



OFFICE OF INTERNAL AUDIT

**REPORT TO THE PINAL COUNTY
BOARD OF SUPERVISORS**

**AUDIT OF PINAL COUNTY
ADULT PROBATION**

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Executive Summary

The Pinal County Office of Internal Audit has completed an audit of the Pinal County Adult Probation department. The audit was included in the FY 2013-2014 Internal Audit Plan approved by the Pinal County Board of Supervisors and was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require the audit is planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. The auditor believes the evidence obtained provides a reasonable basis for findings and conclusions based on audit objectives.

The primary objective of this audit was, “To determine if the Adult Probation department is managing or utilizing its resources including public funds, personnel, and property in an economical, efficient and effective manner.” Specific audit objectives were to:

- A. Review office expenses, including fuel and p-card expenditures, and determine if established controls and procedures are adequate to safeguard assets and maintain accurate records
- B. Test current inventory for compliance with Capital Asset Policy 8.8
- C. Conduct an analysis of budget and staffing and determine compliance with A.R.S. 12-267 (B) Detailed expenditure plan

Overall Conclusion

The overall conclusion is the Adult Probation department has managed its resources in an economical and effective manner; however, the following areas were identified for improvement:

- A. Fuel card monitoring**
- B. Vehicle inventory**

Recommendations for improvements include:

- 1. Internal Audit recommends the Chief Probation Officer ensure the Adult Probation Office periodically requests fuel card transaction information by vehicle in an Excel format and test transactions for sequential odometer data and reasonable gas mileage. In addition to monitoring for improper fuel usage, this information can be used to track lower mile per gallon usage in aging vehicles and evaluate when it might be feasible to update to more energy efficient vehicles.*
- 2. Internal Audit recommends the Chief Adult Probation Officer ensures the annual capital inventory reported to the Pinal County Finance Department is accurate for all vehicles*

An additional county-wide recommendation for adding gift card controls to County Policy 8.10 (Cash Receipts) is included in this report.

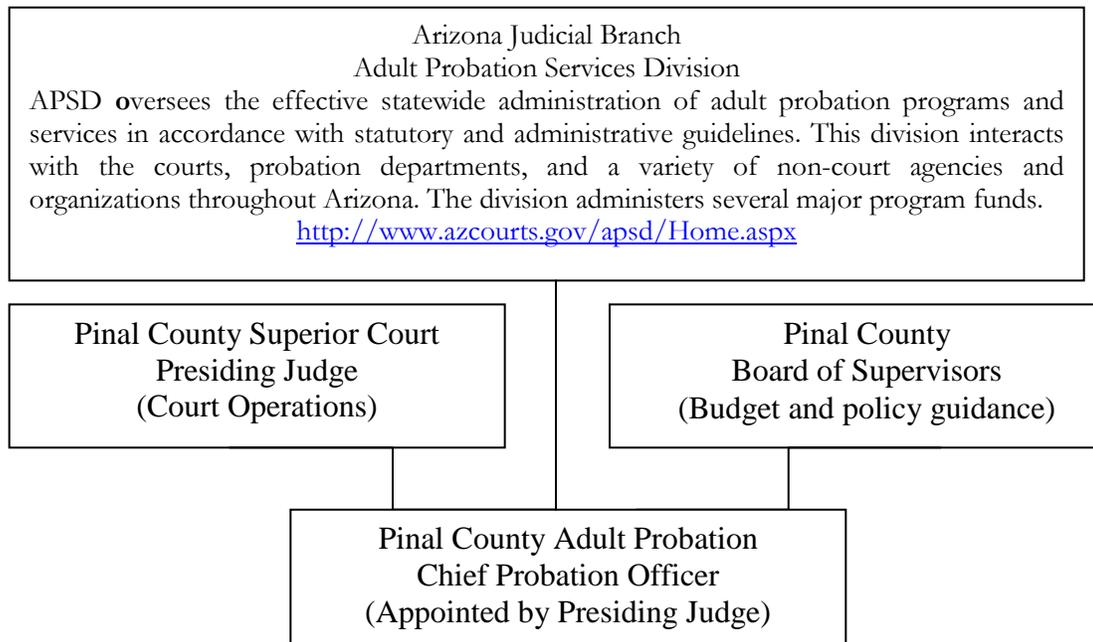
Internal Audit would like to thank the management and staff of the Adult Probation department for their assistance and cooperation during the course of this audit. The following report provides additional details of audit observations and recommendations.

Audit Scope and Methodology

The scope of the audit was to determine if the Adult Probation department is managing or utilizing its resources including public funds, personnel, property, equipment, and space, in an economical, efficient and effective manner. The following methodologies were used to complete the examination:

- Review and analyze financial reports including the FY2013-2014 budget
- Review applicable laws and policies
- Analyze department expenditures; including fuel and purchasing cards
- Determine compliance with County policies (A.R.S. 12-267 (F))
- Analyze fuel report for prior year (April, 2013 to April, 2014)
- Determine compliance with Capital Asset Inventory Policy 8.8
- Interview department management and staff
- Review written internal policies and procedures
- Review prior reports including current Arizona Supreme Court Operational Review and Minimum Accounting Standards (MAS) audit for Pinal County courts.

Organizational Chart



Background

According to their website,¹ the Pinal County Adult Probation department (Adult Probation) provides “investigative and supervisory services” to court-assigned offenders pursuant to law, rules of criminal procedure, and directives from the Arizona Adult Probation Services Division.

Probation is a form of criminal sentence in which the defendant agrees to comply with specific court ordered conditions rather than being sentenced to jail or prison. Defendants may be sentenced to Unsupervised, Supervised or Intensive supervision. In FY2013, the typical probation population in Pinal County was 3,400; with an average 1,709 probationers on supervised or intensive probation. Eight-hundred fifty-three (853) probationers were added to Standard supervision (for a total of 1,641) and fourteen (14) were added to Intensive supervision (for a total of 68). Four-hundred (400) additional offenders were provided in-state supervision on a courtesy basis by other Arizona probation departments or out-of-state supervision through an interstate compact service. Unsupervised probationers (report-only, deported, etc.) account for the remainder of the population. There are currently 1,571 probationers under standard or intensive direct supervision.

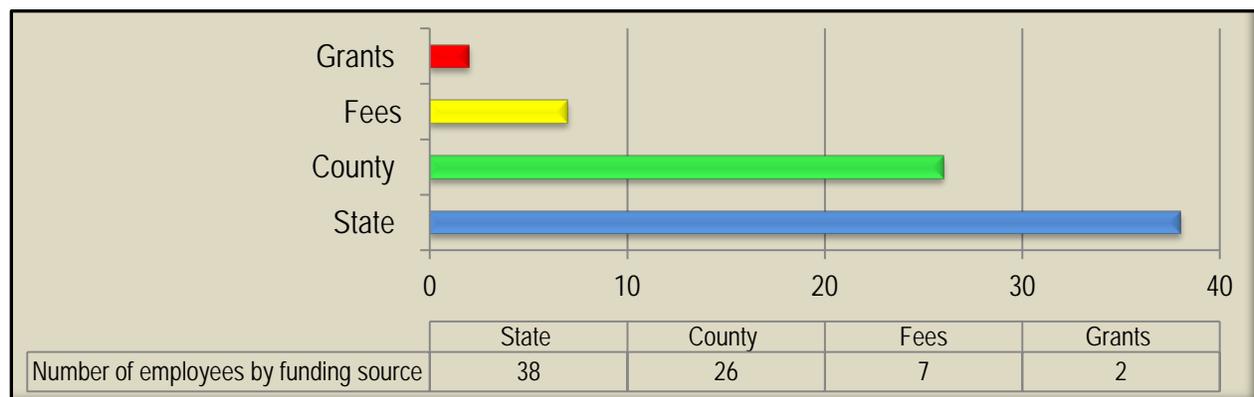
Staff and Budget

Pinal County Adult Probation department offices are located in Florence, Apache Junction and Casa Grande.

The department operates under the direction of a Chief Adult Probation Officer, appointed by the Presiding Judge of the Pinal County Superior Court. Adult Probation has a total staff of seventy-three (73) full-time employees (FTE) including forty-nine (49) Probation Officers. The chart to the right shows the breakdown of staff by position.

Title	Number
Chief Probation Officer	1
Probation Officer I	10
Probation Officer II	25
Probation Officer III	8
Probation Officer IV	6
Surveillance Officer I	2
Surveillance Officer II	4
Treatment Specialist	1
Division Director	2
Office Manager	1
Judicial Office Manager	1
Administrative Clerk I	4
Secretary II	4
Secretary III	4
Total	73

The FY2013-2014 total budget for Adult probation is \$5,718,670. Fifty percent (50%) or \$2,649,467, of the department funds are provided by the County and fees paid by probationers. Additional operating revenue is provided by the State and federal and state grant funds. The chart below shows the number of employees funded by each revenue source.



¹ <http://www.pinalcountyz.gov/Departments/JudicialBranch/AdultProbation/Pages/Home.aspx>

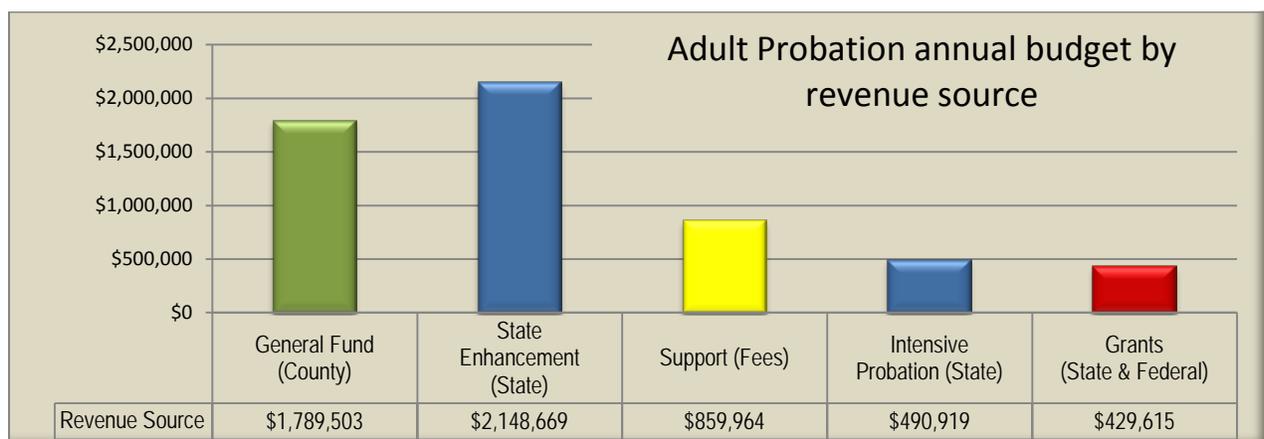
The Arizona Administrative Office of the Courts (AOC) is granted authority, under the Arizona Constitution and state law, to administrate and oversee appropriated and fee generated funds designated for adult probation services. State direct and approved program funds include:

Intensive Probation Supervision (IPS) – (A.R.S. §13-913) IPS is a sentencing alternative for high-risk offenders who would otherwise have been incarcerated in the Department of Corrections. This program provides funds for probation and surveillance officer teams. Pursuant to statute, a team of one (1) probation officer and one (1) surveillance officer can supervise a maximum of twenty-five (25) intensive probationers, and a team of one (1) probation officer and two (2) surveillance officers can supervise no more than forty (4) probationers. In counties with populations under 500,000, one (1) probation officer is authorized to supervise up to fifteen (15) intensive probationers. In Pinal County, the state provides funding for four (4) IPS probation officers and three (3) surveillance officers, for an average sixty-eight (68) intensive probationers.

State Aid Enhancement (SAE)- (A.R.S. §12-261) Provides state funding to supplement county funds in order to achieve or maintain a supervised caseload average of sixty-five (65) adult probationers per probation officer (65:1). The funding must be used primarily for the payments of probation officers salaries to attain the caseload average. In Pinal County state enhancement funds are used to fund twenty-seven (27) Probation Officers; attaining a current supervised caseload average ratio of 58:1. Two of these positions are currently vacant. An additional seventeen (17) probation officers and three (3) surveillance officers are funded by county monies, probation service fees, the Community Punishment Program (State), Interstate Compact or other grants/revenues. The Judicial Collection Enhancement Fund (JCEF) is used to assist with any deficit in SAE funds and to fund the Adult Probation Enterprise Tracking System (APETS). The Interstate Compact for Adult Supervision (ISC) (A.R.S. §31-467) is the only legal mechanism for the interstate transfer of an adult probation offender; providing tracking, supervision and rehabilitation. The Arizona Legislature appropriates funds to counties for ISC probation officers through the State Aid Enhancement fund.

Probation Fees – (A.R.S. §§12-267(A) 13-901) state, “...the adult probation department shall assess a monthly fee of not less than \$65 when an offender is placed on supervised probation. The fee may be increased to \$75 for a person place on intensive probation.” In Superior Court the fee is paid to the Clerk of the Court and deposited into the adult probation fund established under A.R.S. §12-267. The fund is to be used to, “... pay probation officers salaries and benefits and to otherwise improve, maintain, or expand adult probation services in the county”

The chart below shows all funding for the Pinal County Adult Probation FY2013-2014, budget by revenue source.



AUDIT OBSERVATIONS AND RECOMMENDATIONS

A. Fuel card monitoring

Criteria – Fuel cards are used for efficient fuel purchasing when employees are conducting County business. Pinal County has established internal controls to monitor appropriate fuel card usage; including, requiring an employee enter the vehicle number and odometer reading at point-of-sale, providing transaction date and time information on monthly vehicle reports and noting exceptions for variances in product, pattern, odometer, and vehicle capacity. County departments may request monthly fuel card transaction reports aggregated by vehicle or individual card holder.

Condition – Adult Probation requests monthly fuel card transaction information detailed by individual fuel card user and reviews the reports for consistent work area/time/date usage patterns but has not analyzed fuel transactions by vehicle to determine if fuel usage is reasonable and consistent with average vehicle fuel usage (miles per gallon); or odometer readings manually entered are logical and sequential.

Cause – Fuel card transaction reports are received by individual employee fuel card use (by card number) and not by vehicle. Also, reports are currently received in Adobe/PDF format. An Adobe/PDF document is not as easy to analyze numerically as data provided in an Excel format.

Effect – Internal Audit requested and received Adult Probation fuel reports by vehicle from April, 1, 2013 to April 30, 2014, in Excel format. Internal Audit identified nineteen (19) vehicles used by forty-nine (49) drivers. A total of 11,531 gallons of fuel was purchased for \$38,538. Two tests were performed on all information provided to determine compliance with established controls:

Test #1 - Internal Audit tested odometer information manually entered by fuel card user to determine if odometer readings were sequential and logical and found ninety-three (93) non-sequential exceptions. Exceptions varied from related non-sequential numbers entered to one number entered.

Test #2 – Internal Audit tested gas mileage for all vehicles to determine if mileage appeared to be reasonable and consistent and found two-hundred and fifteen (215) exceptions. Gas mileage fluctuated significantly, possibly due to fueling before and after inaccurate odometer readings reported in Test #1.

Test results were discussed with an Adult Probation Division Director and the Office Manager. Since there are several possible explanations for the identified exceptions; initially, Adult Probation staff agreed to ascertain the cause of the exceptions.

Recommendation #1

Internal Audit recommends the Chief Probation Officer ensure the Adult Probation Office periodically requests fuel card transaction information by vehicle in an Excel format and test transactions for sequential odometer data and reasonable gas mileage. In addition to monitoring for improper fuel usage, this information can be used to track lower mile per gallon usage in aging vehicles and evaluate when it might be feasible to update to more energy efficient vehicles.

B. Vehicle inventory

Criteria –Pinal County Year-End Closing Procedures require departments perform a physical count of capital asset inventory. A summary of capital assets is included in the County Comprehensive Annual Financial Report² (CAFR) and is subject to audit by the County’s external auditor. Capital assets are assets of a relatively fixed or permanent nature owned by the County that have initial useful life extending beyond one year and must be valued over \$5000. According to the Pinal County Capital Assets policy (Policy 8.8), it is the Department Head’s responsibility to perform (or delegate the responsibility to perform) a physical inventory of all capital assets and certify the annual inventory report provided to the Pinal County Finance department is complete and accurate. The policy states the purpose of annual inventory procedures is, “...to ensure consistent management of all capital assets ... and ensure compliance with various accounting and financial reporting standards including generally accepted accounting principles (GAAP).³”

Condition – The inventory record of capital assets for Adult Probation lists eighteen (18) vehicles. Internal Audit compared inventory vehicles listed to vehicles included in the department fuel transaction reports. The inventory list was also compared to the number of vehicles reported on the county-wide cost allocation plan for the Adult Probation department. These vehicles are listed as served by Pinal County Risk Management and values can be used for OMB A-87 federal grant reporting. All reports compared varied by number of vehicles; and the more detailed Inventory and Fuel reports varied by actual vehicles listed. The table below shows the variations found.

Vehicles on Inventory report by Vin #	Vehicle description and year purchased		Vehicles from fuel reports by vehicle #	OMB A-87 Cost Allocation	
				Number of vehicles reported served by Risk Management	
2G1WL52M4T927444	Chevrolet Lumina	1996			
1FALP52UI049-AEX	Ford Taurus	1997			
2FAFP71WXYX146491	Ford Crown Victoria	2000			
	Ford Sedan	2000	13206		
	Ford Sedan	2001	13229		
2FAFP73WG-572CH	Ford Crown Victoria	2001			
2FAFP73W03X122299	Ford Crown Victoria	2002	13278		
2FAFP71WG-824DV	Ford Crown Victoria	2003	13297		
2FAFP71WG-844DV	Ford Crown Victoria	2003	13368		
	Ford Crown Victoria	2003	13369		
	Ford Crown Victoria	2003	13371		
	Ford Crown Victoria	2003	13372		
	Ford Crown Victoria	2003	13374		
2FAFP71WG-850EB	Ford Crown Victoria	2004	13295		
2FAFP71WG-849EB	Ford Crown Victoria	2004	13406		
2FAFP71WG-783EB	Ford Crown Victoria	2004	13383		
2FAHP71WG-088EC	Ford Crown Victoria	2005			
1GKDT13SCD91946	GMC Envoy	2006	21477		
2FAHP71WG-439EV	Ford Crown Victoria	2007	13422		
2FAHP71WG438EV	Ford Crown Victoria	2007	13423		
1G1AL58FG-223FB	Chevrolet Cobalt	2007	11305		
2FAHP71VG799FE	Ford Crown Victoria	2008	13474		
2FAHP71VG-800FE	Ford Crown Victoria	2008	13476		
2FAHP71VG-618FJ	Ford Crown Victoria	2008	13477		
18			19		17

² <http://www.pinalcountyz.gov/Departments/Finance/Documents/CAFR/CAFR2013.pdf>

³ <http://pinalcountyz.gov/Departments/HumanResources/Policies%20Procedures%20and%20Rules/pnp8.80.pdf>

Cause – Since the vehicles reported on the fuel transaction reports are the vehicles actually used by the department, it is likely the vehicles listed on the capital asset list reported to the Finance department for June 30, 2013, is inaccurate.

Effect – Adult probation fixed asset inventory reported to the Finance department for June 30, 2013, and certified by the Adult Probation Chief Probation Officer, was not consistent with vehicles actually used by the department. This misreporting likely resulted in an inaccurate summary of capital assets included in the Comprehensive Annual Financial Report; however, the amount of the discrepancy would not be material.

Recommendation #2

Internal Audit recommends the Chief Adult Probation Officer ensures the annual capital inventory reported to the Pinal County Finance Department is accurate for all vehicles.

C. Procurement Card review

Criteria - The Pinal County Procurement Card (P-Card) is a convenient, efficient and cost effective means of purchasing and paying for goods. Use of a P-card eliminates paperwork and expenses throughout the purchasing process. Orders can be placed quickly and goods/supplies are received timely. Pinal County Procurement Card policy (9.20) regulates the use of county P-cards.

Condition – Internal Audit requested and received a report of all Adult Probation department p-card purchases from April 4, 2013 to March 27, 2014. Total expenditures were \$40,991.98. Reports were used to haphazardly select a sample of transactions and test for compliance to Policy 9.20. Internal Audit found:

- All purchases tested appeared to be for an appropriate public purpose
- All transactions were for authorized purchases only
- The P-card was used for the purchase of goods and supplies only (no services)
- Receipts showed itemized totals, tax, shipping (if applicable) and date
- All monthly statements were signed by the department designee (Division Director)

Cause - No exceptions noted

Effect - Internal controls over the Adult probation p-card purchasing process are sufficient to provide compliance with Pinal County Procurement Card Policy 9.20.

No recommendation



Note: Internal Audit found a small amount of p-card expenditures; approximately seven percent (7%) were for gift cards used to provide incentives for probationers.⁴ It appears Adult Probation has implemented several good controls over card purchases; such as, safeguarding idle cards, card limits of \$25 or less, and limiting card type to restaurants or department stores. At this time, Pinal County Cash

Receipts policy (Policy 8.10) does not specifically provide guidance for gift card purchases. After a discussion with the Pinal County Finance Director, it was determined Policy 8.10 will be revised to specifically include gift cards controls as soon as practicable. Controls could include documenting purchase approvals, requiring the use of recipient logs and reconciliation of inventory.

⁴ <http://www.azcourts.gov/apsd/DrugCourts.aspx>

D. Services fund and expenditure plan

Criteria - A.R.S. § 12-267 Adult probation services fund; expenditure plan; requires section:

- B. The presiding judge of the superior court shall annually present to the board of supervisors for approval a detailed expenditure plan for the adult probation services fund accounts.
- D. State monies expended from the adult probation services fund shall be used to supplement, not supplant, county appropriations for the superior court adult probation department.
- F. County monies in the adult probation services fund shall be used in accordance with the fiscal policies and procedures established by the board of supervisors.

Condition – The Adult Probation department is included in the county-wide detailed budget annually presented to the County Board of Supervisors for approval. Adult Probation staff interviewed believe compliance with Section (B) is attained through the budget process and no additional presentation of a detailed expenditure plan is necessary.

Internal Audit analyzed Adult Probation’s FY2013-2014 expenditures and determined over half of the department’s budget (50.9%) excluding grant funds, was provided by the County (including fees collected). This appears to demonstrate compliance with section (D), “State monies used to supplement, not supplant, County funds.” Also, through observation, testing, and interviews with staff, Internal Audit confirmed compliance with section (F); “... county funds are used in accordance with Pinal County policies.”

Cause – No audit findings noted

Effect – Adult Probation is compliant with A.R.S. § 12-267

No recommendation

Note: Additional information about statewide and county adult probation activity is compiled by the Arizona Supreme Court Administrative Office of the Courts (AOC) and can be viewed online.⁵ Selected statistical information is provided in the Supplemental Information section below and on the next page.

SUPPLEMENTAL INFORMATION

Fiscal Year 2013 <i>Pinal County</i>				
Community	Category	Total	Standard	Intensive
Restitution	Total hours reported	30,520	20,545	9,975
	Category	Total	Standard	Intensive
Collections	Restitution	\$593,565	\$581,995	\$11,571
	Reimbursement	\$52,043	\$51,358	\$685
	Fines/Surcharges	\$4,588,938	\$4,581,234	\$7,704
	Probation fees--40 and under (ZPBA)	\$732,525	\$731,063	\$1,463
	Probation fees--Over 40 (ZEXAP)	\$89,160	\$66,371	\$22,789
	Interstate Compact Fee's (30%) (ZVAPB)	\$12,815	\$12,815	\$0
	Total probation fees	\$834,500	\$810,248	\$24,252
	Federal Income Taxes Paid	\$20,596		\$20,596
	State Income Taxes Paid	\$7,100		\$7,100
	Total Taxes Paid	\$27,696		\$27,696

⁵ <http://www.azcourts.gov/Portals/39/2013DR/AdultProbation.pdf#page=27>

Fiscal Year 2013 Pinal County

		Direct Adult Probationers		
Data Type	Category	Total	Standard	Intensive
Population	Probationers as of 06/30/2013	1,709	1,641	68
	Probationers Added	867	853	14
Absolute Exits	Category	Total	Standard	Intensive
	Revoked to DOC	327	291	36
	Revoked to Jail	31	31	0
	Revoked	0	0	0
	Co-terminus	16	14	2
	Early Termination	242	242	0
	Earned Time Credit	3	2	1
	Full Termination	302	299	3
	Judicial Termination	47	45	2
	Deceased	11	11	0
	Interstate Compact (Incoming) Closed Interest	61	61	0
	Quashed/Purged Warrant	0	0	0
	Total	1,040	996	44
Other Exits	Category	Total	Standard	Intensive
	Modified/Reinstated to Standard	29		29
	Modified/Reinstated to Unsupervised	2	2	0
	Modified to Intensive Probation	0	0	
Reinstated to Intensive Probation	34	34		
Probationers with Petitions	Category	Total	Standard	Intensive
	New Crime and Technical	344	317	27
	New Crime only	10	10	0
	Technical only	397	356	41
Total	751	683	68	
New Crimes	Category	Total	Standard	Intensive
	New Felony	92	79	13
	New Misdemeanor Conviction	3	3	0
	Total	95	82	13
	New Felonies that were DCAC and GPS	0	0	0
Dispositions	Category	Total	Standard	Intensive
	Revoked to DOC	390	293	97
	Revoked to Jail	64	61	3
	Revoked	0	0	0
	Co-terminus	1	1	0
	Reinstated to Intensive Probation	79	0	79
	Reinstated to Standard Probation	173	173	0
	Reinstated to Unsupervised Probation	0	0	0
	Total	707	528	179
Dismissed/Withdrawn	13	12	1	

COUNTY ADULT PROBATION STATISTICS

	Statewide		Apache		Cochise		Coconino		Gila		Graham		Greenlee		LaPaz	
Probationers 6-30-13	37,733		370		615		813		417		387		107		83	
Revoked to Department of Corrections	4,056	10.7%	29	7.8%	118	19.2%	75	9.2%	75	18.0%	67	17.3%	5	4.7%	14	16.9%
Revoked to Jail	495	1.3%	1	0.3%	27	4.4%	9	1.1%	4	1.0%	22	5.7%	1	0.9%	1	1.2%
Early termination	3,465	9.2%	13	3.5%	33	5.4%	150	18.5%	21	5.0%	55	14.2%	17	15.9%	19	22.9%
Full termination	9,571	25.4%	70	18.9%	98	15.9%	192	23.6%	166	39.8%	94	24.3%	23	21.5%	36	43.4%
Fines-Surcharges	\$17,181,483	\$455	0		0		\$187,205	\$230	0		0		\$56,904	\$532	\$35,444	\$427
Probation fees	\$13,402,390	\$355	0		0		\$386,669	\$476	0		0		\$77,505	\$724	\$48,581	\$585
Presentence reports	20,982	55.6%	147	39.7%	442	71.9%	563	69.2%	287	68.8%	114	29.5%	18	16.8%	104	125.3%

	Maricopa		Mohave		Navajo		Pima		Pinal		Santa Cruz		Yavapai		Yuma	
Probationers 6-30-13	22,552		1,118		759		5,493		1,709		232		1,856		1,222	
Revoked to Department of Corrections	1,953	8.7%	247	22.1%	88	11.6%	576	10.5%	327	19.1%	44	19.0%	219	11.8%	219	17.9%
Revoked to Jail	187	0.8%	2	0.2%	1	0.1%	163	3.0%	31	1.8%	6	2.6%	25	1.3%	15	1.2%
Early termination	1,778	7.9%	97	8.7%	70	9.2%	569	10.4%	242	14.2%	15	6.5%	261	14.1%	125	10.2%
Full termination	6,484	28.8%	180	16.1%	218	28.7%	1,111	20.2%	302	17.7%	28	12.1%	341	18.4%	228	18.7%
Fines-Surcharges	\$9,440,362	\$419	\$488,352	\$437	\$409,731	\$540	\$1,070,740	\$195	\$4,588,938	\$2,685	\$28,254	\$122	\$856,464	\$461	\$ 19,090	\$ 15.62
Probation fees	\$8,733,153	\$387	\$290,721	\$260	\$348,876	\$460	\$1,680,253	\$306	\$821,685	\$481	\$93,773	\$404	\$833,274	\$449	\$ 87,902	\$ 71.93
Presentence reports	11,638	51.6%	809	72.4%	432	56.9%	4,433	80.7%	548	32.1%	202	87.1%	450	24.2%	795	65.1%

Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual(s) Responsible
<p>1. <i>Internal Audit recommends the Chief Probation Officer ensure the Adult Probation Office periodically requests fuel card transaction information by vehicle in an Excel format and test transactions for sequential odometer data and reasonable gas mileage. In addition to monitoring for improper fuel usage, this information can be used to track lower mile per gallon usage in aging vehicles and evaluate when it might be feasible to update to more energy efficient vehicles.</i></p>	Yes	<p>Adult Probation will request fuel card transactions from Fleet in an Excel format on a monthly basis with the information listed by vehicle and the employee name. This document will be provided to the Chief Probation Officer or designee reviewed monthly for exceptions and inconsistencies.</p> <p>In addition, users will be reminded of the importance of ensuring that accurate numbers are used when fueling the county vehicles.</p>	7-1-14	<p>Toby Sear Office Manager Adult Probation</p>
<p>2. <i>Internal Audit recommends the Chief Adult Probation Officer ensures the annual capital inventory reported to the Pinal County Finance Department is accurate for all vehicles.</i></p>	Yes	<p>Maintain a spreadsheet of county vehicles acquired by the department and ensure that the information is up to date. Adult Probation will review the vehicle capital inventory report to ensure that the report submitted to the county finance department is completed accurately.</p>	7-1-14	<p>Toby Sear Office Manager Adult Probation</p>
COUNTYWIDE RECOMMENDATION				
<p><i>Pinal County Policy 8.10 (Cash Receipts) will be revised to include gift card controls. Controls could include documenting purchase approvals, requiring recipient logs and periodic reconciliation of inventory.</i></p>	Yes	<p>Policy 8.10 will be revised to include controls for gift card purchases</p>	As soon as practicable	<p>Pinal County Finance Director</p>