



Internal Audit Report
Pinal County
Follow-Up on Prior Audits
July 2020

Pinal County Follow-Up on Prior Audits Internal Audit Report

Executive Summary

Background

On an annual basis, as outlined in the Internal Audit policies and procedures manual and tri-annual Audit plan, Internal Audit is required to perform follow-up procedures on identified opportunities for improvement to ensure that agreed upon Management Action Plans have been appropriately implemented. Accordingly, the Pinal County Office of Internal Audit has completed numerous audits over the timeframe from 2011-2020 that have assessed compliance, evaluated the respective policies, procedures, and controls, and identified opportunities for improvement. For the annual follow-up performed for FY 2019-2020, Internal Audit performed follow-up procedures on 12 audits that have open observations. Of the twelve audits selected, four audits were recently completed and have not fallen within scope previously and eight audits were included that were previously reviewed as part of the annual follow-up procedures in FY 2018 -2019. The summation of these audits and open observations are described below.

Audit Date	Audit Name	Prior Open Observations	*Current Open Observations
March 2019	Vendor and Contract Management	8	7
Feb 2019	Human Resources	10	4
Nov 2018	Grant Management Review	7	7
Mar 2018	Fleet Services	9	7
Aug 2016	Jail Enhancement Fund	2	0
April 2016	Countywide Travel Expense Review	3	3
Nov 2016	Elections Readiness	5	2
July 2014	Audit of Pinal County Adult Probation	1	1
Mar 2013	Airport Economic Development Department Audit Follow Up Review	1	1
July 2012	Medical Examiner's Office Audit	1	0
Sep 2012	Audit Office of the Public Fiduciary	1	1
Oct 2011	Pinal County Facilities Management Follow-up Audit	1	1
Total		49	34

Scope, Objective and Approach

Scope

The scope of the follow-up review included:

- All open audit observations from completed audits between 2011 and 2020.

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Objectives

The objectives of this follow-up review were to:

- Ascertain if prior audit observations have been addressed by County Management in conjunction with agreed upon Management Action Plans (MAPs).
- Assess the design and effectiveness of internal controls implemented by management to address previously identified improvement opportunities.
- Evaluate evidentiary supporting documentation obtained from process owners to verify that MAPs have been appropriately implemented and addressed the open observation.

Procedures Performed

A summary of procedures performed during this internal audit included:

- Conduct process and internal control interviews around open observations for each process.
- Confirm status of open observations with key personnel.
- Obtain evidentiary support, if applicable, to validate that open observations have been addressed in accordance with Management Action Plans.
- Establish methods of addressing any open observations in a timely manner.

Summary of Results

Overall, the procedures performed by Internal Audit to follow-up on prior audit observations has affirmed that:

- 15 of 49 observations have been addressed and are considered closed; and
- 34 of 49 observations remain in progress and will be included in the FY 2020-2021 IA follow up procedures

Therefore, the current open observations consist of 34 observations in progress that were distributed amongst the following audits:

- Vendor Contract Management Review
- Human Resources Review
- Grant Management
- Fleet Services Review
- Countywide Travel Expense
- Elections Readiness
- Audit of Pinal County Adult Probation
- Airport Economic Development Department Follow Up Review
- Office of the Public Fiduciary, and
- Facilities Management Follow-Up Review,

Accordingly, 69% of the total previous open audit findings population were not resolved by Management as of the date of Internal Audit's review. Detailed information on Open and Not Applicable Internal Audit observations are provided on pages 4-25 for reference.

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In Progress Observations (34)

The following table outlines all open audit observations that have not been sufficiently remediated to date by Management. As a result, identified items will remain in the scope of the annual follow-up procedures until they are addressed, evaluated, and removed by Internal Audit in a subsequent assessment period.

#	Audit Name	Date Report Issued	Observation	Recommendation	2020 Status
1	Fleet Services Review	March 2018	County Fleet vehicles should be more effectively monitored and allocated among County departments and Fleet Service’s motor pool.	<p>1. Internal Audit recommends that the Fleet Services Department review their existing inventory and objectively assess the needs of County Departments, including a cost benefit analysis of utilizing leased vehicles as part of its fleet management strategy. After completing the above analysis, Fleet Management should engage County Management and the Board of Supervisors to begin transitioning to an expanded centralized motor pool function, which would increase utilization of current fleet inventory and allow for a reduction in total fleet vehicles. Additionally, with the integration of FleetWave, Fleet Management will be able to provide online on-demand scheduling and management of motor pool reservations on a go forward basis to increase efficiency and ease of use for the expanded motor pool.</p> <p>2. As part of the transition to the expanded centralized motor pool model, it would benefit the Fleet Services Department to review the current fleet inventory and make strategic planning decisions on retaining newer and less costly vehicles in the motor pool. Accordingly, this would facilitate the disposal of older more costly vehicles, therefore assisting with the capital asset replacement process.</p>	<p>In Progress – 50% of MAPs Completed</p> <p>MAP #1 – Complete MAP #2 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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2	Fleet Services Review	March 2018	A strategic plan should be developed at the County to address the increasing cost burden and rapidly aging fleet inventory.	<p>In addition to making the changes identified in Improvement Opportunity #1, it is recommended that Pinal County integrate an annual capital asset assessment and rolling five-year replacement strategy into the annual budgeting process.</p> <p>The periodic assessment and development of a documented replacement strategy will assist the budgeting process to identify changes in departmental needs in a timely manner and minimize excess service costs incurred with maintaining aging fleet inventory.</p>	<p>In Progress – 50% of MAPs Completed</p> <p>MAP #1 – Complete MAP #2 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
3	Fleet Services Review	March 2018	Completeness and accuracy of RTA data should be evaluated as data integrity issues were discovered (i.e. incorrect odometer readings and vehicle information).	<p>1. Prior to beginning the Fleet Management review, Internal Audit was notified that Pinal County had intended to upgrade its fleet management software from RTA to FleetWave. Based on research performed, it appears that FleetWave will address the data issues identified in observation #3.</p> <p>2. However, Internal Audit recommends that Fleet Management prioritize the following features when integrating FleetWave with Voyager fueling solution: electronic motor pool scheduling, maintenance notifications, custom reporting (e.g. maintenance, utilization, vehicle life cycle reviews, etc.). Additionally, due to identified RTA data integrity issues, Fleet Management should consider validating all vehicle and equipment information prior to populating FleetWave.</p> <p>3. It is recommended that Fleet Services engage the County Information Technology Department to ensure proper integration with existing County IT policies, parameters and guidelines.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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4	Fleet Services Review	March 2018	Proper supporting documentation is not being completed or retained for processes around vehicles and equipment.	<p>1. Internal Audit recommends that Fleet Services and Finance Department management reinforce existing expectations regarding established policies and procedures, acceptable documentation standards and record retention procedures for County documentation.</p> <p>2. Additionally, Internal Audit recommends that Fleet Management personnel document verbal discussions with various departments through email, at a minimum, substantiate purchase, reassignment and disposal transactions.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
5	Fleet Services Review	March 2018	Human Resources documentation and review procedures around County vehicle operator’s motor vehicle records should be enhanced.	<p>1. Internal Audit recommends that the Human Resources Department work in concert with the Fleet Services Department to update existing policies and procedures to further define roles and responsibilities and enhance the “New Hire Checklist” to include applicable steps regarding the review and retention of supporting documentation regarding verification of valid driver’s licenses, specialty licenses (i.e. CDL), and appropriate Motor Vehicle Record (MVR).</p> <p>2. Additionally, Internal Audit recommends implementing a formalized review, no less than annually, of the current MVR for all authorized employees. Ownership of the formalize review should be maintained by the Fleet Services Department or Human Resources Department, with final review and sign-off evidenced by the Fleet Services Director.</p>	<p>In Progress – 50% of MAPs Completed</p> <p>MAP #1 – Complete MAP #2 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
6	Fleet Services Review	March 2018	Driver safety trainings should be required and formally documented for all individuals eligible to operate County vehicles or equipment.	<p>1. Internal Audit recommends Pinal County develop formal driver safety training to be tracked and completed by all vehicle operators of Pinal County on an annual basis.</p> <p>2. Additionally, it was noted that County-wide trainings are in development by the Human Resources Department. Internal Audit recommends that the Human Resources Department work with Fleet Management and other departments to identify and prioritize key trainings for high risk areas (e.g. OSHA, Ethical Conduct) to incorporate in a comprehensive training program.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress MAP #2 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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7	Fleet Services Review	March 2018	Additional restrictions on input of incorrect odometer readings during the fueling process should be considered.	<p>1. Internal Audit recommends Pinal County work with its fuel vendor, Voyager, to implement automated controls regarding data inputs to begin fueling activity (i.e. parameters for odometer input) to reduce the risk of incorrect odometer readings.</p> <p>2. Currently, Voyager is programmed to produce an exception report for all fueling activity for vehicles that enter mileage with an absolute variance greater than 800 miles from the last recorded fuel transaction. If an automated solution is not palatable, then Internal Audit recommends enhancing and reinforcing existing monitoring procedures for the exception reporting to manually identify and resolve odometer errors in a timely manner.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – Not Started</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
8	Vendor Contract Management	March 2019	The Procurement Manual does not delineate an on-going process or formalized framework to establish minimum standards for contract monitoring by the County. As a result, the County utilizes a decentralized approach to evaluate vendor compliance with established County contracts, service level agreements or fulfillment standards.	<p>1. The Procurement Department should develop a standardized contract monitoring process, that is memorialized in the Procurement Manual, that allows for the identification and documentation of KPIs or SLAs that require additional monitoring.</p> <p>2. Key elements of the new contract monitoring process should include the following:</p> <ul style="list-style-type: none"> a. Standard Evaluation Form that identifies minimum review standards over contract specific KPIs or SLAs b. Defined Periodic Reporting Timelines c. Formal in-person review touchpoints between Procurement and the Requesting Department d. Minimum documentation standards for Contract Monitoring Procedures e. Enhance the current quarterly realignment meeting to include a discussion of all open contracts f. Establish materiality thresholds (Risk Ranking and \$) for contracts requiring contract monitoring 	<p>In Progress – 33% of MAPs Completed</p> <p>MAP #1 – In Progress MAP #2 – In Progress MAP #3 – Complete</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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9	Vendor Contract Management	March 2019	Internal Audit experienced significant difficulties obtaining relevant data to perform data analysis during the audit. Accordingly, Internal Audit noted that data reporting is not mature, resulting in an inability to effectively assess and utilize data analytics to improve current operations.	<ol style="list-style-type: none"> 1. The Procurement Department should consider investing in additional reporting options available with the Bonfire Solicitation Application (e.g. Bonfire Performance Management Module) to establish a centrally located repository and data reporting application for procurement information. 2. The Procurement Department should enhance current procedures to streamline the process utilized to upload supporting documentation into the OnBase document repository and establish thresholds to define timeliness of uploads. 	<p>In Progress – 50% of MAPs Completed</p> <p>MAP #1 – In Progress MAP #2 – Complete</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
10	Vendor Contract Management	March 2019	Standard County contracts, statements of work, or boiler-plate terms and conditions are not periodically reviewed by the Procurement Department or County Attorney's office. As a result, the County may be utilizing outdated contractual templates that position the County in a detrimental legal or financial position when engaging with outside vendors.	<ol style="list-style-type: none"> 1. The Procurement Department should establish a contract template review protocol with the County Attorney's office on an annual basis to evaluate existing contract templates/boilerplates for the following changes: <ol style="list-style-type: none"> a. Updated Contractual Legal Guidance b. Applicable Federal and State Legislative Update c. Inconsistencies/ Inefficiencies noted in the operationalizing of the contract process d. Implementation of Industry Best Practices 2. Internal Audit has reviewed the current Construction Boilerplate and identified key areas that require enhancement to ensure the County is negotiating from a strong legal position. 	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
11	Vendor Contract Management	March 2019	There is a lack of coordination between the Procurement Department and respective contracting departments during the contract life cycle, including bid solicitation, contract execution and monitoring of vendor performance and contractual requirements.	<ol style="list-style-type: none"> 1. Refer to the recommendations outlined for Observation #1. 2. The County should standardize the use of an electronic format for all solicitations to ensure that all departments are utilizing the same process to solicit outside vendor services. 	<p>In Progress – 33% of MAPs Completed</p> <p>MAP #1 – In Progress MAP #2 – In Progress MAP #3 – Complete</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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12	Vendor Contract Management	March 2019	Contract Monitoring performed by various departments lacks standardization and may result in an inadequate review of vendor performance. Internal Audit noted that performance of Contract Monitoring is inconsistently performed and lacks a consistent depth or understanding of key contractual requirements.	<ol style="list-style-type: none"> The Procurement Department should develop a standardized contract monitoring process, that is memorialized in the Procurement Manual, that allows for the identification and documentation of KPIs or SLAs that require additional monitoring. Key elements of the new contract monitoring process should include the following: <ol style="list-style-type: none"> Standard Evaluation Form that identifies minimum review standards over contract specific KPIs or SLAs Defined Periodic Reporting Timelines Formal in-person review touchpoints between Procurement and the Requesting Department Minimum documentation standards for Contract Monitoring Procedures Enhance the current quarterly realignment meeting to include a discussion of all open contracts Establish materiality thresholds (Risk Ranking and \$) for contracts requiring contract monitoring" 	<p>In Progress – 33% of MAPs Completed</p> <p>MAP #1 – In Progress MAP #2 – In Progress MAP #3 – Complete</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
13	Vendor Contract Management	March 2019	The Procurement Department does not have a formal risk assessment process in place to appropriately risk rank external vendors utilizing a standardized set of evaluation factors. As a result, the County is unable to determine which vendors are high risk in nature and require additional oversight by the County.	<ol style="list-style-type: none"> As part of a mature contract monitoring process, the Procurement Department should develop a standardized risk assessment process, that is memorialized in the Procurement Manual, that allows for consistent evaluation of vendor risk that is utilized in identifying vendors that require monitoring. Items to be included in the evaluation of risk ranking should consider the following: <ol style="list-style-type: none"> Service Type Evaluation Vendor Financial Analysis Supplier Past Performance/References Contract Length Develop a preferred vendor’s listing that is reviewed and updated on an annual basis by the Procurement department to incorporate departmental feedback on existing vendors. 	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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14	Vendor Contract Management	March 2019	Supplier Performance Feedback is not consistently obtained from County departments by the Procurement Department in anticipation of annual or bi-annual renewals of existing vendor contracts. As a result, the County may be renewing contracts with vendors that are not adequately performing according to County expectations, may have a divisive relationship with the County, and/or are not adhering to established financial and operational service level agreements (SLAs).	The Procurement Department should enhance the current quarterly realignment meeting to include a discussion of supplier performance and completion of the current Supplier Performance Feedback template for vendors with contracts requiring renewal within the upcoming quarter.	In Progress – 50% of MAPs Completed MAP #1 – In Progress MAP #2 – Complete Refer to Appendix C for detailed MAP descriptions.
15	Human Resources	Feb 2019	There is an inconsistent application of onboarding procedures performed on newly hired County employees.	1. Develop policies around the following content area (New Hire Orientation and Onboarding) 2. Develop a formal onboarding checklist that details the following: a. Required Tasks b. Task Deadlines/ Completion Dates c. Human Resources Task Ownership d. Formal Completion Sign-Off	In Progress – 0% of MAPs Completed MAP #1 – In Progress Refer to Appendix C for detailed MAP descriptions.
16	Human Resources	Feb 2019	The Administrative Investigations policy requires enhancement to provide a sustainable framework for formalizing the investigations process.	Update Investigations Policy to include the following: a. Establish appropriate tracking and documentation procedures for internal complaints and internal investigations b. Establish criteria for delineating complaints versus internal investigations c. Creating defined review timelines to ensure all submissions are appropriately investigated and d. Formalize escalation or resolution parameters.	In Progress – 66% of MAPs Completed MAP #1 – Complete MAP #2 – In Progress MAP #3 – Complete Refer to Appendix C for detailed MAP descriptions.
17	Human Resources	Feb 2019	The County utilizes a fragmented approach to review compliance with select federal and state regulations. Accordingly, a formalized policy and framework are required to effectively ascertain organizational compliance with federal and state regulations is not in place.	Develop a formalized risk assessment for State and Federal Regulations that addresses the following: a. Identifies Applicable Regulations b. Assign Priority Rankings for Identified Regulations c. Identifies Monitoring Criteria d. Develops a Periodic Reporting Requirement	In Progress – 0% of MAPs Completed MAP #1 – In Progress Refer to Appendix C for detailed MAP descriptions.
18	Human Resources	Feb 2019	The County does not require Human Resources to be part of the new hire interview process. As a result, there may be inexperienced personnel conducting prospective employee interviews.	Develop a formalized interviewing job aid or policy document for interviewers to utilize during the hiring process.	In Progress – 0% of MAPs Completed MAP #1 – Not Started Refer to Appendix C for detailed MAP descriptions.

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19	Grant Management Review	Nov 2018	Policies and procedures are not regularly evaluated and do not comprehensively describe pre- and post-award requirements.	Internal Audit recommends the following action items for Pinal County: 1. Enhance County Policy Funding/Grants) to increase the comprehensiveness of the policy, including, but not limited to: a. High level overview of the grant application process b. Detailed description of the County's Pre-Approval Process and required approvals c. Pre-Award Risk Evaluation d. Responsibility for understanding Federal and Non-Federal Requirements e. Program Plan implementation and tracking, including Post-Award Risk Management f. Develop a centralized listing of Key Performance Indicators (KPIs) to monitor grant revenue streams that align with the County's long-term strategic plan g. Managing and Administering Sub-grants h. Records Retention i. Continuous Review	In Progress – 0% of MAPs Completed MAP #1 – In Progress Refer to Appendix C for detailed MAP descriptions.
20	Grant Management Review	Nov 2018	There is limited or no bandwidth available for department Grant Coordinators to identify new grant opportunities.	Internal Audit recommends the following action items for Pinal County: 1. Designate or hire a full-time Grant Administrator position to oversee the County's Grant Program. 2. Invest in a Grant Management Software / Tool to reduce the inconsistencies within the various departments, reduce the manual nature of the process, and enhance grant management reporting and monitoring capabilities. * 3. Provide departmental trainings on available grant funding sources (Government, Foundations, Corporations) and research resources (e.g. social media, search engines, GrantStation.com, FoundationCenter.org, Grants.gov.)	In Progress – 33% of MAPs Completed MAP #1 – Complete MAP #2 – In Progress MAP #3 – Not Started Refer to Appendix C for detailed MAP descriptions.

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21	Grant Management Review	Nov 2018	Due to the decentralized nature of Pinal County's Grant Management process, Internal Audit noted inconsistent application of procedures and practices around Grant Management.	Internal Audit recommends the following action items for Pinal County: 1. Develop a standardized Lead Sheet to enhance the grant review process and provide a high-level overview of the grant requirements. The benefits of a Lead Sheet* may include: a. Enhance grant visibility. b. Summarizing key points/activities of grant. c. Standardizing the grant monitoring process 2. Invest in a Grant Management Software / Tool to reduce the inconsistencies within the various departments, reduce the manual nature of the process, and enhance grant management reporting and monitoring capabilities	In Progress – 0% of MAPs Completed MAP #1 – In Progress Refer to Appendix C for detailed MAP descriptions.
22	Grant Management Review	Nov 2018	County departments are applying for federal grants prior to receiving required County Manager/Board of Supervisor's approval.	Internal Audit recommends that Pinal County re-emphasize with key grant management personnel the importance of receiving required approvals during the Pre-Proposal process.	In Progress – 0% of MAPs Completed MAP #1 – In Progress Refer to Appendix C for detailed MAP descriptions.
23	Grant Management Review	Nov 2018	There is no official comprehensive database of all grant activity and grant types (i.e. Federal, State, Private, etc.).	Internal Audit recommends the following action items for Pinal County: 1. Develop and maintain an active listing of open and recently closed (i.e. within 5 years of closure) grants to ensure complete and accurate grants records. 2. Hire a full-time Grant Administrator position to oversee the County's Grant Program. 3. Invest in a Grant Management Software / Tool to reduce the inconsistencies within the various departments, reduce the manual nature of the process, and enhance grant management reporting and monitoring capabilities	In Progress – 33% of MAPs Completed MAP #1 – In Progress MAP #2 – Complete MAP #3 – In Progress Refer to Appendix C for detailed MAP descriptions.

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24	Grant Management Review	Nov 2018	The Pre-Proposal process is overly complex and cumbersome in nature; therefore, results in an inefficient workflow for obtaining approvals for new grants.	<p>Internal Audit recommends the following action items for Pinal County:</p> <ol style="list-style-type: none"> 1. Revamp and shorten the Pre-Proposal form to include only pertinent pre-award requirements such as: <ol style="list-style-type: none"> a. Grant Source b. Anticipated Award Amount c. Grant Timeframe. d. Summary of Grant Usage / Restrictions e. Matching Requirements f. Required Management Approvals g. Associated Risks 2. Emphasize to grant reviewers the importance of reviewing grant pre-proposals in a timely manner. 3. Invest in a Grant Management Software / Tool to reduce the inconsistencies within the various departments, reduce the manual nature of the process, and enhance grant management reporting and monitoring capabilities 	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
25	Grant Management Review	Nov 2018	A formal long-term succession plan has not been established to replace key individuals who are instrumental in facilitating the Grant Management Process, which may adversely impact future dedicated resources available to support County activities.	<p>Internal Audit recommends the following action items for Pinal County:</p> <ol style="list-style-type: none"> 1. Develop a cross-training program related to Grant Management to ensure other County employees are able to assume Grant Management procedures in the event of extended employee absence or turnover. 2. Develop a strategic succession plan around replacing key Grant Management personnel to reduce the risk of losing knowledge and potential funding. 	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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26	Countywide Travel Expense	Apr 2016	Travel expenses are not consistently approved or appropriately documented. The travel policy sets out standards of practice, approval authorities and supporting documentation requirements for reimbursable expenses. Employee travel is documented on a Travel Expense Request Form, requiring pre- and post-trip approval from appropriate authorities. Employees attach receipts and other supporting documentation to support trip expenses and facilitate calculation of reimbursements.	Management should communicate to employee's reimbursement procedures. Prior to submitting travel related expenses to County Finance for reimbursement, employees are responsible for ensuring the Travel Expense Request Form is completed and includes supporting documentation. Additionally, the Travel Expense Request Form should be reviewed and signed by the appropriate approval authority. Upon receipt, Finance Department should verify appropriate approval, supporting documentation and compliance with travel policy. If form is not completed appropriately, properly supported or approved. Finance Department should not authorize reimbursement and return to the traveler for resolution.	In Progress – 0% of MAPs Completed MAP #1 – In Progress Refer to Appendix C for detailed MAP descriptions.
27	Countywide Travel Expense	Apr 2016	Travel Policy and Procedures should be updated to provide clear and consistent guidance. Based on review of the Travel Policy and Procedures and testing of 40 expense reports, Internal Audit noted the following: * For eight (8) of 40 samples selected, the Travel Expense Request Form was not completed or approved for an Elected Official * Departments have the authority to approve exceptions and travel card limits. * Procedures around required forms (pre-trip, expense request) and guidelines for travel advance payments are not well defined. * Approval Authority for Elected Officials is not explicit.	Management should review the Travel Policy and Procedure for opportunities to enhance clarification on requirements for Elected Officials.	In Progress – 0% of MAPs Completed MAP #1 – In Progress Refer to Appendix C for detailed MAP descriptions.

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28	Countywide Travel Expense	Apr 2016	<p>Opportunities exist to increase the accuracy and efficiency of recording travel expenditure transactions. In order for employees to be reimbursed for travel related expenditures, the designated department travel expense reconciler creates a payment request form and codes expenses to accounts. This form is submitted to the Finance Department for review of supporting documentation and accuracy of account coding. Based on inquiry and review of 40 expense reports, Internal Audit noted the following:</p> <ul style="list-style-type: none"> * Four (4) Travel Expense Request Forms contained transactions that were recorded to an improper account. * County Finance manually inputs transaction data into the general ledger based on Travel Expense Request Forms 	<p>Management should develop guidelines for coding expenses to appropriate accounts and distribute to travelers and other affected personnel to increase awareness of proper accounting coding. Management should consider requiring departments to provide an Excel version of the Payment Request Form to the Finance Department. After data has been validated for accuracy of account codes and expense amounts, Accounting Clerk can copy and paste data which may reduce manual keying errors.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
29	Elections Readiness	Nov 2016	<p>Monitoring completion of poll workers training requires additional improvements. Training records for poll workers are tracked by an excel spreadsheet for compensation purposes. Poll workers are compensated for their time spent on election related trainings. Internal Audit noted training records are not accumulated and retained to track historical training of poll workers.</p>	<p>Internal Audit recommends the Elections Department utilize a system or develop a formal document that tracks and monitors on-going trainings of each poll worker. Additionally, the frequency of required training should be evaluated. Training individuals multiple times per year may not be efficient and may drive excessive compensation costs. Online training and/or an update memo on relevant changes with a required confirmation of understanding may be more efficient.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
30	Elections Readiness	Nov 2016	<p>Security enhancements may be needed for the Elections warehouse. The Election’s building warehouse can be accessed from two steel roll-up doors on the exterior of the building. The doors are currently secured with a padlock. Internal Audit noted the following that may be a potential threat to the protection and safeguarding of assets:</p> <ul style="list-style-type: none"> * No security cameras located in warehouse * No security motion sensors in warehouse * No alarm sensors attached to the steel roll up door, these doors must be locked from the inside to prevent unauthorized access 	<p>Internal Audit recommends the Elections Department consider installing automated locks, security cameras, motion sensors and/or door sensors to the two steel roll-up doors located in the warehouse.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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31	Pinal County Facilities Management Follow-up Audit	Oct 2011	<p>Internal Audit confirmed hazardous items have been removed from the salvage yard.</p> <p>Internal Audit verified Facilities has not developed a written policy or procedures regarding the disposal of hazardous materials, as stated in Management’s action plan.</p>	The Facilities Management Director should consult with Risk Management regarding any health and safety risks related to potentially hazardous materials stored in the salvage yard and far yard. Hazardous and unnecessary items should be disposed of in accordance with all applicable laws, rules and regulations. In addition, written policies and procedures regarding the disposal of hazardous materials should be written.	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
32	Office of the Public Fiduciary	Sept 2012	Adequate controls have not been established to ensure all applicable staff time/hours are properly recorded, and related fees assessed, for services provided. The Public Fiduciary employs eight full time employees to manage the affairs of current clients. Therefore, during the six-month period of January to June 2012, a total of 8,320 hours was available for case management. We reviewed staff time charged to client accounts and determined only 1,643 hours (19.7%) were charged to clients. Internal Audit recognizes that all available staff hours cannot appropriately be charged to assigned clients. For example, staff training, vacation, administrative duties, etc. likely accounts for a certain amount of staff time; and some employees, such as case managers, will likely have a higher percentage of chargeable time than other staff members. However, there are no established goals or related expectations for staff, and there is no system in place to capture and classify all staff time, including hours/time not directly charged to client cases. As such, there is currently no method to determine if all allowable client fees were assessed or properly requested for reimbursement from the court.	The Public Fiduciary should establish a system for recording and classifying all staff hours/time, to ensure all allowable client fees are assessed and properly requested for reimbursement from the court.	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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#	Audit Name	Date Report Issued	Observation	Recommendation	2020 Status
33	Airport Economic Development Department Audit Follow Up Review	Mar 2013	The Pinal County Airport Economic Development Department has failed to maintain prudent and active oversight of the Pinal County Airpark Property.	<p>Upon successful renegotiation of the lease, approved by the FAA, the AED Director should initiate prudent and active management of the Pinal County Airpark facility that includes developing a business/financial plan and a current Airport Master Plan. The plans should include:</p> <ul style="list-style-type: none"> • Establishing minimum operating standards; • Developing an analysis of comparable lease rates at comparable facilities; • Calculations of replacement value, or cost of maintenance, of assets when determining value for insurance; • Developing future capital improvement plans for the facility and surrounding area. • Establishing eligibility for public financing of improvements, such as federal and state grants and Industrial Development bonds; • Business opportunity costs lost or gained with current tenants • Establishing lease rates similar to comparable facilities 	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>
34	Adult Probation	Jul 2014	Internal Audit found a small amount of p-card expenditures; approximately seven percent (7%) were for gift cards used to provide incentives for probationers. 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.	<p>COUNTYWIDE RECOMMENDATION. Pinal County Policy 8.10 (Cash Receipts) should be revised to include gift card controls. Controls could include documenting purchase approvals, requiring recipient logs and periodic reconciliation of inventory.</p>	<p>In Progress – 0% of MAPs Completed</p> <p>MAP #1 – In Progress</p> <p>Refer to Appendix C for detailed MAP descriptions.</p>

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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

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Appendix B: Management Action Plans

#	Audit Name	Observation	MAP Description
1	Fleet Services Review	County Fleet vehicles should be more effectively monitored and allocated among County departments and Fleet Service’s motor pool.	<p>MAP #1 Monitor usage of county owned vehicles on a quarterly basis. Additionally, Fleet Services will consult with department directors and elected officials on alternatives, consistent with management objectives, to improve vehicle utilization and reduce the number of vehicles in our Fleet.</p> <p>MAP #2 Increase efficiency and effectiveness of motor pool by increasing the number of quality vehicles in the motor pool and through implementation of new Fleet Management software.</p>
2	Fleet Services Review	A strategic plan should be developed at the County to address the increasing cost burden and rapidly aging fleet inventory.	<p>MAP #1 Continue production of a rolling, five-year projection of vehicle replacement needs and report annually to the County Manager and Board of Supervisors on funds required for needed vehicle and equipment replacements.</p> <p>MAP #2 Collaborate with departments to reduce the number of vehicles in the Fleet and improve vehicle utilization.</p>
3	Fleet Services Review	Completeness and accuracy of RTA data should be evaluated as data integrity issues were discovered (i.e. incorrect odometer readings and vehicle information).	<p>MAP #1 Acquire electronic fleet management system, currently in progress, that will include one-way data integration with the Voyager fuel management system. Additional benefits will include:</p> <ul style="list-style-type: none"> • Alerting Fleet Services of discrepancies with odometers; • Creation of additional custom management reports; • Enhanced notifications of required preventive maintenance
4	Fleet Services Review	Proper supporting documentation is not being completed or retained for processes around vehicles and equipment.	<p>MAP #1 Increase enforcement of internal procedure that require:</p> <ul style="list-style-type: none"> • Completion of the Fixed Asset Form by all parties prior to disposal or transfer of automobiles or mobile equipment; • Enhanced retention of electronic Fixed Asset Forms by Fleet Services • Increased document execution, retention and communication protocols with Finance Department.
5	Fleet Services Review	Human Resources documentation and review procedures around County vehicle operator’s motor vehicle records should be enhanced.	<p>MAP #1 Enhance the current process through:</p> <ul style="list-style-type: none"> • Collaborating with Human Resources to promote better compliance with Policy 6.80, Vehicle and Equipment Operation. • Ascertain the feasibility of having the firm that does background investigations of new employees include a check of MVR in such investigations. • Ascertain the feasibility of outsourcing annual reviews of MVR checks on all employees. • Amend Policy 6.80 and have sufficient resources allocated to ensure compliance with acquisition and retention of MVR. <p>MAP #2</p>

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#	Audit Name	Observation	MAP Description
			<p>Identify centrally located responsibility for roles and responsibilities for new hire vs. existing employee updates.</p> <ul style="list-style-type: none"> • Update new hire checklist to include “verified by” for critical items such as CDL and e-verify. • Human Resources creates annual CDL review schedule.
6	Fleet Services Review	Driver safety trainings should be required and formally documented for all individuals eligible to operate County vehicles or equipment.	<p>MAP #1 Amend Policy 6.80 “Vehicle and Equipment Operation” to require appropriate driver safety training for all employees who operate motor vehicles or mobile equipment on behalf of Pinal County.</p> <p>MAP #2 Hire a Safety Manger to provide safety consultation to departments and ensure required safety training is completed and documented.</p>
7	Fleet Services Review	Additional restrictions on input of incorrect odometer readings during the fueling process should be considered.	<p>MAP #1 Utilize additional controls for fuel purchases available through the Voyager web interface including:</p> <ul style="list-style-type: none"> • Distance from last fueling; • Time of day restrictions.
8	Vendor Contract Management	The Procurement Manual does not delineate an on-going process or formalized framework to establish minimum standards for contract monitoring by the County. As a result, the County utilizes a decentralized approach to evaluate vendor compliance with established County contracts, service level agreements or fulfillment standards.	<p>MAP #1 A Contract Monitoring Procedure will be developed and memorialized in the Purchasing Department Procedure manual. The procedure will define roles and responsibilities of both the purchasing department and the using departments, vendor/commodity risk identification and ranking, documentation requirements, and communication methods.</p> <p>MAP #2 Training will be developed and offered to using departments to help them understand their contract monitoring responsibilities.</p> <p>MAP #3 Bonfire will be evaluated for opportunities to enhance contract monitoring procedures. If no cost options exist, they will be implemented, however if cost is associated, findings will be shared with the County Finance Director for consideration in the next budget cycle.</p>
9	Vendor Contract Management	Internal Audit experienced significant difficulties obtaining relevant data to perform data analysis during the audit. Accordingly, Internal Audit noted that data reporting is not mature, resulting in an inability to effectively assess and utilize data analytics to improve current operations.	<p>MAP #1 Data reporting and analysis options within Bonfire and those available from alternative sources will be researched and evaluated. If no cost options exist, they will be implemented, however, if cost is associated, findings will be shared with the County Finance Director for consideration in the next budget cycle.</p>

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#	Audit Name	Observation	MAP Description
			<p>MAP #2 Procedures will be reviewed and revised as necessary to incorporate streamlined process to include expectations for timeliness of data input.</p>
10	Vendor Contract Management	Standard County contracts, statements of work, or boiler-plate terms and conditions are not periodically reviewed by the Procurement Department or County Attorney's office. As a result, the County may be utilizing outdated contractual templates that position the County in a detrimental legal or financial position when engaging with outside vendors.	<p>MAP #1 An internal, comprehensive review of all contract boilerplates will be initiated to evaluate for changes as recommended. Revisions to boilerplates will be suggested based on those findings and will be reviewed by County Attorney's office and Risk Management prior to implementation. A procedure for annual review of all contract boilerplates will be developed. Review of Construction boilerplates will include additional reviews and approvals by the Public Works and Facilities Directors.</p>
11	Vendor Contract Management	There is a lack of coordination between the Procurement Department and respective contracting departments during the contract life cycle, including bid solicitation, contract execution and monitoring of vendor performance and contractual requirements.	<p>MAP #1 A Contract Monitoring Procedure will be developed and memorialized in the Purchasing Department Procedure manual. The procedure will define roles and responsibilities of both the purchasing department and the using departments, vendor/commodity risk identification and ranking, documentation requirements, and communication methods.</p> <p>MAP #2 Training will be developed and offered to using departments to help them understand their contract monitoring responsibilities.</p> <p>MAP #3 Recommendations for standardized use of electronic formats for Construction solicitations will be developed and presented to County leadership for incorporation upon their approval.</p>
12	Vendor Contract Management	Contract Monitoring performed by various departments lacks standardization and may result in an inadequate review of vendor performance. Internal Audit noted that performance of Contract Monitoring is inconsistently performed and lacks a consistent depth or understanding of key contractual requirements.	<p>MAP #1 A Contract Monitoring Procedure will be developed and memorialized in the Purchasing Department Procedure manual. The procedure will define roles and responsibilities of both the purchasing department and the using departments, vendor/commodity risk identification and ranking, documentation requirements, and communication methods.</p> <p>MAP #2 Training will be developed and offered to using departments to help them understand their contract monitoring responsibilities.</p> <p>MAP #3 Bonfire will be evaluated for opportunities to enhance contract monitoring procedures. If no cost options exist, they will be implemented, however, if cost is associated, findings will be shared with the County Finance Director for consideration in the next budget cycle.</p>
13	Vendor Contract Management	The Procurement Department does not have a formal risk assessment process in place to appropriately risk rank external vendors utilizing a standardized set of evaluation factors. As a result, the County is unable to determine which vendors are high risk in nature and require additional oversight by the County.	<p>MAP #1 A Risk Assessment Process will be developed as part of the Contract Monitoring Procedure to include identification of vendors that require monitoring and a ranking system as recommended.</p>

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#	Audit Name	Observation	MAP Description
14	Vendor Contract Management	Supplier Performance Feedback is not consistently obtained from County departments by the Procurement Department in anticipation of annual or bi-annual renewals of existing vendor contracts. As a result, the County may be renewing contracts with vendors that are not adequately performing according to County expectations, may have a divisive relationship with the County, and/or are not adhering to established financial and operational service level agreements (SLAs).	<p>MAP #1 A procedure will be developed to enhance Quarterly Strategic Alignment Meetings (SAM's) currently conducted with departments to include discussion of current contracts and documentation of vendor performance for consideration prior to contract renewals.</p> <p>MAP #2 Bonfire will be evaluated for opportunities to enhance contract and vendor performance monitoring procedures. If no cost options exist, they will be implemented, however if cost is associated, findings will be shared with the County Finance Director for consideration in the next budget cycle.</p>
15	Human Resources	There is an inconsistent application of onboarding procedures performed on newly hired County employees.	<p>MAP #1 HR will document existing practices/procedures; review and update onboarding procedures consistent with best practice; and identify any gaps in services in order to develop, as needed, an updated/revised onboarding process for all new hires and internal promotions and demotions.</p> <p>Standard operating procedures will be developed to ensure consistent application for all new hired County employees.</p>
16	Human Resources	The Administrative Investigations policy requires enhancement to provide a sustainable framework for formalizing the investigations process.	<p>MAP #1 HR has implemented a formalized process to log, track, and document complaints and investigations received by the HR Department.</p> <p>MAP #2 HR will evaluate current decision-making processes and operational procedures to establish definitions that delineate between the many activities and roles that HR completes relative to:</p> <ul style="list-style-type: none"> • Employee Concerns • Complaints and • Alleged Policy Violations <p>MAP #3 HR will develop, as necessary, and document operational procedures consistent with each category, to include, the processes used to investigate and/or resolve complaints, timelines for response, escalation and resolution parameters.</p>
17	Human Resources	The County utilizes a fragmented approach to review compliance with select federal and state regulations. Accordingly, a formalized policy and framework are required to effectively ascertain organizational compliance with federal and state regulations is not in place.	<p>MAP #1 HR will identify key HR related federal and state regulations and a self-audit procedure, tool, schedule, and training will be developed, so that individual departments may self-audit their files and practices consistent with federal and state regulations.</p> <p>The Human Resources Department will develop and implement a review procedure and schedule where a Human Resources representative will audit select self-audit files to ensure compliance with federal and state regulations.</p>

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#	Audit Name	Observation	MAP Description
18	Human Resources	The County does not require Human Resources to be part of the new hire interview process. As a result, there may be inexperienced personnel conducting prospective employee interviews.	<p>MAP #1 HR will develop a hiring and interview guide to serve as a training tool and resource for all interview panel members to review prior to conducting interviews.</p> <p>The Human Resources Department will develop audit procedures and implement an audit schedule to ensure compliance by July 1, 2021.</p>
19	Grant Management Review	Policies and procedures are not regularly evaluated and do not comprehensively describe pre- and post-award requirements.	<p>MAP #1 An internal review of Policy 8.20 will be initiated and include the elements recommended. Through the process, metrics will be identified and implemented. Additional training will be provided for key employees.</p>
20	Grant Management Review	There is limited or no bandwidth available for department Grant Coordinators to identify new grant opportunities.	<p>MAP #1 Grant Administrator position was filled in July 2018.</p> <p>MAP #2 Grant Management programs for enhanced search will be researched and evaluated. Findings will be shared with the County Executive Team for consideration in the next budget cycle.</p> <p>MAP #3 Key staff will be trained early in 2019 on upgrades to SharePoint platform and any enhanced search program acquired by the County.</p>
21	Grant Management Review	Due to the decentralized nature of Pinal County's Grant Management process, Internal Audit noted inconsistent application of procedures and practices around Grant Management.	<p>MAP #1 Working with staff in IT, a SharePoint database and tracking system is being developed as a short-term solution. This program will include the elements of a "Lead Sheet". For a long-term solution, potential Grant Management software systems will be researched and evaluated concurrently for future application as part of the budget process.</p>
22	Grant Management Review	County departments are applying for federal grants prior to receiving required County Manager/Board of Supervisor's approval.	<p>MAP #1 In conjunction with IT staff, the SharePoint database will be re-vamped and improved. Once complete, key staff will be trained on its use. Additionally, internal processes will be further evaluated as part of the update to Policy 8.20.</p>
23	Grant Management Review	There is no official comprehensive database of all grant activity and grant types (i.e. Federal, State, Private, etc.).	<p>MAP #1 Grant Administrator position was filled in July 2018.</p> <p>MAP #2 Grant SharePoint approval site to be improved by IT team by January 2019.</p> <p>MAP #3 Outside Grand Management programs will be researched and evaluated initially for enhanced search and secondarily for overall grants administration based on future budget discussions.</p>

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#	Audit Name	Observation	MAP Description
24	Grant Management Review	The Pre-Proposal process is overly complex and cumbersome in nature; therefore, results in an inefficient workflow for obtaining approvals for new grants.	MAP #1 Working with IT staff, all forms in SharePoint have been simplified and use of the application expanded to include database and reporting functions. Staff will be trained on its use and the importance of following the process emphasized. Grant Management software will be researched and evaluated, emphasizing enhanced search first and broader grant administration capabilities later as part of the budget process.
25	Grant Management Review	A formal long-term succession plan has not been established to replace key individuals who are instrumental in facilitating the Grant Management Process, which may adversely impact future dedicated resources available to support County activities.	MAP #1 Cross-training of departmental grant staff is ongoing and will be emphasized within the departments.
26	Countywide Travel Expense	Travel expenses are not consistently approved or appropriately documented. The travel policy sets out standards of practice, approval authorities and supporting documentation requirements for reimbursable expenses. Employee travel is documented on a Travel Expense Request Form, requiring pre- and post-trip approval from appropriate authorities. Employees attach receipts and other supporting documentation to support trip expenses and facilitate calculation of reimbursements.	MAP #1 The Finance Department will issue a memo to all County employees summarizing common Travel Policy compliance issues and emphasize the required documentation for reimbursement.
27	Countywide Travel Expense	Travel Policy and Procedures should be updated to provide clear and consistent guidance. Based on review of the Travel Policy and Procedures and testing of 40 expense reports, Internal Audit noted the following: * For eight (8) of 40 samples selected, the Travel Expense Request Form was not completed or approved for an Elected Official * Departments have the authority to approve exceptions and travel card limits. * Procedures around required forms (pre-trip, expense request) and guidelines for travel advance payments are not well defined. * Approval Authority for Elected Officials is not explicit.	MAP #1 The Finance Department will evaluate the current Travel Policy and Procedures and draft a revision for review and approval by the Board of Supervisors. Revisions will be communicated to all County employees.
28	Countywide Travel Expense	Opportunities exist to increase the accuracy and efficiency of recording travel expenditure transactions. In order for employees to be reimbursed for travel related expenditures, the designated department travel expense reconciler creates a payment request form and codes expenses to accounts. This form is submitted to the Finance Department for review of supporting documentation and accuracy of account coding. Based on inquiry and review of 40 expense reports, Internal Audit noted the following: * Four (4) Travel Expense Request Forms contained transactions that were recorded to an improper account. * County Finance manually inputs transaction data into the general ledger based on Travel Expense Request Forms	MAP #1 The Finance Department will revise and secure (lock cells) the excel Travel Expense Request Form and revise the expense reimbursement submission process to include acceptance of soft copy approval and submission. Management will also develop a retention process for soft copy submissions.
29	Elections Readiness	Monitoring completion of poll workers training requires additional improvements. Training records for poll workers are tracked by an excel spreadsheet for compensation purposes. Poll workers are compensated for their time spent on election related trainings. Internal Audit noted training records are not accumulated and retained to track historical training of poll workers.	MAP #1 The Elections Department is tracking the poll workers attendance and compensation through PowerProfile voter registration software, which is currently undergoing review by the State for renewal or replacement under the state procurement policy. If this software is replaced, the Elections Department will have to ensure that the new software fills this need or find another way to track the training. The Elections Department will also be investigating ways to create opportunities for online training. Currently, Arizona statutes require poll workers to be trained before every election, but does allow for a premium poll worker status, which may be a possibility.

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#	Audit Name	Observation	MAP Description
30	Elections Readiness	Security enhancements may be needed for the Elections warehouse. The Election's building warehouse can be accessed from two steel roll-up doors on the exterior of the building. The doors are currently secured with a padlock. Internal Audit noted the following that may be a potential threat to the protection and safeguarding of assets: * No security cameras located in warehouse * No security motion sensors in warehouse * No alarm sensors attached to the steel roll up door, these doors must be locked from the inside to prevent unauthorized access	MAP #1 The Elections Department will consult with Risk Management to determine the feasibility and cost of such security measures.
31	Pinal County Facilities Management Follow-up Audit	Internal Audit confirmed hazardous items have been removed from the salvage yard. Internal Audit verified Facilities has not developed a written policy or procedures regarding the disposal of hazardous materials, as stated in Management's action plan.	MAP #1 All hazardous items were removed from salvage/far yard in accordance with applicable laws and regulations. Written policy and procedures are being developed for department for the disposal of hazardous materials.
32	Office of the Public Fiduciary	Adequate controls have not been established to ensure all applicable staff time/hours are properly recorded, and related fees assessed, for services provided. The Public Fiduciary employs eight full time employees to manage the affairs of current clients. Therefore, during the six-month period of January to June 2012, a total of 8,320 hours was available for case management. We reviewed staff time charged to client accounts and determined only 1,643 hours (19.7%) were charged to clients. Internal Audit recognizes that all available staff hours cannot appropriately be charged to assigned clients. For example, staff training, vacation, administrative duties, etc. likely accounts for a certain amount of staff time; and some employees, such as case managers, will likely have a higher percentage of chargeable time than other staff members. However, there are no established goals or related expectations for staff, and there is no system in place to capture and classify all staff time, including hours/time not directly charged to client cases. As such, there is currently no method to determine if all allowable client fees were assessed or properly requested for reimbursement from the court.	MAP #1 At the date of the original audit completed in 2012, Management did not agree with the observation and did not take corrective action.
33	Airport Economic Development Department Audit Follow Up Review	The Pinal County Airport Economic Development Department has failed to maintain prudent and active oversight of the Pinal County Airpark Property.	MAP #1 Establishing Eligibility for public financing of improvements such as federal and state grants and industrial development bonds – Expected completion in FY 19
34	Adult Probation	Internal Audit found a small amount of p-card expenditures; approximately seven percent (7%) were for gift cards used to provide incentives for probationers. 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.	MAP #1 Adult Probation continues to maintain the safeguards such as tracking card purchases, limiting card limits, logging distribution and safeguarding idle cards. Modifications to Policy 8.10 appear to be pending.