

**RESOLUTION OF THE BOARD OF SUPERVISORS  
OF MARICOPA COUNTY  
CONCERNING THE OVERSIGHT AND REVIEW OF THE MARICOPA  
COUNTY SHERIFF'S DEPARTMENT**

WHEREAS, the powers and duties of the Maricopa County Board of Supervisors ("Board") relating to oversight and budget authority are outlined in statute, specifically A.R.S. §§ 11-201, 251(1) and (21), and 42-17101, et. seq.; and

WHEREAS, the Maricopa County Sheriff's ("Sheriff") duties and responsibilities are established by statute, specifically A.R.S. § 11-441; and

WHEREAS, the Maricopa County Sheriff's Office ("MCSO"), beginning in November, 2009, opposed participation in standard County audits and raised objections to subpoenaed documents and public records requests; and

WHEREAS, on May 26, 2010, the Board heard a report concerning fiscal and management concerns regarding the MCSO, and

WHEREAS, the Board directed staff to investigate and analyze information in order to make further recommendations to the Board, and

WHEREAS, the Board, at its September 22, 2010, meeting learned of the MCSO's misallocation of the voter-approved Jail Tax (a.k.a. Detention Fund), violations of Board policies relating to procurement and capital purchases, questionable use of outside bank accounts, and significant weaknesses in cash handling procedures; and

WHEREAS, the Board, at its April 13, 2011, meeting learned the estimated misallocation of Detention and Inmate Services Fund monies by the MCSO was nearly \$99.5 million (unaudited); and

WHEREAS, some members of the public have expressed concern regarding the MCSO; and

WHEREAS, MCSO is in need of funding for capital improvement and information technology projects in Fiscal Year 2011-2012 totaling \$233.36 million, as follows:

1. additional information technology infrastructure to support Zone 2 at an estimated cost of \$4.94 million; and
2. a new crime lab, construction of which is underway and will be completed in the fall of 2012, at an estimated final allocation cost of \$4.6 million; and

3. a new County-wide radio system at an estimated cost of \$131.35 million; and
4. a new 911 center equipment at an estimated cost of \$8.25 million; and
5. a new integrated 911 center and headquarters at an estimated cost of \$80.0 million; and
6. new information technology infrastructure at its headquarters at an estimated cost of \$4.22 million; and

WHEREAS, the Board believes that additional financial controls and monitoring of MCSO are necessary in order to support the Board's fiduciary and statutory responsibilities; and

NOW THEREFORE, BE IT RESOLVED THAT:

1. The County Internal Audit Department will perform at least the following audits of MCSO:
  - 1.1 Initial Survey and Risk Assessment
  - 1.2 Expenditures
  - 1.3 Payroll
  - 1.4 IT Systems and Software Applications Controls
  - 1.5 Incident Report Tracking
  - 1.6 Evidence Room, Property Release and Purge, Vehicle Impound
  - 1.7 Weapons Inventory
  - 1.8 Seized Drugs – Disposal/Destruction
  - 1.9 Warehouse/Surplus Operations
  - 1.10 Training Compliance
  - 1.11 Patrol IGA Review
2. The County Office of Management and Budget will provide the following ongoing financial controls of MCSO:
  - 2.1 Continued Monthly Detailed Financial Review by Line Item of all MCSO funds in FY 2011-12, including P-card monitoring
  - 2.2 Continued Journal Voucher Review
3. The County Office of Enterprise Technology will provide the following information technology collaborative activities with MCSO:
  - 3.1 Full Review of Existing IT Systems
  - 3.2 Procurement of new Information Technology Systems
  - 3.3 Telecommunication Systems Review of existing and new technology

4. The County Office of Management and Budget, in concert with other applicable Maricopa County Departments, will perform the following operational efficiency reviews of MCSO:

- 4.1 Vehicle Utilization Review
- 4.2 Extradition/Travel Policy and Procedure Updates
- 4.3 Aviation Operations Review
- 4.4 Efficiency and Best Practices Reviews in Conjunction with Staffing Studies
- 4.5 Cash Handling Procedures
- 4.6 Mandated Vs. Non-Mandated Service Analysis
- 4.7 Deployment of Time Clocks, where applicable

5. The County Office of Management and Budget, in concert with other applicable Maricopa County Departments, will perform the following oversight functions and review of MCSO:

- 5.1 Full Cost Recovery for All Services Rendered
- 5.2 Implementation of Subsequent Remedial Measures
- 5.3 Review of Volunteer Program Structures and Related Coverage/Liability Issues
- 5.4 Full Strategic Business Plan Update and Metric Reporting
- 5.5 Full Update of Reporting Structure and Staff Allocation, including Specialized Units

6. The County Office of Management and Budget, in concert with MCSO and other applicable Maricopa County Departments, will update the Board of Supervisors on the status of the items delineated in this Resolution on a quarterly basis.

Adopted this 20<sup>th</sup> day of June, 2011.

MARICOPA COUNTY

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Andrew Kunasek  
Chairman  
Board of Supervisors

ATTEST:

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Fran McCarroll  
Clerk of the Board

Approved as to form:

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Counsel to the Board