



NOTICE OF PUBLIC MEETING AND EXECUTIVE SESSION
PINAL COUNTY AUDIT COMMITTEE
SUMMARY OF AGENDA FOR COMMITTEE MEETING
Friday, February 24, 2023

1:00 PM - CALL TO ORDER

PINAL COUNTY ADMINISTRATIVE COMPLEX
IRONWOOD CONFERENCE ROOM
135 N. PINAL STREET
FLORENCE, AZ 85132

BUSINESS BEFORE THE BOARD

(1) Call to Public -

Consideration and discussion of comments from the public. Those wishing to address the Pinal County Audit Committee need not request permission in advance. Action taken as a result of public comment will be limited to directing staff to study the matter or rescheduling the matter for further consideration and decision at a later date.

(2) Discussion/approval/disapproval of Minutes from November 7, 2022, Audit Committee Meeting.

(3) Discussion and update of Internal Audit Plan.

(4) Discussion/approval/disapproval of the Budgeting and Strategic Planning Audit. (Continued from the November 7, 2022, Committee Meeting, stated for the Record the Item Action was to Continue to February 6, 2023, however, due to lack of quorum, said meeting was cancelled)

(5) Discussion/approval/disapproval of Financial Audit Readiness Review.

(6) Discussion/approval/disapproval of Merit Rule Assessment Scoping Memo.

(7) Discussion and update of Business Impact Analysis (BIA), phase 2B.

(8) Discussion and update on Silent Whistle.

(9) Discussion/approval/disapproval of the appointment of Vice-Chair of the Audit Committee effective March 8, 2023, through March 7, 2024.

(10) Discussion of Board Members and/or Staff requests for future agenda item(s) to be presented at upcoming meetings.

ADJOURNMENT

(SUPPORTING DOCUMENTS ARE AVAILABLE AT THE CLERK OF THE BOARD OF SUPERVISORS OFFICE.)

NOTE: One or more members of the Committee may participate in this meeting by telephonic conference call.

The Committee may go into Executive Session for the purpose of obtaining legal advice from the County's Attorney(s) on any of the above agenda items pursuant to A.R.S. 38-431.03(A)(3).

In accordance with the requirement of Title II of the Americans with Disabilities Act (ADA), the Pinal County Internal Audit Committee do not discriminate against qualified individuals with disabilities admission to public meetings. If you need accommodation for a meeting, please contact the Clerk of the Board Office at (520) 866-6068, at least (3) three business days prior to the meeting (not including weekends or holidays) so that your request may be accommodated.

Meeting Notice of Posting



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of Minutes from November 7, 2022, Audit Committee Meeting.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

Approve as presented.

History	Who	Approval
Time		

ATTACHMENTS:

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PINAL COUNTY

WIDE OPEN OPPORTUNITY

**PINAL COUNTY AUDIT COMMITTEE
MINUTES
Monday, November 7, 2022
2:06 PM**

**INTERNAL AUDIT COMMITTEE MEMBERS
Matthew Busby
Carl Dudding
Brenda Hasler
Angele Ozoemelum
Todd Pryor**

**PINAL COUNTY ADMINISTRATIVE COMPLEX
IRONWOOD CONFERENCE ROOM
135 N. PINAL STREET
FLORENCE, AZ 85132**

Voting Member(s) Present: Vice-Chair, Todd Pryor

Voting Member(s) Appearing via Web Conference and Telephonically: Chair, Matt Busby; Brenda Hasler; Angele Ozoemelum; Carl Dudding

Non-Voting Member(s) Present: Budget and Finance Director, Angeline Woods; Chief Civil Deputy County Attorney, Chris Keller

Non-Voting Member(s) Appearing via Web Conference and Telephonically: Deputy County Manager, MaryEllen Sheppard

Protiviti Representative(s) Present: Eric Groen

Protiviti Representative(s) Appearing via Web Conference and Telephonically: Jarret Judson, Renee Yacoub

Staff Present: Accounting and Reporting Manager, Randee Stinson; Deputy Clerk of the Board, Kelsey Pickard

Staff Appearing via Web Conference and Telephonically: Clerk of the Board, Natasha Kennedy

The Pinal County Audit Committee convened at 2:06 p.m. For the Record, Kelsey Pickard, Deputy Clerk of the Board conducted attendance by Roll Call with a reminder to all phone participants, please press *6 to mute and unmute.

- (1) Call to Public -
Consideration and discussion of comments from the public. Those wishing to address the Pinal County Audit Committee need not request permission in advance. Action taken as a result of public comment will be limited to directing staff to study the matter or rescheduling the matter for further consideration and decision at a later date.

Kelsey Pickard, Deputy Clerk of the Board, advised there is no one in attendance for Call to Public.

Item Action: No Public Comments

- (2) Discussion/approval/disapproval of Minutes from October 29, 2021, and March 7, 2022, Audit Committee Meetings.

Chair Busby asked if any Committee Members or Staff had any questions or comments, there being none. Chair requested a motion.

Item Action: Approved

Motion Made By: Todd Pryor

Seconded By: Brenda Hasler

To approve Minutes from October 29, 2021, and March 7, 2022, Audit Committee Meetings.

Motion Passed by Roll Call Vote

Ayes: Hasler, Ozoemelum, Dudding, Pryor, Busby (5)

- (3) Discussion on update of the FY 22-23 Internal Audit Plan.

Eric Groen, Protiviti, provided an update on the Fiscal Year 22-23 Internal Audit Plan.

Chair Busby asked if any Committee Members or Staff had any additional questions or comments, there being none.

Item Action: Information Only

- (4) Discussion/approval/disapproval of the Budgeting and Strategic Planning Audit.

Eric Groen, Protiviti, introduced the item.

Jarret Judson, Protiviti, presented on the Budget and Strategic Planning Item No. 1.

Angeline Woods, Office of Budget and Finance Director, presented on the management action plan for the Budget and Strategic Planning Item No. 1.

Member Dudding requested the full draft report.

Jarret Judson acknowledged the request.

Discussion held regarding the full draft report and how to proceed by the following Committee Member and Staff; Vice-Chair Pryor, Chris Keller, Chief Civil Deputy County Attorney, Eric Groen, and Jarret Judson.

Jarret Judson, Protiviti, presented on the Budget and Strategic Planning Item No. 2.

Angeline Woods, Office of Budget and Finance Director, presented on the management action plan for the Budget and Strategic Planning Item No. 2.

Jarret Judson, Protiviti, presented on the Budget and Strategic Planning Item No. 3.

MaryEllen Sheppard, Deputy County Manager, presented on the management action plan for the Budget and Strategic Planning Item No. 3.

Item Action: Continued to February 6, 2023, Committee Meeting

Motion Made By: Todd Pryor

Seconded By: Carl Dudding

To continue to the next regularly scheduled meeting.

Further discussion held regarding a continuance to a date certain by the following Staff; Natasha Kennedy, Clerk of the Board, and Eric Groen.

Motion Amended By: Todd Pryor

Seconded By: Carl Dudding

To continue to February 6, 2023, Committee Meeting.

Motion Passed by Roll Call Vote

Ayes: Hasler, Ozoemelum, Dudding, Pryor, Busby (5)

Kelsey Pickard, Deputy Clerk of the Board, requested Protiviti provide the updated presentation to the Clerk of the Board's Office for the Record.

Renee Yacoub, Protiviti, acknowledged the request.

(5) Discussion of Business Impact Analysis (BIA), phase 2B.

Eric Groen, Protiviti, provided an update on the Business Impact Analysis.

MaryEllen Sheppard, Deputy County Manager, presented regarding managements approach going forward to implement strategies to reduce risk and continued partnership with Protiviti.

Eric Groen further presented.

Chair Busby asked if any Committee Members or Staff had any additional questions or comments, there being none.

Item Action: Information Only

(6) Discussion on update of Silent Whistle.

Eric Groen, Protiviti, introduced the item.

Jarret Judson, Protiviti, provided an update regarding complaints.

Discussion held regarding the fraud complaint and next steps by the following Committee Member and Staff; Chair Busby, MaryEllen Sheppard, Deputy County Manager, Eric Groen, and Jarret Judson.

Chair Busby asked if any Committee Members or Staff had any additional questions or comments, there being none.

Item Action: Information Only

2:43 p.m. – Chair Busby adjourned the November 7, 2022 Audit Committee Meeting.

PINAL COUNTY AUDIT COMMITTEE

Matthew Busby, Chair

ATTEST:

Natasha Kennedy, Clerk of the Board

Minutes Prepared By: Kelsey Pickard, Deputy Clerk of the Board

Approval of Minutes: February 24, 2023



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion and update of Internal Audit Plan.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:

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INTERNAL AUDIT PLAN UPDATE

INTERNAL AUDIT FY21-22 UPDATE

Risk Focus	FY2022 Internal Audit Update	Risk Ranking	Budgeted Hours	Actual Hours	Status
Financial	Budgeting and Strategic Planning Audit	H	200	100	Complete
Financial	Financial Reporting/Single Audit Readiness Assessment	H	200	130	Complete
Operational/IT	BIA Review (Phase 2A)	H	250	240	Complete

Total Actuals: 470

INTERNAL AUDIT FY22-23 PLAN

Risk Focus	FY2023 Proposed Internal Audit Plan	Risk Ranking	Estimated Start	Budgeted Hours
IT Related	IT Project Planning Review*	M	TBD	250
Operational	Talent Management – Merit Rule Recruitment	M	Feb 2023	250
Various	Full Cycle Risk Assessment	N/A	Q4 FY 2023	150
Various	Prior Year Audits Follow-Up / Ad Hoc Audit Request	N/A	Ongoing	100
Whistleblower	Administration and Reporting of Whistleblower Hotline Activity	N/A	Ongoing	50
Various	On-going Administration and Reporting to AC and BOS	N/A	Ongoing	50

Total Budget: 850

Notes:

IT Project Planning Review* - project delayed and will be reevaluated in conjunction with new leadership and annual risk assessment



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BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History		
Time	Who	Approval

ATTACHMENTS:

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- ☐ [Presentation](#)
- ☐ [11.07.2022 Presentation](#)
- ☐ [Budgeting and Strategic Planning](#)

BUDGETING AND STRATEGIC PLANNING

BUDGETING AND STRATEGIC PLANNING

No.	Improvement Opportunities	Risk Ranking	Management Action Plan
1.	Policies and procedures do not capture all significant components of the budgeting process.	Medium	
2.	The current budgeting process is manual in nature and requires multiple systems, ultimately resulting in extensive time on behalf of both the individual departments and the Office of Management and Budgeting (OMB).	Medium	
3.	The County has outdated and incomplete published strategic planning information.	Medium	

BUDGETING AND STRATEGIC PLANNING

BUDGETING AND STRATEGIC PLANNING

No.	Improvement Opportunities	Risk Ranking	Management Action Plan
1.	Policies and procedures do not capture all significant components of the budgeting process.	Medium	A Budget Policies and Procedures Manual will be developed and memorialized in the Office of Budget and Finance. The Manual will define the roles and responsibilities of the central Budget Office, Elected Offices, and appointed departments, including expectations for all parties regarding approvals, monitoring, and standard thresholds.
2.	The current budgeting process is manual in nature and requires multiple systems, ultimately resulting in extensive time on behalf of both the individual departments and the Office of Management and Budgeting (OMB).	Medium	The Office of Budget and Finance in conjunction with the ERP Steering Committee will evaluate and prioritize E1 system upgrades to minimize the manual efforts currently being performed.

BUDGETING AND STRATEGIC PLANNING

No.	Improvement Opportunities	Risk Ranking	Management Action Plan
3.	The County has outdated and incomplete published strategic planning information.	Medium	<p>A presentation for the Board of Supervisors on the County's Strategic Plan is planned for December 2022. The presentation will include updates to the Plan based upon the work done with the consultant in 2021 and on-going discussions with Board Members, Elected Officials, and County staff. The presentation will also include performance in alignment with the Plan. Significant events impacting upon the County, to include major economic development initiatives and elections, have delayed finalization of the Plan, however, action consistent with the Strategic Plan's focus areas has continued.</p> <p>The County will evaluate its Strategic Plan on an annual basis to monitor performance and to make necessary updates to ensure its continued relevance.</p>



Internal Audit Report
Pinal County
Budgeting and Strategic Planning
February 2023

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Executive Summary

Background

Pinal County Internal Audit performed a review of the Budgeting and Strategic Planning process to assess compliance and evaluate the current state of the respective policies, procedures, internal controls, and to identify Opportunities for Improvement (“OFI”).

Previous efforts have successfully been made to build a comprehensive and robust strategic plan that spanned from FY2017-2020. Although the plan was Board approved, a performance analysis has not been provided yet to display results. Per the FY2021-22 Budget Plan, the overall budget increased by \$164 million due to increases in grant funding (i.e., American Rescue Plan Act and other grant funding to support COVID-19 efforts).

As part of a comprehensive budgeting and strategic planning function, it is imperative that Pinal County develop and implement a succinct set of policies and procedures to govern key activities, understand trends to better plan and strategize for the future, and be confident that business goals are aligned with and can be supported financially by budget plans.

Scope, Objective and Approach

Objectives and Scope:

The scope of the Pinal County Budgeting and Strategic Planning review included the county-wide FY22 and FY23 budgets and related strategic plan.

The objectives were to:

- Obtain an understanding and evaluate the overall process on a county-wide level for planning and completing the budgeting process.
- Gain an understanding of business trends, control spending, cash flow, profits, and risks.
- Assess compliance with established policies and procedures.
- Evaluate the internal control environment and the effectiveness and efficiency of the processes.
- Determine, at a high level, if departments are managing and utilizing its resources economically, efficiently, and effectively (including public funds, personnel, property, equipment, etc.).
- Identify opportunities for internal control and process improvements within the budgeting and planning processes.
- Assess alignment between county-wide strategic plans with budgeting.

Procedures Performed:

Our review of the Budgeting and Strategic Planning process followed the Pinal County Internal Audit Methodology. Accordingly, detailed procedures performed entailed:

- Interviews with Finance and County Management to gain an understanding of the current goals, objectives, policies, and procedures in place.
- Reviewed a sample of current and previous budgets to evaluate:
 - If budget to actuals had a significant amount of variance with/without reasonable explanation
 - If appropriate review and approvals are in place
 - If controls are in place that align with business goals and projects
 - Historical trends that provide insight into areas that may require increased monitoring or cost savings opportunities
- Reviewed documents surrounding the current year’s business objectives, goals, and projected issues to determine:
 - Whether strategies exist to address components mentioned above
 - Action plans exist to carry out strategies
- Assessed the monitoring process over budgeting and strategic planning to determine how progress is tracked, results are recorded, and communication to stakeholders.
- Analyzed how strategic planning and budgeting are aligned with one another.

Areas of Strength

As part of the above documented procedures, Internal Audit noted the following strengths present in the Budgeting and Strategic Planning processes.

- Multiple trainings held throughout the year
- Ongoing discussions (ad hoc and scheduled) between the Office of Management and Budgeting OMB and department heads

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 do not capture all significant parts of the budgeting process.	Medium
2.	The current budgeting process is manual in nature and requires multiple systems, resulting in extensive time on behalf of both the individual departments and the Office of Management and Budgeting (OMB).	Medium
3.	The County has outdated and incomplete published strategic planning information.	Medium

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

Detailed Improvement Opportunities and Action Plans

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
1.	<p>Policies and procedures do not capture all significant components of the budgeting process.</p> <p>Internal Audit noted that departments are required to complete and submit various forms to OMB as a part of the initial budgeting processes. Yet, there are no policies or procedures that define a timeline for approvals, reviews, and monitoring, and how OMB utilizes the information to create budgets and monitor individual departments over time.</p>	Medium	<p>Internal Audit recommends documenting policies and procedures surrounding processing forms. Consider the following areas to include in the policies and procedures:</p> <ol style="list-style-type: none"> Methods OMB takes to ensure values submitted by departments are complete and accurate, Frequency of budget reviews, Timeline of approvals, reviews, follow ups, and monitoring, Timeline and guidelines for presenting budget reviews to the Board of Supervisors, Variables, including standard thresholds, which would trigger explanations and action items. Expectations for department heads regarding what will be monitored during reviews and what is considered good standing for budget-to-budget comparison. Alignment of the budget with the County strategic plan. 	<p>Responsible Party: Angeline Woods</p> <p>Expected Completion Date: 12/31/2023</p> <p>Management Action Plan: A Budget Policies and Procedures Manual will be developed and memorialized in the Office of Budget and Finance. The Manual will define the roles and responsibilities of the central Budget Office, Elected Offices, and appointed departments, including expectations for all parties regarding approvals, monitoring, and standard thresholds.</p>

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

**Pinal County Budgeting and Strategic Planning Review
Internal Audit Report**

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
2.	<p>The current budgeting process is manual in nature and requires multiple systems, resulting in extensive time on behalf of both the individual departments and the Office of Management and Budgeting (OMB).</p> <p>Internal Audit reviewed the following documents provided by the client:</p> <ol style="list-style-type: none"> 1. Budget Workbook 2. General Fund Revenue Template 3. Position Control Workbook 4. Transfer Workbook <p>It was noted that the forms listed above are required to be filled out within excel, following a second input of the same information into another system, E1. The information in E1 is directly taken out of the excel documents but only pertaining to the high-level values. Ultimately, this requires both OMB to review multiple documents across various systems and department heads to use extensive time in transferring information from one form to the next.</p>	Medium	Internal Audit recommends Pinal County explore establishing a centralized, systemic budgeting process within E1 to collect and store all necessary information, which will enhance monitoring of the budgeting process and minimize manual efforts of transferring information from one source to another.	<p>Responsible Party: Angeline Woods</p> <p>Expected Completion Date: 6/30/2023</p> <p>Management Action Plan: The Office of Budget and Finance, in conjunction with the ERP Steering Committee, will evaluate and prioritize E1 system upgrades to minimize the manual efforts currently being performed.</p>

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

**Pinal County Budgeting and Strategic Planning Review
Internal Audit Report**

No.	Improvement Opportunities	Risk Ranking*	Recommendations	Management Action Plan
3	<p>The County has outdated and incomplete published strategic planning information.</p> <p>Pinal County leverages a third-party to facilitate discussions with the Board of Supervisors to build the strategic plan. However, the current publication of Pinal County's strategic plan covered FY2017 - 2020. A strategic plan that is not applicable or inappropriate can delay working towards improvement plans and goals. Additionally, there is no assessment of Pinal County's performance against the strategic plan, which hinders effective planning for the future.</p>	Medium	Internal Audit recommends Pinal County review, monitor, and make applicable changes to the strategic plan on an annual basis. Any significant updates should be communicated to the Board and personnel designated to execute efforts stated in the revised plan.	<p>Responsible Party: Leo Lew</p> <p>Expected Completion Date: Completed</p> <p>Management Action Plan: The County's Strategic Plan was presented to the Board of Supervisors in January. The presentation included updates to the Plan based upon the work done with the consultant in 2021 and on-going discussions with Board Members, Elected Officials, and County staff.</p> <p>The County will evaluate its Strategic Plan on an annual basis to monitor performance and to make necessary updates to ensure its continued relevance.</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: 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.



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of Financial Audit Readiness Review.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:

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Internal Audit Report
Pinal County
Financial Audit Readiness Review
February 2023

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Pinal County – Financial Audit Readiness Review

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Executive Summary

Background

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

Pinal County has the responsibility to issue audited Financial Statements on an annual basis. The Financial Statements are audited by an independent firm (Walker and Armstrong), who issues an opinion over the county’s Internal Controls over Financial Reporting (ICFR) and on Compliance with Federal Awards (also known as “Single Audit Report”). Historically, the Single Audit Report has been issued after the established due date and the auditor has identified material weaknesses and significant deficiencies over ICFR and significant deficiencies over Federal Awards.

Pinal County’s Finance Department has experienced employee turnover and staff shortage, which may have contributed to the findings mentioned above. Currently the Finance Department is comprised of one (1) Director, one (1) Accounting Manager, one (1) Accounting Supervisor and five (5) accounting staff. The Finance Department personnel primarily handle Financial Accounting, Reporting and Statement preparations; Accounts Receivable; Accounts Payable; Capital Assets; Collections Processing; and banking activities.

Scope, Objective and Approach

Scope and Objectives:

The scope and objectives of the Pinal County Financial Audit Readiness review was focused on FY22 activities; however, findings identified, and management activities related to FY16 – FY20 were reviewed.

The objectives were to:

- Obtain an understanding and evaluate the overall process to execute Financial Audit Reporting (including established policies and procedures).
- Determine the effectiveness of compliance with established policies and procedures.
- Evaluate the internal control environment and the effectiveness and efficiency of the processes.
- Follow-up on the status of findings identified from Pinal County’s Single Audit between FY16-FY21
- Identify opportunities for internal control and process improvements within the Financial Audit Reporting process

Procedures Performed:

Our review of the Financial Audit Reporting process followed the Pinal County Internal Audit Methodology. Accordingly, detailed procedures performed entailed:

- Interviewing key personnel within the Finance Team to gain an understanding of the current goals, objectives, policies, and procedures.
- Assessing the process to prepare and execute Financial Audit Reporting and the related timeline.
- Reviewing existing Finance Department policies and procedures for comprehensiveness and accessibility.
- Assessing the controls performed by management to ensure information provided to external auditors is complete and accurate and allows them to efficiently perform the audit.
- Reviewing remediation status of the Single Audit findings identified over the last five years.

Summary of Results – Areas of Strength

As part of the above documented procedures, Internal Audit noted the following strengths present in the Financial Audit Reporting process:

- Prior Single Audit observations appear to have been remediated.
- Key Finance and Accounting personnel worked collaboratively with 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.
- The Finance Director, Accounting Manager, and Accounting Supervisor are experienced and knowledgeable of the audited subject matter, having many years of industry experience.

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.	Untimely Reconciliations and Journal Entries.	High
2.	There is currently no formal succession and staffing plan within the Finance and Grant Departments.	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

1. Untimely Reconciliations and Journal Entries.

Internal Audit noted individual department reconciliations and journal entries (e.g., cash, grants, capital assets) are not always properly supported, coded, and/or performed on a timely basis, impacting the ability to close the financial statements in a complete, accurate, and timely manner.

Risk Ranking* - High

Responsible Party: Director of Office of Budget and Finance

Recommendations:

- 1.1 Provide training and education on Uniform Guidance, Schedule of Expenditures of Federal Awards (SEFA), and Single Audit requirements and potential implications of non-compliance, including restricted, suspended, or terminated funding.

Management Action Plan & Expected Completion: Ongoing

The Grants division in the Office of Budget and Finance holds training sessions throughout the fiscal year and invites departmental staff who would most benefit from the information being provided. These trainings have covered the topics recommended by Internal Audit. A library of past training videos and slides are available on the Pinal County Office of Budget and Finance Intranet page. Management will continue to provide training opportunities on an ongoing basis.

Management will explore options to ensure new accounting staff complete required trainings on Uniform Guidance, Schedule of Expenditures of Federal Awards (SEFA), and Single Audit requirements are trained upon hire before December 31, 2023.

- 1.2 Enhance formal policies and procedures to provide comprehensive guidance, standardized templates, documentation requirements, and timelines.

Management Action Plan & Expected Completion: Ongoing

Update of Pinal County Policy 8.20 – Alternative Funds/Grants occurred on August 26, 2020. This policy serves as the framework for Departments/Divisions/Elected Officials/Special Districts (“Departments”) to follow when applying for alternative funding, when negotiating the terms and conditions of attendant agreements/contracts and when executing the terms and conditions of such agreements/contracts. The policy sets the requirements for procedures and documentation requirements for all alternative funds.

In addition, the Office of Budget and Finance has created a Grants Manager position to provide comprehensive guidance and training to departments. The Grants Manager and grant accounting team meet with departments on a monthly basis to provide guidance, discuss documentation and get updates on progress of grant reporting and accounting.

Pinal County Policy and Procedure 8.8 establishes policies and procedures governing capital asset activities for Elected Officials, Special Districts and employees in Pinal County will ensure consistent management of all capital asset activity. This policy has been in place since July 1, 2009. There was a training held on November 29, 2022 that covered this policy and procedures in which capital assets are acquired, recorded, depreciated, and disposed of. The capital asset change report has recently been updated to standardize all transactions. It is acknowledged that

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

Pinal County Financial Audit Readiness Review Internal Audit Report

since Policy 8.8 has not formally been reviewed or updated since 2009, management will prioritize and update the policy within the next year.

Staff have been focused on training and educating departments/areas that have the most issues or least amount of accounting/reconciliation expertise to aid in the timeliness of our Annual Comprehensive Financial Report (ACFR). It is anticipated to complete the (ACFR) closer to the statutory deadline this fiscal year, allowing for staff to focus on standardized monthly monitoring of the accounting record, standardized procedures and templates for reconciliation, and enhancing formal policies and procedures to ensure timelines are met before the next financial reporting and audit period begins. However, with the limited number of employees and limited knowledge of existing staff, completing this recommendation will be gradual and may take several financial cycles to complete. It is management's expectation that progress is made continuously until complete.

- 1.3 Expand the close checklist to include all requirements, associated prioritization, deadlines, accountabilities, and interdependencies then distribute to applicable departments. Consider collaborating with IT to automate monthly/quarterly reminders.

Management Action Plan & Expected Completion: Ongoing

Closing and yearend check lists have been complete for several years and the grants team currently sends out monthly reminders for monthly reconciliations and journal entries.

Management will implement updates to these checklists to include monthly & annual requirements to help us focus on associated prioritization, deadlines, accountabilities and interdependencies before the fiscal 2022- 2023 year end close begins.

Internally, the Office of Budget and Finance will explore, publish and implement closing procedures that are comprehensive, this will include all modules utilized in the ERP system. Due to the complexity of this task, management will focus on each module separately and will come up with a reasonable timeline for completion.

- 1.4 Implement monitoring and reporting controls, including regular updates to the Board of Supervisors, to hold departments accountable, help identify trends / areas for improvement, and assess training needs in a timely manner.

Management Action Plan & Expected Completion: 6/30/2023

An effort to monitor, hold departments accountable and ensure the Schedule of Expenditures of Federal Awards (SEFA) was completed timely, during fiscal year 2021- 2022, the Grants accounting team began to send monthly email reminders and kept a monthly log of those grants that had submitted documents and completed monthly reconciliations. This helped to make departments aware of their responsibilities. After the end of year deadline for completion of SEFA documentation had passed, we did some one-on-one contact with departments that continued to have incomplete reconciliation or had not submitted SEFA documentation. Those departments received one-on-one training and assistance to close out the year.

Management acknowledges that implementation of further monitoring and reporting controls needs to take place. However, as previously stated, staff have been focused on completion of the Annual Comprehensive Financial Report (ACFR). The plan is to focus on the further

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

**Pinal County Financial Audit Readiness Review
Internal Audit Report**

implementing procedures for monitoring and reporting controls once the fiscal year 2021 -2022 financial audits are complete.

Management will consult with the County Management team before June 30, 2023 to determine the timeline and level of involvement with the Board of Supervisors. Once that is determined, we will implement a plan of communication.

- 1.5 Periodically, perform an independent blind count and impairment evaluation of capital assets to confirm completeness and accuracy.

Management Action Plan & Expected Completion: 6/30/2024

Management will explore options for performing an independent blind count and impairment evaluation of capital assets over the next twelve months. Given the number of assets, the number of locations assets are stored or located at and number of departments that will need to coordinate with the capital asset accountant, this task might take a substantial amount of time and effort to complete. In exploration of the options, we will need to identify the ability to complete this recommendation with the existing staff.

- 1.6 Collaborate with IT to address Enterprise One general ledger backend coding issues.

Management Action Plan & Expected Completion: 12/31/2023

The Office of Budget and Finance and the ERP team have been working on the general ledger backend coding issues and will identify a solution by 12/31/2023.

- 1.7 Consider temporary resources to address the backlog of reconciliations.

Management Action Plan & Expected Completion: 12/31/2023

Management will explore options to address the backlog of reconciliations to include consideration of temporary resources. Currently, management is in the process of evaluating the job duties, classifications and workload to ensure the proper level of expertise and number of employees are assigned to the work.

2. There is currently no formal succession and staffing plan within the Finance and Grant Departments.

A formal long-term succession plan has not been established to replace key individuals who are instrumental in Finance and Grant Management processes, which may adversely impact resources available to support County activities in the future.

Risk Ranking* - Medium

Responsible Party: Director of Office of Budget and Finance

Recommendations:

- 2.1 Identify critical positions, key competencies, and skills necessary for business continuity, and development of individuals to meet future business needs, then develop a strategic succession plan for key Grant Management and Finance personnel to reduce the risk of losing knowledge and potential funding.

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

Management Action Plan & Expected Completion: 12/31/2023

The Finance and Grant Management processes have historically been completed centrally. Management has identified that this style of management has adversely impacted the ability to respond to and act upon any changes that need to take place. Management are shifting the work to a hybrid structure in which more responsibility for accounting and reconciliation will lie with the accounting staff at a department level. The Office of Budget and Finance will be responsible for oversight, review, compliance and education duties.

Management is in the process of educating and evaluating departments to ensure that we have positioned them to take on the responsibilities for accounting activities that cannot be sustained in a central office. Shifting the less complex work to the department level will allow the Office of Budget and Finance to focus on the more complex accounting and reporting functions. As stated previously, management is currently in the process of evaluating the job duties, classifications and workload to ensure the proper level of expertise and number of employees are assigned to the work.

- 2.2** Develop a cross-training program related to Grant Management and Finance to ensure other County employees can assume procedures in the event of extended employee absence or turnover.

Management Action Plan & Expected Completion: Ongoing

Historically, the Office of Budget and Finance only had one accountant assigned to grant management. In fiscal year, 2022-2023 three grant accounting positions were funded to assist in reconciliation and to add resiliency in that division. Management had been unsuccessful in filling all three positions concurrently. Recently, there has been a classification and grade change. We hope this change will attract candidates that are experienced and well positioned to fulfill the duties for grant management. Management hopes to have these positions filled before June 30, 2023.

In the meantime, staff have been focused on training and educating departments/areas that have the most issues or least amount of accounting/reconciliation expertise to aid in the timeliness of our Annual Comprehensive Financial Report (ACFR). It is anticipated to complete the (ACFR) closer to the statutory deadline this fiscal year, the department leadership will identify positions that can cross-train so that there is sufficient backup to cover when an employee is absent an extended period of time or if employee turnover occurs. Management expects the cross-training between the grant accountants and the finance accountants to be ongoing because of natural attrition that occurs.

*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: 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 C: 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.



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of Merit Rule Assessment Scoping Memo.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:

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☐ [Merit Rule](#)

TALENT MANAGEMENT – MERIT RULE RECRUITMENT

TALENT MANAGEMENT – MERIT RULE RECRUITMENT SCOPE

Summary Overview

Background

Pinal County Internal Audit will perform a review of its talent acquisition process with an emphasis on the impact the Pinal County Merit Rules have on the ability of the County to effectively hire qualified candidates, to evaluate the operations and controls, and to identify Opportunities for Improvement (“OFI”). In the past ten years, public sector organizations in Arizona have eliminated or modified their Merit Systems in consideration of the evolution of employment laws and in recognition of the need for talent acquisition processes that are more agile and responsive to the workforce needs while preserving merit principles. Pinal County desires to explore opportunities to enhance its approach to recruitment and selection either aligned with current Merit Rules, Merit Rule changes, and/or expanding the number of positions in the County not covered under such a system.

The Merit Rule recruitment process covers several functional areas as follows:

1. Preparation
2. Sourcing
3. Screening
4. Selecting
5. Hiring
6. Onboarding

Objectives and Scope

1. Evaluate practices performed in consideration of merit rules, and the specific merit rules themselves, listed below, to determine their effectiveness towards the recruitment process,
2. Understand and review Merit Rules around the recruitment processes for positions critical in delivering Pinal County services,
3. Evaluate merit rules to determine their effectiveness towards the recruitment process,
4. Obtain an understanding and evaluate the operational efficiencies of the processes related to recruiting for Merit Rule positions:
5. Evaluate procedures to ensure job description responsibilities and expectations are reviewed and periodically updated,
6. Assess the effectiveness of monitoring and reporting.

Merit Rules to be observed:

- Administration of Merit System
- Pinal County Employees Merit System
- Announcements, Selection Process, and Examinations
- Application Files
- Certification and Selection of Eligible Applicants
- Appointments

Project Timeline

The project will require approximately 6-8 weeks to complete.



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion and update of Business Impact Analysis (BIA), phase 2B.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:

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☐ [Business Impact Analysis \(BIA\)](#)

Business Impact Analysis (PHASE 2B) Update

PINAL COUNTY BIA PHASE 2 OVERVIEW



Business Impact Analysis (BIA) is the careful study of an organization's individual business processes and support functions, as well as the system of business processes in its entirety, to better understand objectives regarding continuity of operations.

The BIA requirements will help Pinal County determine key dependencies, critical personnel, single points of failure, important applications, third-parties, existing recovery strategies, maximum tolerances for down time and data loss, etc.

Current Progress

During the initial pilot phase of the project in 2022, detailed BIAs were performed for 24 organizational functions across 11 departments. As a continuation to the work performed in 2022, in mid-January workshops and the data collection of BIA related requirements from key department stakeholders commenced to cover the Tier 1 (Critical). As of mid-February, 64 of the 103 Tier 1 functions have gone through a workshop to collect the BIA related requirements.

Next Steps

Continue to collect the BIA requirements for the remaining Tier 1 functions. After the collection phase has commenced, the data will be aggregated and analyzed to provide meaningful insights and action items for the business continuity program (BCP) as a whole.

Note – Although this phase of the project is focused on capturing the BIA requirements for the Tier 1 functions, business continuity management (BCM) is an ever-changing lifecycle and must be actively managed.



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion and update on Silent Whistle.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History		
Time	Who	Approval

ATTACHMENTS:
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<input type="checkbox"/> Silent Whistle

SILENT WHISTLE

2022-23 SILENT WHISTLE

Month	Personnel	Process/ Operations	Financial	Fraud	Other	Non- Actionable	Open Issues
July	0	0	0	0	0	2	0
August	0	0	0	0	2	2	0
September	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0
November	0	0	0	0	0	2	0
December	0	0	0	0	0	0	0
January	0	0	0	0	0	0	0
February	0	0	0	0	0	0	0
March	0	0	0	0	0	0	0
April	0	0	0	0	0	0	0
May	0	0	0	0	0	0	0
June	0	0	0	0	0	0	0
Total	0	0	0	0	2	6	0

No new Silent Whistle reports were received since the November Audit Committee meeting



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of the appointment of Vice-Chair of the Audit Committee effective March 8, 2023, through March 7, 2024.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History		
Time	Who	Approval

ATTACHMENTS:
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No Attachments Available



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: AUDIT COMMITTEE

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion of Board Members and/or Staff requests for future agenda item(s) to be presented at upcoming meetings.

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

ATTACHMENTS:

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No Attachments Available



AGENDA ITEM

February 24, 2023 ADMINISTRATION BUILDING A
FLORENCE, ARIZONA

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director: Natasha Kennedy

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Notice of Posting

BRIEF DESCRIPTION OF THE FISCAL CONSIDERATIONS AND/OR EXPECTED FISCAL IMPACT OF THIS AGENDA ITEM:

BRIEF DESCRIPTION OF THE EXPECTED PERFORMANCE IMPACT OF THIS AGENDA ITEM:

MOTION:

History	Who	Approval
Time		

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PINAL COUNTY

WIDE OPEN OPPORTUNITY

AUDIT COMMITTEE NOTICE OF POSTING

STATE OF ARIZONA

COUNTY OF PINAL

I, Natasha Kennedy, in my position as Clerk of the Board, I am responsible for posting all Audit Committee Agendas.

Pursuant to A.R.S. 38-431.02 notice is hereby given that the Pinal County Audit Committee will hold a Meeting on **Friday, February 24, 2023, at 1:00 p.m.** in the Ironwood Conference Room, 1891 Historic Courthouse, located at 135 N. Pinal Street, Florence, Arizona 85132.

Note: One or more members of the Committee may participate in this meeting by telephonic conference call.

I hereby certify that I caused to be posted this Tuesday, February 21, 2023, around 9:00 AM the Meeting Agenda, and Executive Session at the following locations:

1. Website Notices www.pinal.gov under Agendas & Minutes and Internal Audit.
2. A kiosk located outside the front entrance to the 1891 Historical Courthouse, Administrative Complex Building, 135 N. Pinal Street, Florence, AZ 85132

SIGEND this 21st Day of February, 2023.

/s/ **Natasha Kennedy**
Clerk of the Board