



Internal Audit Report
Pinal County
Grant Management Review
November 2018

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Executive Summary

Background

Pinal County Internal Audit performed an audit of the Grant Management process to assess compliance and evaluate the current state of the respective policies, procedures, internal controls, and to identify Opportunities for Improvement (“OFI”).

For the fiscal year ending June 30, 2016, operating and capital grant revenues totaled approximately \$46.3 million dollars for Pinal County. As a percentage of total governmental revenues for fiscal year 2016, grant revenues awarded to the County comprised 18.3% of total governmental and business revenues. Per the 2016 Pinal County Comprehensive Annual Financial Report, the breakdown of grant revenues were as follows:

Grant Programs	Operating	Capital
General Government	\$ 1,503,000	\$ -
Public Safety	\$ 9,822,000	\$ 57,000
Highways & Streets	\$ 544,000	\$ 20,938,000
Sanitation	\$ 488,000	\$ -
Health	\$ 4,350,000	\$ 306,000
Welfare	\$ 5,780,000	\$ -
Culture and Recreation	\$ 68,000	\$ -
Education	\$ 240,000	\$ -
Airport Economic	\$ 2,227,000	\$ -
Total:	\$ 25,022,000	\$ 21,301,000

*Source: 2016 Pinal County Comprehensive Annual Financial Report - Statement of Activities for the year ending June 30, 2016

As a primary source of governmental revenues, the responsibility of municipalities to effectively manage and monitor federal and state grant funding is critical to providing adequate services and benefits to its constituents. A lack of oversight by County officials to monitor compliance with grant provisions and defined reporting timelines may result in core municipality services becoming at risk for temporary or permanent rescission by the granting organization. Grants can be awarded for a wide variety of activities such as public assistance, recovery initiatives, infrastructure building, or other funding programs that provide public services, stimulate the economy, and benefit the general public at large.

Scope, Objective and Approach

Scope:

The scope of the Grant Management review included:

- Understanding and evaluating adherence to current policies and procedures in place governing the Grant Management process (County Policy-8.20).
- Reviewing a sub-selection of federal grants from key departments with significant grant revenues to substantiate adherence to compliance requirements.
- Assessing the current grant management administration structure for operational efficiencies and capabilities to provide appropriate managerial oversight.
- Determining if appropriate key performance indicators are in effect or if targeted data analytic procedures are performed over the grant management process to identify additional grant revenue opportunities.
- Following up on key findings from Pinal County’s 2016 Single Audit, and evaluating the effectiveness of management actions taken to resolve identified issues.

Objectives

The objectives of the Grant Management review were to:

- Assess compliance with County policies and procedures.

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- Evaluate compliance with Federal and State regulations including OMB Circular 133 and CFR Part 200.
- Verify current procedures to promote compliance with grant provisions and effective monitoring of grant administration.
- Identify improvement opportunities related to the efficiency and effectiveness of grant management procedures and monitoring controls.

Procedures Performed:

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

- Interview Grant Management personnel to gain an understanding of the current policies and procedures in place.
- Select a sample of current federal grants awarded to Pinal County to determine if appropriate procedures were performed, including:
 - Pre-grant activities (proposing for funds)
 - Grant setup (recording of grant revenues)
 - Execution and administration (spending and reimbursements)
 - Reporting (compliance monitoring)
- Identify Grant Management key performance indicators, monitoring protocols, and other metrics utilized by County Management to govern the Grant Management process.
- Review the current organizational structure to determine if appropriate human and capital resources are allocated at critical positions related to:
 - Opportunity Identification
 - Application Processing
 - Financial Reporting / Execution
 - Monitoring and Compliance
- Perform ad hoc analysis on current opportunities to identify any instances of underutilized federal or state grants.

Summary of Results – Areas of Strength

As part of the above documented procedures, Internal Audit noted the following strengths present in the Grant Management process.

- Monitoring procedures in place for grant reporting is a point of strength, as Grant Coordinators can effectively report on budgeted totals and actual expenditures incurred under the grant program.
- Department Grant Coordinators have identified potential risk points and implemented steps to reduce exposure to the loss of grant funding, despite recent cutbacks in personnel.
- Department Grant Coordinators were forthright and honest with the Internal Audit staff, resulting in consistent communication and sharing of information, which was helpful in identifying potential risks, documenting process gaps and developing operational recommendations to address process deficiencies.
- Grant Coordinators are experienced and knowledgeable of the audited subject matter, with several Coordinators having industry experience in excess of 10 years.

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.	Policies and procedures are not regularly evaluated and do not comprehensively describe pre and post-award requirements.	High
2.	There is limited or no bandwidth available for department Grant Coordinators to identify new grant opportunities.	High
3.	Due to the decentralized nature of Pinal County's Grant Management process, Internal Audit noted inconsistent application of procedures and practices around Grant Management.	High
4.	There is currently no designated individual responsible for the overall Grant Management process.	High
5.	County departments are applying for federal grants prior to receiving required County Management/Board of Supervisor's approval.	High
6.	There is no official comprehensive database of all grant activity and grant types (i.e. Federal, State, Private, etc.).	Medium
7.	The Pre-Proposal process is overly complex and cumbersome in nature; therefore, results in an inefficient workflow for obtaining approvals for new grants.	Medium
8.	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.	Medium

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

In addition to the observations noted above, Internal Audit identified process enhancements for management's consideration. However, due to their low risk nature, Management responses for identified process enhancements are not required. Please review Appendix C for additional information on process enhancements identified during the course of the engagement.

Detailed Improvement Opportunities and Action Plans

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
1.	<p>Policies and procedures are not regularly evaluated and do not comprehensively describe pre and post-award requirements.</p> <p>Per review of County Policy 8.20 (Alternative Funding/Grants), the policy was last updated in 2011 and does not entail pre and post-award, including closeout, processes, which would provide standardized grant management and compliance guidance.</p> <p>Additionally, Internal Audit noted that there are no formalized key metrics and/or documented analytical measures in place to determine the overall health of the County's grant revenue streams. Accordingly, future opportunities for the County to align strategic objectives with potential grant revenue sources may not materialize due to the lack of monitoring activity.</p> <p>Based on the above observations, there is a risk that grant funding may be lost or at risk due to inadequate application review and monitoring, processes may be carried out inconsistently or inappropriately, costs may not be in alignment with the County's long-term strategic plan and organizational knowledge may be lost due to employee turnover/transition.</p>	High	<p>Internal Audit recommends the following action items for Pinal County:</p> <ol style="list-style-type: none"> 1. Enhance County Policy Funding/Grants) to increase the comprehensiveness of the policy, including, but not limited to: <ol style="list-style-type: none"> 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 	<p>Responsible Party: Levi Gibson, Tami Ryall</p> <p>Expected Completion Date: April 2019</p> <p>Management Action Plan: 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>

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

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
			2. Policies should be maintained in a shared drive or intranet that is accessible to all employees subject to or affected by the policy. 3. Key employees should be trained on the content of the policy on a regular basis.	
2.	<p>There is limited or no bandwidth available for department Grant Coordinators to identify new grant opportunities.</p> <p>Per inquiry with key personnel, there are no formal procedures in place for identify new grant opportunities. Additionally, after discussions with Grant Coordinators, departments do not have enough resources or time to encourage new grant identification. Results of detailed testing include:</p> <ol style="list-style-type: none"> 1. For four of five departments reviewed, new grant identification activities are not being performed. 2. For one of five departments reviewed, new grant identification is performed periodically, but personnel are not required to identify new grant opportunities. 3. Internal Audit noted that Pinal County received approximately \$25 million in operating grants in fiscal year 2016, while similar sized Counties across the U.S. received an average of \$81 million in operating grants on an annual basis.* <p>Based on the above observations, and detailed testing performed, there is a risk that future grant funding may be inadequate to meet the needs of the County.</p> <p>*Please reference Appendix B for more details around the benchmarking analysis performed by Internal Audit.</p>	High	<p>Internal Audit recommends the following action items for Pinal County:</p> <ol style="list-style-type: none"> 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.) <p>*Please reference Appendix D for examples of Grant Management software</p>	<p>Responsible Party: Levi Gibson, Tami Ryall</p> <p>Expected Completion Date: Completed July 2018</p> <p>Management Action Plan #1: Grant Administrator position was filled in July 2018. -----</p> <p>Expected Completion Date: February 2019</p> <p>Management Action Plan #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>Expected Completion Date:</p>

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

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
			that should be further researched by the Pinal County Finance Department.	February 2019 Management Action Plan #3: Key staff will be trained early in 2019 on upgrades to SharePoint platform and any enhanced search program acquired by the County.
3.	<p>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> <p>Per Internal Audit interviews, the following was noted:</p> <ol style="list-style-type: none"> 1. There are no formal grant management trainings required to ensure County personnel are performing procedures and practices consistently. 2. There are no dedicated personnel or staff fully devoted to the Grant Management process (i.e. most department personnel performing grant management procedures are not performing these tasks on a full-time basis). 3. The nature of the current grant management process is manual and requires extensive time on behalf of the individual departments, leading to personnel developing process workarounds and deviations from required protocols. <p>Based on the above observations, there is a risk that inconsistent and informal Grant Management procedures could lead to loss of funding due to employee turnover or lack of formal training.</p>	High	<p>Internal Audit recommends the following action items for Pinal County:</p> <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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.** 	<p>Responsible Party: Levi Gibson, Tami Ryall</p> <p>Expected Completion Date: January 2019</p> <p>Management Action Plan: 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>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
			<p>* Internal Audit noted that the County Attorney's office has implemented lead sheets that can be leveraged by Pinal County to create a standardized version. **Please reference Appendix D for examples of Grant Management software that should be further researched by the Pinal County Finance Department.</p>	
4.	<p>There is currently no designated individual responsible for the overall Grant Management process.</p> <p>Through inquiry with department Grant Coordinators, Internal Audit noted that there is no designated individual within Pinal County that is responsible for identification of new grant opportunities, coordinating with Granting Agencies, providing feedback on grant applications or providing insight into potential improvements for the grant management processes. Additionally, Internal Audit noted that Grant Coordinators, and other non-grant focused departmental staff, are taking on grant responsibilities without the relevant experience or expertise necessary to review grant applications and pursue grant opportunities.</p> <p>A lack of centralized management may lead to an increased risk of missing new grant opportunities, loss of grant funding, or inconsistent application of procedures and practices by department personnel.</p>	High	Internal Audit recommends that Pinal County designate or hire a full-time Grant Administrator to oversee the County's Grant Program.	<p>Responsible Party: Levi Gibson, Tami Ryall</p> <p>Expected Completion Date: Completed July 2018</p> <p>Management Action Plan #1: Grant Administrator position was filled in July 2018.</p>
5.	<p>County departments are applying for federal grants prior to receiving required County Manager/Board of Supervisor's approval.</p> <p>Per inquiry with Grant Coordinators, Internal Audit noted that departments are inconsistently following the grant application approval process prior to applying for grant funds.</p>	High	Internal Audit recommends that Pinal County re-emphasize with key grant management personnel the importance of receiving required approvals during the Pre-Proposal process.	<p>Responsible Party: Levi Gibson, Tami Ryall</p> <p>Expected Completion Date: February 2019</p>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p>1. For three of three grants selected, County Manager/Board of Supervisors approval was not obtained prior to submitting the grant application to the Granting Agency.</p> <p>Based on the above observation, and detailed testing performed, there is a risk that the grant match requirements and funding applied for is not approved by the County Manager/Board of Supervisors prior to submission of the grant application. By not obtaining appropriate approvals prior to the submission of the application, there may be a risk of applying for grants that do not align with the County's long-term strategic plan, accepting grants that require matching funds which are not available or legally binding the County to perform designated activities that are detrimental to the County economic outlook.</p>			<p>Management Action Plan: 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>
6.	<p>There is no official comprehensive database of all grant activity and grant types (i.e. Federal, State, Private, etc.).</p> <p>Internal Audit was unable to identify a central County repository to track and/or manage grants in an efficient manner. Per inquiry with the Finance Department and Grant Coordinators, Internal Audit noted that departments are not required to maintain a complete listing of applications, active and closed grants. Accordingly, Internal Audit determined that the most reliable County wide listing of active grants is documented through the SEFA listing, which is managed by Finance.</p> <p>Based on the observations noted, the lack of a centralized listing of grant activities and undefined organizational structure may lead to lost funding opportunities and/or non-compliance with reporting requirements.</p>	Medium	<p>Internal Audit recommends the following action items for Pinal County:</p> <ol style="list-style-type: none"> 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 	<p>Responsible Party: Levi Gibson, Tami Ryall</p> <p>Expected Completion Date: Grant Administrator hired July 2018.</p> <p>Management Action Plan #1: Grant Administrator position was filled in July 2018.</p> <hr/> <p>Expected Completion Date: SharePoint to be improved by January 2019.</p> <p>Management Action Plan #2:</p>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
			<p>management reporting and monitoring capabilities.*</p> <p>*Please reference Appendix D for examples of Grant Management software that should be further researched by the Pinal County Finance Department.</p>	<p>SharePoint to be improved as a short-term solution and evaluated for its utility in meeting the County's needs. Included in the re-tooling will be database and simplified reporting elements.</p> <p>-----</p> <p>Expected Completion Date: Evaluation of Grant Management programs for enhanced search to be completed February 2019</p> <p>Management Action Plan #3: Outside Grant Management programs will be researched and evaluated initially for enhanced search and secondarily for overall grants administration based on future budget discussions.</p>
7.	<p>The Pre-Proposal process is overly complex and cumbersome in nature; therefore, results in an inefficient workflow for obtaining approvals for new grants.</p> <p>Internal Audit noted that documentation procedures required to submit a Pre-Proposal Form via SharePoint and obtain necessary approvals are not consistently followed. Additionally, due to the current iteration of the Pre-Proposal Form requiring completion of several unnecessary fields such as: duplicative questions and</p>	Medium	<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 	<p>Responsible Party: Levi Gibson, Tami Ryall</p> <p>Expected Completion Date: December 2018</p> <p>Management Action Plan: Working with IT staff, all forms in SharePoint have been simplified and use of</p>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p>grant description fields. As a result, Grant Coordinators are less inclined to complete the Pre-Proposal Form prior to Grant Application submission.</p> <p>Per inquiry with department Grant Coordinators, Internal Audit noted that the SharePoint approval workflow is inefficient and does not provide necessary details to facilitate the approval process. This has resulted in Grant Coordinators applying for grant funds prior to obtaining appropriate approvals on the Pre-Proposal Form. As part of the testing performed, Internal Audit selected three grants to perform detailed testing and noted the following:</p> <ol style="list-style-type: none"> 1. For three of three grants selected, the Pre-Proposal Form process was not performed and/or completed fully prior to submitting a grant application. <p>Based on the above observation and detailed testing performed, there is a risk that grants are not approved by appropriate personnel prior to applying for the grant.</p>		<ol style="list-style-type: none"> d. Summary of Grant Usage / Restrictions e. Matching Requirements f. Required Management Approvals g. Associated Risks <ol style="list-style-type: none"> 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>*Please reference Appendix D for examples of Grant Management software that should be further researched by the Pinal County Finance Department.</p>	<p>the application expanded to include database and reporting functions.</p> <p>Staff will be trained on its use and the importance of following the process emphasized.</p> <p>Grant Management software will be researched and evaluated, emphasizing enhanced search first and broader grant administration capabilities later as part of the budget process.</p>
8.	<p>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> <p>Internal Audit noted that several key Grant Management personnel are scheduled to retire within the next five years.</p> <p>As the current Grant Management process is manual, and knowledge is limited within a few key personnel per</p>	Medium	<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. 	<p>Responsible Party: Department Directors</p> <p>Expected Completion Date: Ongoing</p> <p>Management Action Plan: Cross-training of departmental grant staff is ongoing and will be emphasized within the departments.</p>

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No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
	<p>department, Internal Audit noted that there is a risk of loss of grant funding as a result of the lack of a developed succession plan or cross-training to address employee retirement and turnover.</p>		<p>2. Develop a strategic succession plan around replacing key Grant Management personnel to reduce the risk of losing knowledge and potential funding.</p>	

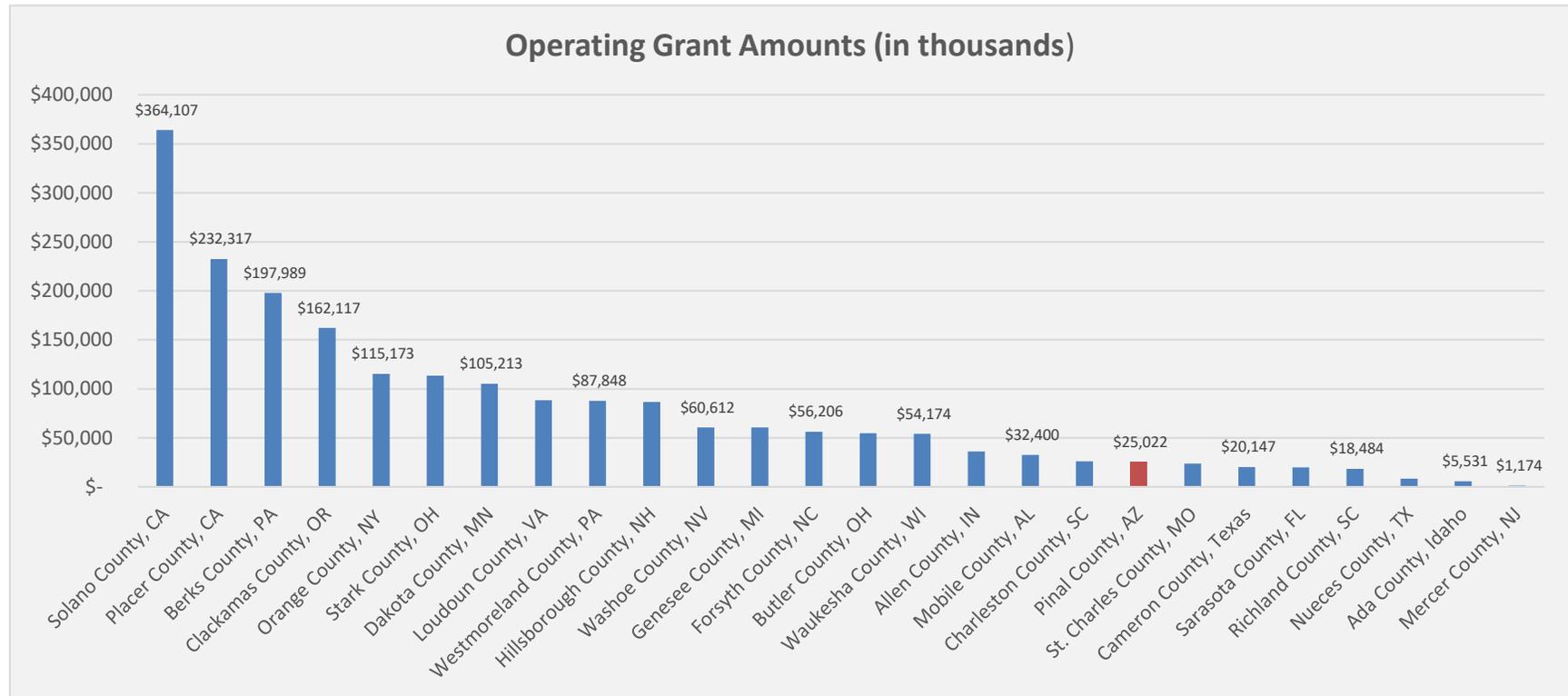
*Risk Ranking: Includes High, Medium and Low. See Risk Ranking Definitions in Appendix A for further detail.

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

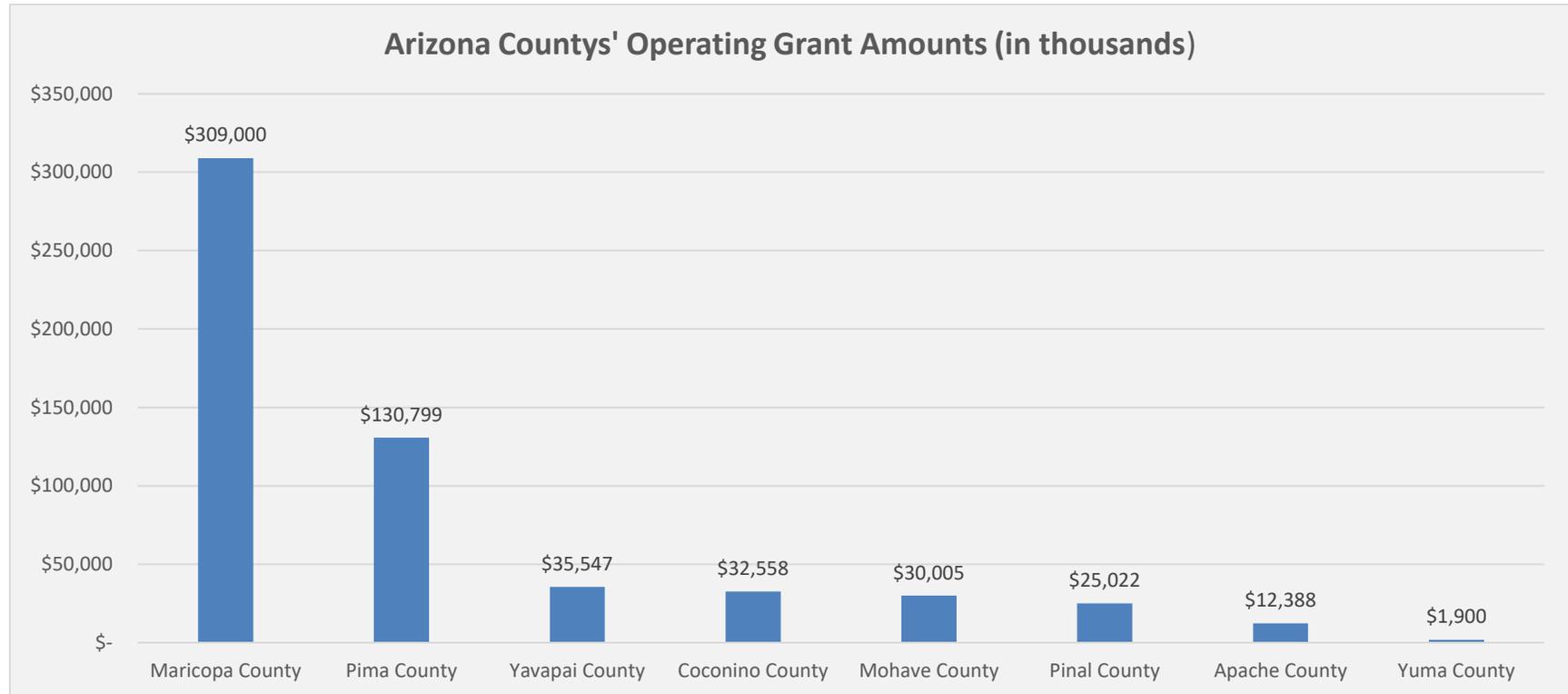
Appendix B: Benchmarking

The graph below functions as a benchmark for Pinal County against other U.S. counties of similar population sizes ranging between 345,000 and 433,000 residents. As operating grant funding is vital for counties to provide essential services and function at a high-level, Internal Audit sampled 25 different counties of similar population sizes and noted that Pinal County ranked 19 out of 25 with regards to total operating grant funding, as taken from the counties' most recent Comprehensive Annual Financial Report (i.e. Fiscal Year 2016-2017 based on report availability). The graph is intended to be utilized for comparative purposes only.



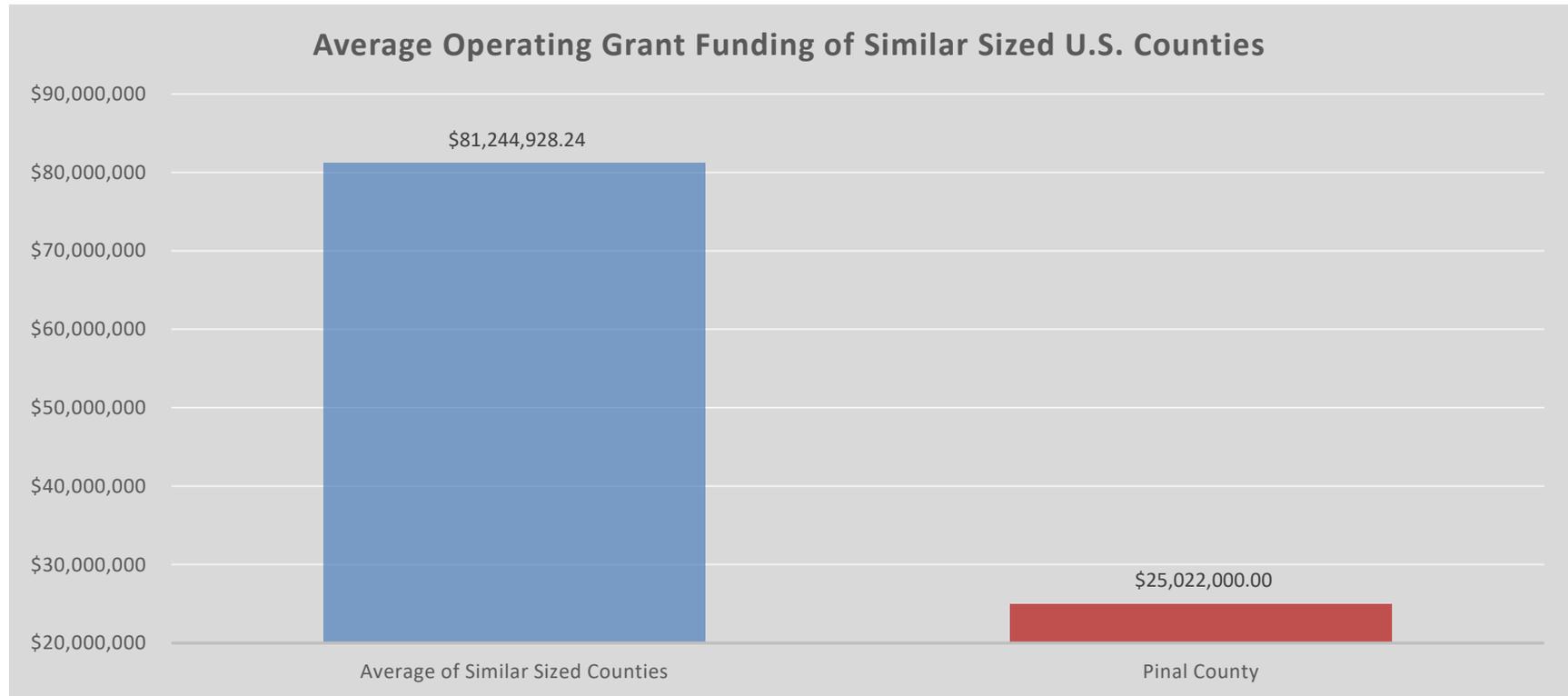
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The graph below functions as a benchmark for Pinal County against other counties in the State of Arizona with available operating grant reporting data. Internal Audit sampled 8 different counties within the state of Arizona and noted that Pinal County ranked 6 out of 8 with regards to total operating grant funding, as taken from the counties' most recent Comprehensive Annual Financial Report (i.e. Fiscal Year 2016-2017 based on report availability). Of consequence, Internal Audit noted that Pinal County has almost 180,000 more residents, respectively, within its boundaries than three counties ranked higher (e.g. Yavapai County, Coconino County and Mohave County).



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The graph below represents the average operating grant funding of the previously mentioned 25 similar sized counties in comparison to Pinal County's operating grant funding for Fiscal Year 2016. The data below indicates a variance between the average counties operating grant funding and Pinal County's in excess of \$56 million on average. In order to reduce the variance depicted below, Internal Audit recommends that Pinal County hire a full-time Grant Administrator, whose job function should include identifying new grant opportunities, providing centralized review and monitoring of grant activity and engaging in data analysis to perform cost/benefit analysis on current and potential grant opportunities.



Appendix C: Process Enhancements

Through detailed discussions with key personnel, performance of walkthroughs and detailed control testing, Internal Audit identified the process enhancements below for management’s consideration. Internal Audit encourages the Finance Department to review the process enhancements and develop solutions to improve the corresponding sub-process. However, due to their low risk nature, Management responses for identified process enhancements are not required.

No.	Process Enhancements
1.	Cost centers are not being properly closed upon completion of the grant fund cycle. As a result, this may lead to inappropriate charges being allocated to the cost center codes after completion of the grant funding cycle.

Appendix D: Grant Management Software Solutions

Internal Audit performed research into available Grant Management software that is specifically targeted to help automate grant management sub-processes, including: identification, application, and monitoring of all active grants in a centralized location. Based on the research performed, the following three software packages, detailed below, were identified as options that could be included in Pinal County's search for a centralized Grant Management system, as detailed in the improvement opportunities noted in this report.



AmpliFund is a centralized Grant Management tool that enhances communication and transparency:

- **Pre-Award:** Manages grant research, planning and submission
- **Full Cycle:** Manages grant reporting, compliance, status and evaluates effectiveness
- **Add-ons:** Supplement modules are available to customize and enhance specific grant functions



eCivis is a Grant Management System used for State, Local, and Tribal Governments:

- **Grant Acquisitions:** Finding, analyzing, planning and applying for grants
- **Grant Management:** Facilitates reporting of grants by department, tracks goals and budgets, and provides access to resources to improve performance and compliance



FLUXX is a cloud based Grant Management Solution:

- **Grant Maker:** Data management and reporting, grantee portal, and compliance checks
- **Grant Seeker:** Creates a bridge to Granting Agency to apply, track, post and delegate tasks
- **Impact Intelligence:** Gathers data and strengthens funding decisions

Appendix E: 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.