



NOTICE OF PUBLIC MEETING AND EXECUTIVE SESSION
PINAL COUNTY AUDIT COMMITTEE
SUMMARY OF AGENDA FOR COMMITTEE MEETING
Monday, April 7, 2025

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 December 2, 2024, Audit Committee Meeting.

(3) Discussion and update of Internal Audit Plan FY24-26.

(4) Discussion and update of the Silent Whistle.

(5) Discussion/approval/disapproval of the appointment of Vice-Chair of the Audit Committee effective May 14, 2025, through May 13, 2026.

(6) Executive Session pursuant to A.R.S. 38-431(A)(2)(4)(9) to discuss and consult regarding the update of the Enterprise Resource Planning (ERP) Solution Design and Selection.

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.

Pursuant to A.R.S. 38-431.02, NOTICE IS HEREBY GIVEN, that the public will have physical access to the meeting room at 12:45 PM.

Meeting Notice of Posting



AGENDA ITEM

April 7, 2025 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 December 2, 2024, 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:

Approved as presented.

History	Who	Approval
Time		

ATTACHMENTS:

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☐ [Minutes](#)



**PINAL COUNTY AUDIT COMMITTEE
MINUTES
Monday, December 2, 2024
9:00 AM**

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

MEETING ROOM CHANGE TO BOS 1891 CEREMONIAL COURTROOM

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

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

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

Protiviti Representative(s) Present: Eric Groen; Jarret Judson

Protiviti Representative(s) Appearing via Web Conference and Telephonically: Nathaniel Patton; Steve Cabello; Kevin Erlandson

Staff Present: Deputy Clerk of the Board, Kelsey Pickard; Development Services Managing Director, Joe Ortiz; Community Development Director, Brent Billingsley; Community Development Deputy Director, Todd Williams

Staff Appearing via Web Conference and Telephonically: Clerk of the Board, Natasha Kennedy; Development Services, Server Application Specialist, Earnest Hooks

The Pinal County Audit Committee convened at 9:00 a.m. For the Record, Kelsey Pickard, Deputy Clerk of the Board conducted attendance by Roll Call and noted the absence of Vice-Chair Todd Pryor.

- (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 Comment

- (2) Discussion/approval/disapproval of Minutes from May 13, 2024, Audit Committee Meeting.

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

Item Action: Approved

Motion Made By: Carl Dudding

Seconded By: Brenda Hasler

To approve Minutes from May 13, 2024, Audit Committee Meeting.

Motion Passed

Ayes: Evripidou, Hasler, Dudding, Busby (4)

Absent: Pryor (1)

- (3) Discussion/approval/disapproval of Development Services review.

Jarret Judson, Protiviti introduced the item.

Joe Ortiz, Development Services Managing Director provided an overview of the Accela progress; migration and planned momentum going forward, and implementation to expedite services.

Jarret Judson recommended to follow up on the Department's progress in one year.

Chair Busby spoke in support and noted the amount of work going into this project.

Brent Billingsley, Community Development Director provided a detailed status report; budget process, software upgrade, conversion to electronic processes, training protocols, and interfaces to streamline.

Jarret Judson advised this project will be a continuous work in progress however, the Department is now set up for growth.

Member Hasler commended the Department for their efforts and continued due diligence on this project.

Item Action: Approved with a status update in the 2nd half of 2025

Motion Made By: Carl Dudding

Seconded By: Brenda Hasler

To approve Development Services review with a status update in the 2nd half of 2025.

Motion Passed

Ayes: Evripidou, Hasler, Dudding, Busby (4)

Absent: Pryor (1)

9:26 a.m. – Joe Ortiz, Development Services Managing Director, Brent Billingsley, Community Development Director, and Todd Williams, Community Development Deputy Director left the meeting.

- (4) Discussion and update of Enterprise Resource Planning (ERP) Solution Design and Selection.

Jarret Judson, Protiviti introduced the item.

Steve Cabello, Protiviti presented regarding the evaluation of support of operations for Pinal County in the next ten to twenty years.

Kevin Erlandson, Protiviti presented on key observations and recommendations.

Discussion held regarding Audit Committee's role going forward, the ERP report, and next steps by the following Committee Member and Staff; Chair Busby, Eric Groen, Protiviti, Jarret Judson, and Steve Cabello.

9:45 a.m. – Chair Busby returned to Item 4 as requested.

Member Dudding inquired if the ERP Report has been published.

Eric Groen advised due to the sensitive content of the report it has not been published however, acknowledged the request and stated Protiviti will work with County Management to get a redacted version of the report ready to share with Committee Members.

Item Action: Information Only

9:46 a.m. – Chair Busby returned to Item 6.

- (5) Discussion and update of Internal Audit Plan FY24-26.

Jarret Judson, Protiviti presented an update of the plan and advised after a comprehensive review, Data Governance Audit and Constituent Relations and Service Delivery Model have been cancelled/postponed.

MaryEllen Sheppard, Deputy County Manager confirmed considering the recent review completed by outside counsel, as requested by the Board of Supervisors we have found these items to be redundant.

Jarret Judson advised he will continue to monitor and follow-up with tasks, with capital projects in the early half of 2025.

Item Action: Information Only

9:45 a.m. – Chair Busby returned to Item 4 as requested.

9:46 a.m. – Chair Busby returned to Item 6.

- (6) Discussion and update of the Silent Whistle.

Jarret Judson, Protiviti presented and advised the report is incorrect there have been 2 Non-Actionable Items which were deferred to the Departments.

Chair Busby inquired from the last meeting, were we able to confirm the ability to submit complaints online anonymously.

Discussion held regarding the ability to file an anonymous complaint online by the following Committee Member and Staff; Chair Busby and Jarret Judson.

MaryEllen Sheppard, Deputy County Manager confirmed we have tested the online platform and it was determined that you can file anonymously.

Kelsey Pickard, Deputy Clerk of the Board requested an updated copy of the report.

Jarret Judson acknowledged the request.

Eric Groen, Protiviti noted Items 3, 5, and 6 are scheduled to go before the Board of Supervisors at their December 18, 2024 Board Meeting.

Item Action: Information Only

9:52 a.m. – Chair Busby adjourned the December 2, 2024, 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: April 7, 2025



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FLORENCE, ARIZONA

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Director: AUDIT COMMITTEE

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MOTION:

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ATTACHMENTS:

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☐ [Internal Audit Plan Update](#)

Internal Audit Plan Update

INTERNAL AUDIT FY24-26 PLAN

Ranking	Risk Focus	FY 2023-2026 Proposed Audits	Estimated Timing
1	IT	ERP Assistance	Completed
2	Operational	Elections 3 rd Party Follow Up	TBD
3	IT/Operational	Data Governance Audit	Cancelled/Postponed
4	Operational	Community Development 3 rd Party Follow Up	Completed
5	Operational	Constituent Relations and Service Delivery Model	Cancelled/Postponed
6	Various	Mid Cycle Risk Assessment Update	2025 Q4
7	Operational	Capital Projects Review	2025 Q4
8	Operational	County-wide Succession Planning Governance	2026 Q2
9	Operational	Fleet Services Monitoring	2026 Q3
10	Various	Full Risk Assessment	2026 Q4
11	IT	Business Impact Analysis (BIA) follow up	TBD
12	Various	Prior Year Audits Follow-Up / Ad Hoc Audit Request	2024 - 26 Q4



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☐ [Silent Whistle](#)

Silent Whistle

2024-25 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	0	0	0
September	0	0	0	0	0	0	0
October	0	0	0	0	0	0	0
November	0	0	0	0	0	0	0
December	0	0	0	0	0	1	0
January	0	0	0	0	0	1	0
February	0	0	0	0	0	2	0
March	0	0	0	0	0	0	0
April							
May							
June							
Total	0	0	0	0	0	6	0



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<input type="checkbox"/> ERP Solution Design and Selection

ERP Solution Design and Selection

ERP SOLUTION DESIGN AND SELECTION

Summary Overview

Background

Pinal County (Pinal) currently operates on an aging JD Edwards EnterpriseOne (JDE) Enterprise Resource Planning (ERP) system which does not adequately support Pinal's current and future needs. Pinal is exploring alternative platforms to support, streamline, and automate back-office and operational processes.

Objectives

1. **Understand current issues / pain points, process characteristics, inefficiencies, and potential opportunities.** Based upon this knowledge, identify potential scope, vendors to be considered, and areas requiring further analysis.
2. **Define the future state requirements,** business application architecture and key components to support Pinal County.
3. **Evaluate JD Edwards current challenges** and ability to meet Pinal County's current and future anticipated requirements.
4. **Identify opportunities to streamline and improve business processes,** leveraging a new ERP system and other enabling technologies.
5. **Define suggested ERP scope** for an initial implementation to replace JDE and improve business processes.
6. **Identify a short list of potential ERP vendors** leveraging market research and prior knowledge and experience.

Accomplishments

1. Conducted interviews to understand Pinal County's current operations, pain points, and growth plans
2. Reviewed current systems and prior audit documentation
3. Identified future improvement opportunities
4. Documented high-level business requirements
5. Identified a recommended short-list of ERP systems



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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 **Monday, April 7, 2025 at 1:00 p.m.** in the Ironwood Conference Room, 1891 Historic Courthouse, located at 135 N. Pinal Street, Florence, Arizona 85132. The public will have physical access to the meeting room at 12:45 PM.

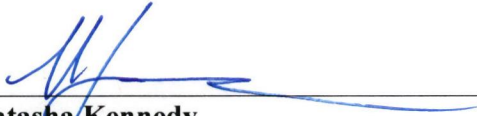
Note: One or more members of the Committee may participate in this meeting by telephonic conference call.

I hereby certify that I caused to be posted this Tuesday, April 1, 2025, around 11:00 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

WITNESS my official signature and corporate seal of Pinal County, Arizona this 1st Day of April, 2025.




Natasha Kennedy
Clerk of the Board

CLERK OF THE BOARD OF SUPERVISORS

1891 Historic Courthouse | 135 North Pinal Street | P.O. Box 827 | Florence, AZ 85132 | T: 520-866-6068
www.pinal.gov