



## **Internal Audit Report**

**Pinal County**

**Constables and Related Civil Court Administration Process Audit**

**January 2021**

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# Constables and Related Civil Court Administration Process Audit Internal Audit Report

## Executive Summary

### Background

Pinal County Internal Audit performed an internal audit of Constables and Related Civil Court Administration processes to evaluate the current state of, and compliance with, the respective policies, procedures, and internal controls, and to identify Opportunities for Improvement (“OFI”).

In pursuit of serving the Justice Courts, Pinal County elects multiple individuals for the Elected Official Constable role. As of the 2018 election cycle, Pinal County underwent a re-districting from eight precincts to six precincts. Upon completion of the 2018 election cycle in November 2018, six Constables were elected, one per precinct. The primary function of the Constable’s position is to work with the courts to process and serve court ordered documents to constituents of Pinal County. Per the 2017 Pinal County Comprehensive Annual Financial Report, for the fiscal years ending June 30, 2017 and 2018, constable-related total expenditures equated to \$448,023 and \$439,409, respectively. The largest component of the annual Constable related expenditures is comprised of salary for the six elected positions, which is determined by the number of voters as defined by Arizona Revised Statutes (ARS 22-102).

Currently, Pinal County’s responsibility is to ensure its constituents are protected under the law as part of an efficient and effective judiciary process. The Constable serves a primary role in serving judiciary documents to the community, and key activities of the Constable’s role include, but is not limited to, the following:

1. Processing judiciary documents (e.g. court orders, orders of protection, civil and criminal summons, and subpoenas) that provide a significant financial return to the county
2. Executing and returning writs of possession or restitution (evictions)
3. Provide judicial security to the Justice of the Peace courts
4. Storing personal property that has been levied
5. Conducting Constable sales of levied property
6. Ensuring appropriate and timely distribution of the court documents among all Pinal County Constables

For each Constable responsibility documented above, a processing fee is charged and collected by the Justice Court, which is used to supplement the judiciary court’s operating activities. As a result of the Constable activities noted above, in fiscal year 2018, Pinal County earned court appointed fee revenues of \$70,245. Per the most recent Comprehensive Annual Financial Report (CAFR), Pinal County earned court appointed fee revenues of \$75,994 in fiscal year 2019.

### Scope, Objective and Approach

#### Scope:

The scope of the Constables and Related Civil Court Administration processes review included:

- Identifying and documenting the primary job functions of the Constables and Related Civil Court Administration.
- Identifying methods of County oversight and accountability over the Constables and Related Civil Court Administration processes regarding completion of assigned duties and responsibilities.
- Evaluating financial impact of the Constables’ position (e.g. revenues and expenditures) in providing required services for the County.
- Obtaining a detailed understanding of key metrics/outcomes for the Constables’ position:
  - Activity quotas
  - Processing timelines
  - Processing constituent fees
  - Distribution of caseload among county districts

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- Document Retention Practices
- Evaluating the adherence to Arizona Revised Statutes and Arizona Constables' Association requirements such as:
  - Training
  - Activity Log
  - Schedule Fees
  - Processing efficiency
- Evaluating if individual caseloads are consistent or distributed evenly amongst the six Constable positions.

### **Objectives:**

The objectives of the Constables and Related Civil Court Administration processes review were to:

- Assess compliance with Arizona Revised Statutes (ARS 22-102 and ARS 11-445).
- Determine if an appropriate level of documentation is maintained to support the daily operating activities.
- Assess the County's oversight process for the Constables and Related Civil Court Administration processes.
- Assess the effectiveness and efficiency of the Constables and Related Civil Court Administration.

### **Procedures Performed:**

A summary of procedures performed during this internal audit included, but were not limited to:

- Interviewed Judiciary personnel to determine the current role of the Constable within the Justice of the Peace courts.
- Interviewed current Constables to gain an understanding of the daily tasks and responsibilities.
- Selected a sample of completed constable activities to determine the following:
  - Was the activity processed timely?
    - If not, validate if actions were taken place to hold the Constable accountable
  - Was documentation maintained to evidence completion of the activity?
  - Did retained evidence support the final determination made on activity?
- Reviewed documents to ensure eligibility is met for all Constables that include:
  - Daily task log
  - Acquiring schedule fees
  - Processing and serving court ordered documents
  - If a new hire, training completed within six months of hire
  - If existing hire, at least sixteen hours of training was completed
- Reviewed and assess how Pinal County is utilizing grant funding opportunities and if so, how the money is being utilized for the Constable position.
- Performed ad hoc data analysis to review the following trends:
  - Constable processing efficiency ratios
  - Distribution of Constable workload
  - Cost Effectiveness compared to third party servicers
  - Timeliness Ratios

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## Positional Overview

As part of the procedures noted above, Internal Audit held meetings with the Limited Jurisdiction Court Administrator and the Constables of all six precincts to discuss and document the Constable's responsibilities and interaction with the judiciary court proceedings. Internal Audit noted that there are three main phases to the judicial proceedings, in which the Constable plays an integral role.

1. Pre-Assignment
2. Assignment/Service
3. Post Service

### Pre-Assignment

Each judicial proceeding is initiated by an outside party, referred to as the plaintiff, wishing to pursue a civil judgement (e.g. Order of Protection, Civil Judgement, Summons/ Subpoena, Writ of Restitution, etc.) against an individual within Pinal County. Upon arrival at the courthouse, the plaintiff meets with the Clerk of the Court and is informed that there are three distinct options available to serve a majority of judiciary documents (e.g. there are several options that private party processors are unable to process per the Arizona Revised Statutes):

1. Private Process Server
2. Sheriff's Department Staff
3. Constable

Each option identified above has its own independent pricing determined for each document type; however, utilization of the Constable is the only option in which the Courts can collect money on their behalf and able to process in-house. In the event a plaintiff decides to utilize a Constable to serve their documents, formal documentation is completed by the plaintiff and logged by the court. Formal documentation completed contains pertinent information related to the judicial action, including but not limited to, defendant descriptive information, address of the defendant, and any other important information necessary to identify the defendant. Upon completion of the forms, documents are given to the presiding Judge for review and sign off.

After obtaining required judicial signoffs, the Court Staff uses the completed form to determine the pricing that should be charged for the document. Accordingly, Court Staff leverage a fee sheet to determine the document fee and mileage pricing on a case by case basis. After calculation of the required fee, the final price is entered into AJACs, Arizona Judicial Automated Case System, under the respective case number and the fee is collected. Upon receipt, money is placed into a secured court envelope and recorded in the court bank account at the end of the day.

At the end of the month (10<sup>th</sup> day of the following month), all collected money is given to the Superior Court along with a receipt showing how the money is to be allocated. After receiving the money, the Superior Court reports all amounts to Treasury with a receipt showing how the money should be allocated. Treasury then deposits the money into the general fund under the Constables account.

### Assignment/Service

Daily, or as needed, a Constable will visit the Justice Court to identify if new documents to be served or have been filed with the court. In the event a document has been filed, Court Staff will retrieve the document and distribute the paperwork to the Constable upon arrival. Upon receipt of the paperwork, the Constable will review the documentation to ensure all information necessary to legally serve the defendant is present. If there are multiple documents to be served in a day, the Constable will prioritize them based on a matter of constituent safety (e.g. Orders of Protection are considered the highest priority).

After prioritization is complete, the Constable will perform a baseline level of research (e.g. online, social media, etc.) on the defendant and then proceed to attempt to serve the documents to the defendant as efficiently as possible. If the initial serving is unsuccessful, the Constable will continue to the next case to be served. A Constable shall attempt to serve a document a minimum of 3 times prior to returning the documents to the court and informing the Court Staff that the document is undeliverable. If the Constable can successfully serve a document, they will fill out the Certificate of Service that is attached to the document being served. The Certificate of Service serves as formal evidence of service and documents key information regarding the service activity (e.g.

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time and date of service, Constable Information, name of person served or, if the person being served refuses their name, a description of the person being served and their relation to the defendant). In addition to the Certificate of Service, the Constable will then fill out their Constable log with the type of document, date received, case number, mileage information and other important case information as required per the Arizona Constables Association provisions. If the document delivered was an Order of Protection, the Constable will notify the Sheriff's department and plaintiff of the service within twenty-four hours of service.

Upon completion of the day's activities, the Constable will return to the appropriate courthouse, within business hours, and return all served documents to the Court Staff for processing. If the Constable is unable to complete the service within court business hours, the Constable will retain possession of the documents until they are able to serve them and return them to the court.

### **Post Service**

Documents are brought back to the Court Staff after they have been served, or if three unsuccessful attempts have been performed and the Constable has determined that service is not possible. Upon receipt of the Certificate of Service, Court Staff will review, and date stamp the Certificate of Service and input the updated information into AJACs. Specifically, Court Staff will input the case number into AJACs and add an activity stating that either the document was successfully served or unsuccessfully returned, depending on the situation. Case documents will then be filed appropriately according to the document type.

At the end of every month, the Constable will send their populated Constable Log and Mileage Form to the Clerk of the Board of Supervisors for reimbursement, who then forwards the information to Court Administration for processing. Upon receipt of the forms, the Limited Jurisdiction Court Administrator reviews the Constable Logs and mileage forms for completeness and accuracy. The Limited Jurisdiction Court Administrator review includes identifying claims over 15 miles and verifying accuracy through google maps. If an error is identified, the mileage reimbursement form is appropriately updated for the correct mileage. After review, the service log is updated with the miles traveled, mileage reimbursed, writs served, and total documents served. Amounts are sent to finance for reimbursement.

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**Summary of Results – Opportunities for Improvement**

The following **opportunities for improvement** were observed during the review. Control and process improvement opportunities identified by Internal Audit are discussed more thoroughly in the Detailed Improvement Opportunities and Action Plans section that follows.

No.	Opportunities for Improvement	Risk Ranking
1.	Internal Audit noted that there appears to be a lack of coordination and communication between Court Administration and the Constables as it is related to expectations, budgets and administrative support required to complete the Constables duties in an efficient manner.	High
2.	Justice Court Staff manually calculate complex variable Constable fees using inconsistent or outdated information. As a result, the Courts may not be charging accurate fees for constituent services and subsequently accounting for and deposit of monetary sums into the Treasury fund may not be reflective of services performed.	High
3.	Based on data analysis performed, the County may be underutilizing the Constable position and may achieve fiscal efficiencies by incorporating the Constables into other standard judiciary activities at the County level.	Medium
4.	Internal Audit noted that there were discrepancies (e.g. name, case #, dates) between the Constable's logs, Arizona Judicial Automated Case System (CMS) Reporting, and actual documents served for assigned cases. As a result, judicial proceedings may be delayed and/or information contained in CMS may be inaccurate.	Medium
5.	Completion of key documentation (e.g. Constable Logs and Mileage Reimbursement forms) is performed inconsistently by the Constables and Court Administration, which may result in documentation errors or procedural inefficiencies when processing mileage reimbursements.	Medium
6.	Internal Audit experienced significant difficulties obtaining relevant data to perform data analysis during the audit. Accordingly, Internal Audit noted that CMS data reporting is not mature, resulting in an inability to effectively assess and utilize data analytics to improve current operations.	Medium

\*Risk Ranking: Includes High, Medium, and Low. See Risk Ranking Definitions in Appendix A for further detail.

## Detailed Improvement Opportunities and Action Plans

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
1.	<p><b>Internal Audit noted that there appears to be a lack of coordination and communication between Court Administration and the Constables as it is related to expectations, budgets and administrative support required to complete the Constables duties in a sufficient manner.</b></p> <p>Through inquiry with Court Administration and all six elected Constables, Internal Audit noted that there appears to be a level of tension between Court Administration and the elected Constables that has arisen due to the unique administrative structure/partnership currently in place.</p> <p>As an elected official, Constables are positioned under the Executive Branch of the County Government and are legally capable of establishing annual budgets and identifying required tactical and administrative materials required to perform their responsibilities as dictated by the Arizona Revised Statutes. However, under the current structure, Court Administration has performed these responsibilities due to the request of County Management.</p> <p>As a result of this established framework, the current group of Constables does not have visibility into the budget development process and may not have the appropriate level of input on these administrative responsibilities that fall under their purview. Additionally, the ability to order equipment and supplies has been historically structured to flow through Court Administration, for efficiency purposes, which has led to differences related to the purchasing and delivery of required equipment.</p>	High	<p>Internal Audit recommends that the Constables department, Pinal County Board of Supervisors, County Management, Court Administration, and the Justice Courts evaluate the current structure and develop a formalized strategy to address the long-term alignment of the Constables function in performing their required responsibilities as defined in the Arizona Revised Statutes (ARS 22-102 and ARS 11-445). The formalized strategy should address the following administrative factors:</p> <ol style="list-style-type: none"> <li>a. Annual Budgeting Process</li> <li>b. Expenditure Process</li> <li>c. Fee Collection/ Accounting Process</li> <li>d. Constable Reimbursement Process</li> <li>e. Other Administrative Activities</li> <li>f. Expected allotment of FTE hours for support roles</li> </ol>	<p><b>Responsible Party:</b> Administrative Manager, Tanya Martinez</p> <p><b>Expected Completion Date(s):</b> Complete, November 2019</p> <p><b>Management Action Plan:</b> 1. Effective November 2019, Court Administration has transferred administration of the Constables back to County management. The County Manager's Administrative Manager has been assigned to the Constables and is currently developing relationships, providing administrative support, reviewing, and developing policies/procedures for the items listed. In addition, administrative staff will ensure that there is cross training for support which will increase resiliency and reduce the risk of a single point of failure.</p> <p>*Implemented: continuously working on various administrative tasks which include preparing grants for equipment purchases and updating the Constables webpage. Regular and consistent communication with the presiding and deputy</p>

\*Risk Ranking: Includes High, Medium and Low. See Risk Ranking Definitions in Appendix A for further detail.

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
				<p>presiding constables to provide better customer service.</p> <p>Budget Director/Admin Manager working together to coordinate Budget Development for the Constables. This includes review for the Current and Upcoming FY.</p>
2.	<p><b>Justice Court Staff manually calculate complex variable Constable fees using inconsistent or outdated information. As a result, the Courts may not be charging accurate fees for constituent services and subsequently accounting for and deposit of monetary sums into the Treasury fund may not be reflective of services performed.</b></p> <p>In the current environment, Justice Court Staff are required to leverage an excel spreadsheet to calculate the Constable fees for a variety of document types. During the audit, IA received multiple versions of the Fee Calculation Sheet, which did not have consistent information to calculate fees for Constable activities.</p> <p>Per detailed testing performed, IA noted the following errors from 3 selected months (e.g. 30 Constable activity recalculations):</p> <ul style="list-style-type: none"> <li>For 7 of the 30 sub-samples selected, the constable fees collected by the courts did not agree to the recalculation performed by IA.</li> <li>For 3 of the 3 months selected, IA's recalculated total for Constable Fees did not agree to the amount that was deposited in the Treasury Fund</li> <li>IA also noted that for 1 of the 3 months, the amount in the treasury fund did not agree to what was transferred to the General Fund. Specifically, IA noted that the monthly Constable fee recalculation total (\$147) did not agree to the amount deposited into Treasury (\$160) or the amount transferred into the General Fund (\$482). Due to the immaterial variance</li> </ul>	High	<ol style="list-style-type: none"> <li>The new structure, as agreed to in Observation #1, should maintain a centralized Constable fee and mileage rate sheet that is applicable for all Constables and is updated and re-distributed on an annual basis.</li> <li>The new structure, as agreed to in Observation #1, should create, deploy, or enhance the current training on required procedures to accurately calculate Constable fees, acceptance of payment for Constable services and appropriate payment logging procedures.</li> </ol>	<p><b>Responsible Party:</b> Constables and Administrative Manager. Implemented in conjunction with Court Administration – Limited Jurisdiction (LJ) Program Manager.</p> <p><b>Expected Completion Date(s):</b> Complete, January 2020</p> <p><b>Management Action Plan:</b></p> <ol style="list-style-type: none"> <li>The fee calculation sheet is reviewed and approved by the Constables. If changes need to be made, they should be coordinated with the Constable and Administrative Manager annually.</li> <li>To ensure accurate deposits are being made, Constable fee reports will be cross referenced on a quarterly basis.</li> <li>Communicate with court staff to confirm that the most</li> </ol>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p>identified, Internal Audit and County Management determined that follow-up procedures were not required to determine the root cause of the variance.</p> <p>For the first two items noted above, IA recalculated a total variance of \$67.20 Constable Fees that were not collected or deposited into the General Fund, equating to an average of \$2.24 per Constable activity selected. While the above items may be immaterial in nature, when extrapolated across the 1,200 constable activities logged in calendar year 2018, there may be material leakage not accounted for on an annual basis.</p>			<p>current fee calculation sheet is being utilized by all.</p> <p>4. Quarterly, the Administrative Manager and LJ Program Manager will validate the correct fee calculation sheet is being utilized.</p>
3.	<p><b>Based on data analysis performed, the County may be underutilizing the Constable position and may achieve fiscal efficiencies by incorporating the Constables into other standard judiciary activities at the County level.</b></p> <p>When determining the current utilization rate for Pinal County's Constables, IA took a two-phase approach based on:</p> <ul style="list-style-type: none"> <li>• Variable Constituent Costs</li> <li>• Fixed Cost Efficiency</li> </ul> <p><u>Variable Constituent Costs (Appendix C)</u></p> <p>To determine the variable constituent costs, IA performed a benchmarking analysis against three local private party processors for three document types: Orders of Protection, Injunctions Against Harassment and Summons/subpoenas.</p> <p>As part of the benchmarking analysis, IA obtained the fee and mileage costs for each private processor and compared them against the Constable cost to a constituent in three categories: Low Mileage Trips (1-10 miles), Medium Mileage Trips (11-20 miles) and High Mileage Trips (21+ miles). Based on the analysis performed, the Constable is a significantly cheaper option to the constituent for Low and Medium Mileage trips. However, on High Mileage Trips, the Private Party Processor option is cheaper than the Constable. Per the analysis of the activity population, IA noted that 67% of all activities were within the Low-Medium Mileage Trip Category (<b>Note #1</b>).</p> <p>As a result, IA noted that the constable option is generally more cost effective to the constituent for the majority of activities.</p>	Medium	<ol style="list-style-type: none"> <li>1. Pinal County should seek opportunities to increase utilization of the Constable's office through the County Attorney's office, Public Defender's office, Civil Hearing office and Planning and Zoning office when prudent and applicable.</li> <li>2. Pinal County should consider updating the Constables homepage on the County's public facing web presence to increase the visibility of the Constable position throughout the County, as consistent with other elected official positions, and provide summative information to apprise County constituents of the services provided by the Constables office.</li> </ol>	<p><b>Responsible Party:</b> County Manager's Office, County Attorney, Presiding Judge</p> <p><b>Expected Completion Date(s):</b> July 2021 - Some additional duties have been identified based upon the interpretation of the statute from the County Attorney. However, those duties are only enforceable by the Presiding Judge.</p> <p><b>Management Action Plan:</b></p> <ol style="list-style-type: none"> <li>1. Collaborate with the responsible parties to understand additional opportunities to utilize Constables. Opportunities could include service of, and potential collection of fees for: <ul style="list-style-type: none"> <li>• Order to Show Cause, Early Disposition Court, Code Compliance Hearing Notices</li> </ul> </li> </ol>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p><b>Fixed Cost Efficiency (Appendix D)</b>  As defined in the Arizona Revised Statutes, Constable compensation is determined by registered voter population, not activity levels, within the respective precinct. IA obtained the respective compensation information (<b>Note #2</b>) to determine the "Weighted Average Cost per Activity" figure for the County. See below for results:</p> <ul style="list-style-type: none"> <li>• Average Activities Processed Per Constable – 447.33</li> <li>• Average Total Compensation per Constable - \$75,974</li> <li>• Weighted Average Cost Per Activity - \$169.84</li> </ul> <p>After obtaining the relative cost statistics noted above, IA performed an analysis to determine potential cost savings the County may realize based on additional projected workload.</p> <p>In conclusion, IA noted that the Constable is generally more cost effective than that of a private processor. As a result, the County should consider utilizing or emphasizing the use of the Constable position more frequently to benefit its constituents. Additionally, based on the results of the Fixed Cost Efficiency Analysis, the County would also benefit by utilizing or emphasizing the Constable position more frequently to lower the "Weighted Average Cost Per Activity".</p> <p><b>Note #1</b> - <i>Internal Audit noted that Constables possess the ability to transfer processing responsibility to a neighbouring Constable if they share a precinct border. As a result, the Constituent may realize cost savings for high-mileage activities in select situations.</i></p> <p><b>Note #2</b> – <i>To determine the level of compensation required to fund the Constable position, Internal Audit obtained a report from County Finance that detailed out all compensation expenditures related to the Constables for FY18. This is inclusive of all costs to the County for Constables, including the following: Cell Phone/Pager Services, Dental Insurance, Retirement Contribution, Employee Assistance Program, FICA Contribution, Holiday Pay, Medical Insurance, Mileage Reimbursements, Postage, Regular Wages, Supplemental/Disability Insurance, Vision Insurance and Workers Compensation.</i></p>			<p>2. The Administrative Office of the Courts (AOC) would be notified of County ordinances and the fees would go to the Constable General Fund.</p>
4.	<p><b>Internal Audit noted that there were discrepancies (e.g. name, case #, dates) between the Constable's logs, Arizona Judicial Automated Case System (CMS) Reporting,</b></p>	Medium	<p>1. The Constables should implement an internal standardized periodic review</p>	<p><b>Responsible Party:</b></p>

\*Risk Ranking: Includes High, Medium and Low. See Risk Ranking Definitions in Appendix A for further detail.

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p><b>and actual documents served for assigned cases. As a result, judicial proceedings may be delayed and/or information contained in CMS may be inaccurate.</b></p> <p>As part of their assigned responsibilities, Constables are required to fill out and submit monthly Constable logs that document their activities performed during a specified period. As a component of the judiciary process, it is imperative that Constables maintain accurate records to ensure that documents are served in a timely manner and served to the correct individuals to help the judicial process proceed in an orderly manner. Additionally, it is also the responsibility of the Justice Court Staff to process documentation in a timely and accurate manner upon receipt from the Constables.</p> <p>As part of the testing performed, IA selected 34 samples from the period of 1/1/2018-3/31/2019 to ascertain the completeness and accuracy of Constable logs against supporting documentation (Certificate of Service, Underlying Judiciary documentation and CMS).</p> <p>Per detailed testing performed, IA noted the following items from the 34 samples selected:</p> <ul style="list-style-type: none"> <li>• IA noted 2 of the 34 samples selected for testing were not recorded into CMS in a timely manner. <ul style="list-style-type: none"> <li>○ <i>Both exceptions were identified 2018 samples</i></li> </ul> </li> <li>• IA noted 3 of the 34 samples selected for testing showed a Date Stamp on the Certificate of Service that did not agree to the "Date Stamped" Column within CMS. <ul style="list-style-type: none"> <li>○ <i>One exception identified from 2018 samples</i></li> <li>○ <i>Two exceptions identified from 2019 samples</i></li> </ul> </li> <li>• IA noted for 4 of 34 samples selected for testing, the information per the document (case #, party names, etc.) served did not agree across all documents and CMS. <ul style="list-style-type: none"> <li>○ <i>One exception identified from 2018 samples</i></li> <li>○ <i>Three exceptions identified from 2019 samples</i></li> </ul> </li> <li>• IA noted for 1 of 34 samples selected for testing, the date of service per the document (case #, party</li> </ul>		<p>process that compares the completed monthly Constable logs against supporting court documentation to ensure that Constable materials are accurate and consistently completed. Accordingly, results from the review should be communicated to other Constables to identify leading practices and improvement opportunities in the Civil Case administration process.</p>	<p>Constables, Administrative Manager, LJ Program Manager</p> <p><b>Expected Completion Date(s):</b> July 2021 - Work in progress as this is a dual effort with Administrative Manager and LJ Program Manager</p> <p><b>Management Action Plan:</b></p> <ol style="list-style-type: none"> <li>1. To ensure that all logs and documents are complete, accurate and match CMS 10 cases will be pulled monthly for review. Access to CMS will be requested from Court Administration</li> <li>2. Administrative Manager and LJ Program Manager will evaluate the feasibility of the Court Managers to implement a process to scan certificates of service into CMS.</li> </ol>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p>names, etc.) did not agree to the date of service in CMS.</p> <ul style="list-style-type: none"> <li>○ <i>One exception identified from 2019 samples</i></li> <li>• IA noted in 1 of 34 samples selected for testing, the document type served was different than what was stated on the document log. <ul style="list-style-type: none"> <li>○ <i>One exception identified from 2019 samples</i></li> </ul> </li> <li>• IA noted that 8 of 34 samples selected for testing were not date stamped by Justice Court Staff on the document that was served to the defendant. <ul style="list-style-type: none"> <li>○ <i>Three exceptions identified from 2018 samples</i></li> <li>○ <i>Five exceptions identified from 2019 samples</i></li> </ul> </li> <li>• IA noted 3 of 34 samples the certificate of service showed the document was served on a date that did not agree to the Constables log. <ul style="list-style-type: none"> <li>○ <i>One exception identified from 2018 samples</i></li> <li>○ <i>Two exceptions identified from 2019 samples</i></li> </ul> </li> <li>• IA noted for 2 of the 34 samples selected for testing, the date of service was not noted on the Constable Log. <ul style="list-style-type: none"> <li>○ <i>Two exceptions identified from 2018 samples</i></li> </ul> </li> <li>• IA noted for 1 of 34 samples selected for testing, the Certificate of Service was not completed in full (i.e. CMS and Certificate of Service do not show date of service). <ul style="list-style-type: none"> <li>○ <i>One exception identified from 2018 samples</i></li> </ul> </li> <li>• IA noted the court was unable to locate supporting documentation for one case selected for testing. <ul style="list-style-type: none"> <li>○ <i>One exception identified from 2018 samples</i></li> </ul> </li> </ul> <p>As a result of the items noted above, it appears that there are inconsistencies within the Constables and Justice Court Staff in documenting results of activities performed within the Constable's Log and CMS.</p>			
5.	<p><b>Completion of key documentation (e.g. Constable Logs and Mileage Reimbursement forms) is performed inconsistently by the Constables and Court Administration, which may result in documentation errors</b></p>	Medium	1. The newly designed function should designate a specific individual to maintain the standardized mileage reimbursement form on an	<p><b>Responsible Party:</b> Administrative Manager</p>

\*Risk Ranking: Includes High, Medium and Low. See Risk Ranking Definitions in Appendix A for further detail.

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p><b>or procedural inefficiencies when processing mileage reimbursements.</b></p> <p>In order to complete their duties, Constables are required to drive significant mileage to serve judiciary documentation. As part of their normal operating duties, Constables are allowed to submit mileage reimbursement requests for duties performed in excess of their normal commute.</p> <p>As part of the testing performed, IA selected 6 reimbursement requests (1 month per precinct) from the period of 1/1/2018-3/31/2019 and reperformed the mileage reimbursement calculation to ascertain the completeness and accuracy of mileage reimbursement requests. Per detailed testing performed, IA noted the following items from the 6 samples selected:</p> <ul style="list-style-type: none"> <li>• For 2 of 6 (2018) months selected, IA's investigation of one activity mileage reimbursement line item was found to be inaccurate (e.g. case #cv2018-0714, revealed that 15 miles should have been expensed. Per the reimbursement log, 22 miles was expensed for the activity.).</li> <li>• For 1 of 6 (2018) months selected, IA noted that the selected Constable's log grouped mileage activity by day and did not separate individual mileage totals for all activities. Per review of the daily totals, IA was unable to reconcile the individual routes per the reimbursement sheet to the Constable's log.</li> <li>• For 3 of 6 (2-2018, 1-2019) months selected, IA noted that individual mileage totals were not documented on the Constable's log for processed activities.</li> </ul> <p>Based on the items noted above, IA noted that the mileage reimbursement process is not operating efficiently and may result in inaccurate reimbursement going forward.</p>		<p>ongoing basis and implement a formalized mileage reimbursement process. In addition to maintaining ownership of the standardized form, the respective individual should be assigned responsibility for updating the federal reimbursement rate on an annual basis and distributing updated forms, as appropriate, to the Constables Office.</p>	<p><b>Expected Completion Date(s):</b> Complete, January 2021</p> <p><b>Management Action Plan:</b></p> <ol style="list-style-type: none"> <li>1. One standard mileage and reimbursement form was created by the Administrative Manager and approved by Finance. The 2021 Mileage log was created and emailed to constables on 01/13/2021. Informed them of the importance of using the updated log as it creates a consistent/standard/uniform tracking method for all.</li> <li>2. The Administrative manager will update the form as needed and distribute after changes have been made. Typically, on an annual basis.</li> <li>3. To ensure reimbursements remain consistent they will not be processed unless the approved form is used.</li> </ol>
6.	<p><b>Internal Audit experienced significant difficulties obtaining relevant data to perform data analysis during the audit. Accordingly, Internal Audit noted that CMS data reporting is not mature, resulting in an inability to effectively assess and utilize data analytics to improve current operations.</b></p>	Medium	<ol style="list-style-type: none"> <li>1. Based on the new structure, as agreed to in Observation #1, the responsible individual(s) should develop, maintain, and submit a centralized listing of desired system updates for CMS to the Arizona Automation Services</li> </ol>	<p><b>Responsible Party:</b> Constables/ Administrative Manager</p> <p><b>Expected Completion Date(s):</b></p>

\*Risk Ranking: Includes High, Medium and Low. See Risk Ranking Definitions in Appendix A for further detail.

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p>Per inquiry with the Limited Jurisdiction Court Administrator, IA was unable to obtain detailed reporting from CMS, which significantly limited IA's ability to do transactional level data analysis on Constable activities during the scope period. Specific items noted include:</p> <ul style="list-style-type: none"> <li>• Due to the lack of reporting capabilities in CMS, IA was unable to validate the completeness and accuracy of Constable's activities in CMS</li> <li>• Due to the items noted above, performing data analytics was cumbersome in nature and required extensive manual manipulation to agree separate data reports</li> </ul> <p>As a result of the items noted above, and through inquiry with Court Administration, Internal Audit has determined that the Justice Courts are not able to effectively assess and utilize data analytics to improve its current operations with the current suite of reporting capabilities.</p> <p>It is important to note that CMS is not a County owned system and implementing changes may not be possible without state involvement.</p>		<p>Unit to enhance the current reporting features within CMS.</p>	<p>July 2021 - need to have approval/cooperation from all Constables to proceed or determine if another method is more suitable.</p> <p><b>Management Action Plan:</b></p> <ol style="list-style-type: none"> <li>1. Evaluate establishing an Intergovernmental Agreement (IGA) with Yavapai County to utilize their software/ management system, which would be tailored to Pinal County. The Administrative Manager would be the Administrator for the system. Both the Constables and Administrative Manager would be responsible for learning the program and using it to its full capacity.</li> <li>2. Prior to executing an IGA, the Constables would have to agree to utilize the system as they would be accountable for entering service information in real time.</li> </ol>

\*Risk Ranking: Includes High, Medium and Low. See Risk Ranking Definitions in Appendix A for further detail.

## Appendix A: Pinal County Risk Ranking Definitions

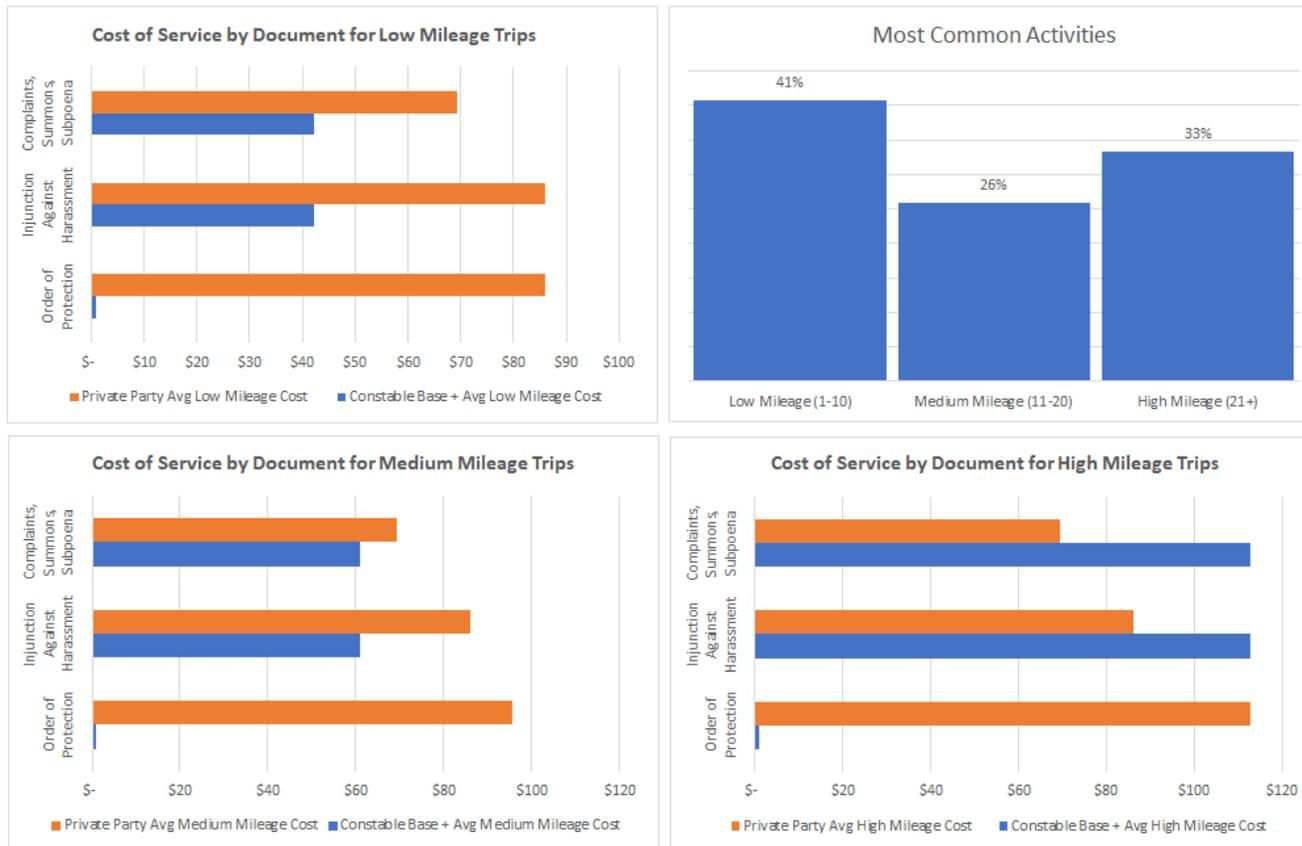
High	Medium	Low
Material impact on financial statements of the organization	Less than a material impact on financial statements	No impact on financial statements
Significant impact on the operating effectiveness	Moderate impact on operating effectiveness	Minor impact on operating effectiveness
Significant impact on the safeguarding of critical assets throughout the organization	Moderate impact on the safeguarding of critical assets	No significant risk to the organization
Significant impact on the accomplishment of the operational objectives for the organization	Moderate impact on the accomplishment of the operational objectives	Management relied upon for minor modifications to manage the issue
Significant impact on management's decision making for the organization	Moderate impact on management's decision making	Materiality is low
Significant risk for non-compliance with regulations, laws, and policies	Potential for non-compliance with regulations, laws, and policies	Minimal risk for non-compliance with regulations, laws, and policies
Significant risk for litigation for the organization	Potential risk for litigation	Low risk for litigation
Numerous occurrences of the noted issue	Random occurrences of the noted issue	Minimal occurrences of the noted issue
No controls or mitigation plans exist	Controls/ mitigation plans need to be updated and improved	Controls/ mitigation plans are in place and consistently applied
Significant impact/loss of staff, critical widespread impact on morale	Some impact on a few staff or negative impact on morale	Minimal impact on staff

## **Appendix B: Statement of Limitations**

This report (e.g. report of findings/recommendations, table, chart, summary) provides Pinal County management with information about the condition of risks and internal controls at one point in time. Future changes in environmental factors and actions by personnel will significantly and adversely impact these risks and controls in ways that this report did not and cannot anticipate.

## Appendix C: Variable Constituents Cost/Pricing Benchmark

Internal Audit performed a benchmarking analysis for Constable services against those of its typical competitors, private party processors, to determine if there was a noticeable price variance, positive or negative, that would delineate whether additional emphasis should be placed on Constable activities. IA compared the Constable's fee structure, including mileage fees, against that of three distinct private party processors for the three most common document types served: Summons/Subpoenas (40%), Orders of Protection (22%) and Injunctions Against Harassment (11%). Based on the analysis performed, the Constable is a more cost-effective option for Low (1-10 miles) and Medium Mileage (11-20 miles) trips. However, on High Mileage (21+ miles) Trips, the Private Party Processor option is more affordable.



**Note #1:** There is no constable fee charged for Orders of Protection. As a result, the constable option will always be cheaper than the private processor fee.

**Note #2:** The next most common document type was Writ of Restitution. However, per Arizona Revised Statutes, only Peace Officers can deliver Writs of Restitution. As a result, the Writ of Restitution document type was not included in the above analysis.

## Appendix D: Fixed Cost Efficiency/Utilization Benchmark

As defined in the Arizona Revised Statutes, Constable compensation is determined by registered voter population, not activity levels, within the respective precinct. IA obtained the respective compensation information for the fiscal year 2019 and compared it to the reported activity levels within the Constable's Log to determine the "Weighted Average Cost per Activity" figure for the County. See below for results:

**Total Documents/Activity Per Constable (Attempts/Serves>Returns)**

Constables	Total Activities (Annualized)	Weighted Average Cost per Activity*
Constable - JP #1	320	31.23
Constable - JP #2	564	22.20
Constable - JP #3	368	31.21
Constable - JP #4	388	30.78
Constable - JP #5	312	28.82
Constable - JP #6	732	25.60
<b>Grand Total</b>	<b>2,684</b>	<b>N/A</b>
<b>Average</b>	<b>447.33</b>	<b>\$ 169.84</b>

**\*Note #1** – The Weighted Average Cost is calculating the County's overall cost, on a per activity basis, by multiplying each Constable's individual cost (total compensation, including benefits) per activity to their overall percentage of total activities within the entire County. As a result, the County can review an average cost figure that accounts for varying activities levels between precincts.

After obtaining the relative cost statistics noted above, IA performed an analysis to determine potential cost savings that could be achieved by the County if the additional projected workload per Constable was increased through internal County assignments. Refer to the chart below to view the potential incremental savings that could be achieved by annual workload increases. Internal Audit notes that the figures provided below are estimates and additional factors should be considered by the County to determine if increasing the Constable workload is feasible; however, the below graph can serve as a starting point to consider the Constable's current and future workload.

What If	Average Total Activities	County Activity Increase By Month	Weighted Average Cost per Activity*	Estimated Savings
Average Based on Totals	447.33	0	\$ 169.84	\$ -
Increase documents received	470	2	\$ 161.65	\$ 21,987.47
Increase documents received	510	5	\$ 148.97	\$ 56,015.88
Increase documents received	530	7	\$ 143.35	\$ 71,103.95
Increase documents received	550	9	\$ 138.14	\$ 85,094.70

**Constables and Related Civil Court Administration Process Audit  
Audit Report Addendum, as of May 2021.**

This addendum updates and supplements the Constables and Related Civil Court Administration Process Audit completed and dated January of 2021, but for which substantial amount of fieldwork was completed in 2019, using data from 2018 and 2019. Due to unforeseen circumstances with changes in Pinal County management, the global pandemic, and changes in the way the Constables operate, it was deemed appropriate to provide an update relating to these subsequent events and their impacts to the audit report.

The following is a summary of changes that have occurred since the completion of fieldwork in 2019:

Audit Report Ref.	Update	Internal Audit Comment
Background	Internal Audit inappropriately used the word “under” in a statement on page 3, second paragraph, fourth sentence: <i>“the primary function of the constable’s position is to work <u>under</u> the courts supervision to process and serve court ordered documents to constituents of Pinal County;”</i>	Internal Audit inaccurately used the word “under” in this statement. In fact, by statute, constables fall under the legislative branch of government much like the sheriff, deputies or any other law enforcement officers. An even better explanation may come from the Constable Ethics, Standards, and Training Board for the State of Arizona in which it describes Constables as an “officer of the county justice courts” and “executive enforcement branch of the county justice courts”. They are elected officials and serve a four-year term.
Observation #1	Since the execution of the audit fieldwork and the issuance of the report, the administrative process related to the Constables has changed from the Superior Court to County Management.	As was recommended in the Audit Report in Recommendation #1, the administrative function of the Constables has transferred from the Superior Court to County Management. This change has resulted in changes to the other recommendations as well. Internal Audit concludes that this change should continue to be developed consistent with the other findings in the report.
Observation #3	The statistical information in the report may no longer be indicative of the current situation.	<p>The Constables workload and responsibilities have been impacted by multiple events since the audit fieldwork, which changes the frame of reference for Recommendation #3.</p> <ul style="list-style-type: none"> <li>• In 2019, the county transitioned from eight constables to six in 2019.</li> <li>• Beginning January 1, 2020, the Arizona Criminal Justice Commission introduced a</li> </ul>

		<p>new tool, AZPOINT (Arizona Protective Order Initiation &amp; Notification Tool), for filling out and filing Orders of Protection. This tool also significantly changed how orders of protection are assigned to law enforcement agencies, including Constables. As a result, Constables are now receiving more orders of protection than what is reflected in the audit.</p> <ul style="list-style-type: none"> <li>• During the pandemic while there have been Governor's Executive Orders along with the CDC's Moratoriums on evictions, each eviction is being handled differently, which significantly changes the responsibility of the Constable.</li> </ul>
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Internal audit concludes that while this audit was not closed in a timely manner related to the timing of the fieldwork, unforeseen circumstances justified the delay by both Internal Audit, as well County Management. Internal Audit will continue to work hard to improve its processes to complete audits in a timely manner. Consistent with internal audit policy, all recommendations and their associated action plans will be reviewed as a part of the normal Internal Audit follow-up procedures, which occurs at the end of every fiscal year.

Respectfully submitted, Pinal County Internal Audit