



# Internal Audit

## PERFORMANCE REPORT

---

FY 2019

County Auditor's Message	1
What We Do	2
Value & Quality	4
Benchmarks	6
Audit Impact	7
Audit Highlights	8
Agency Feedback	10
Independence	11
Advisory Committee	12
Staff Qualifications	13
Meet Our Staff	14
Awards	20

**Big thanks to the**

**Annual Report Project Team:**

Tim Lockinger, Audit Supervisor

Megan McPherson, Senior Auditor

Tim Carroll, Senior Auditor

# COUNTY AUDITOR | MESSAGE



## YEAR IN REVIEW

The Internal Audit Department is proud to highlight some of the meaningful changes we have achieved over the past year, in collaboration with our county partners. Our office remains committed to positively impacting Maricopa County and this report reflects the value our professional and dedicated employees provide to the county.

The key to our achievements has been a continuing evolution to effectively audit the operations of a rapidly changing county. Our office modernized its approach to internal auditing in three key areas:

- Adopting a leading-edge, agile audit methodology to better identify emerging risks and provide timely insights
- Deploying audit management software and new technologies to enhance the mobility and efficiency of the audit process
- Adapting our audit reports to quickly identify and communicate key high-impact findings

## ON THE HORIZON

While we are proud to report on the achievements of the past year, our team must also look toward the year ahead. Building upon our success, we will move forward to play a growing role in supporting a bright future for Maricopa County. Some of these efforts will include:

- Expanding the use of data analytics to monitor trends and identify potential problems
- Advancing our continuous risk assessment model to better track changes throughout the county
- Developing professional staff using the Situational Leadership model to ensure the appropriate level of direction and support.

I want to especially thank our hard-working employees for embracing these transformational changes with enthusiasm and professionalism. That attitude drives our optimism for the coming year as we continue to partner with county stakeholders and provide the most value to those we serve.

*Michael McGee*

Michael McGee  
Maricopa County Auditor

# WHAT WE DO

## INTERNAL AUDIT

We are a team of professionals that provides independent and objective assessments designed to add value and improve the County's operations. We help the County accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

## MISSION

Provide objective information on the County's system of internal controls to the Board of Supervisors so they can make informed decisions and protect the interests of County citizens.

## VALUE STATEMENT

Promote the effective, efficient, economical, and ethical use of public resources.

## STRATEGIC OBJECTIVES

1. Adopt a **holistic approach** for identifying, prioritizing, and responding to risks in a timely manner.
4. Provide the Board of Supervisors **meaningful** assurance, advice, and insight on key risks.

2. Embrace **agile audit practices** that are flexible and forward-focused.

3. **Collaborate** with other County stakeholders to increase engagement, share best practices, provide new perspectives, and develop an open flow of risk information.



5. Cultivate a **continuous improvement** philosophy that promotes incremental change, problem solving, and sustained improvements.

6. Employ **consistent leadership and staff development** strategies that strengthens performance, retention, and succession.

Visit [our website](#).

# WHAT WE DO

- CONTINUED -

## TYPES OF ENGAGEMENTS

### COUNTINUOUS MONITORING

Using data analytics, Internal Audit increases audit coverage by testing transactions relating to high-risk County operations without performing a full audit.

### PERFORMANCE AUDITS

Our performance audits examine County programs, functions, operations, or the management systems and procedures to assess whether an agency is achieving economy, efficiency, and effectiveness.

### CONTRACT AUDITS

We audit contracts to reduce the risk of non-compliance and improper payments and/or lost revenues.

### INFORMATION TECHNOLOGY (IT) AUDITS

Our specialized IT auditors perform assessments of IT systems and internal controls. Assessments consider system and data security, IT governance, business continuity, and other general controls.

### MINIMUM ACCOUNTING STANDARDS (MAS)

For County judicial services, we review their compliance with the Minimum Accounting Standards (MAS) set forth and required by the Supreme Court of Arizona, Administrative Office of the Courts (AOC).

### AUDIT FOLLOW-UP

We perform follow-up procedures to determine if recommendations for improvements are implemented and sustained.

### CITIZENS FINANCIAL CONDITION REPORT

We prepare a report highlighting the financial strength of the County. This award-winning report provides graphical information on key financial indicators, trends, and benchmark comparisons.

### SPECIAL REQUESTS

We provide specialized auditing and consulting services to the Board of Supervisors as needs arise.

## Mitigate risks and strengthen internal controls



County-Wide  
Risk Assessment

Annual  
Audit Plan

Audit Planning  
and Fieldwork

Issue  
Report

Conduct  
Follow-up

**Share knowledge and advise the Board of Supervisors and agency management**

# VALUE & QUALITY

## VALUE

A robust internal audit department adds value in a variety of ways. One way is through deterring costly activities such as fraud, waste, noncompliance, etc. Another way is by facilitating positive changes resulting in greater efficiencies. While it is difficult to measure intangible value, audit work also produces real savings that are measurable. Examples include identifying improper contractual payments and uncollected revenues. A summary of our measured savings is presented below.

### SAVINGS SINCE FY10



Since FY10, we have identified \$10.5 million in actual savings, and \$33.4 million in potential savings and cost avoidance.

### ANNUAL COST COMPARISON



FY19 audit work would have cost more than twice as much if external auditors had been used instead of Internal Audit staff.

## QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

Our quality assurance program assesses the efficiency and effectiveness of our operations, in accordance with the International Standards for the Professional Practice of Internal Auditing. Conformance to these standards and the Code of Ethics is verified by:

- Periodic self-assessments – During FY19, we reviewed 33% of audit projects and found no significant deficiencies.
- External assessments – A review of our internal quality control system by an independent party is required once every five years. Our last external assessment was completed in FY17, and was performed by representatives from the Association of Local Government Auditors; there were no findings.

## DOING THINGS BETTER! DEPARTMENT TRANSFORMATION

We're improving ourselves too! As early adopters of a leading-edge internal audit approach, we are providing better services and having more meaningful impact. The journey to improve our value began with a transformation of tools, processes, and mindset.

### AGILE INTERNAL AUDITING

Adapted from the software development industry, the Agile methodology is an iterative and incremental process that provides solutions through a collaborative effort of cross-functional teams and their audit stakeholders. It changes the way we audit!

#### HOW ARE WE TRANSFORMING?

Internal Audit's transformation focuses on process development, technology, and automation by:

- Mapping new audit processes using the Agile methodology
- Implementing new audit management software that integrates all aspects of our audits
- Advancing our data analytical tools to better identify trends and issues

#### WHY ARE WE DOING IT?

Our transformation adds value in the following ways:

- Effective and efficient audit process
- Frequent feedback and fewer surprises for stakeholders
- Collaboration with stakeholders

### HIGH-IMPACT REPORTING

HAVE YOU SEEN OUR NEW REPORTS?

- Quickly communicates key information
- Focuses on why the work we did is important



Agile Process Mapping — Preliminary and Final

	<b>Department of Transportation Audit of Roadway Maintenance Maricopa County Internal Audit August 2019</b>
<b>Why This Audit Is Important</b>	
The Maricopa County Department of Transportation (MCDOT) is responsible for preserving and maintaining the County's transportation infrastructure. This includes maintenance of roadways, bridges, culverts, guardrails, street signs, and traffic signals within unincorporated Maricopa County. Effective roadway maintenance helps provide residents safe access to incorporated areas and emergency services. The roadway maintenance budget totaled \$39.6 million in FY2019.	
We performed this audit to ensure that adequate processes are in place for: 1) maintaining infrastructure assets in accordance with established standards, 2) outsourcing maintenance of projects, 3) managing project efficiencies and backlogs, and 4) complying with Federal and State training requirements.	
<b>Key Findings</b>	
<ul style="list-style-type: none"><li>• Maintenance standards for critical transportation assets were not documented, and related maintenance plans were not established and tracked in MCDOT's Cartegraph system.</li><li>• For maintenance projects not required by State statute to be put out for bid, written</li></ul>	

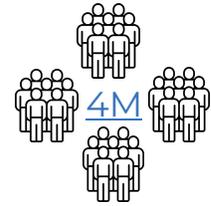
# BENCHMARKS

Benchmarks were chosen from the Association of Local Government Auditors (ALGA) Biennial 2018 Benchmarking Survey and Protiviti's Embracing Next-Generation of Internal Auditing Report.



## Internal Audit

Internal Audit's 19 **auditors** are part of Maricopa County's over 13,000 employees serving over 4 million citizens.



## Fi\$cal Responsibility

We use **only half** of what other audit shops use in relation to the organizational budget.



## Experienced Staff

We employ **more auditors** with a **certification** and/or an **advanced degree**.



Our staff averages **more than 15 years** of **experience** compared to **10 years** for respondents.

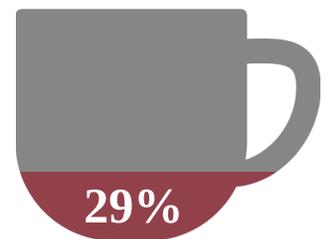
■ Internal Audit ■ ALGA Respondents

## Leading-Edge Auditing

We are an **early adopter** of **transformative** audit **processes**.



We Have Implemented All 4!



Other Audit Shops Still Catching Up

# AUDIT IMPACT

## 100% RECOMMENDATION CONCURRENCE



Meaningful recommendations and concurrence are the first step in creating positive change for the County.

During FY19, our audits resulted in 133 findings. 25 (19%) of these findings were positive and resulted in no audit recommendations; the remaining 108 (81%) findings resulted in a total of 129 recommendations for improvement. The audited agencies concurred with all 129 audit recommendations. All key findings requiring corrective action were addressed through agreed-upon management action plans.

## 94% ACTION ON IMPLEMENTATION

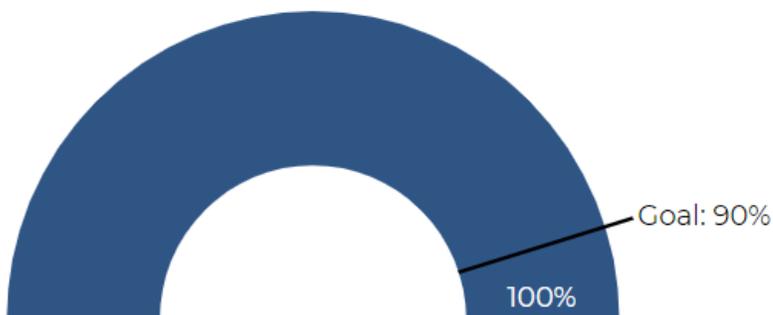
Follow-up on audit recommendations increases transparency and accountability. Historically, 98% of all recommendations are implemented/closed within three years.

 3,162 Recommendations

 2,974 Implemented/Closed

 188 In Progress

## 100% AUDIT SATISFACTION



Satisfaction surveys assist us in setting expectations, and in determining the audit's value to the County.

Our goal is to achieve 90% satisfaction from County leadership and agency directors with each audit report. During FY19, we achieved 100% satisfaction.

# AUDIT HIGHLIGHTS

Visit our website for a complete list of [Audit Reports](#)

## KEY AUDIT HIGHLIGHTS (CLICK ON AUDIT TO VIEW FULL REPORT)

### [DEPARTMENT OF EMERGENCY MANAGEMENT \(EMERGENCY PREPAREDNESS\)](#)

- The Emergency Operations Center may not be suited for a long-term emergency event.
- The Emergency Operations Plan is an “all hazards plan” that contains formal plans and procedures for responding to all potential disasters likely to occur within Maricopa County.
- Annual training is provided, but the County lacks authority to require partner agency attendance.

### [SHERIFF’S OFFICE \(BONDS, FINES, AND COURT ORDER PROCESSING\)](#)

- Inmates were released on time and in accordance with court orders.
- Clerks receive court order information in a variety of forms and terminology that, if misinterpreted, could affect an inmate’s detention length.
- Victim notifications were processed in compliance with laws and Sheriff’s Office policies.

### [DEPARTMENT OF TRANSPORTATION \(ROADWAY MAINTENANCE\)](#)

- Maintenance standards and plans were not established and tracked in the Cartegraph system.
- For applicable maintenance projects, procedures did not include evaluating whether outsourcing is in the best economic interest of the County.
- Employees were current with most safety training requirements; tracking can be improved.

### [FLOOD CONTROL DISTRICT \(INTERGOVERNMENTAL AGREEMENTS\)](#)

- County assigned facilities were properly inspected and maintained.
- An asset management program should be used to better track facilities and maintenance.
- Revenues and expenditures were properly authorized and supported.

# AUDIT HIGHLIGHTS

- CONTINUED -

## SPECIAL REQUESTS — ELECTIONS

Each year, we receive an increased number of special requests that are in addition to the approved audit plan. During FY19, our most impactful special request was related to elections.

### [RECORDER'S OFFICE \(REVIEW OF ELECTION PROCESSES\)](#)

Recommendations included improvements for election readiness, including:

- Voting location setup logistics and scheduling
- Staffing, recruiting, and training
- Project management
- Facilities and equipment
- Contingency planning

## CONTRIBUTIONS TO THE ELECTIONS WORK GROUP

In January 2019, a countywide election work group was formed to explore and recommend changes to structure, staffing, and technology resources to make Maricopa County elections “best in class.” The County Auditor was a member of this work group and Internal Audit played a large role in facilitating consulting services, process mapping, and research activities.

## AUDIT MANAGER APPOINTED AS ELECTION DAY DIRECTOR

Shortly after the work group’s report was complete, Internal Audit Manager Scott Jarrett was selected by the Board of Supervisors and appointed as the County’s Election Day Director. This was in large part due to Mr. Jarrett’s in-depth knowledge of elections and his leading role in elections-related work.



# AGENCY FEEDBACK

“The Audit gave us the opportunity to look at our program from a **different perspective** and take some suggestions to **improve** daily processes.”

*- Emergency Management*

“I **appreciate** you and your team. Every interaction with them is always **pleasant** and **professional**.”

*- Clerk of the Board*

“Thank you and your team for your **professionalism** and **help**. We are **better** for your feedback and support.”

*- Animal Care & Control*

“I have been a participant in numerous audits during my career. The **non-confrontational** approach of the team (learning through humble inquiry) set the tone and led to a **successful, positive outcome**.”

*- Flood Control District*

“This is a **great report**. I think it is a very **consumable** document.”

*- Budget Office*

“The team was **instrumental** and **embedded** in this process. My deepest **appreciation** for your efforts in **completing** this enormous task.”

*- Elections Department*

“We so **appreciate** you and your team and your **tactful** way of working as a **partner** with departments.” *- Human Resources*

# INDEPENDENCE

## Maricopa County Board of Supervisors



Jack Sellers  
District I



Steve Chucri  
District II



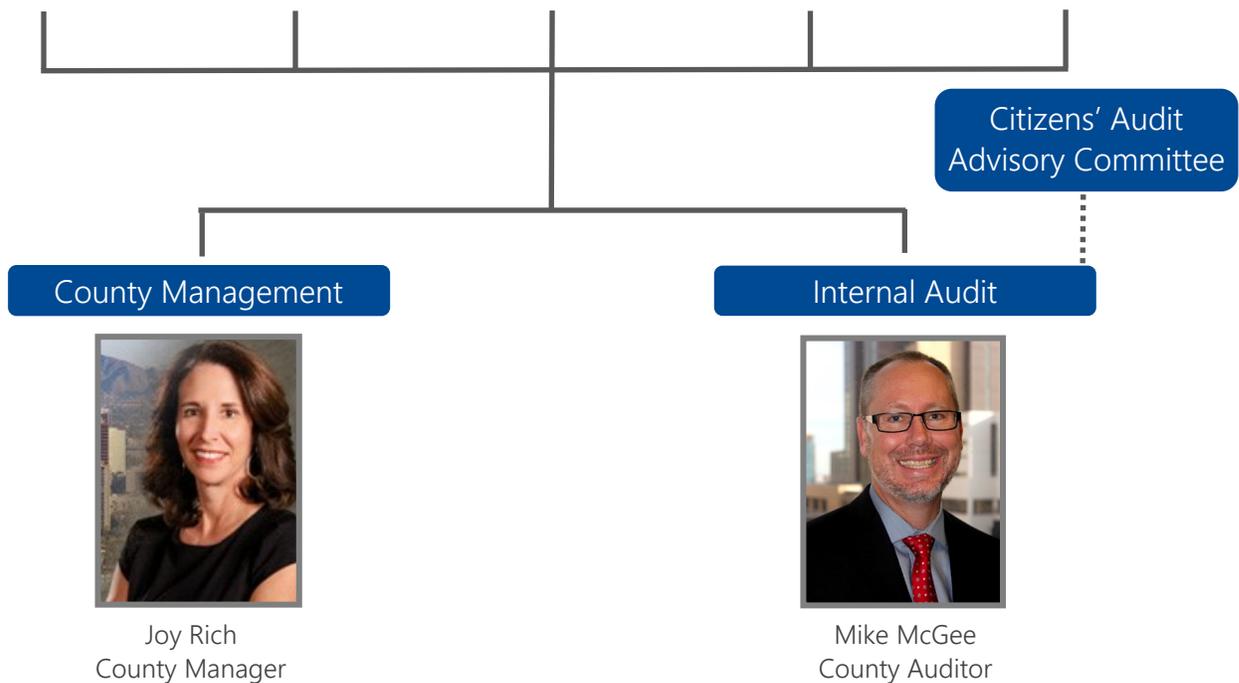
Bill Gates  
District III  
(Chairman)



Clint Hickman  
District IV  
(Vice Chairman)



Steve Gallardo  
District V



Internal Audit reports directly to the Board of Supervisors. This organizational structure provides assurance that County officials cannot unduly influence the nature or scope of the audit work, and gives the Board a direct line of communication with Internal Audit.

Prior to beginning an audit, auditors are required to sign Qualifications and Independence Statements certifying they have no personal impairments to their independence. Auditor independence is also confirmed during regularly scheduled team meetings.

# ADVISORY COMMITTEE

## Citizens' Audit Advisory Committee Members Provide Oversight



Ryan Wimmer  
District I



Dawn von Epp  
District II



Barbara Coppage  
District III  
(Chairperson)



Ramon Ramirez  
District IV



Shelby Scharbach  
Assistant County Manager



Mike McGee  
County Auditor



Donna Miller  
Office of the Auditor General

Not Pictured:  
Joseph Losada  
District V  
Andrea Cummings  
Attorney's Office

The Board-appointed Citizens' Audit Advisory Committee assists the Board of Supervisors with its oversight responsibilities by reviewing and commenting on the County's financial information, audit process, audit reports, and other audit-related matters. The Committee also reviews significant audit findings, changes to the audit plan, Internal Audit's overall performance, and more.

Visit our website for a list of all [Duties and Powers](#) and [Committee Member Biographies](#).



Dawn Von Epp, 2018 Advisory Committee Chairperson, receives a plaque for her service from Barbara Coppage, incoming Chairperson and Mike McGee, County Auditor.

# STAFF QUALIFICATIONS

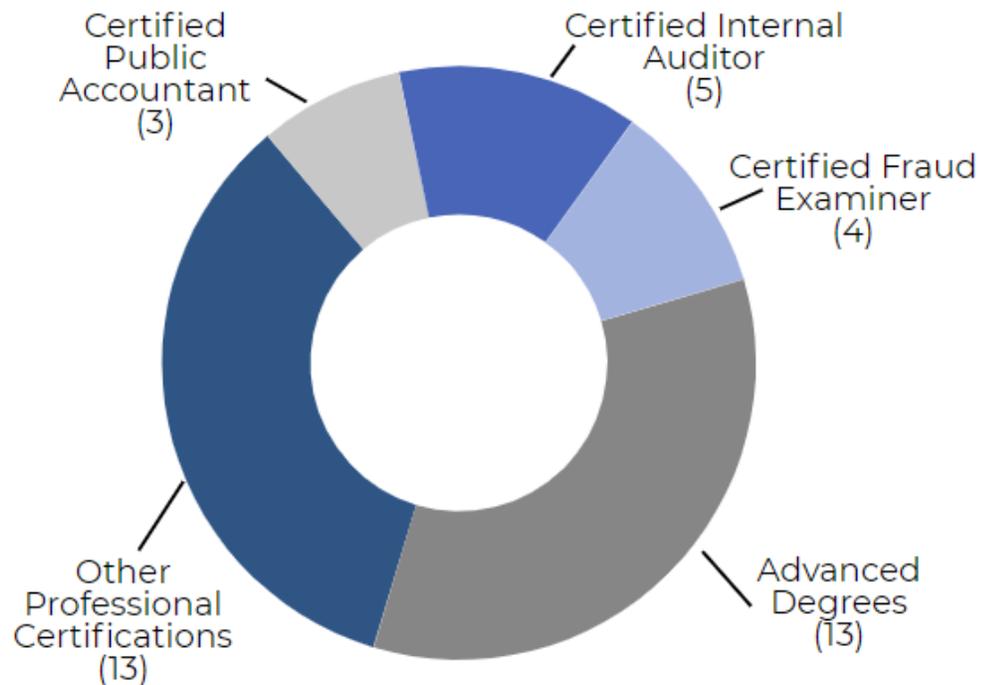
Our staff averages over 15 years of audit & relevant work experience

Our staff has extensive familiarity with professional auditing standards, methods, and techniques, as well as specialized training in information systems, business and government management, accounting, and fraud detection and deterrence.

Our staff holds 38 professional certifications and advanced degrees.

Additionally, most maintain membership in a variety of professional organizations.

## CERTIFICATIONS & ADVANCED DEGREES



## PROFESSIONAL ORGANIZATION MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Arizona Society of Certified Public Accountants (ASCPA)

Association of Certified Fraud Examiners (ACFE – National and Arizona Chapter)

Association of Government Accountants (AGA)

Association of Local Government Auditors (ALGA)

Information Systems Audit and Control Association (ISACA – National and Phoenix Chapter)

Institute of Internal Auditors (IIA – National and Phoenix Chapter)

Institute of Management Accountants (IMA)

# MEET OUR STAFF

---



## MIKE MCGEE, COUNTY AUDITOR

Mr. McGee is a Certified Public Accountant with a career in auditing and administration in both the public and private sectors. His experience includes over 16 years in management and senior management positions. Prior to joining Maricopa County, Mike served the State of Arizona as the Statewide Internal Audit Manager. He attended Arizona State University where he received his bachelor's degree in accounting and later graduated from Texas A&M University with a master's in business administration.



## SUSAN ADAMS, AUDIT MANAGER

Ms. Adams is a Certified Information Systems Auditor. She has a bachelor's degree in accounting from Utah State University and a master's degree in business administration from the University of Utah. She has over 24 years of professional auditing experience, with 20+ years as an information systems auditor. Ms. Adams is a member of ISACA, the Association of Local Government Auditors, and the Institute of Internal Auditors.



## SCOTT JARRETT, AUDIT MANAGER

Mr. Jarrett is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Fraud Examiner, and is certified in ITIL v3 Foundation. He has a bachelor's degree in accounting from Arizona State University. He served four years in the United States Coast Guard and has 13 years of professional internal auditing experience.

— Shortly after June 30, 2019, Mr. Jarrett was appointed by the Board of Supervisors as the Election Day Director —



## PATRA E. CARROLL, INFORMATION TECHNOLOGY AUDIT SUPERVISOR

Ms. Carroll is a Certified Internal Auditor, Certified Information Systems Auditor, and Certified in Risk and Information Systems Control. She has over 20 years of performance and IT auditing experience in the public sector. Ms. Carroll has a master's degree in information management from the W.P. Carey School of Business at Arizona State University.



### TIM LOCKINGER, AUDIT SUPERVISOR

Mr. Lockinger is a Certified Public Accountant licensed in Arizona and Nevada. He has a bachelor's degree in business administration from the University of Nevada, Las Vegas, and over 30 years of progressive accounting and supervisory experience within the highly regulated gaming industry. He is also experienced in the analysis and development of systems of internal controls. Mr. Lockinger is a member of the Association of Local Government Auditors, and Arizona Chapter of Certified Fraud Examiners.



### BRIAN NESVIG, AUDIT SUPERVISOR

Mr. Nesvig is a Certified Fraud Examiner who joined Internal Audit in August 2016. Prior to Maricopa County, he gained more than 5 years of internal auditing experience, including time in both the public (San Diego County) and private (Target Corporation and Honeywell International) sectors. He has a Juris Doctor and a Master of Laws in taxation from the University of San Diego School of Law, and a bachelor's degree in economics from St. Olaf College. Mr. Nesvig is a member of the Association of Local Government Auditors and the Association of Certified Fraud Examiners.



### KENTON SCHABEN, AUDIT SUPERVISOR

Mr. Schaben is a Certified Fraud Examiner who joined Internal Audit in May 2015. He graduated cum laude from the W.P. Carey School of Business at Arizona State University with a bachelor's degree in finance. He has two years of professional experience as an auditor in the private sector, and prior to that worked in finance for three years at a large financial institution. Mr. Schaben is a member of the Association of Local Government Auditors, ISACA, and the Association of Certified Fraud Examiners.



### STACY ABERILLA, SENIOR LAW ENFORCEMENT AUDITOR

Ms. Aberilla is a Certified Internal Auditor and Certified Government Auditing Professional. She holds a master's degree in public administration from the Arizona State University School of Public Affairs and has nearly 10 years of professional internal audit experience. Her strengths include interpreting and applying legal requirements, policy review and development, data analysis, project management, and presenting complex information to stakeholders. She is a member of the Association of Local Government Auditors and the Institute of Internal Auditors.



### TIM CARROLL, SENIOR AUDITOR

Mr. Carroll is a Certified Fraud Examiner with over 13 years of professional audit experience. He has a bachelor's degree in business administration (finance) from Bowling Green State University, a bachelor's degree in economic crime investigation from Hilbert College, and a master's degree in economic crime management from Utica Collage. Mr. Carroll is a member of the Association of Certified Fraud Examiners and the Association of Local Government Auditors.



### JENNY CHAN, SENIOR AUDITOR

Ms. Chan is a Certified Internal Auditor and Certified Government Auditing Professional, with over 10 years of professional internal auditing experience. She started as an Internal Audit intern in May of 2007 and became a staff auditor in October of 2007. She has a bachelor's degree in accountancy and computer information systems from the W.P. Carey School of Business at Arizona State University. Ms. Chan is a member of the Institute of Internal Auditors, Association of Local Government Auditors, and Arizona Chapter of Certified Fraud Examiners.



### DAN GRIEDL, SENIOR AUDITOR

Mr. Griedl is a Certified Public Accountant and a Certified Internal Auditor. He has a bachelor of business administration degree majoring in accounting from the University of Wisconsin-Oshkosh, with over 30 years of audit experience. He was a consultant on a large five-year contract compliance and cost recovery project. He has experience in aerospace, public utilities, oil and gas, real estate investments, securities, and public accounting. Mr. Griedl is a member of the Institute of Internal Auditors and is a Past President of the Phoenix Chapter of the Institute of Internal Auditors.



### MEGAN M. MCPHERSON, SENIOR AUDITOR

Ms. McPherson graduated from the W.P. Carey School of Business at Arizona State University with a bachelor's degree in finance, and holds a master's degree in teaching economics and business. She began her audit career with Wells Fargo Bank and has more than 12 years of professional internal auditing experience. She is a member of the Institute of Internal Auditors, Association of Local Government Auditors, and Association of Certified Fraud Examiners, and is currently pursuing certification as a Certified Internal Auditor. She also teaches an accounting course at a local community college.



### CHRIS MOORE, SENIOR IT AUDITOR

Mr. Moore is a Certified Information Systems Auditor with over 10 years of auditing experience between public and private sectors. He graduated magna cum laude from the W.P. Carey School of Business at Arizona State University with bachelor degrees in accountancy and management. Mr. Moore is a member of ISACA.



### MIREYDA VILLARREAL-SANCHEZ, SENIOR AUDITOR

Ms. Villarreal-Sanchez joined Internal Audit in December 2018. She has a bachelor's degree from Brigham Young University in business management with an emphasis in international finance. She has over 16 years of compliance and performance government auditing experience while employed at the State of Arizona working for the Department of Economic Security, Department of Revenue, and Department of Transportation. She is currently pursuing her master's in business administration degree with an emphasis in finance through Grand Canyon University. Ms. Villarreal is a member of the Association of Local Government Auditors.



### KIMBERLY ABBOTT, INTERNAL AUDITOR

Ms. Abbott has a bachelor's degree in accounting and a master's degree in business administration from the University of Phoenix. She also has a master's degree in Christian studies with emphasis in leadership and pastoral ministry from Grand Canyon University. She has more than 20 years of business experience in accounting and finance, including 8 years of supervisory experience. Ms. Abbott is a member of the Government Finance Officers Association, the Association of Local Government Auditors, and the Institute of Internal Auditors.



### KERRISHA ALLEN, INTERNAL AUDITOR

Ms. Allen holds a bachelor's degree in general studies from the University of Nebraska-Omaha and is a graduate from Southern New Hampshire University with a master's degree in operation and project management. She started her audit career with the State of Arizona and has over three years of auditing experience. She is a member of Association of Local Government Auditors. She is also a Certified Adult Educator in the State of Arizona.



### BRENDA ERRAN, INTERNAL AUDITOR

Ms. Erran joined Internal Audit in June 2018. She has a bachelor's degree in accounting from Grand Canyon University, and has more than 6 years of experience working in the accounting field, including an internship with a public CPA firm working with individual taxes. Ms. Erran also has 5+ years of experience as a self-employed notary signing agent. Ms. Erran is a member of the Association of Local Government Auditors.



### AMANDA ZIBELL, SENIOR BUSINESS SYSTEMS ANALYST

Ms. Zibell joined Internal Audit in July 2019. Her experience includes over 19 years in government, 15 of those years with the State of Arizona in various accounting, auditing and technical roles. She has a bachelor of science in business management and a master's in business administration. Her professional profile comprises a technical support background which includes accounting, auditing, software and database implementation projects, data analytics, and end user training.



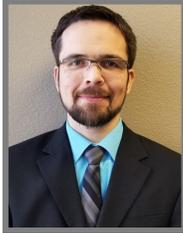
### KAREN SMITH, EXECUTIVE ASSISTANT

Ms. Smith joined Internal Audit in March 2019. She has an associate's degree in legal assisting from Everest College and a bachelor's degree in psychology from Ottawa University. She has more than 16 years of experience working in law firms, including 8 years as a paralegal and 7 years as an executive assistant to managing members and c-level executives.

# STAFF CHANGES

---

## WELCOME! NEW TEAM MEMBERS



Chris Moore  
Senior IT Auditor



Mireyda Villarreal-Sanchez  
Senior Auditor



Kerrisha Allen  
Internal Auditor



Amanda Zibell  
Senior Business Systems Analyst



Karen Smith  
Executive Assistant

## CONGRATULATIONS! PROMOTIONS



Tim Lockinger  
Audit Supervisor



Brian Nesvig  
Audit Supervisor



Kenton Schaben  
Audit Supervisor

THANK YOU  
FOR YOUR SERVICE!



Jennifer Siguenza  
Audit Supervisor  
5 Years of Service



## AWARD FOR ANNUAL FINANCIAL REPORTING

Chairman Bill Gates congratulates Internal Audit



The Government Finance Officers Association (GFOA) of the United States and Canada has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Maricopa County Internal Audit for its *Citizens Financial Condition Report* for the fiscal year ended June 30, 2018.

The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

GFOA is a professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906.

Visit our website for our award-winning [Citizens Financial Condition Reports](#).