



Maricopa County

**Internal Audit
Department**

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To: Maricopa County Board of Supervisors

From: Mike McGee, County Auditor

Subject: Special Request – MCDOT P-Card Purchases

Date: October 28, 2019

Pursuant to our previous engagement memo, this is to notify you that we completed our review of MCDOT's P-Card internal controls. During our work, we found opportunities for improvement at MCDOT along with policy changes countywide through OPS.

An action plan was established by MCDOT and approved by Jennifer Toth, Reid Spalding, and Joy Rich. The significant changes relate to policy training, internal procedures, and periodic auditing.

An action plan was established by OPS and approved by Kevin Tyne, Shelby Scharbach, and Joy Rich. The significant changes related to countywide training requirements for cardholder supervisors and department requirements for periodic P-Card audits.

Both detailed action plans are available upon request.

Please let me know if you have any questions.