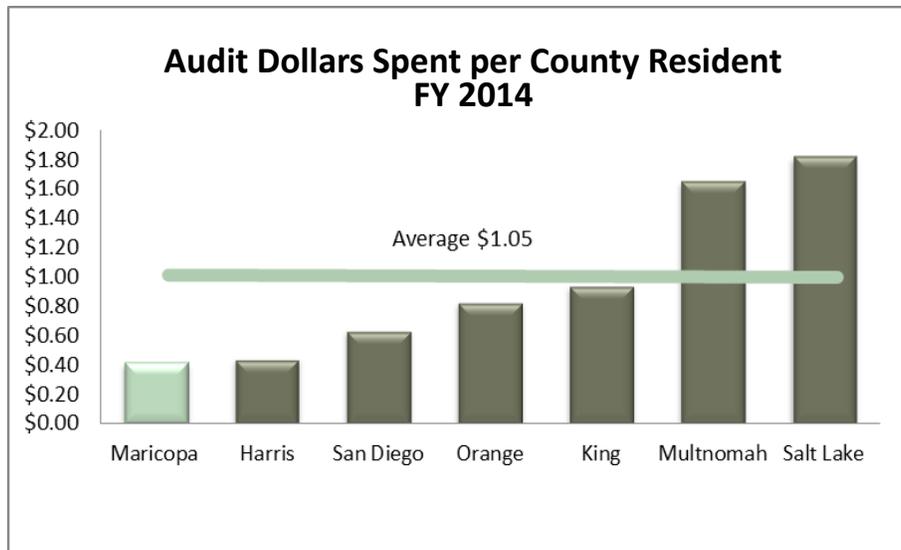
Audit Staffing

Our staffing level is the right size for our County size. We employed 17 full-time equivalent auditors in FY 2014; that is, 797 County employees per auditor. Six comparable counties averaged 897 county employees per auditor.



Audit Dollars Spent per County Resident

Maricopa County spent only 41¢ per resident on internal auditing in FY 2014, which is 60% less than the average spent by six comparable counties.



WE FOCUS OUR EFFORTS ON HIGH RISK AREAS

Countywide Risk Assessment

We develop our annual audit plan using a risk assessment process that maximizes coverage and minimizes risk. We assess risk by analyzing conditions that can impair the County's ability to achieve its key objectives and strategic goals. We review the County's organization, financial data, Annual Financial Report, and other items and consider financial impact, leadership input, citizen impact, and other factors. The County Auditor presents the resulting audit plan to the Citizens' Audit Advisory Committee and the Board of Supervisors for approval annually.

Sheriff's Office (MCSO)

MCSO is the largest operation in the County with 13.5% (\$298 million) of the FY 2014 budget and 26% of its employees. To address this high-risk operation, two auditor positions are assigned to MCSO. This approach has enhanced our subject matter expertise, awareness of the governance, risk and control environment, audit effectiveness, and our working relationship with MCSO.

Information Technology (IT)

The County budgeted \$430 million for capital IT projects in FY2014 and spends about \$115 million annually on IT applications, hardware, and personnel. To address this significant investment risk, we conducted 39 IT audits during the last five years.

Countywide

Countywide audits provide broader coverage with fewer resources, and focus on areas or transactions that cross agency boundaries. Examples are procurement, payroll, and vehicle usage audits.

Contracts

The County spends hundreds of millions of dollars annually on contracts. We regularly audit contracts due to the risk of improper payments if contracts are not properly monitored. In fiscal years 2007 – 2013, we identified over \$12 million in recoveries, savings, and cost avoidance.

Special Requests

We can provide specialized auditing and consulting services in addition to those identified on the Board-approved annual audit plan. We set aside a number of hours for special requests which may be initiated by the Board or County officials during the year.

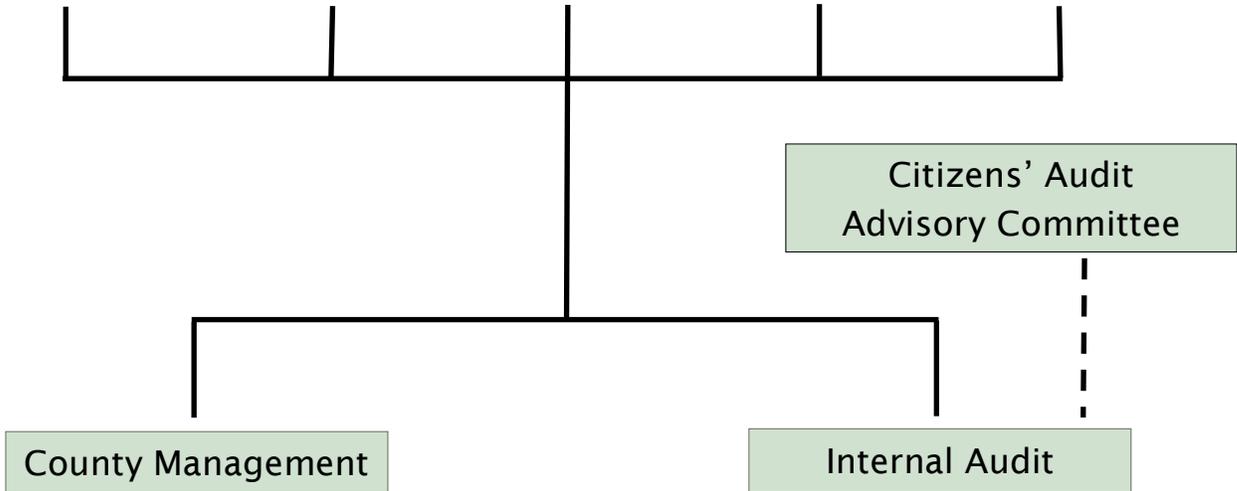
INTERNAL AUDIT IS INDEPENDENT

Internal Audit Reports Directly to the Board of Supervisors

Maricopa County Board of Supervisors



Denny Barney District I (Chairman) Steve Chucri District II Andrew Kunasek District III Clint Hickman District IV Marie Lopez Rogers District V



Tom Manos
County Manager



Ross Tate
County Auditor

ADVISORY COMMITTEE

Citizens' Audit Advisory Committee Provides Oversight

Citizens' Audit Advisory Committee Members



Ryan Wimmer
District I (Chair)



Dawn von Epp
District II



Barbara Coppage
District III



Ramon Ramirez
District IV



Jack Tevlin
District V



Shelby Scharbach
Maricopa County
Assistant County
Manager



Bruce White
Maricopa County
Attorney's Office



Ross Tate
Maricopa
County Auditor



Jay Zsorey
Office of the
Auditor General

ORGANIZATIONAL REPORTING STRUCTURE ENSURES OBJECTIVITY

Internal Audit reports directly to the Board of Supervisors. This organizational structure provides assurance that County officials cannot unduly influence the nature or scope of the audit work and gives the Board a direct line of communication with Internal Audit. The Board-appointed Citizens' Audit Advisory Committee assists the Board with its oversight responsibilities by reviewing the County's financial information, the established systems of internal controls, and the audit process. Committee members include accounting, business, and audit professionals. The Committee meets regularly to review and comment on audit reports, County financial statements, and other audit-related matters.

For Committee member biographies, the Citizens' Audit Advisory Committee Charter, and the Maricopa County Internal Audit Charter, see our website: www.maricopa.gov/internalaudit/about.aspx

AWARD FOR ANNUAL FINANCIAL REPORTING



Chairman Barney congratulates Internal Audit.



AWARD for OUTSTANDING
ACHIEVEMENT

**Popular Annual
Financial Reporting**

For the fifth consecutive year, the Government Finance Officers Association (GFOA) of the United States and Canada has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Maricopa County Internal Audit for its *Citizens' Financial Condition Report* for the fiscal year ended June 30, 2013.

The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

GFOA is a professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906.

Our award winning Citizens' Financial Condition Reports are available on our website:

<http://www.maricopa.gov/InternalAudit/fcr.aspx>



HONORS & AWARDS

Association of Local Government Auditors

- ◆ 2010 Best Audit Report: Knighton Bronze Award for *Vehicle Usage Review*
- ◆ 2008 Best Audit Report: Knighton Bronze Award for *Air Quality Audit*
- ◆ 2008 Website Gold Award
- ◆ 2007 Best Audit Report: Knighton Gold Award for *Environmental Services Audit*

National Association of Counties

- ◆ 2010 Achievement Award for *Tech Tips Training Program*
- ◆ 2009 Best of Category Award & Achievement Award for *Internal Controls Video Program*

Institute of Internal Auditors

- ◆ 2006 Recognition of Commitment for *Professional Excellence, Professional Quality and Professional Outreach*

National Center for Civic Innovation

- ◆ 2007 Trailblazer Award Government Performance Reporting Demonstration Grant Program

Association of Government Accountants

- ◆ 2006 Certificate of Excellence for *Service Efforts and Accomplishments*

What our clients say about us....

“As always, you have done a fine job in your efforts to keep the paper trail in good condition.”



“Good job!”



“Outstanding group to work with, all of our staff is very impressed with the professional approach taken by the audit team.”



“Great work”



“... you rock! Thanks for always being such a positive influence on the rest of us public servants.”



“It has been a valuable and knowledgeable experience”



“The audit was tough, but fair. It helped management and improved operations.”

YEAR IN REVIEW – FY 2014



BY THE NUMBERS

- ◆ 20 audit reports/memos published
- ◆ 77 recommendations made with 100% client concurrence
- ◆ 76 recommendations implemented from current and prior years
- ◆ 100% Board and client satisfaction
- ◆ 7 of 7 strategic goals met
- ◆ GFOA award received
- ◆ 50 professional certifications held
- ◆ 9 master's degrees held
- ◆ 10 leadership positions held
- ◆ 1 speaking engagement
- ◆ 1 article published

Publications & Presentations

1 County Auditor, Ross Tate presented “ **Using Technology to Enhance Audit Work and Communication,**” at the Western Intergovernmental Audit Forum in September 2013. Ross shared creative uses of technology in audits. He shared how auditors can use public records, data mining, and other tools to strengthen audits and connect with their customers.

2 The Local Government Auditing Quarterly published the article “**Financial Condition Reports**” by Richard Chard and Stella Fusaro. This article shows how financial trends can provide a clearer understanding of public sector financial health and shows the powerful role that financial analysis plays in discovering negative financial trends before they lead to bigger trouble.

FY 2014 AUDIT REPORTS

Agencies

Animal Care & Control
Correctional Health Services
Justice Courts Minimum Accounting Standards
Juvenile Probation Minimum Accounting Standards
Sheriff's Office Detention Intake & Release
Department of Finance Billing for Detention Services
Superior Court Finance Cash Handling
Superior Court Law Library
Superior Court Self-Service Centers

Countywide

Annual County Risk Assessment
Citizens' Financial Condition Report
Contracts & Agreements:

- ◆ Advertising Services
- ◆ Economic Development
- ◆ Legal Arizona Workers Act
- ◆ Prompt Payment Discounts

Managing Network Access (Active Directory)
Single Audit—Grant Compliance Review

For full reports, please see our website: www.maricopa.gov/internalaudit/reports.aspx, or contact the agency of interest.

SIGNIFICANT WORK OF FY 2014



ANIMAL CARE & CONTROL

Objectives

Audit objectives included determining whether:

- ◆ Controlled substances are properly managed
- ◆ Dogs are assessed for behavior and health
- ◆ Euthanasia is performed in accordance with statute and internal protocol
- ◆ Fees for animal control services are received in accordance with intergovernmental agreements
- ◆ Expenditures to veterinarians/clinics under the Spay Neuter Assistance Program are made in accordance with contract requirements
- ◆ IT general and application controls are adequate

Methods

We interviewed key personnel, reviewed systems and data, observed processes and inspected facilities, and reviewed regulations, policies and procedures.

Results

As a result of our audit, MCACC will:

- ◆ Improve oversight of controlled substances
- ◆ Update internal policies and procedures for conducting animal assessments and euthanasia
- ◆ Improve oversight of euthanasia protocols
- ◆ Improve IGA contract monitoring
- ◆ Strengthen controls over Spay Neuter Assistance Program expenditures
- ◆ Strengthen system user access controls
- ◆ Fully implement system antivirus protection
- ◆ Establish data center security controls



CORRECTIONAL HEALTH

Objectives

Audit objectives included determining whether:

- ◆ Correctional Health Services new Intake/Health Assessment process complies with National Commission on Correctional Health Care standards and CHS policies
- ◆ Contracts complied with contract terms and conditions and were procured in accordance with the Procurement Code and applicable policies
- ◆ IT project procedures were followed to ensure the successful implementation of the Electronic Medical Record system

Methods

We interviewed key personnel, observed processes, and reviewed policies, contracts, and supporting documentation.

Results

As a result of our audit, Correctional Health will:

- ◆ Improve controls over screenings and health assessments
- ◆ Improve some contract processes
- ◆ Validate compliance with Electronic Health Records system contract requirements and improve data processing and security controls

SIGNIFICANT WORK OF FY 2014



DEPARTMENT OF FINANCE

Objectives

Audit objectives included determining whether:

- ◆ The methodology used to develop the County's Jail Billing Rate (Jail Per Diem) is reasonable
- ◆ Jail Per Diem rate review and deployment processes comply with State statutes, agreements with agencies, and County policy
- ◆ Jail Per Diem billing and collections are accurate, adequately supported, and timely

Methods

We interviewed DOF and MCSO IT personnel, reviewed regulations and agreements, and analyzed billing records, invoices, and adjustments.

Results

As a result of our audit, Department of Finance will:

- ◆ Establish rate activation controls
- ◆ Establish a management review process
- ◆ Determine if unbilled amounts are recoverable and bill accordingly
- ◆ Update internal procedures
- ◆ Review State and Federal billable activities



SHERIFF'S OFFICE

Objectives

Audit objectives included determining whether:

- ◆ Detention Central Intake controls are sufficient to operate a safe and efficient environment for the acceptance of inmates booked into Maricopa County jails
- ◆ Jail classification controls ensure inmates are classified and housed in accordance with MCSO policies and procedures
- ◆ Inmate release controls ensure the accurate and timely release of inmates
- ◆ Inmate information is provided to victims in accordance with statutes

Methods

We interviewed key MCSO personnel, observed Detention operations, analyzed jail and training records, and examined supporting documentation.

Results

As a result of our Detention Intake and Release audit, MCSO will:

- ◆ Strengthen Central Intake's entrance security
- ◆ Improve Central Intake's compliance monitoring of mandatory training and certification
- ◆ Improve Detention's reporting and controls
- ◆ Strengthen controls over inmate reclassification
- ◆ Strengthen classification assessment controls
- ◆ Improve monitoring of inmate release turnaround and victims' rights compliance

PERFORMANCE MEASURES

We met or exceeded 7 of 7 strategic goals for FY 2014

Managing for Results (MFR) is a management system that provides direction for making good business decisions based on performance. Using MFR is one way agencies demonstrate accountability to the taxpayers and residents of Maricopa County.

Internal Audit's performance goals are designed with the Board of Supervisors and County citizens in mind. Our primary measures focus on the Board's satisfaction with our work, whether we complete all projects on our annual audit plan, and the proportion of our recommendations that the agencies implement.

Internal Audit has achieved a

100%

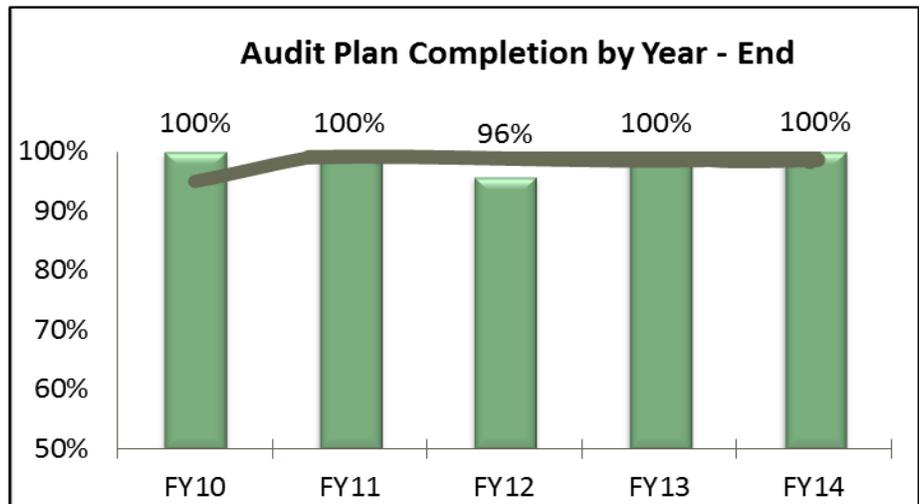
Board satisfaction rating for the past **ten** years.

Our goal is to maintain a 100% satisfaction rating from the Board of Supervisors, the Board's Chiefs of Staff, and our Audit Advisory Committee.

Audit Plan Completion

Our goal is to complete 100% of the Board-approved audit plan and report this information to the Board no later than 90 days after fiscal year-end.

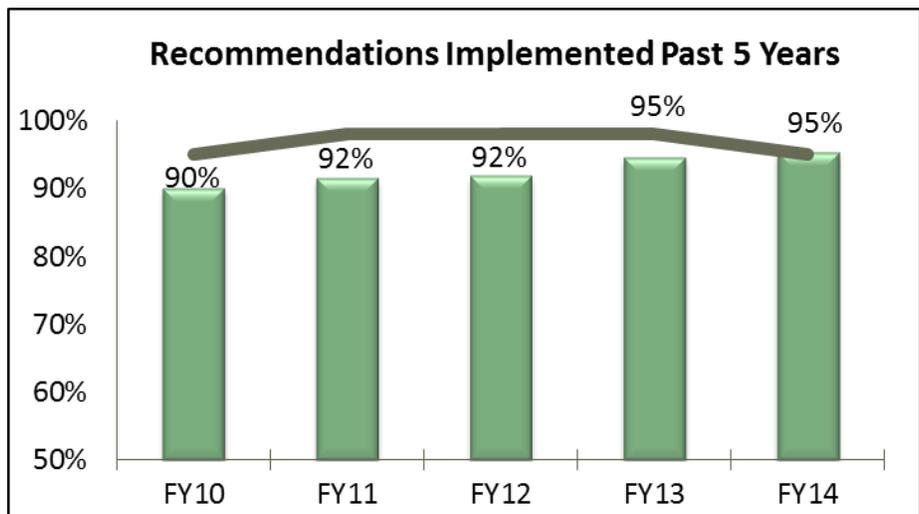
We completed all 20 projects on time in FY 2014.

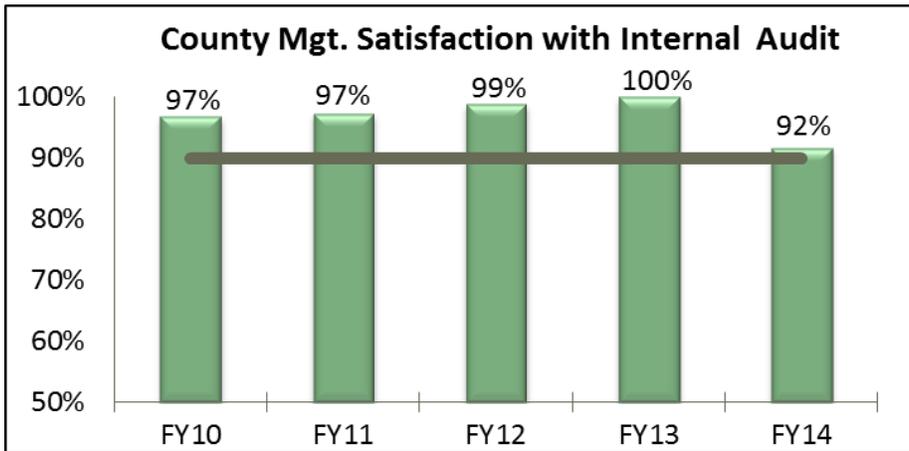


Recommendations Implemented

Our goal is to facilitate the implementation of 95% of our recommendations for improvement within three years of being reported.

971 of 1018 (over 95%) of recommendations have been implemented within three years.

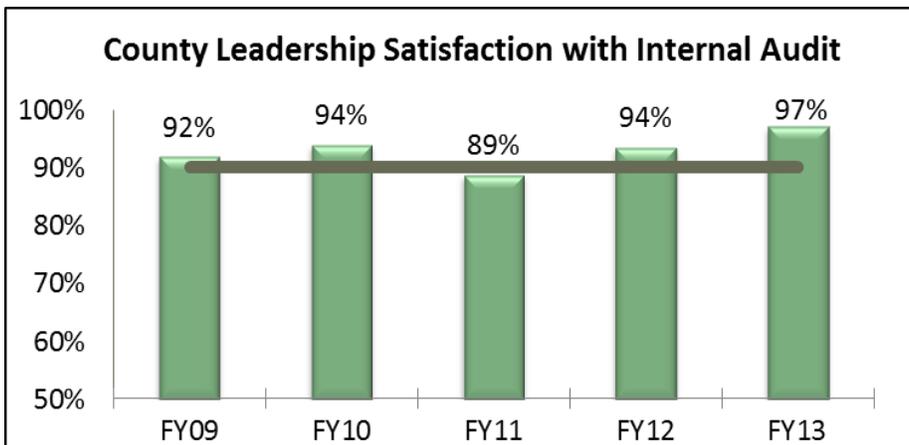




Client Satisfaction

We send satisfaction surveys to the County Manager, Deputy and Assistant County Managers, and Agency Directors with each audit report.

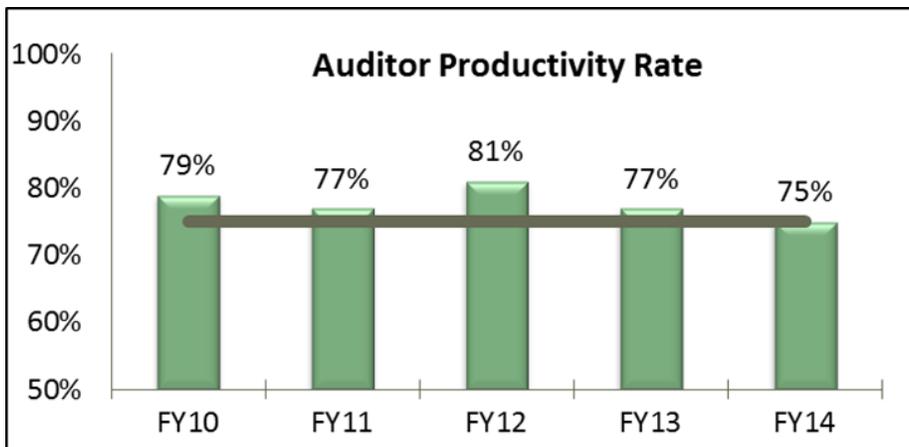
We have exceeded our goal of 90% satisfaction rating for the last ten years.



County Leadership Satisfaction

Agency Directors participate in an annual County satisfaction survey.

Although they are not our primary customers, we monitor feedback from Agency Directors, and implement improvements when possible. Our goal is to reach 90% satisfaction from Agency Directors.

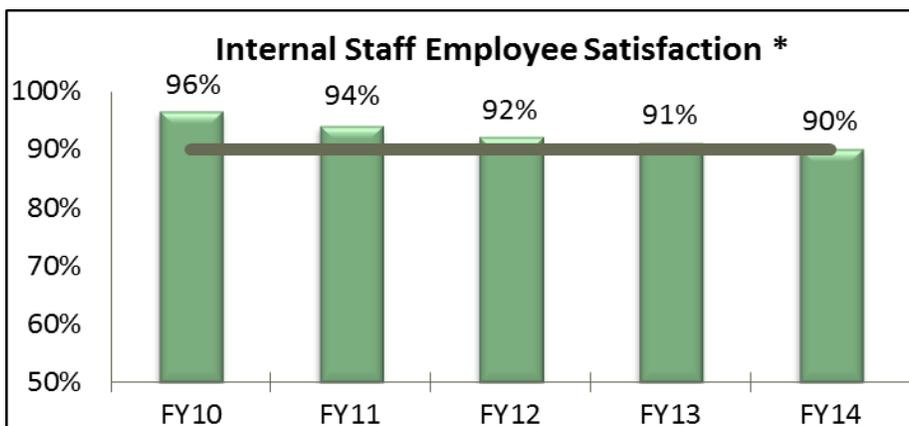


Audit Staff Productivity

Productive time is spent working on audits. Training, staff meetings, and vacation are not counted as productive time.

Our goal is to reach a 75% productivity rate, which is an industry average.

We have met or exceeded our goal for the last seven years.



Audit Staff Satisfaction

Internal Audit has consistently maintained a high employee satisfaction rating on the County Office of Research and Reporting's annual survey.

We have met or exceeded our goal of 90% employee satisfaction for the past six years.

* Ratings adjusted based on Research & Reporting's change in methodology.

OUR STAFF IS HIGHLY QUALIFIED

We hold professional certifications and advanced degrees

Our staff members have extensive familiarity with professional auditing standards, methods, and techniques, as well as specialized training in information systems, business and government management, accounting, and fraud detection and deterrence.

Our staff of 19 hold 59 professional certifications and advanced degrees, as shown at right.

Additionally, most participate in a variety of professional organizations. Many serve in leadership positions as committee chairs and governing board members, as shown on page 17.

NUMBER OF CERTIFICATIONS & ADVANCED DEGREES

Certified Law Enforcement Auditor (CLEA)	10
Certified Internal Auditor (CIA)	7
Certified Government Auditing Professional (CGAP)	7
Certified Public Accountant (CPA)	5
IT Service Management (ITIL)	4
Master of Business Administration Degree (MBA)	4
Certified Information Systems Auditor (CISA)	3
Certified Fraud Examiner (CFE)	3
Certified Information Technology Professional (CITP)	2
Certification in Risk Management Assurance (CRMA)	3
ISO/IEC 20000 Foundation	2
Master of Public Administration Degree (MPA)	2
Master of Science in Information Management (MSIM)	2
Certified ACL Data Analyst (ACDA)	1
Certified Government Financial Manager (CGFM)	1
Certified Management Accountant (CMA)	1
Certified in Risk and Information Systems Control	1
Master of Accountancy Degree (MACC)	1
TOTAL	59



New Certifications

Congratulations on your achievements!

Top: Toni Sage earned CRMA certification. Patra Carroll earned CISA and CRISC certifications.

Bottom: Ross Tate and Stacy Aberilla earned CGAP certifications.

OUR STAFF PROVIDES LEADERSHIP

We serve in leadership positions in professional organizations

LEADERSHIP POSITIONS IN PROFESSIONAL ORGANIZATIONS

Association of Local Government Auditors (ALGA):

Past President

Advocacy Committee

Conference Committee

Audit Command Language (ACL) Users Group:

Secretary/Treasurer

Information Systems Audit and Control Association (ISACA):

Co-Chair, Academic Relations Committee

Academic Relations Committee

Registration Coordinator

Institute of Internal Auditors (IIA):

Phoenix Chapter Board of Governors

Public Sector Committee

Website Administrator

PROFESSIONAL ORGANIZATION MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Arizona Society of Certified Public Accountants (ASCPA)

Association of Certified Fraud Examiners (ACFE— National and Arizona Chapters)

Association of Government Accountants (AGA)

Association of Local Government Auditors (ALGA)

Audit Command Language (ACL) Users Group

Information Systems Audit and Control Association (ISACA)

Institute of Internal Auditors (IIA—National and Phoenix Chapter)

Institute of Management Accountants (IMA)

International Law Enforcement Auditors Association (ILEAA)

STAFF BIOGRAPHIES

We are highly credentialed and experienced professionals



Ross L. Tate, County Auditor

Mr. Tate is a Certified Internal Auditor, Certified Management Accountant, Certified Government Auditing Professional, and Certified Government Financial Manager. He has a bachelor's degree from Brigham Young University in business operations and systems analysis, with 28 years of professional internal auditing experience. Mr. Tate joined the Maricopa County Internal Audit Department in 1989 and has been County Auditor since 1994. He is a member of the Institute of Internal Auditors, and a past president of the Association of Local Government Auditors.



D. Eve Murillo, Deputy County Auditor

Ms. Murillo is a CPA, Certified Fraud Examiner, Certified Law Enforcement Auditor, Certified Information Technology Professional, and is certified in ITIL v3 Foundation and ISO/IEC 20000. She has a bachelor's degree from the University of Illinois, a master's degree from the Florida Institute of Technology, and 20 years of accounting and auditing experience. She is a member of the AICPA, Association of Certified Fraud Examiners, the Institute of Internal Auditors, and the Information Systems Audit & Control Association.



Carla Harris, Audit Supervisor

Ms. Harris is a CPA, Certified Internal Auditor, and Certified Fraud Examiner. She has a bachelor's degree in business administration with a major in accounting. Ms. Harris has more than 20 years of experience in internal auditing and accounting. She is a former board member and training director for the Arizona Chapter of the Association of Certified Fraud Examiners, and is a member of the National Chapter of the Association of Certified Fraud Examiners and the Institute of Internal Auditors.



Christina Black, Audit Supervisor

Ms. Black is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Law Enforcement Auditor, and is Certified in Risk Management Assurance. She has over 17 years of professional internal audit experience and 10 years of accounting and auditing experience. She has a bachelor's degree in accounting from Missouri Western State College. Ms. Black serves as a Board of Governor for the Institute of Internal Auditors and is a member of the Association of Certified Fraud Examiners and Association of Local Government Auditors.



Stella J. Fusaro, Audit Supervisor

Ms. Fusaro is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Fraud Examiner, Certified Law Enforcement Auditor, and is Certified in Risk Management Assurance. She has a bachelor's degree in business administration with an accounting concentration from California State University, Fullerton, and she has over 20 years of auditing experience. She is a member of the Institute of Internal Auditors, Association of Certified Fraud Examiners, and the Association of Local Government Auditors.



Patra E. Carroll, IT Audit Supervisor

Ms. Carroll is a CPA, Certified Internal Auditor, Certified Information System Auditor, Certified in Risk and Information Systems Control, Certified Information Technology Professional, and Certified Law Enforcement Auditor with 18 years of public sector performance and IT auditing experience. She is ITIL v3 Foundation and ISO 20000 Foundation certified. She has a master's degree in information management. Ms. Carroll serves on the Association of Local Government Auditors Advocacy Committee and the local ISACA Academic Relations Committee.



Toni Sage, Law Enforcement Audit Supervisor

Ms. Sage is a Certified Internal Auditor, Certified Government Auditing Professional, and is Certified in Risk Management Assurance. She has a bachelor's degree in psychology from the City University of New York and an MBA from Fairleigh Dickinson University. Ms. Sage has eight years of law enforcement, performance, and IT auditing experience at Maricopa County and 13 years of IT management experience in the private sector. She is a member of IIA, ALGA, and ILEAA, and serves on the IIA Public Sector Committee.



Kimmie Wong, Senior Auditor

Ms. Wong is a Certified Law Enforcement Auditor. She has a bachelor's degree in business administrative services from Arizona State University and a master's degree in public administration from Western International University. She has a business background and professional internal auditing experience. Ms. Wong is a member of the Association of Local Government Auditors, Association of Certified Fraud Examiners, Institute of Internal Auditors, and International Law Enforcement Auditors Association.



Lisa Scott, Senior Data Analyst

Ms. Scott is a Certified Information Systems Auditor, Certified ACL Data Analyst, Certified Law Enforcement Auditor, and is certified in ITIL v3 Foundation. She has a bachelor's degree in computer science from Jacksonville State University and a post-baccalaureate certificate in accountancy from Arizona State University. Ms. Scott is a member of the Association of Local Government Auditors, Association of Certified Fraud Examiners, Information Systems Audit and Control Association, and International Law Enforcement Auditors Association.



Ronda Jamieson, Senior Auditor

Ms. Jamieson is a CPA, Certified Government Auditing Professional, and Certified Law Enforcement Auditor. She has a bachelor's degree in accounting from Rocky Mountain College, Montana. She has 13 years of governmental auditing and eight years of general ledger experience. Ms. Jamieson is a member of the Institute of Internal Auditors, Arizona Society of Certified Public Accountants, Association of Certified Fraud Examiners, and the International Law Enforcement Auditors Association.



Jenny M. Chan, Senior Auditor

Ms. Chan is a Certified Internal Auditor and Certified Government Auditing Professional, with seven years of professional internal auditing experience. She started as an Internal Audit intern in May of 2007 and became a staff auditor in October of 2007. She has a bachelor's degree in accountancy and computer information systems from the W.P. Carey School of Business at Arizona State University. Ms. Chan is a member of the Institute of Internal Auditors and the Association of Local Government Auditors.



Susan Adams, Senior Information Technology Auditor

Ms. Adams is a Certified Information Systems Auditor and a Certified Law Enforcement Auditor. She has a bachelor's degree in accounting from Utah State University and a master's degree in business administration from the University of Utah. She has 21 years of professional auditing experience, with 15 years as an information systems auditor. Ms. Adams is a member of ISACA and serves on the ISACA Phoenix Chapter's Academic Relations committee. She is also a member of the Association of Local Government Auditors and the Institute of Internal Auditors.



Jacob Pacini, Senior Information Technology Auditor

Mr. Pacini started working for the Maricopa County Department of Finance in February 2006. He made the transition to Internal Audit in July 2011. Mr. Pacini has a bachelor's degree in accounting and a master's degree in information management from the W.P. Carey School of Business at Arizona State University in Tempe, Arizona. Mr. Pacini is a member of ISACA and the International Law Enforcement Auditors Association. He is currently working towards the Certified Information System Auditor certification.



Stacy Aberilla, Senior Law Enforcement Auditor

Ms. Aberilla is a Certified Government Auditing Professional. She holds a master's degree in public administration from the Arizona State University School of Public Affairs where she was a member of the Pi Alpha Alpha national honor society. She graduated from ASU magna cum laude with a bachelor's degree in sociology and minor in women's studies. She is a member of the Association of Government Accountants, the Association of Local Government Auditors, and the Institute of Internal Auditors, and the International Law Enforcement Auditors Association.



Jennifer Sigüenza, Senior Law Enforcement Auditor

Ms. Sigüenza is a Certified Public Accountant and a Certified Law Enforcement Auditor who joined Internal Audit in February 2014 after four and a half years in public accounting as an external auditor. She graduated from the W.P. Carey School of Business at Arizona State University with bachelor's and master's degrees in accounting. She is a member of the Arizona Society of CPAs and the International Law Enforcement Auditors Association. She is currently pursuing certification as a Certified Internal Auditor.



Michael Ritzler, Associate Auditor

Mr. Ritzler joined Internal Audit in June 2013. He has a bachelor's degree in mathematics from Arizona State University and a master's degree in accountancy from the University of Phoenix. He has four years of government auditing experience. Mr. Ritzler is a member of the Institute of Internal Auditors and the Association of Local Government Auditors.



Charles Coleman, Associate Auditor

Mr. Coleman joined Internal Audit in August 2013. He has a bachelor's degree in business administration from W.P. Carey School of Business at Arizona State University and is currently pursuing a master's degree in accounting at Grand Canyon University. He has one year of audit experience in private sector auditing and one year of experience in government auditing. He is in the process of becoming a Certified Internal Auditor. Mr. Coleman is a member of the Institute of Internal Auditors and the Association of Local Government Auditors.



Eva Becker, Staff Auditor

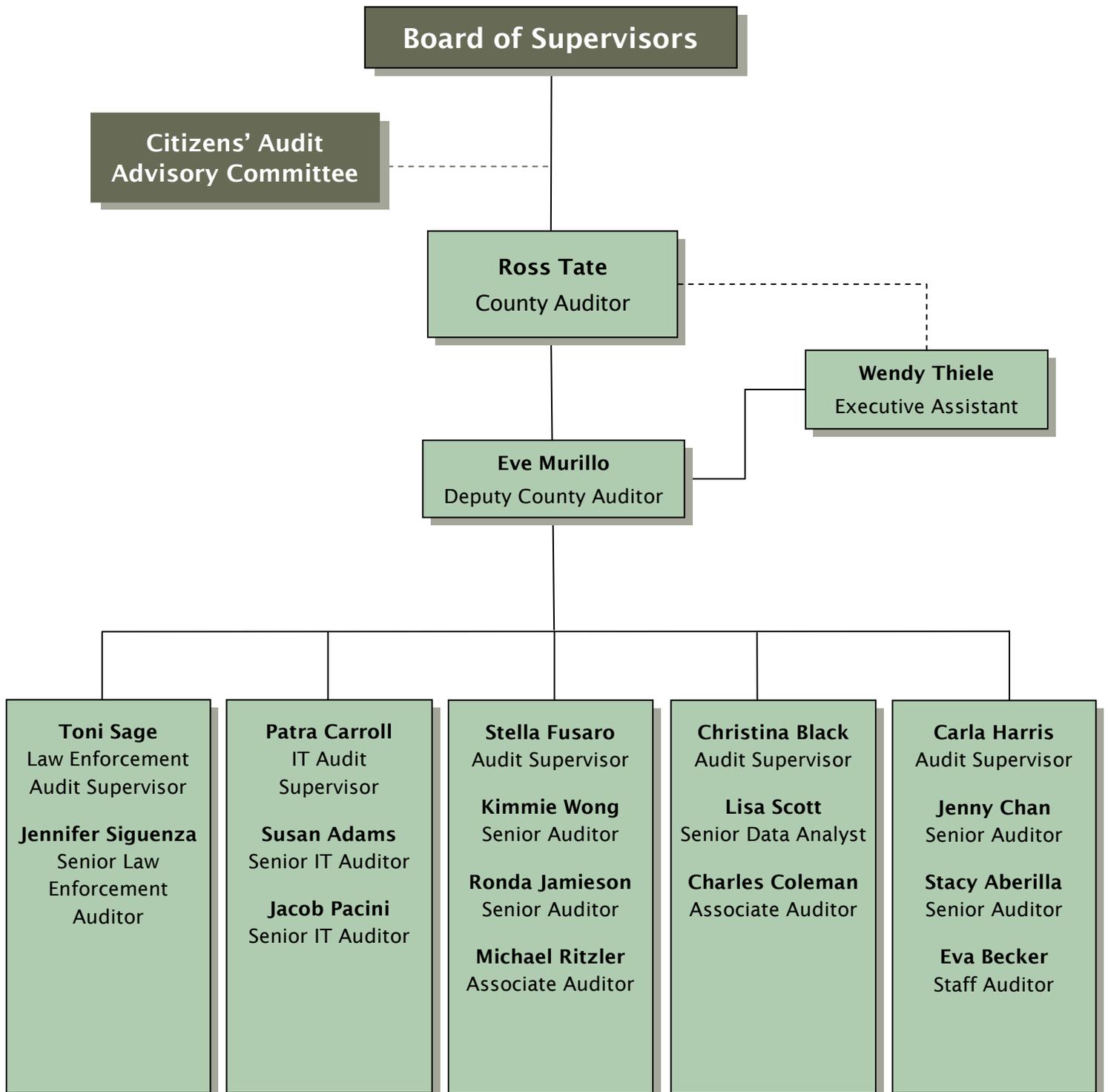
Ms. Becker joined Internal Audit in October 2013. She has a master's in business administration from the W. P. Carey School of Business at Arizona State University. In addition to teaching high school for 5 years, she also worked briefly as an auditor for the Office of the Auditor General and as a grants coordinator for Maricopa County's Air Quality Department. Ms. Becker is a member of the Association of Local Government Auditors, the Institute of Internal Auditors, and an affiliate member of the Arizona Chapter of Certified Fraud Examiners.



Wendy Thiele, Executive Assistant

Ms. Thiele joined Internal Audit in December 2006. Prior to relocating to Phoenix, she performed medical chart audits for a major healthcare system in Milwaukee, WI. She has 15 years of experience in internal auditing. She also has experience in human resources and home health care within a hospital setting. Ms. Thiele is a member of the Arizona Chapter of the Association of Certified Fraud Examiners and has also attended numerous auditing conferences and seminars, which has contributed to her overall knowledge of the audit process.

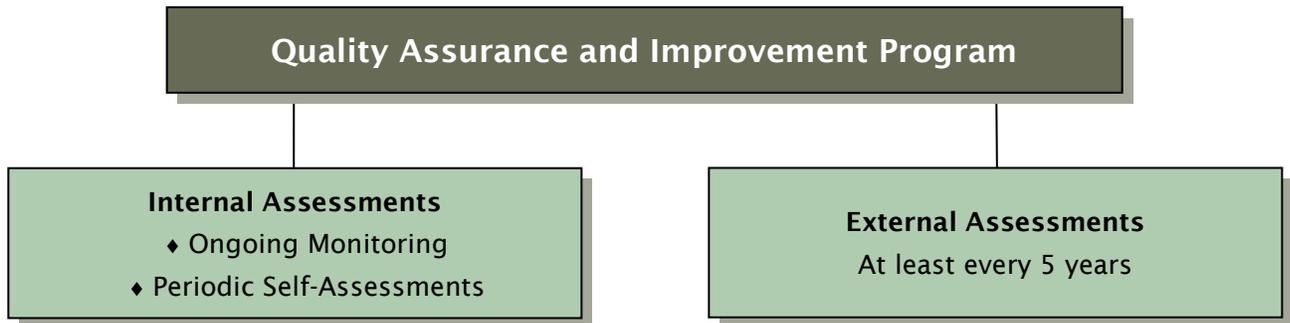
FY 2014 ORGANIZATIONAL CHART



QUALITY ASSURANCE & IMPROVEMENT PROGRAM

Internal Audit provides high quality deliverables to the Board of Supervisors, County leadership, and the public. In order to ensure high standards of quality, we have developed a Quality Assurance and Improvement Program that covers all aspects of the operation and management of the department.

Our quality assurance program assesses the efficiency and effectiveness of our operations and includes internal and external assessments, in accordance with the International Standards for the Professional Practice of Internal Auditing, as discussed below.



Internal Assessments

Internal assessments include ongoing monitoring and periodic self-assessments of our audit work.

- ◆ Ongoing monitoring is an integral part of the day-to-day supervision, review, and measurement of our work, and is incorporated into our internal policies and procedures.
- ◆ Periodic internal self-assessments are conducted to evaluate conformance with the International Standards for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, and the Code of Ethics promulgated by The Institute of Internal Auditors.

The results of our ongoing monitoring and most recent self-assessment show that we generally conform with the Standards. “Generally conform” means our charter, policies, and processes are in accordance with the Standards.

External Assessments

An external assessment must be conducted at least every five years by a qualified, independent assessor or assessment team from outside the organization. The Maricopa County Citizens’ Audit Advisory Committee oversees these reviews. The FY 2000, FY 2003, FY 2006, FY 2009, and FY 2012 reviews by a local CPA firm were positive and showed no findings.



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