

# Maricopa County, Arizona



## Internal Audit Performance Report Fiscal Year 2013

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## **Definition of Internal Auditing**

An independent, objective assurance and consulting activity designed to add value and improve the County's operations. It helps the County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

## **Mission**

To 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.

## **Vision**

To facilitate positive change throughout the County.

## **Value Statement**

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

## **Motto**

Do the Right Things Right!

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## **Maricopa County Internal Audit**

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Follow us on...



### **Annual Report Project Members**

Eve Murillo, CPA, MBA, CFE, ITIL, Deputy County Auditor  
Carla Harris, CPA, CIA, CFE, Audit Supervisor  
Jenny Chan, CIA, CGAP, Senior Auditor  
Stacy Aberilla, MPA, CGAP, Senior Auditor

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# LETTER FROM THE COUNTY AUDITOR

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To: Andrew Kunasek, District III, Chairman  
Denny Barney, District I  
Steve Chucri, District II  
Clint L. Hickman, District IV  
Mary Rose Wilcox, District V

From: Ross L. Tate, County Auditor

Date: November 8, 2013

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Our work provides insight and contributes to government transparency and accountability to County citizens. Fiscal Year 2013 was a period of productivity and achievement for Internal Audit. This report to the County Board of Supervisors summarizes our performance in 2013.

## Significant Work

We published 16 reports last year. Some of the significant reports are listed below and a complete list appears on page 11. Our four major department audits are discussed on pages 12–13.

### Departments:

- ◆ Adult Probation
- ◆ Equipment Services
- ◆ Risk Management

### Sheriff's Office:

- ◆ Expenditures
- ◆ IT Governance
- ◆ Training Division

### Countywide:

- ◆ Annual Risk Assessment
- ◆ Financial Condition Report
- ◆ Internet Usage
- ◆ Procurement Card

## Internal Audit Issued 124 Recommendations

We make recommendations that improve efficiency, economy, and operational effectiveness. Our recommendations also seek to ensure that controls are in place to deter fraud, waste, and abuse. Last year, we made 124 recommendations for improvement. Agency management concurred with all of our recommendations, which is a testament to the quality and usefulness of our recommendations.

## Departments Implemented 95% of Recommendations Within Three Years

We track audit recommendations to ensure they are carried out effectively and timely. Ninety-five percent of all recommendations have been implemented within three years.

## Internal Audit Achieves Excellence

For the fourth consecutive year, Internal Audit received the national Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting. For more on this award, see page 8.

We appreciate the Board of Supervisors, the Citizens' Audit Advisory Committee, and County administration for their strong, continued support of the County's internal audit function.

# INTERNAL AUDIT PROVIDES VALUABLE SERVICES



Internal Audit assists County management in improving controls, processes, procedures, performance, and risk management.

## **We Conduct Performance Audits**

Our performance audits provide objective analysis of County operations. We examine departments, programs, and processes for compliance with laws, regulations, policies, and best practices. We also assess whether effective systems are in place to ensure program effectiveness, economy, and efficiency. We publish our findings and recommendations for improvement in publicly available audit reports.

## **We Provide Objective Information**

Our reports provide independent and unbiased analysis and recommendations to the County Board of Supervisors and to County management. County managers and directors use our reports to improve program performance, accountability, transparency, and cost effectiveness. Additionally, our reports assist the County Board of Supervisors in making informed decisions in the interest of County residents.

## **We Make Recommendations**

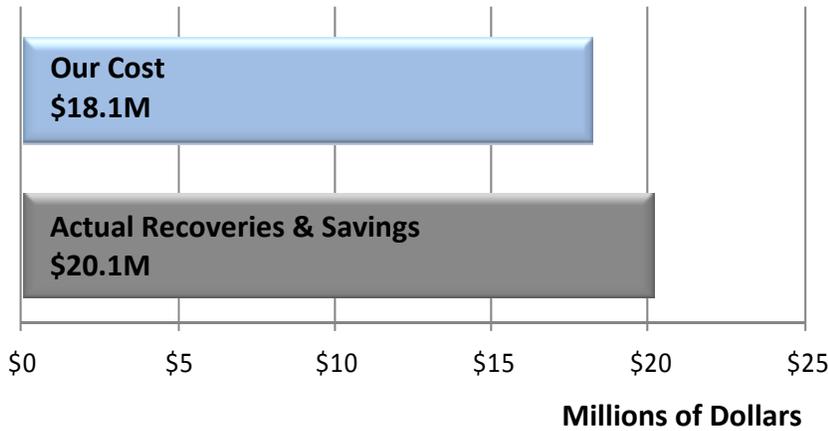
The value of our work is in our recommendations for improvement. In addition to simply reporting on areas that may be experiencing challenges or problems, we give recommendations that address the root cause of problems, which helps to prevent the same issues from recurring.

## **We Facilitate Improvement**

The County and its citizens benefit from our work when County management implements our recommendations. Our staff assists in that effort by performing organized follow-up. We monitor the agencies' progress in implementing our recommendations and determine the adequacy of action taken. We also provide an annual report to the Board of Supervisors on outstanding recommendations.

# INTERNAL AUDIT IS A GOOD INVESTMENT

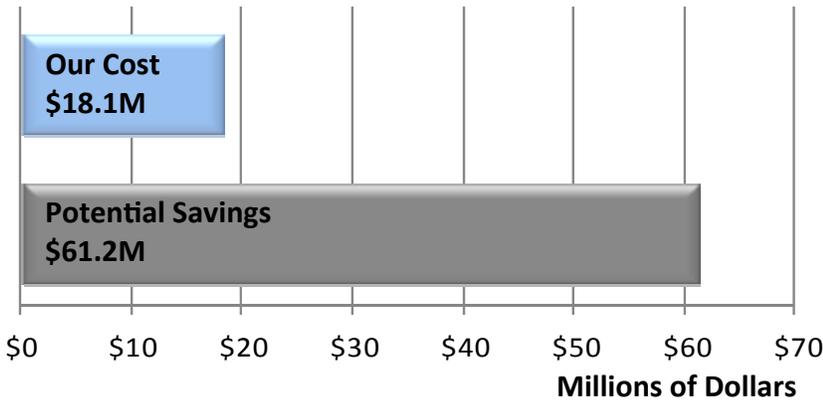
**Our Cost vs. Savings Produced  
Last 10 Years (FY 2004 – FY 2013)**



## We Pay for Ourselves

*Over the past 10 years, we have generated **\$20.1 million** in actual savings to the County, versus \$18.1 million in cost – a net savings of \$2 million. Our savings averaged \$2 million per year compared with average annual cost of approximately \$1.8 million.*

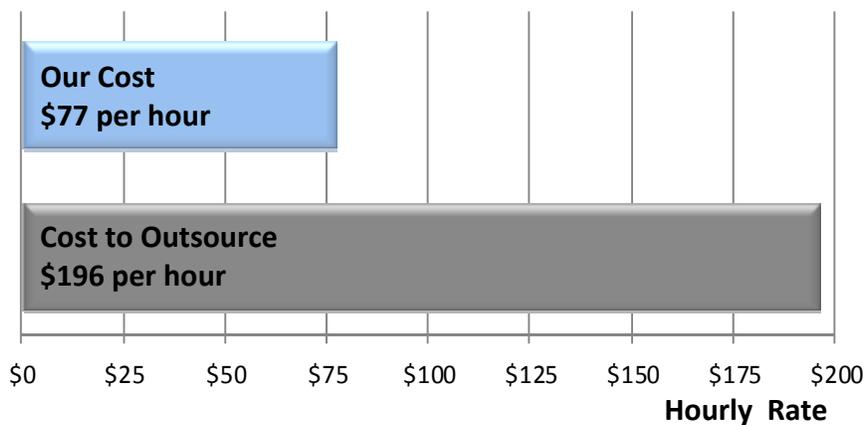
**Our Cost vs. Potential Savings  
Last 10 Years (FY 2004 – FY 2013)**



## We Identify Potential Savings

*Over the past 10 years, we have found **\$61.2 million** in potential savings, which includes the avoidance or reduction of future costs. These savings included contracts, assets, payroll, and other areas.*

**Our Cost vs. Outsourcing  
FY 2013**



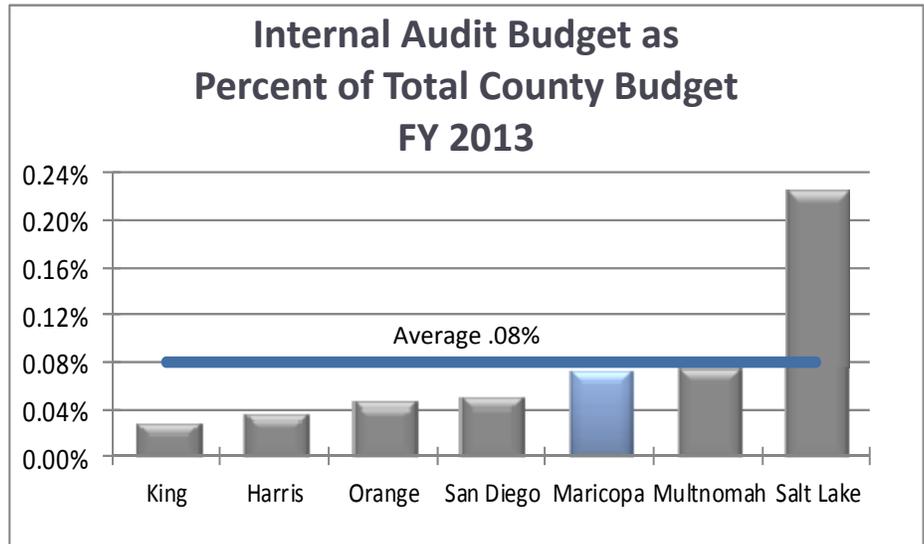
## We Cost Less Than Consultants

*The County saves **61%** by maintaining its own Internal Audit Department rather than outsourcing this vital function. During FY 2013, our cost was \$77 per audit hour, a substantial savings over the \$196 hourly rate that external firms charge on average for the same services.*

# WE ARE THE RIGHT SIZE FOR OUR COUNTY

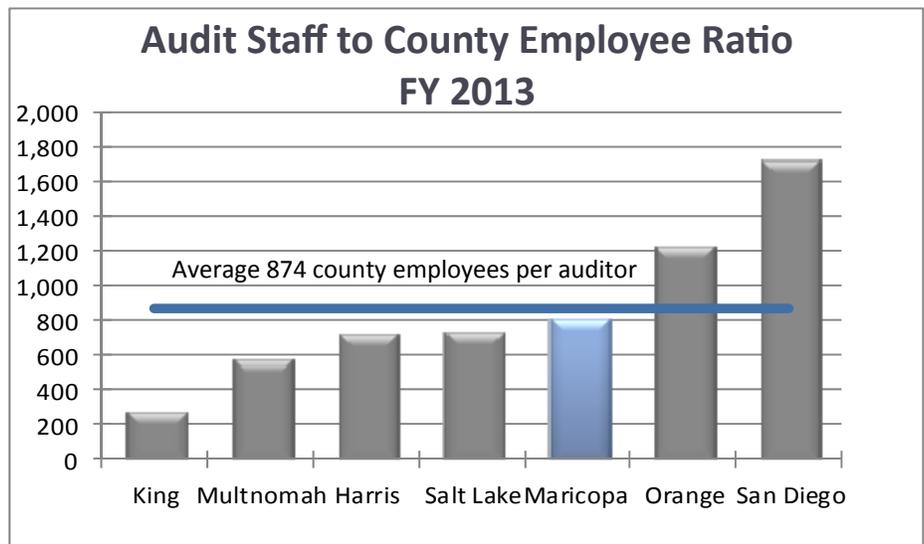
## Audit Budget as Proportion of Total County Budget

*Our budget is small compared to the total County budget. Our budget comprised only .08% of the total County budget in FY 2013, which is the average of six comparable counties.*



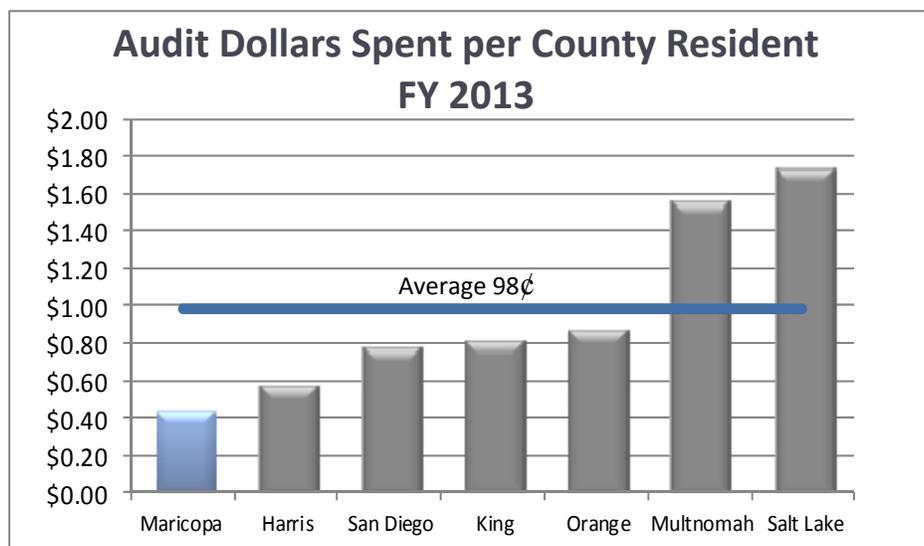
## Audit Staffing

*Our staffing level is the right size for our County size. We employed 17 full time equivalent auditors in FY 2013; that is, 818 County employees per auditor. Six comparable counties averaged 874 county employees per auditor.*



## Audit Dollars Spent per County Resident

*Maricopa County spent only 45¢ per resident on internal auditing in FY 2013, which is 54% less than the average spent by six comparable counties.*



# WE FOCUS OUR EFFORTS ON HIGH RISK AREAS

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## **Countywide Risk Assessment**

Our risk assessment process yields an audit plan that maximizes coverage and minimizes risk. We assess risk by analyzing conditions that can impair the County's ability to achieve key objectives and strategic goals. We review the County's organization chart, financial data, Comprehensive Annual Financial Report, and other items to evaluate risk based on financial impact, leadership input, citizen impact, and other factors. We develop an audit plan based on the risk assessment, and the County Auditor presents the audit plan to the Citizens' Audit Advisory Committee and the Board of Supervisors for approval annually.

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## **Sheriff's Office (MCSO)**

MCSO is the largest operation in the County with 12% (\$280 million) of the FY 2013 budget and 27% of its employees. To address this inherently high-risk operation, two full-time auditor positions are assigned to MCSO, in accordance with a June 2011 Board resolution. Using a devoted audit team has enhanced subject matter expertise, awareness of the governance, risk and control environment, audit effectiveness and efficiency, and our working relationship with MCSO.

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## **Information Technology (IT)**

The County budgeted \$1.1 billion for capital IT projects in FY 2014, and spends an average of \$120 million annually on IT applications, hardware, and personnel. To address the risks associated with this significant investment, we conducted 48 IT audits during the last five years, including agency IT systems, system security, system development, and governance.

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## **Agencies**

There are over 40 agencies and 13,000 employees in Maricopa County, consisting of County departments, elected officials, special districts, and the court system. We develop a working knowledge of the agencies on the audit plan and set our scope of work based on a risk assessment of key programs and activities.

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## **Countywide**

Countywide audits provide broader coverage with fewer resources, and focus on selected areas and/or transactions that cross agency boundaries. Past Countywide audits include procurement, payroll, and vehicle usage.

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## **Contracts**

The County spends hundreds of millions of dollars annually on contracts. We perform contract audits due largely to the risk of improper disbursements if contracts are not properly monitored. In fiscal years 2007 – 2012, we identified over \$12 million in recoveries, savings, and cost avoidance.

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## **Special Requests**

We can provide specialized auditing and consulting services in addition to those identified on the Board-approved annual audit plan. Special requests may be initiated by the Board or County officials throughout the year. Each year, a certain number of hours are set aside for special requests.

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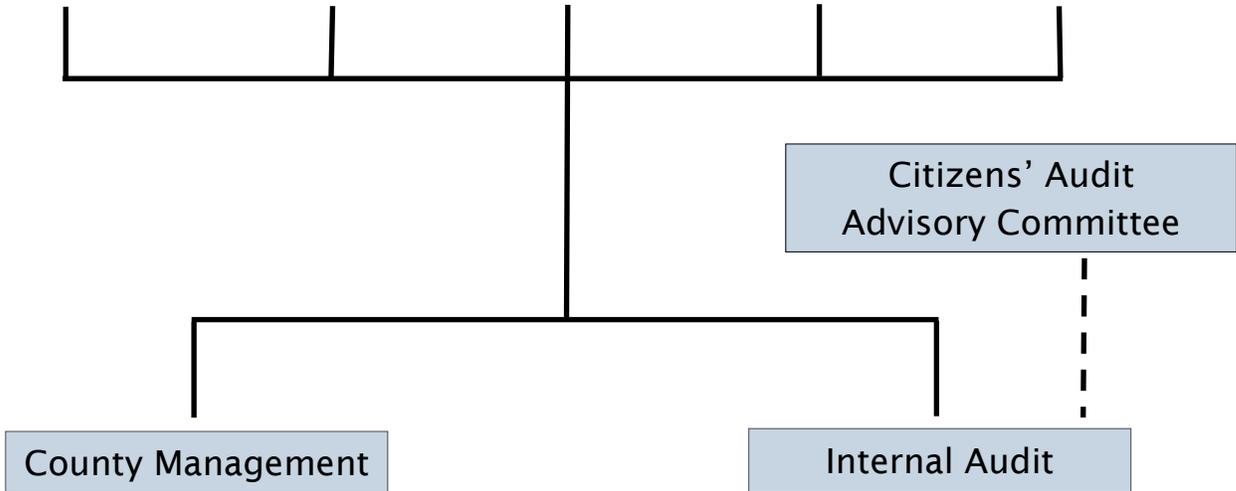
# INTERNAL AUDIT IS INDEPENDENT

Internal Audit Reports Directly to the Board of Supervisors

Maricopa County Board of Supervisors



Denny Barney District I      Steve Chucri District II      Andrew Kunasek District III (Chairman)      Clint Hickman District IV      Mary Rose Wilcox District V



Tom Manos  
County Manager



Ross Tate  
County Auditor

# ADVISORY COMMITTEE

Citizens' Audit Advisory Committee Provides Oversight

## Citizens' Audit Advisory Committee Members



Ralph Lamoreaux  
District I



Janet Secor  
District II



Matthew Breecher  
District III (Chair)



Ramon Ramirez  
District IV



District V



Shelby Scharbach  
Maricopa County  
Assistant County  
Manager



David Benton  
Maricopa County  
Attorney's Office



Ross Tate  
Maricopa  
County Auditor



Jay Zsorey  
Office of the  
Auditor General

## ORGANIZATIONAL REPORTING STRUCTURE ENSURES OBJECTIVITY

Internal Audit's organizational structure provides assurance that County officials cannot unduly influence the nature or scope of audit work performed and it affords the Board a direct line of communication with Internal Audit. Additionally, the Board-appointed Citizens' Audit Advisory Committee assists the Board in fulfilling its oversight responsibilities by reviewing the County's financial information, the established systems of internal controls, and the audit process. Committee members include accounting, business, and audit professionals. The Committee meets regularly to review and comment on audit reports, County financial statements, and other audit-related matters.

*For Committee member biographies, the Citizens' Audit Advisory Committee Charter, and the Maricopa County Internal Audit Charter, see our website: [www.maricopa.gov/internalaudit/about.aspx](http://www.maricopa.gov/internalaudit/about.aspx)*

# AWARD FOR ANNUAL FINANCIAL REPORTING



Chairman **Kunasek** and Supervisor **Hickman** congratulate Internal Audit.



**AWARD for OUTSTANDING  
ACHIEVEMENT**  
**Popular Annual  
Financial Reporting**

For the fourth consecutive year, 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, 2012.

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.

Our award winning Citizens' Financial Condition Reports are available on our website:

<http://www.maricopa.gov/InternalAudit/fcr.aspx>



## HONORS & AWARDS

### Association of Local Government Auditors

- ◆ 2010 Best Audit Report: Knighton Bronze Award for *Vehicle Usage Review*
- ◆ 2008 Best Audit Report: Knighton Bronze Award for *Air Quality Audit*
- ◆ 2008 Website Gold Award
- ◆ 2007 Best Audit Report: Knighton Gold Award for *Environmental Services Audit*

### National Association of Counties

- ◆ 2010 Achievement Award for *Tech Tips Training Program*
- ◆ 2009 Best of Category Award & Achievement Award for *Internal Controls Video Program*

### Institute of Internal Auditors

- ◆ 2006 Recognition of Commitment for *Professional Excellence, Professional Quality and Professional Outreach*

### National Center for Civic Innovation

- ◆ 2007 Trailblazer Award Government Performance Reporting Demonstration Grant Program

### Association of Government Accountants

- ◆ 2006 Certificate of Excellence for *Service Efforts and Accomplishments*

## What our clients say about us....

“Thank you for your department’s expertise in keeping us in proper alignment.”



“We appreciate your efforts in helping us remain on the correct path.”



“Your team has been fantastic to work with. The staff has been extremely professional, courteous and open minded.”



“We...fully support the work you do everyday.”



“You and your staff were positive and easy to work with throughout.”



“Because of the feedback received we have made changes that will make for a better process going forward.”



“The new [report] format of audit is great!”



“Keep up the great work with timely and accurate audits.”

# YEAR IN REVIEW – FY 2013



## BY THE NUMBERS

- ◆ 16 audit reports/memos published
- ◆ 124 recommendations made with 100% client concurrence
- ◆ 128 recommendations implemented from current and prior years
- ◆ 100% Board satisfaction rating
- ◆ 100% client satisfaction rating
- ◆ 6 of 7 strategic goals met
- ◆ GFOA award received
- ◆ 49 professional certifications held
- ◆ 8 master's degrees held
- ◆ 9 leadership positions held
- ◆ 2 speaking engagements
- ◆ 1 article published

## Publications & Presentations

**1** An article by Scott Jarrett and Ross Tate entitled, **“Using Technology to Enhance Audit Planning,”** was published in *Local Government Auditing Quarterly*, Fall 2012. The article discussed the importance of leveraging technology to assist in planning audits. Planning includes gathering and reviewing information, assessing risk, and determining the scope of potential test work.

**2** Patra Carroll and Paul Smedegaard (KPMG, LLC) gave a presentation to the Information Systems Security Association on **“Information System Implementation.”** They highlighted the importance of auditing IT projects during all phases of development instead of only after completion. This proactive approach reduces long-term cost and allows issues to be addressed before they become serious.

**3** County Auditor Ross Tate presented at the Institute of Internal Auditors International Conference in Boston in July 2012. His presentation, **“How Government Auditors Can Use the Latest Technologies to Revolutionize Their Efforts,”** shared ways we use technology to enhance audit efforts, including social media, crowdsourcing, data mining, and analytics.

# FY 2013 AUDIT REPORTS

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## Agencies

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Adult Probation Department

Adult Probation Minimum Accounting Standards

Equipment Services Department

Justice Courts Minimum Accounting Standards

Risk Management Department

Sheriff's Office Expenditures

Sheriff's Office Information Technology Governance

Sheriff's Office Training Division

## Countywide

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Annual County Risk Assessment

Citizens' Financial Condition Report

Contracts & Agreements:

- ◆ Legal Arizona Workers Act
- ◆ Pragmatica, LLC

Elected Officials Exit/Entrance

Internet Usage Review

Procurement Card Transactions

Single Audit – Grant Compliance Review

*For full reports, please see our website: [www.maricopa.gov/internalaudit/reports.aspx](http://www.maricopa.gov/internalaudit/reports.aspx),  
or contact the agency of interest.*

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# SIGNIFICANT WORK OF FY 2013

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## ADULT PROBATION

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### **Objectives**

Audit objectives included determining whether:

- ◆ Intensive probationers were properly monitored in accordance with select Arizona Code of Judicial Administration (ACJA) requirements and department policies and procedures
- ◆ IT general controls and critical application controls were effective

### **Methods**

We randomly selected 72 Intensive Probation Supervision (IPS) probationers and reviewed case files and other relevant records. We also reviewed select IT controls and evaluated their effectiveness.

### **Results**

As a result of our audit, Adult Probation will:

- ◆ Continue to ensure that IPS caseload ratios comply with statute
- ◆ Administer IPS risk assessments within guidelines
- ◆ Perform IPS supervisory reviews in accordance with policy
- ◆ Complete IPS case plans within required time frames
- ◆ Work with Court Technology Services to ensure law enforcement network security



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## SHERIFF'S OFFICE

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As a result of our audits, MCSO will:

### **Expenditures**

- ◆ Improve accounts payable controls
- ◆ Strengthen controls over ordering, receiving, and payment approvals
- ◆ Improve controls over contract monitoring and development
- ◆ Strengthen controls over inventory management and receiving of food purchases
- ◆ Work with the County Office of Procurement Services to implement controls for the disposal of used ammunition casings

### **Training Division**

- ◆ Strengthen controls over detention officer training
- ◆ Improve the effectiveness of the Field Training Program
- ◆ Improve the development and documentation of training lesson plans
- ◆ Implement a new Records Management System to allow *use of force* and *pursuit* incidents to be tracked more effectively
- ◆ Work with County Risk Management to identify incident patterns that can be mitigated by training

### **IT Governance**

- ◆ Work to align IT and business strategies
- ◆ Implement a formal IT framework to guide IT operations
- ◆ Develop a project management methodology to prioritize IT investments
- ◆ Implement formal assessment tools to better meet IT service needs

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# SIGNIFICANT WORK OF FY 2013

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## EQUIPMENT SERVICES

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### *Objectives*

Audit objectives included determining whether:

- ◆ Fuel purchases are received, secured, and dispensed in accordance with policies and procedures
- ◆ County agencies and intergovernmental agreement customers are billed accurately
- ◆ Parts and supplies for County vehicles are accounted for properly
- ◆ User access to key computer applications is based on job responsibilities

### *Methods*

We interviewed staff, reviewed inventories, reconciliations, fuel key reports, fuel billing and dispensing reports, payments, warranty reports, part inventory and work order reports, and user access to key computer applications.

### *Results*

As a result of our audit, Equipment Services will:

- ◆ Strengthen controls over fuel billing processes and application user access
- ◆ Improve controls over fuel tank reconciliations and parts inventory and usage



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## RISK MANAGEMENT

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### *Objectives*

Audit objectives included determining whether:

- ◆ A program is in place to review insurance coverage limits, reduce exposure to liabilities, and assess and report environmental liabilities
- ◆ Controls over claims processes are adequate
- ◆ Safety/Loss control programs are effective
- ◆ Safety programs comply with County and Occupational Safety and Health Administration requirements
- ◆ Controls over the Legal Service Provider and Workers' Compensation contracts are adequate
- ◆ IT general controls are effective
- ◆ The claims management application controls over data confidentiality, integrity and availability, are effective and adequate

### *Methods*

We conducted interviews with key staff and vendors, and reviewed claim files and related documents, safety-related documents and training records, contracts and invoices, IT general controls, and claims management application controls.

### *Results*

As a result of our audit, Risk Management will:

- ◆ Improve claims processing
- ◆ Strengthen contract oversight
- ◆ Enhance safety programs
- ◆ Improve IT security and claims management application controls

# PERFORMANCE MEASURES

We met or exceeded 6 of 7 strategic goals for FY 2013

**M**anaging for Results (MFR) is a comprehensive management system whereby employees and the organizational culture focus on achieving results for the customer. MFR provides direction for making good business decisions based on performance, and is one way agencies demonstrate accountability to the taxpayers and residents of Maricopa County.

Internal Audit's performance goals are designed with the Board of Supervisors and County citizens in mind. Our primary measures focus on the Board's satisfaction with our work, whether we complete all projects on our annual audit plan, and the proportion of our recommendations that the agencies implement.

Internal Audit has achieved a

# 100%

Board satisfaction rating for the past **nine** years.

Our goal is to maintain a 100% satisfaction rating from the Board of Supervisors, the Board's Chiefs of Staff, and our Audit Advisory Committee.

## Audit Plan Completion

Our goal is to complete 100% of the Board-approved audit plan and report this information to the Board no later than 90 days after fiscal year-end.

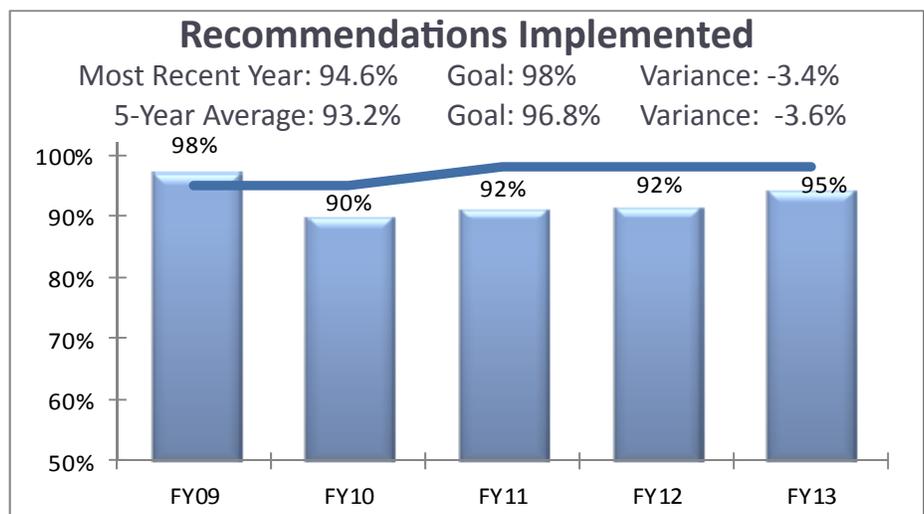
We completed all 20 projects on time in FY 2013.



## Recommendations Implemented

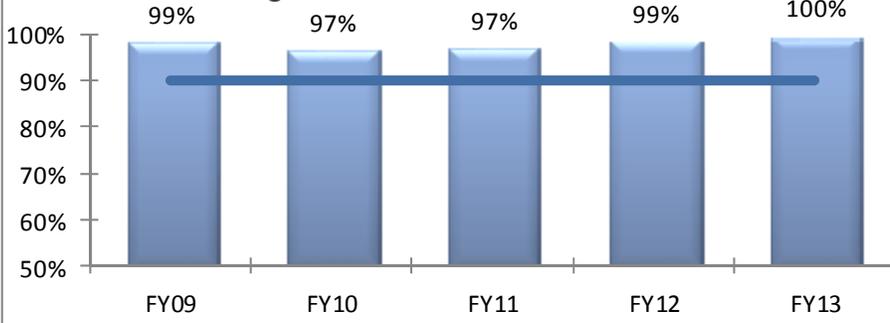
Our goal is to facilitate the implementation of 98% of our recommendations for improvement within three years of being reported.

1,017 of 1,075 (95%) recommendations have been implemented within three years.



### County Management Satisfaction Rating

Most Recent Year: 100%      Goal: 90%      Variance: 10%  
 5-Year Average: 98%      Goal: 90%      Variance: 8%



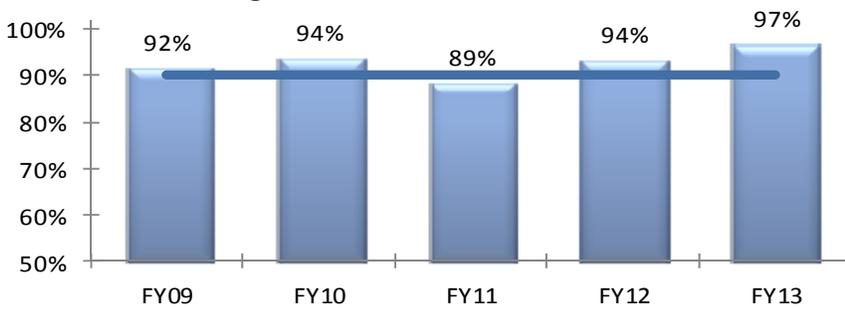
### Client Satisfaction

We send satisfaction surveys to the County Manager, Deputy and Assistant County Managers, and Agency Directors with each audit report.

We have exceeded our goal of 90% satisfaction rating for the last nine years.

### County Leadership Satisfaction

Most Recent Year: 97.2%      Goal: 90%      Variance: 7.2%  
 5-Year Average: 93.1%      Goal: 90%      Variance: 3.1%



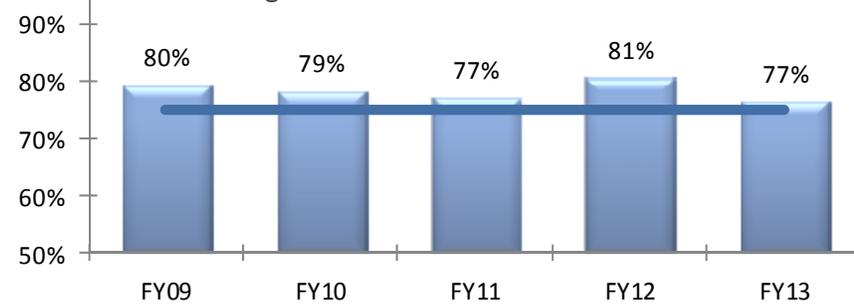
### County Leadership Satisfaction

Agency Directors participate in an annual County satisfaction survey.

Although they are not our primary customers, we monitor feedback from Agency Directors, and implement improvements when possible.

### Auditor Productivity Rate

Most Recent Year: 76.7%      Goal: 75%      Variance: 1.7%  
 5-Year Average: 78.6%      Goal: 75%      Variance: 3.6%



### Auditor Productivity

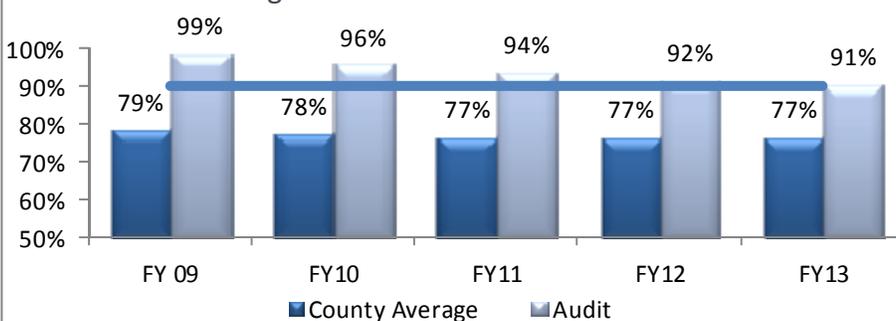
Productive time is spent working on audits; staff meetings, training, and vacation are not counted as productive time.

Our goal is to reach a 75% productivity rate, which is an industry average.

We have exceeded our goal for the last six years.

### Internal Audit Staff Satisfaction\*

Most Recent Year: 91%      IA Goal: 90%      Variance: 1%  
 5-Year Average: 94.5%      IA Goal: 90%      Variance: 4.5%



### Internal Staff Satisfaction

Internal Audit has consistently maintained a high employee satisfaction rating on the County Office of Research and Reporting's annual survey.

**For the last five years, Internal Audit staff has rated their workplace satisfaction an average of 17 points higher than the County's average.**

\* Ratings adjusted based on Research & Reporting's change in methodology.

# OUR STAFF IS HIGHLY QUALIFIED

We hold numerous professional certifications and advanced degrees

**O**ur staff members have 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 of 19 hold 57 professional certifications and advanced degrees, as shown at right.

Additionally, most participate in a variety of professional organizations. Many serve in leadership positions as committee chairs and governing board members, as shown on page 17.

## NUMBER OF CERTIFICATIONS & ADVANCED DEGREES

Certified Law Enforcement Auditor (CLEA)	11
Certified Internal Auditor (CIA)	8
Certified Government Auditing Professional (CGAP)	6
Certified Public Accountant (CPA)	5
IT Service Management (ITIL)	5
Certified Fraud Examiner (CFE)	3
Master of Business Administration Degree (MBA)	3
Master of Public Administration Degree (MPA)	3
Certified Information Systems Auditor (CISA)	2
Certified Information Technology Professional (CITP)	2
Certification in Risk Management Assurance (CRMA)	2
ISO/IEC 20000 Foundation	2
Master of Science in Information Management (MSIM)	2
Certified ACL Data Analyst (ACDA)	1
Certified Government Financial Manager (CGFM)	1
Certified Management Accountant (CMA)	1
<b>TOTAL</b>	<b>57</b>



## New Certifications

Congratulations on your achievements!

*Top:* Toni Sage and Jenny Chan earned CIA and CGAP certifications.

*Bottom:* Christina Black and Stella Fusaro earned CRMA certification.

# OUR STAFF PROVIDES LEADERSHIP

We serve in leadership positions in several professional organizations

## LEADERSHIP POSITIONS IN PROFESSIONAL ORGANIZATIONS

### Association of Local Government Auditors (ALGA):

Past President

Advocacy Committee

Awards Committee

Publications Committee

### Information Systems Audit and Control Association (ISACA):

Co-Chair, Academic Affairs Committee

Academic Affairs Committee

Registration Coordinator

### Institute of Internal Auditors (IIA):

Website Administrator

Secretary

## PROFESSIONAL ORGANIZATION MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

Arizona City/County Management Association (ACMA)

Arizona Society of Certified Public Accountants (ASCPA)

Association of Certified Fraud Examiners (ACFE— National and Arizona Chapters)

Association of Government Accountants (AGA)

Association of Local Government Auditors (ALGA)

Audit Command Language (ACL) Users Group

Information Systems Audit and Control Association (ISACA)

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

Institute of Management Accountants (IMA)

International City/County Management Association (ICMA)

International Law Enforcement Auditors Association (ILEAA)

National Association of Construction Auditors (NACA)

# STAFF BIOGRAPHIES

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We are highly credentialed and experienced professionals



## **Ross L. Tate, County Auditor**

Mr. Tate is a Certified Internal Auditor, Certified Management Accountant, and Certified Government Financial Manager. He has a bachelor's degree from Brigham Young University in business operations and systems analysis, with 27 years of professional internal auditing experience. Mr. Tate joined the Maricopa County Internal Audit Department in 1989 and has been County Auditor since 1994. He is a member of the Institute of Internal Auditors, and a past president of the Association of Local Government Auditors.



## **D. Eve Murillo, Deputy County Auditor**

Ms. Murillo is a CPA, Certified Fraud Examiner, Certified Law Enforcement Auditor, Certified Information Technology Professional, and is certified in ITIL v3 Foundation and ISO/IEC 20000. She has a bachelor's degree from the University of Illinois, a master's degree from the Florida Institute of Technology, and 20 years of accounting and auditing experience. She is a member of AICPA, Association of Certified Fraud Examiners, Institute of Internal Auditors, and the Information Systems Audit & Control Association.



## **Richard L. Chard, Deputy County Auditor**

Mr. Chard is a CPA. He graduated from the University of Redlands with a degree in history, sociology, and political science, with postgraduate work in accounting and public administration. Mr. Chard worked as a financial auditor for CPA firms in Los Angeles and Phoenix before joining the Maricopa County Department of Finance in 1991. For the past 16 years, he has enjoyed working for the County Auditor. Mr. Chard is a long standing and active member of Toastmasters International. He retired in 2013 after 22 years of service with the County.



## **Carla Harris, Audit Supervisor**

Ms. Harris is a CPA, Certified Internal Auditor, and Certified Fraud Examiner. She has a bachelor's degree in business administration with a major in accounting. Ms. Harris has more than 20 years of experience in internal auditing and accounting. She is a former board member and training director for the Arizona Chapter of the Association of Certified Fraud Examiners, and is a member of the National Chapter of the Association of Certified Fraud Examiners and the Institute of Internal Auditors.



### **Christina Black, Audit Supervisor**

Ms. Black is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Law Enforcement Auditor, and is Certified in Risk Management Assurance. She has over 16 years of professional internal audit experience and 10 years of accounting and auditing experience. She has a bachelor's degree in accounting from Missouri Western State College. Ms. Black serves as a secretary for the Institute of Internal Auditors and is a member of the Association of Certified Fraud Examiners and Association of Local Government Auditors.



### **Stella J. Fusaro, Audit Supervisor**

Ms. Fusaro is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Fraud Examiner, Certified Law Enforcement Auditor, and is Certified in Risk Management Assurance. She has a bachelor's degree in business administration with an accounting concentration from California State University, Fullerton, and she has over 20 years of auditing experience. She is a member of the Institute of Internal Auditors, Association of Certified Fraud Examiners, and the Association of Local Government Auditors.



### **Patra E. Carroll, IT Audit Supervisor**

Ms. Carroll is a CPA, Certified Internal Auditor, Certified Information Technology Professional, and Certified Law Enforcement Auditor with 17 years of public sector performance and IT auditing experience. She is ITIL v3 Foundation and ISO 20000 Foundation certified. She has a bachelor's degree from Arizona State University and a master's degree in information management. Ms. Carroll serves on the Association of Local Government Auditors Advocacy Committee and the local ISACA Academic Relations Committee.



### **Toni Sage, Law Enforcement Audit Supervisor**

Ms. Sage is a Certified Internal Auditor, Certified Government Auditing Professional, and Certified Law Enforcement Auditor. She has a bachelor's degree in psychology from the City University of New York, an MBA from Fairleigh Dickinson University, and postgraduate work in public administration at Arizona State University. She has 13 years of IT management experience in the private sector and seven years of performance, IT, and law enforcement auditing experience at Maricopa County. She is a member of ALGA, IIA, and ILEAA.



### **Kimmie Wong, Senior Auditor**

Ms. Wong is a Certified Law Enforcement Auditor. She has a bachelor's degree in business administrative services from Arizona State University and a master's degree in public administration from Western International University. She has a business background and professional internal auditing experience. Ms. Wong is a member of the Association of Local Government Auditors, Association of Certified Fraud Examiners, Institute of Internal Auditors, and International Law Enforcement Auditors Association.



### **Lisa Scott, Senior Data Analyst**

Ms. Scott is a Certified Information Systems Auditor, Certified ACL Data Analyst, Certified Law Enforcement Auditor, and is certified in ITIL v3 Foundation. She has a bachelor's degree in computer science from Jacksonville State University and a post-baccalaureate certificate in accountancy from Arizona State University. Ms. Scott is a member of the Association of Local Government Auditors, Information Systems Audit and Control Association, and International Law Enforcement Auditors Association.



### **Ronda Jamieson, Senior Auditor**

Ms. Jamieson is a CPA, Certified Government Auditing Professional, and Certified Law Enforcement Auditor. She has a bachelor's degree in accounting from Rocky Mountain College, Montana. She has 12 years of governmental auditing and eight years of general ledger experience. Ms. Jamieson is a member of the Institute of Internal Auditors, Arizona Society of Certified Public Accountants, Association of Certified Fraud Examiners, and the International Law Enforcement Auditors Association.



### **Jenny M. Chan, Senior Auditor**

Ms. Chan is a Certified Internal Auditor and Certified Government Auditing Professional, with six 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 and the Association of Local Government Auditors.



### **Stacy Aberilla, Senior Auditor**

Ms. Aberilla is a Certified Government Auditing Professional. She holds a master's degree in public administration from the Arizona State University School of Public Affairs where she was a member of the Pi Alpha Alpha national honor society. She graduated from ASU magna cum laude with a bachelor's degree in sociology and minor in women's studies. She is a member of the Association of Government Accountants, the Association of Local Government Auditors, and the Institute of Internal Auditors.



### **Susan Adams, Senior Information Technology Auditor**

Ms. Adams is a Certified Information Systems Auditor and a Certified Law Enforcement 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 20 years of professional auditing experience, with 14 years as an information systems auditor. Ms. Adams serves on the ISACA Phoenix Chapter's Academic Relations committee and is a member of the Association of Local Government Auditors and the Institute of Internal Auditors.



### **Jacob Pacini, Senior Information Technology Auditor**

Mr. Pacini started working for the Maricopa County Department of Finance in February 2006. He made the transition to Internal Audit in July 2011. Mr. Pacini has a bachelor's degree in accounting and a master's degree in information management from the W.P. Carey School of Business at Arizona State University in Tempe, Arizona. Mr. Pacini is a member of ISACA and the International Law Enforcement Auditors Association. He is currently working towards the Certified Information System Auditor certification.



### **Scott Jarrett, Senior Law Enforcement Auditor**

Mr. Jarrett is a Certified Internal Auditor, Certified Government Auditing Professional, Certified Law Enforcement Auditor, 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 seven years of professional internal auditing experience. Mr. Jarrett is a member of the Institute of Internal Auditors and he participates on the Awards Committee for the Association of Local Government Auditors.



### **Ryan Barber, Associate Auditor**

Mr. Barber joined Internal Audit in January 2012. He has a bachelor's degree in accounting from Brigham Young University – Idaho. He has one year of public accounting experience and three years of government auditing experience. Mr. Barber is a member of the Institute of Internal Auditors, the Association of Local Government Auditors, and the Arizona Chapter of the Association of Certified Fraud Examiners.



### **Kristofer Wright, Staff Auditor**

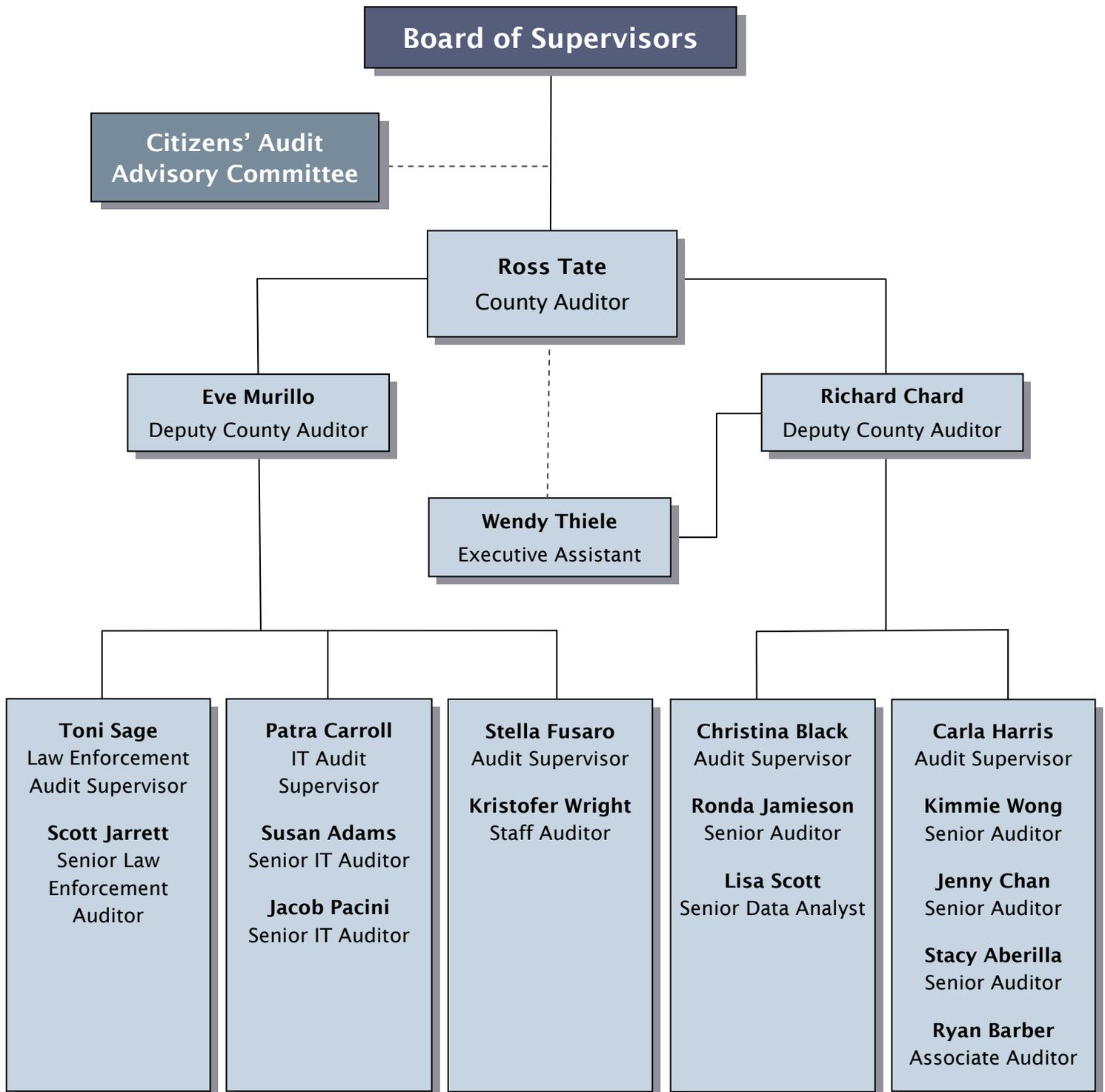
Mr. Wright joined Internal Audit in January 2012. He has a master's degree in public administration from the Arizona State University School of Public Affairs, where he was a member of the Phi Kappa Phi national honor society. He graduated from Brigham Young University with a bachelor's degree in history. He is a member of the Association of Government Accountants, Association of Local Government Auditors, and the Institute of Internal Auditors.



### **Wendy Thiele, Executive Assistant**

Ms. Thiele joined Internal Audit in December 2006. Prior to relocating to Phoenix, she performed medical chart audits for a major healthcare system in Milwaukee, WI. She has 15 years of experience in internal auditing. She also has experience in human resources and home health care within a hospital setting. Ms. Thiele is a member of the Arizona Chapter of the Association of Certified Fraud Examiners and has also attended numerous auditing conferences and seminars, which has contributed to her overall knowledge of the audit process.

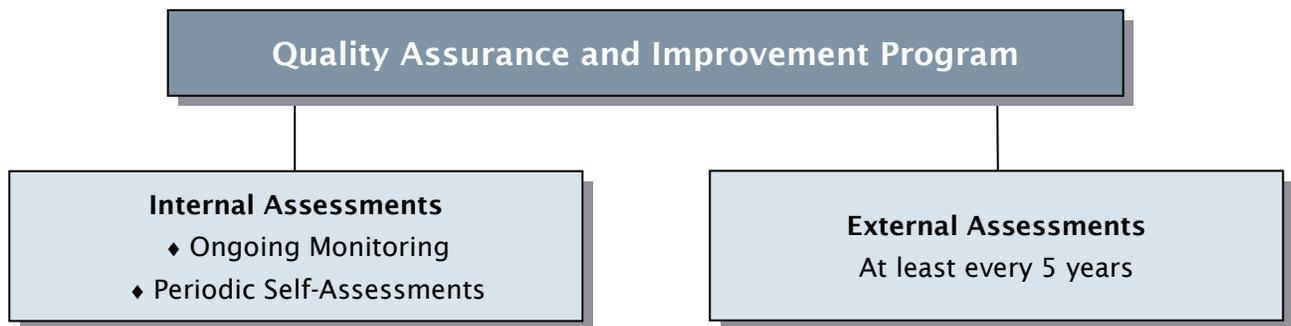
# FY 2013 ORGANIZATIONAL CHART



# QUALITY ASSURANCE & IMPROVEMENT PROGRAM

Internal Audit provides high quality deliverables to the Board of Supervisors, County leadership, and the public. In order to ensure high standards of quality, we have developed a Quality Assurance and Improvement Program that covers all aspects of the operation and management of the department.

Our quality assurance program assesses the efficiency and effectiveness of our operations and includes internal and external assessments, in accordance with the International Standards for the Professional Practice of Internal Auditing, as discussed below.



## Internal Assessments

Internal Assessments include ongoing monitoring and periodic self-assessments of our audit work.

- ◆ Ongoing monitoring is an integral part of the day-to-day supervision, review, and measurement of our work, and is incorporated into our internal policies and procedures.
- ◆ Periodic internal self-assessments are conducted to evaluate conformance with the International Standards for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, and the Code of Ethics promulgated by The Institute of Internal Auditors.

The results of our ongoing monitoring and most recent self-assessment show that we generally conform with the Standards. “Generally conform” means our charter, policies, and processes are in accordance with the Standards.

## External Assessments

An external assessment must be conducted at least every five years by a qualified, independent assessor or assessment team from outside the organization. The Maricopa County Citizens’ Audit Advisory Committee oversees these reviews. The FY 2000, FY 2003, FY 2006, FY 2009, and FY 2012 reviews by a local CPA firm were positive and showed no findings.



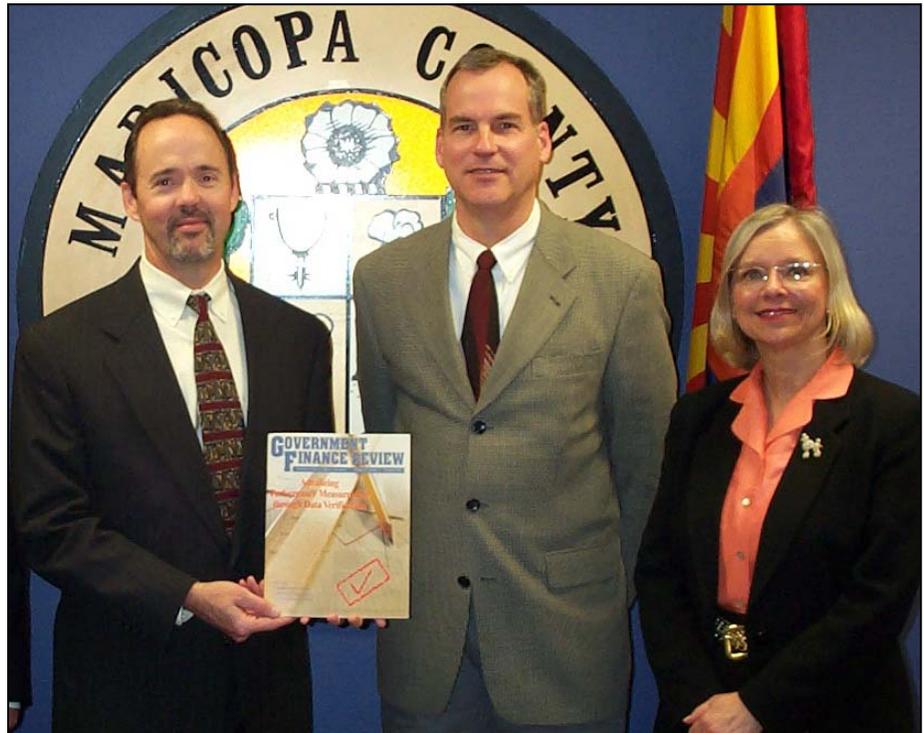
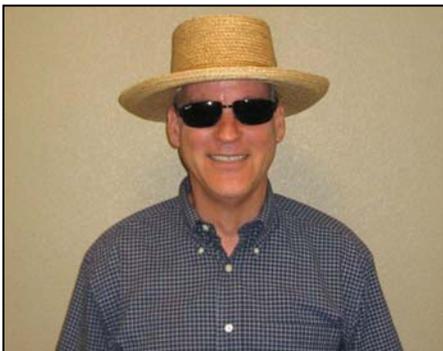
# RETIREMENT ANNOUNCEMENT

Internal Audit thanks Richard Chard for his 22 years of service



Internal Audit wishes Mr. Richard Chard congratulations on his retirement after 22 years of dedicated service to Maricopa County. Mr. Chard worked for the County Auditor for the past 16 years. Prior to working as a staff auditor, and ultimately, Deputy County Auditor, he worked as an accountant for the County health system and the County Department of Finance. He developed a strong skill set that he used to manage many audits during his tenure. His experience and expertise undoubtedly contributed to positive change throughout the County. He was a mentor to many audit staff members, always offering guidance, encouragement, and perspective. He is a well-respected and admired member of our office.

Internal Audit wishes him good luck and farewell.



*top:* Richard attends an ALGA conference in 2007.

*middle:* Richard in 2001.

*bottom:* Richard shows his fun and easy going spirit.

*above:* Former Deputy County Auditor Richard Chard, County Auditor Ross Tate, and Deputy County Auditor Eve Murillo pose with the issue of *Government Finance Review* in which their article was published in 2003.

**MARICOPA COUNTY'S INTERNAL AUDIT  
DEPARTMENT PLAYS A VITAL ROLE ON  
BEHALF OF COUNTY CITIZENS**

- ◆ Internal Audit helps keep the County accountable to the public by measuring the effectiveness, economy, and efficiency of County operations.
- ◆ Internal Audit provides objective assurance about the reliability and creditability of information produced by management.
- ◆ Internal Audit helps Maricopa County achieve its goals and objectives by improving organizational systems and services.
- ◆ Internal Audit's presence helps protect Maricopa County assets by deterring fraud, waste, and abuse.
- ◆ Internal Audit helps employees improve their overall job performance and adherence to established controls.

