

PINAL COUNTY
WIDE OPEN OPPORTUNITY

Risk Assessment and Audit Plan

Office of Internal Audit
July 2020

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Date: July 23, 2020

To: Supervisor Pete Rios, District 1, Vice-Chairman
Supervisor Mike Goodman, District 2
Supervisor Steve Miller, District 3, Chairman
Supervisor Anthony Smith, District 4
Supervisor Todd House, District 5

From: Office of Internal Audit

Subject: Risk Assessment and Audit Plan: FY 2021 - 2023

The attached report summarizes the Risk Assessment and Audit Plan proposed by the Office of Internal Audit for Fiscal Years 2021-2023. This report is planned to be presented at the August 19th Board of Supervisors meeting. The basis of the Audit Plan was developed by considering the previous approved risk assessment and audit plan, results of audits completed since the previous audit plan was approved, and the results from the recent risk assessment process performed.

This document serves as the primary work plan to carry out the responsibilities of the Office of Internal Audit. This plan is not intended to be static or unchangeable. Changes in conditions, problems encountered during projects, or special requests may require alterations to the plan. Any significant changes to the plan will be proposed to the Audit Committee and Board of Supervisors.

We look forward to working with the members of the Board of Supervisors and all county departments to minimize the County's risk exposure.

Sincerely,

Eric Groen, Internal Audit
Brenda Hasler, Audit Committee Chair

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Introduction

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve County operations. Internal Audit assists an organization achieve its strategic objectives by providing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance processes.

The Pinal County Office of Internal Audit, established in January 2008, is responsible for the countywide assessment of financial and operational risks and the identification of areas in need of review based on various risk factors. Internal Audit assists the County Board of Supervisors, county officials, and county management, by providing an unbiased, independent review and analysis of policies, procedures and/or practices. Additionally, Internal Audit assists in the management of reports made to the fraud hotline, which was established to provide employees and members of the public an anonymous means to report fraud, waste and abuse, including known or suspected unethical, unlawful or unsafe activities.

Government Auditing Standards and the Institute of Internal Auditor’s Standards encourage audit departments to establish a risk-based approach to determine the priorities for audit activities. A risk assessment is a systematic process to evaluate, identify, and prioritize potential audits based on the level of risk to Pinal County.

Audit Planning Process

The Pinal County Office of Internal Audit utilizes a risk-based approach to develop its annual audits plans that is aligned with the standards set forth by the Institute of Internal Auditors (IIA). Refer to the visual below to view a graphical overview of the Risk Assessment and Planning process utilized in the current audit planning iteration.



Identify Audit Universe
 We establish the audit universe at the beginning of our relationship with the organization. We review and amend it annually and as needed throughout the year to accurately reflect any significant changes in the organization.

Risk Rank Audit Units
 After the audit universe has been identified, we prioritize risks for the auditable units considering the organization’s history of any problems and issues.

Identify Business Risks
 We work with management to gain an understanding of the unique risks facing their business. In addition, we understand the goals and objectives of the organization in order to align the annual internal audit plan to support those goals and objectives.

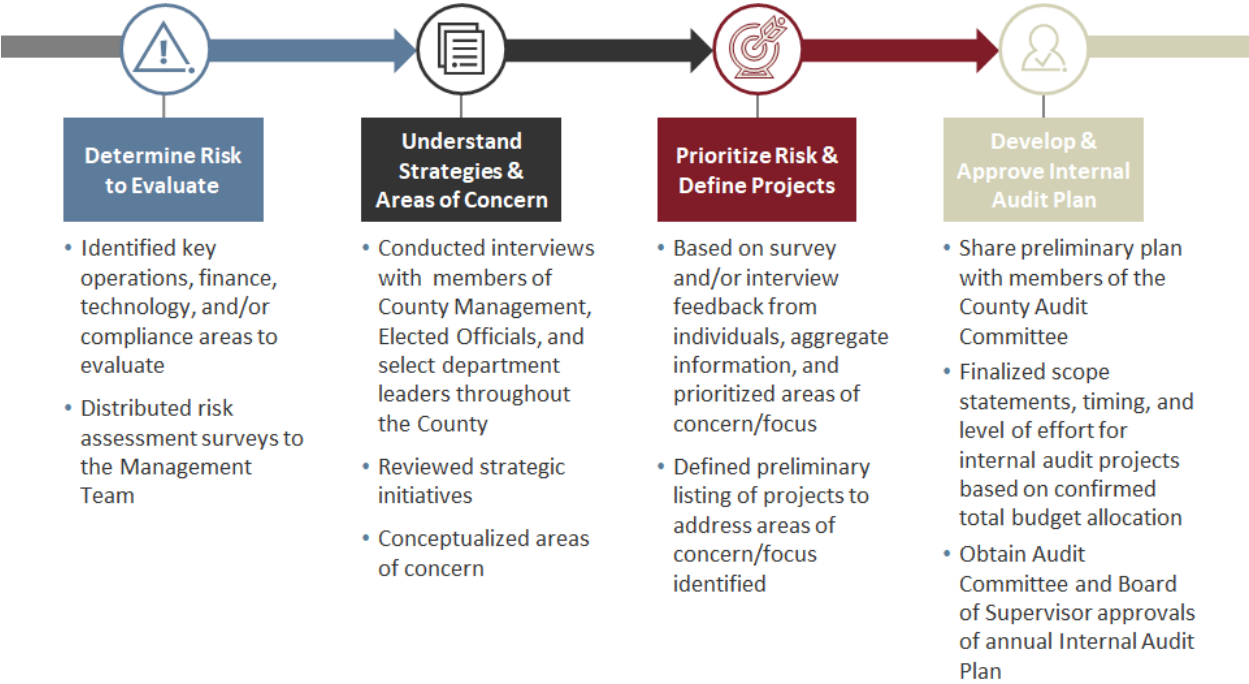
Risk Assessment

To identify and understand current emerging risk areas, Internal Audit distributed a survey and questionnaire to County leaders for feedback and input on identified risk categories. The survey contained a list of over 40 risk areas, and participants were asked to rank their top 15 threats/risks to Pinal County. As surveys were collected for review, Internal Audit calculated the ranking of each risk, through a likelihood and impact analysis, that resulted in a prioritized list of risks to Pinal County. Internal Audit subsequently utilized the County’s “Top Risks” listing as the source of discussions during interviews with County leaders (Appendix B contains a list of survey and interview participants).

Upon conclusion of the survey procedures, Internal Audit conducted interviews with 15 individuals including the Board of Supervisors, members of County Management, and select Elected Officials and Department Heads. The information gathered from the interviews was utilized, in addition to the “Top Risks” list, to complete the Risk Assessment for purposes of developing the Internal Audit Plan.

Additionally, Internal Audit reviewed the County’s financial statements and forecasted budget information, along with Pinal County’s most recent Single Audit Report, to understand and identify the financial impacts of identified risk areas.

Risk Assessment Approach



Top 10 Risks Identified

Risk arises when there are internal and external forces that could affect the fundamentals that drive the county's objectives, strategies and values in the services provided to the County's citizens. Future changes in environmental factors and actions by personnel that cannot be anticipated may significantly and adversely impact risk exposure. The definitions below are general descriptions of the types of activities that are encompassed in the associated risk category and are for guidance purposes only. All activities defined in the definitions may or may not currently exist.

The Pinal County Risk Assessment Survey / Questionnaire that was distributed to participants contained over 40 risks and multiple open-ended questions. Within the survey, participants were asked to choose up to 10 risks, followed by a subsequent ranking on its likelihood of occurrence and impact to the County. When calculating Pinal County's overall Top 10 Risks, Internal Audit calculated the weighted rankings of the impact and likelihood for each risk selected amongst all survey respondents.

#	Risk Category	General Risk Definitions
1	Performance Incentives	The ability to provide appropriate performance incentives within the organizational structure to promote high morale amongst personnel or to reward desirable behaviors.
2	Talent (Sourcing)	The ability to recruit, develop, and on-board employees with skillsets aligned to the County's needs.
3	Succession Planning	The risk of turnover, loss of institutional knowledge, or insufficient assessment and planning for key roles.
4	Talent (Retention)	Failure to foster a positive work atmosphere to promote engagement, showing appreciation, and provide competitive pay and benefits to reduce turnover.
5	Economy	The ability to collect tax revenues, fines, fees, or other revenue sources during prolonged periods of economic hardship, which may result in decreased stability in providing continued services.
6	Change Management	Changes in processes and IT systems may not be managed in a timely and controlled manner; therefore, resources (human and monetary) may not be utilized effectively.
7	Funding	Inappropriate planning or allocation of resources may result in a lack of sufficient funding for operational or financial obligations.
8	Resources Allocation	Resources allocated to processes are insufficient, inefficient, or ineffective to meet County objectives.
9	IT Infrastructure	The County's IT infrastructure may not include current and up-to-date devices, which may result in an inability to provide necessary IT services in a timely manner and compete within the growing technological environment.
10	Transaction Processing	Business process design and / or execution failure, resulting in the inability to complete activities in line with stated process objectives in an effective and efficient manner, often due to human error or restraints.

Key Themes and Feedback

A number of key themes and feedback emerged as a result of the survey analysis and interviews with County leaders and management. The following list, represents a summary of key themes and feedback, including positive feedback, that was noted during the interview portion of the Risk Assessment:

Positive Feedback and Trends

- IA noted that there appears to be a strong collaborative spirit amongst leadership (i.e., County Management, Elected Officials, Board of Supervisors and Departmental leadership) throughout Pinal County in achieving strategic objectives.
- County employees appear generally familiar with the County's code of conduct and feel empowered to report compliance issues and/or violations to their supervisor or Human Resources representative.
- New personnel and organizational changes made within the Public Relations department, including the implementation of new technological initiatives, have improved the overall communications to County constituents.

Key Theme - Budgeting and Planning

- The budgeting and planning process can improve the way strategic items are prioritized based on County needs, instead of reflecting the competing needs of different departments.
- The County can improve this by incorporating a more collaborative effort in building the County budget and increase communication amongst departments about budgeting expectations and County-wide strategic objectives.

Key Theme - Capital Availability and Funding

- Decision makers could be provided additional budgeting information to help make better, and more informed decisions that impact multiple departments within the organization.
- Decision making when granting funds or sweeping funds for departments may not be fully informed by accurate data.

Key Theme - Financial Reporting

- The County has received multiple Single Audit material weaknesses over the previous fiscal years. The action items related to these findings need additional focus.
- Department level reports may not represent accurate data nor have the proper functions within their reporting software to track, analyze, and report accurately and timely.
- There is a general lack of transparency regarding what individual departments are budgeting and planning for during each fiscal year.

Key Theme - IT Infrastructure

- County IT systems can be improved in order to configure/customize to fit Pinal's needs across various departmental functions. Additionally, issues may exist regarding the County's IT prioritization framework or communication of long-term IT infrastructure planning.
- The County needs to continue to develop and mature existing IT Security procedures and protocols across the County and decentralized systems.

Key Theme - Performance Incentives

- County leaders and elected officials need to continue to discuss and collaborate to determine what is appropriate and fair regarding incentive compensation. A lot of work has been done, and more may be needed.
- The annual goal and performance evaluation process changes frequently and make it difficult for proper evaluation of employee progress and identification of employee improvement opportunities.

Key Theme - Talent Retention / Succession Planning

- The County pay scales may not be flexible enough to attract an appropriate skillset amongst applicants, especially in certain professional/specialized personnel areas.
- The County should invest in more training, especially leadership training, to continue to help employees of all levels grow in their skillsets and lead to a culture of high performance.

Audit Plan

The Audit Plan summarizes the audits and projects the Office of Internal Audit anticipates completing during the forthcoming fiscal years. It is important to note the Audit Plan is a working document that should be flexible in addressing current priorities in a changing environment. The Audit Committee will approve and the Board of Supervisors will be notified of any significant additions, deletions, or other changes in the Audit Plan prior to any modification.

The Audit Plan includes audits related to internal controls, compliance with laws, policies, and regulations, and economic and efficient use of resources. Audits included in the plan were primarily identified through the Countywide Risk Assessment that aided in the identification of departments or functions with significant financial, operational, and/or compliance risks. Internal Audit also considered concerns shared by the Board of Supervisors and County Management; as well as issues identified in reports to the Silent Whistle hotline.

While general audit objectives are included in the plan, specific audit objectives will be determined upon completion of preliminary scoping related to each audit. During the preliminary scoping, Internal Audit will establish familiarity with the department and/or function by conducting background interviews and research. At that time, potential issues will be identified, and the specific audit objectives and methodology will be developed. Estimated audit hours for each project will be determined through preliminary scoping results.

Proposed Audits

The table below depicts proposed FY 2021-2023 Internal Audit activities, estimated timing, and focus area (Compliance, Operational, Financial, Information Technology Related) discussed and validated through the risk assessment process.

Risk Focus	FY 2019 – 2020 Audit Plan Carryover*	Risk Ranking	Estimated Timing
Compliance	HIPAA Privacy Gap Assessment	H	FY 2021
Compliance	HIPAA Security Gap Assessment / Security Risk Analysis	H	FY 2021
Financial	Budgeting and Long-Term Planning Audit	H	FY 2021
IT Related	E1 Security Review	M	FY 2023
Risk Focus	FY 2021-2023 New Audits Proposed*	Risk Ranking	Estimated Timing
Financial	Financial Reporting/Single Audit Readiness Assessment	H	FY 2022
IT Related	PCI Compliance Review	H	FY 2022
Operational	Business Continuity Management Audit	M	FY 2022
IT Related	IT Project Planning Review	M	FY 2023
Operational	Talent Management Lifecycle Review	M	FY 2023
Operational	Change Management Audit	M	Optional
Operational	Constituent Communications and Media Assessment	M	Optional
Compliance	CARES Act Audit	M	Optional
Various	Mid-Cycle Risk Assessment Update	N/A	FY 2022
Various	Full Cycle Risk Assessment	N/A	FY 2023
Various	Prior Year Audits Follow-Up / Ad Hoc Audit Request	N/A	Ongoing

*Note: "New Audits Proposed" were developed using the procedures performed during this year's Risk Assessment (June/July 2020). "Audit Plan Carryover" consist of audits that were not completed in the previous audit cycle but remain applicable based on the risk assessment procedures performed.

Proposed Preliminary Audit Scopes

Audit	Preliminary Audit Scope
HIPAA Privacy Gap Assessment	Internal Audit will perform an evaluation of the sufficiency of oversight programs in place for promoting, monitoring, and enforcing compliance with the safeguarding of Protected Health Information (PHI), as required by the Final Privacy and Breach Notification Rules of the Health Insurance Portability and Accountability Act (HIPAA) including modifications resulting from the Health Information Technology for Economic and Clinical Health (HITECH) Act and the Final Omnibus Rule.
HIPAA Security Gap Assessment / Security Risk Analysis	Internal Audit will perform an evaluation of the sufficiency of oversight programs in place for promoting, monitoring, and enforcing compliance with the safeguarding of Electronic Protected Health information (ePHI), as required by the Final Security Rule of the Health Insurance Portability and Accountability Act (HIPAA) including modifications resulting from the Health Information Technology for Economic and Clinical Health (HITECH) Act and the Final Omnibus Rule. Additionally, Internal Audit will perform a security risk analysis in alignment with the applicable risk analysis requirements for safeguarding ePHI set forth in the HIPAA Security Final Rule.
Budgeting and Long-Term Planning Audit	Internal Audit will review the County's decision making process regarding approvals of expenditure funding and infrastructure projects, analyze ongoing budget variances and compare actuals within financial statement sheets of various departments to find gaps, and review the current budgeting process against industry best practices related to: budget inputs, long-term planning methodology, sophistication of budgeting/planning tools and prioritization management.
E1 Security Review	Internal Audit will review the E1 (JDE) environment against leading practices to determine if any control gaps or vulnerabilities exists. The scope of the assessment will include the following: Policy and Procedure Alignment, System Access Controls & Configurations, to include Administrator Access, User Provisioning & Deprovisioning Process, User Reviews, Passwords, and Segregation of Duties / Business Role Permission, System Change Control and Release Management, Batch Jobs, Back-up and Restoration, Patch Management, Log Management & Monitoring, and System Encryption Practices.
Financial Reporting/Single Audit Readiness Assessment	Internal Audit will review current progress completed on addressing material weaknesses identified during the county's previous Single Audit, evaluate existing policies, procedures and processes for the County to effectively produce and report on required financial reports dictated by state and federal statutes, and assess the adequacy of internal systems and controls related to external financial reporting, required financial compliance reporting (i.e., CAFR report and Single Audit) and key finance functions (i.e., Accounts Payable, Accounts Receivable, Expenditure Monitoring, General Ledger Reconciliations).
PCI Compliance Review	<p>Internal Audit will determine if the County's environment is consistent with the PCI DSS v3.2.1 and identify areas that are inconsistent with or do not meet the requirements outlined in the PCI DSS. Most of the audit will be performed via inquiry but Internal Audit will also perform testing on system configurations and process operating effectiveness as appropriate. The following tasks will be included in this assessment:</p> <ul style="list-style-type: none"> • Reviewing Network Diagrams, Cardholder Data (CHD) Flow Diagrams, CHD Application Architectures, Voice Over Internet Protocol (VoIP) Architectures and Device Inventories (i.e. Point of Sale – POS) for such environments to determine the scope of the County's Cardholder Data Environment (CDE) • Understanding the County's PCI strategy for both complying with PCI DSS requirements and limiting PCI DSS scope where possible by utilizing scope-reduction technologies (e.g., P2PE, hosted payment pages, outsourced processes, etc.) • Reviewing the County's Policies, Procedures, and Configuration Standards for such environments based on the requirements outlined in the PCI DSS • Reviewing the County's contracts with third parties who store, process, or transmit CHD on behalf of the County, for such environments based on the requirements outlined in the PCI DSS • Reviewing technical configuration standards for such environments based on the requirements outlined in the PCI DSS

Audit	Preliminary Audit Scope
	<ul style="list-style-type: none"> Identify the presence of Sensitive Authentication Data (SAD) and Primary Account Numbers (PAN) data being stored in such environments, as applicable Confirm and review all IT Procedures such as Change Management, User Access Management and Software Development for such environments based on the requirements outlined in the PCI DSS Review all security controls of in-scope devices and systems for such environments based on the requirements outlined in the PCI DSS and, Review all log monitoring tools for such environments to confirm systems and events are logged based on the requirements outlined in the PCI DSS.
Talent Management Lifecycle Review	Internal Audit will review the current policies and procedures related to performance management at the County and departmental level, assess the organizational methodology to measure quantitative and qualitative performance data in support of evaluating the County's execution and attainment of its long-term strategic objectives, evaluate the internal reporting capabilities of the organization in capturing, modeling and actualizing performance data into corrective measures, evaluate existing compensation structure to identify opportunities for improvement and existing compensation gaps, and assess the adequacy of internal controls around key talent management functional processes such as: employee recruitment, new hire onboarding, internal talent development, performance management and employee retention efforts.
IT Project Planning Review	Internal Audit will review the IT department's published project management standards and processes against leading practices for IT project management, which include the Project Management Institute's (PMI) Project Management Body of Knowledge (PMBOK), focusing on five key phases of project management/planning: Conception & Initiation, Definition & Planning, Launch & Execution, Performance & Control and Project Close. Internal Audit will sample past and current initiatives to understand alignment with leading practices.
Change Management Audit	Internal Audit will review the County's existing change management framework and/or methodology to ensure that system updates or enhancements are authorized, tested, and approved prior to being introduced to the production environment. Utilizing an industry leading framework such as IT Infrastructure Library (ITIL) v4, Internal Audit will review key phases of the change management life cycle, which include the following at a minimum: Tracking, Criteria and Priority, Review of Changes, Authorizations, Scheduling, Documentation, Testing, Implementation Approval, Monitoring and Lessons Learned.
Constituent Communications and Media Assessment	Internal Audit will obtain and review the County's Public Relations department policies and procedures, evaluate consistency of messaging across all communications functions (brochures and tradeshow materials, social media channels, advertising campaigns, radio and video communications), review the County's website content and design against leading industry practices, and evaluate the long-term vision of the communications and marketing department and identify integration opportunities within County functions to enable consistent messaging.
Business Continuity Management Audit	Internal Audit will perform a Business Continuity Management (BCM) review using a leading framework (i.e., NIST 800-34, etc.) to assess critical lifecycle elements such as: Executive Management Support, Sponsorship and Policies, Risk Assessment & Business Impact Analysis (BIA), Business Continuity Strategy Design, Organizational Alignment, Plan Development and Strategy Implementation (crisis, services resumption, DR, etc.), Training and Awareness; and Testing and Maintenance. Additionally, Internal Audit will identify organizational vulnerabilities and threats, understand continuity controls and compliance with regulatory requirements, as well as the overall efficiency and effectiveness of the BCM program.
CARES Act Audit	Internal Audit will review allocations of CARES Act covered funds to determine whether wasteful spending, poor contract or grant management, or other abuses are occurring, review whether competition requirements applicable to contracts and grants using covered funds have been satisfied and assess the adequacy of internal systems and controls related to key County functions utilizing and/or disbursing CARES Act funds.
Prior Year Audits Follow-Up / Ad Hoc Audit Request	Internal Audit will review progress obtained by County personnel on implementing agreed upon action plans to address IA observations, assess the adequacy of Management responses/ actions in relation to formal Management Action Plans (MAPs), and report on progress to County Management and the County Board of Supervisors.

Appendix A – Audit Universe

Countywide Audit Areas

Accounts Payable
Accounts Receivable
Business Impact Analysis
Cash
Data Privacy and Security
Expenditures
Grants Management

IT - ERP Review
IT – Disaster Recovery
IT - NIST Cybersecurity Framework
Payroll
Procurement/Purchasing
Revenues - Grants
Travel and Expense

Departmental Audit Areas

Administrative Services
Adult Probation
Air Quality - Compliance & Enforcement
Air Quality - IT Systems
Air Quality - Permitting
Animal Care and Control - Other Activities
Assessor - Administration/Records
Assessor - IT Systems
Assessor - Personal Property
Assessor - Real Property
Board of Supervisors
Budget & Research - IT Systems
Civil Hearing Office
Clerk of Court - Court Records
Clerk of the Board
Communications & Public Information
Community Development
Conciliation Court
Constables
Correctional Health - Other Activities
County Attorney - IT Systems
County Attorney - Prosecution
County Attorney - RICO
County Manager's Office
Economic Development
Elections - IT Systems
Elections - Other Activities
Environmental Health - IT Systems
Facilities - IT Systems
Facilities - Maintenance
Finance - Financial Reporting
Finance - Other Activities
Finance - Payment Processing
Housing Department - IT Systems
Housing Department - Other Activities
Housing Department - Public Housing
Human Resource Department - Compensation
Human Resource Department - IT Systems

Human Resource Department - Other Activities
Human Resource Department - Payroll
Information Technology - IT Systems
Internal Audit
Justice of the Peace - Cash Management
Justice of the Peace - IT Systems
Juvenile Court Services
Library District - Branch Operations
Library District - IT Systems
Medical Examiner - IT Systems
Medical Examiner - Other Activities
Non-Departmental - Other Activities
Planning and Development – Other Activities
Public Defender - IT Systems
Public Defender - Other Activities
Public Fiduciary - IT System
Public Fiduciary - Other Activities
Public Health - IT Systems
Public Health - Other Activities
Public Works - IT Systems
Public Works - Other Activities
Recorder - IT Systems
Recorder - Public Records
Risk Management & Fleet Services - Claims
Risk Management & Fleet Services - IT System
Risk Management & Fleet Services - Safety
School Superintendent
Sheriff - Cash Management
Sheriff - Patrol
Sheriff - RICO
Sheriff - Sheriff/Jail Enhancement
Strategic Planning & Open Spaces - IT Systems
Superior Court - Civil Justice
Superior Court - Court Cash Handling
Superior Court - Criminal Justice
Superior Court - IT System
Treasurer - IT Systems
Treasurer - Tax Services

Appendix B – Survey and Interview Participants

Name	Title	Department	Survey Participant	Interview Participant
Pete Rios	District #1 Vice Chairman	Board of Supervisor	Yes	Yes
Mike Goodman	District #2	Board of Supervisor	Yes	Yes
Stephen Q. Miller	District #3	Board of Supervisor	Yes	Yes
Anthony Smith	District #4 Chairman	Board of Supervisor	Yes	Yes
Todd House	District #5	Board of Supervisor	Yes	Yes
Louis Andersen	County Manager	County Management	Yes	Yes
Leo Lew	Assistant County Manager	County Management	Yes	Yes
Himanshu Patel	Assistant County Manager	County Management	Yes	Yes
Steve Fraizer	Chief Intelligence Office	IT	Yes	Yes
Kent Volkmer	County Attorney	Legal	Yes	Yes
Scott Bender	Director	Public Works	Yes	Yes
Chris Keller	Chief Civil Deputy	County Attorney's Office	Yes	Yes
MaryEllen Sheppard	Director	Human Resources	Yes	Yes
Lori Pruitt	Interim Finance Director	Finance	Yes	Yes
Mark Lamb	Sheriff	Public Safety	Yes	Yes
Shauna McIssac	Director	Public Health	Yes	Yes
Rod McKone	Chief Adult Probation Officer	Adult Probation	Yes	N/A
Michael Sundblom	Director	Air Quality	Yes	N/A
Jim Petty	Director	Airport	Yes	N/A
Audra Michael	Director	Animal Control	Yes	N/A
Douglas Wolf	County Assessor	Assessor's Office	No	N/A
Angeline Woods	Director	Budget Office	Yes	N/A
Natasha Kennedy	Clerk of the Board	Clerk's Office	No	N/A
Elsa Robbins	Clerk of the Superior Court	Clerk's Office	Yes	N/A
James Daniels	Director	Communications and Marketing	Yes	N/A
Lester Chow	Manager	Community Development/ Hearing Office	No	N/A
Michelle Velasquez	Budget Analyst	Elections	No	N/A
Tim Kanavel	Manager	Economic and Workforce Development	Yes	N/A
Charles Kmet	Manager	Emergency Management	Yes	N/A
Michele Forney	Director	Elections	Yes	N/A
Chris Reimus	Assistant Director	Environmental Health	Yes	N/A
Archie Carreon	Director	Facilities	Yes	N/A
Kent Taylor	Director	Fairgrounds/Open Space and Trails	Yes	N/A
Pamela Villarreal	Administrator	Special Services	Yes	N/A
Randon Riffey	Director	Fleet	Yes	N/A
Adeline Allen	Director	Housing	No	N/A
Cynthia Perez	Director	Risk Management	No	N/A
Stephen McCarville	Superior Court Judge	Judicial Branch/Courts	No	N/A
Denise Smith	Director	Juvenile Courts Systems	Yes	N/A

Name	Title	Department	Survey Participant	Interview Participant
Alex Conrad	Deputy Director	Library	Yes	N/A
John Hu, MD	Medical Director	Medical Examiner	Yes	N/A
Cathryn Whalen	Attorney	Public Defense Services	Yes	N/A
Patricia Espinoza	Director	Public Fiduciary	Yes	N/A
Virginia Ross	Recorder	Recorders' Office	Yes	N/A
Jill Broussard	County Superintendent	School Superintendent	No	N/A
Michael McCord	County Treasurer	Treasurer	Yes	N/A
Tascha Spears	Director	Public Health	Yes	N/A
John Ellsworth	Presiding Justice of the Peace	Justice Courts	Yes	N/A
Ted Gremmel	Presiding Constable	Precinct 6	No	N/A

Appendix C – Previous Audits

Audit Reports	Status	Fiscal Year
Airport - Follow Up	Completed	2012-2013
County Assessor	Completed	2012-2013
Clerk of Superior Court - Cash Handling	Completed	2012-2013
Environmental Health - Follow Up	Completed	2012-2013
Facilities - Custodial Follow Up	Completed	2012-2013
Grant Management	Completed	2012-2013
Immigration and Customs Enforcement Contract (ICE)	Completed	2012-2013
Public Fiduciary	Completed	2012-2013
Recorder Transition	Completed	2012-2013
Accounts Payable - Finance	Completed	2013-2014
Adult Probation	Completed	2013-2014
Air Quality	Completed	2013-2014
Correctional Health Services	Completed	2013-2014
Emergency Planning	Completed	2013-2014
One Stop Shop – Impact Fee	Completed	2013-2014
Library District	Completed	2013-2014
Public Health Clinic – Cash Controls	Completed	2013-2014
Superintendent of Schools	Completed	2013-2014
County Attorney Anti-Racketeering Fund	Completed	2014-2015
Information Technology Disaster Recovery	Completed	2015-2016
Jail Enhancement Fund	Completed	2016-2017
Countywide Travel Expense	Completed	2016-2017
Elections Readiness	Completed	2016-2017
Prior Years Audit Follow-Up	Completed	2017-2018
Justice Courts – Cash Management Review	Complete	2017-2018
Information Security (NIST)	Completed	2017-2018
Fleet Services Review	Completed	2017-2018
Grant Management Review	Completed	2017-2018
Silent Whistle Review (Special Project)	Completed	2017-2018
Human Resources Review	Completed	2018-2019
Vendor Contract Management	Completed	2018-2019
Constables Review	In Progress	2018-2019
Justice Courts – Cash Management Review Follow Up	In Progress	2018-2019