



NOTICE OF PUBLIC MEETING AND EXECUTIVE SESSION
PINAL COUNTY AUDIT COMMITTEE
SUMMARY OF AGENDA FOR COMMITTEE MEETING
Wednesday, July 16, 2025

9:00 AM - 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 April 7, 2025, Audit Committee Meeting.

(3) Discussion/approval/disapproval of Internal Audit Plan FY26.

(4) Discussion/approval/disapproval of Elections follow-up report.

(5) Discussion and update of the Silent Whistle.

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 8:45 AM.

Meeting Notice of Posting



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

7/16/2025
Ironwood Room

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of Minutes from April 7, 2025, 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.

ATTACHMENTS

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ATTACHMENTS:

	Description
	Minutes 04.07.2025



**PINAL COUNTY AUDIT COMMITTEE
MINUTES
Monday, April 7, 2025
1:03 PM**

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

Voting Member(s) Appearing via Web Conference and Telephonically: Vice-Chair, Todd Pryor; Christopher Evripidou; Carl Dudding

Voting Member(s) Absent: Chair, Matt Busby; Brenda Hasler

Non-Voting Member(s) Present: Deputy County Manager, MaryEllen Sheppard; Office of Budget and Finance Deputy Director, Randee Stinson

Non-Voting Member(s) Appearing Via Web Conference and Telephonically: Chief Civil Deputy County Attorney, Sherry Leckrone

Protiviti Representative(s) Appearing via Web Conference and Telephonically: Eric Groen; Jarret Judson; Steve Cabello; Kevin Erlandson; Sydney Huber

Staff Present: Professional Responsibilities Director, April Holley; Interim Chief Information Officer, Jason Cantrell; Deputy Clerk of the Board, Kelsey Pickard

Staff Appearing via Web Conference and Telephonically: Assistant Bureau Chief Civil Deputy County Attorney, Ian Daranyi; Clerk of the Board, Natasha Kennedy

The Pinal County Audit Committee convened at 1:03 p.m. For the Record, Kelsey Pickard, Deputy Clerk of the Board, conducted attendance by Roll Call, noting Vice-Chair Todd Pryor will preside as Chair this date due to the absence of Chair Matt Busby, and further noted the absence of Member Brenda Hasler.

- (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 announced there is no one in attendance for Call to the Public however, there is an announcement.

MaryEllen Sheppard, Deputy County Manager welcomed April Holley to the Committee.

April Holley, Professional Responsibilities Director, County Manager's Office greeted everyone in attendance.

Item Action: Public Comments

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

Item Action: Approved

Motion Made By: Member Dudding

Seconded By: Member Evripidou

To approve Minutes from December 2, 2024, Audit Committee Meeting.

Ayes: Dudding, Evripidou, Pryor (3)

Absent: Busby, Hasler (2)

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

Jarret Judson, Protiviti inquired regarding the Elections 3rd Party Follow Up.

MaryEllen Sheppard, Deputy County Manager stated there is no feedback to provide at this time.

Jarret Judson provided an overview and status of the Internal Audit Plan; Capital Projects Review and Mid Cycle Risk Assessment Update.

Item Action: Information Only

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

Jarret Judson, Protiviti provided an update; a few complaints have come in since December however, they were forwarded to the Sheriff's Office, April Holley has taken the lead, and we are working towards formalizing the Silent Whistle Hotline process.

Discussion held regarding the complaint received on Friday which has been differed to the Sheriff's Office by the following Staff; Jarret Judson and April Holley.

Item Action: Information Only

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

Vice-Chair Pryor, Presiding as Chair called for nominations.

Discussion held regarding the appointment by the following Members; Vice-Chair Pryor, Presiding as Chair, Member Evripidou, and Member Dudding.

Item Action: Approved to Appoint Todd Pryor, as Vice-Chair

Motion Made By: Member Evripidou

Seconded By: Member Dudding

To approve to Appoint Todd Pryor, as Vice-Chair of the Audit Committee effective May 14, 2025, through May 13, 2026.

Ayes: Dudding, Evripidou, Pryor (3)

Absent: Busby, Hasler (2)

1:56 p.m. – Vice-Chair Pryor, Presiding as Chair returned to Item 5.

Kelsey Pickard, Deputy Clerk of the Board inquired if Vice-Chair Pryor, Presiding as Chair abstained from the vote on Item 5.

Vice-Chair Pryor, Presiding as Chair confirmed he abstained.

Natasha Kennedy, Clerk of the Board announced for the Record pursuant to the Audit Committee By-Laws a vote in abstention shall be reflected as “aye.”

- (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.

Item Action: Convened into Executive Session

Motion Made By: Member Dudding

Seconded By: Member Evripidou

To convene into Executive Session.

Ayes: Dudding, Evripidou, Pryor (3)

Absent: Busby, Hasler (2)

1:53 p.m. – The Audit Committee returned from Executive Session however, during the Executive Session notice was given there was a need due to a disruption in the Ironwood Room to relocate the meeting room from the Ironwood Room to the Cactus Wren Room on the 2nd floor (same physical address as posted) for the remainder of today's meeting.

Item Action: Adjourned Executive Session

Motion Made By: Member Dudding

Seconded By: Member Evripidou

To adjourn Executive Session.

Ayes: Dudding, Evripidou, Pryor (3)

Absent: Busby, Hasler (2)

1:55 p.m. – Vice-Chair Pryor, Presiding as Chair left the meeting telephonically due to a bad connection, no quorum is present.

1:56 p.m. – Vice-Chair Pryor, Presiding as Chair rejoined the meeting telephonically, quorum present, and at the request of Kelsey Pickard, Deputy Clerk of the Board returned to Item 5.

ADJOURNMENT:

Item Action: Approved

Motion Made By: Member Dudding

Seconded By: Member Evripidou

To adjourn the Audit Committee Meeting at 1:57 p.m.

Ayes: Dudding, Evripidou, Pryor (3)

Absent: Busby, Hasler (2)

PINAL COUNTY AUDIT COMMITTEE

Todd Pryor, Vice-Chair, Presiding as Chair

ATTEST:

Natasha Kennedy, Clerk of the Board

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

Approval of Minutes: July 16, 2025



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

7/16/2025
Ironwood Room

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director:

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of Internal Audit Plan FY26.

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:

ATTACHMENTS

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ATTACHMENTS:

	Description
	Pinal County Audit Committee 07.16.25 - Internal Audit Plan Update
	Pinal County Risk Assessment and Audit Plan FY25 - DRAFT

UPDATED INTERNAL AUDIT PLAN FY24-26

Ranking	Risk Focus	FY 2023-2026 Proposed Audits	Estimated Timing
1	IT	ERP Assistance	Completed
2	Operational	Elections 3 rd Party Follow Up	Completed
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	Completed
7	Operational	Capital Projects Review	2026 Q1
8	Operational	County-wide Succession Planning Governance	Deferred
9	Operational	Fleet Services Monitoring	Deferred
10	IT	Business Impact Analysis (BIA) follow up	2026 TBD
11	Various	Prior Year Audits Follow-Up / Ad Hoc Audit Request	2026 Q1/Q2
12	Various	Full Risk Assessment	2026 Q4



Risk Assessment and Internal Audit Plan

July 2025



Date: July 16, 2025

To: Supervisor Rich Vitiello, District 1
Supervisor Mike Goodman, District 2
Supervisor Steve Miller, District 3 – Chairman
Supervisor Jeffrey McClure, District 4 – Vice Chairman
Supervisor Jeff Serdy, District 5

From: Office of Internal Audit

Subject: Risk Assessment and Audit Plan: FY 2026

The attached report summarizes the Risk Assessment and Audit Plan proposed by the Office of Internal Audit for Fiscal Year 2026. The basis of the Audit Plan was developed by considering the previous approved risk assessment and audit plan, results of audits completed since the previous audit plan was approved, and the results from the recent risk assessment process performed.

This document serves as the primary work plan to carry out the responsibilities of the Office of Internal Audit. This plan is not intended to be static or unchangeable. Changes in conditions, emerging risks, or special requests may require alterations to the plan. Any significant changes to the plan will be proposed to the Audit Committee and Board of Supervisors for review and approval.

We look forward to working with the members of the Board of Supervisors and all county departments to minimize the County's risks and maximize its effectiveness for the benefit of the citizens of Pinal County.

Sincerely,

Eric Groen, Internal Audit
Matt Busby, Audit Committee Chair

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Introduction

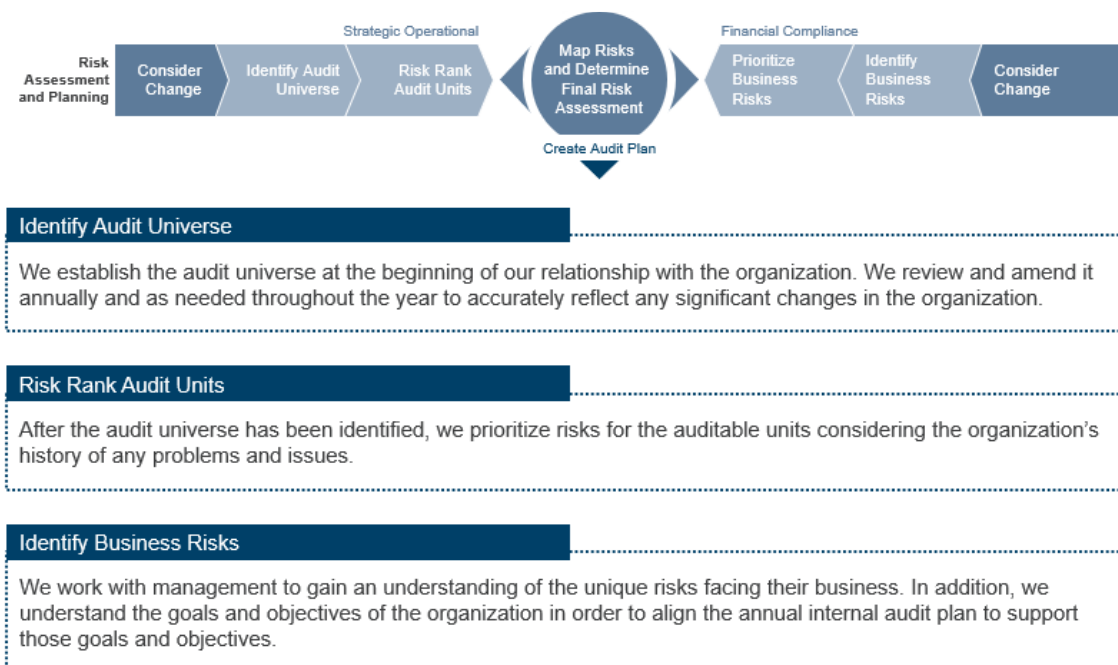
Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve County operations. Internal Audit assists an organization achieve its strategic objectives by providing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance processes.

The Pinal County Office of Internal Audit, established in January 2008, is responsible for the countywide assessment of financial and operational risks and the identification of areas in need of review based on various risk factors. Internal Audit assists the County Board of Supervisors, county officials, and county management, by providing an unbiased, independent review and analysis of policies, procedures and/or practices. Additionally, Internal Audit assists in the management of reports made to the fraud hotline, which was established to provide employees and members of the public an anonymous means to report fraud, waste, and abuse, including known or suspected unethical, unlawful, or unsafe activities.

Government Auditing Standards and the Institute of Internal Auditor's Standards encourage audit departments to establish a risk-based approach to determine the priorities for audit activities. A risk assessment is a systematic process to evaluate, identify, and prioritize potential audits based on the level of risk to Pinal County.

Audit Planning Process

The Pinal County Office of Internal Audit utilizes a risk-based approach to develop its annual audit plan that is aligned with the standards set forth by the Institute of Internal Auditors (IIA). Refer to the visual below to view a graphical overview of the Risk Assessment and Planning process utilized in the current audit planning iteration.



Risk Assessment

To identify and understand current emerging risk areas and refresh the Internal Audit plan that was developed and approved in 2023, Internal Audit recently conducted interviews with 10 individuals including the Board of Supervisors and members of County Management (Appendix B contains a list of interview participants). The information gathered from the interviews was utilized, in addition to the information gathered during the risk assessment conducted in 2023, to update the Internal Audit Risk Assessment and Audit Plan.

In 2023, Internal Audit distributed a survey and questionnaire to County leaders for feedback and input on select risk categories. The survey contained a list of over 40 risk areas, and participants were charged with ranking their top 15 biggest threats/risks to Pinal County. As surveys were collected for review, Internal Audit calculated the ranking of each risk, through a likelihood and impact analysis, that resulted in a prioritized list of risks to Pinal County. Internal Audit subsequently utilized the County's "Top Risks" listing as the source of discussions during interviews with County leaders (Appendix C contains a list of survey and interview participants).

Upon conclusion of the survey procedures, Internal Audit conducted interviews with 13 individuals including the Board of Supervisors, members of County Management, and select Elected Officials and Department Heads. The information gathered from the interviews was utilized, in addition to the "Top Risks" list, to develop the Internal Audit Risk Assessment and Audit Plan.

Additionally, Internal Audit reviewed the County's financial statements and forecasted budget information, along with Pinal County's most recent Single Audit Report, to understand and identify the financial impacts of identified risk areas.

Risk Assessment Approach



Top Risks Identified in 2023 and 2025

Risk arises when there are internal and external forces that could affect the fundamentals that drive the county's objectives, strategies and values in the services provided to the County's citizens. Future changes in environmental factors and actions by personnel that cannot be anticipated may significantly and adversely impact risk exposure. The definitions below are general descriptions of the types of activities that are encompassed in the associated risk category and are for guidance purposes only. All activities defined in the definitions may or may not currently exist.

As such, the Pinal County Risk Assessment Survey / Questionnaire that was distributed to participants in 2023 contained over 40 risks and multiple open-ended questions. Within the survey, participants were required to choose up to 15 risks, followed by a subsequent ranking on its likelihood of occurrence and impact to the County. When calculating Pinal County's overall Top 10 Risks, IA calculated the weighted rankings of the impact and likelihood for each risk selected amongst all survey respondents.

Two additional risks were added based on the interviews conducted in 2025.

#	Risk Description	Risk Category
1	Inability to recruit, develop, and on-board employees with skillsets aligned to the County's needs.	Talent - Sourcing
2	The risk of turnover, loss of institutional knowledge, or insufficient assessment and planning for key roles.	Succession Planning
3	The County does not provide performance incentives within the organizational structure to promote high morale amongst personnel or to reward desirable behaviors.	Performance Incentives
4	Failure to foster a positive work atmosphere to promote engagement, showing appreciation, and provide competitive pay and benefits to reduce turnover.	Talent - Retention
5	Resistance to change may restrict the organization from making necessary adjustments to the business model and core operations.	Organizational Brand
6	Changes in overall work environment (e.g., shifts to a hybrid workplace, evolving labor markets, changes in the nature of work) may lead to challenges to sustaining organizational culture and business operations.	Culture
7	The structural design of the County information technology systems does not meet current and future County needs.	System Architecture
8	Resources allocated to processes are insufficient, inefficient, or ineffective to meet County objectives.	Resource Allocation

9	Business process design and / or execution failure, resulting in the inability to complete activities in line with stated process objectives in an effective and efficient manner, often due to human error or restraints.	Transaction processing
10	The County's short and long-term planning process does not support or is not aligned with the financial and operational vision, strategy, growth, or resource needs.	Budgeting & Planning
2026	The inability of the County to support functions, systems, people, tools, and constituents during system downtimes.	Business Impact Analysis
2026	Federal funding represents a significant portion of revenues, with potential risks from grant reductions.	Financial Management

Key Themes and Feedback

Several key themes and feedback emerged as a result of the survey analysis and interviews with County leaders and management. The following list, represents a summary of key themes and positive feedback that were noted during the interview portion of the Risk Assessment:

Positive Trends and Feedback

- IA noted that County members acknowledge the fast-approaching growth facing the County and are optimistic of the opportunities the growth will bring (i.e., population, industrial growth, land development, etc.).
- County employees appear generally familiar with the County's code of conduct and feel empowered to report compliance issues and/or violations to their supervisor or Human Resources representative.

Key Theme - IT Infrastructure and Business Impact Analysis

- The County is currently evaluating a new ERP system.
- Concerns about the level of industry specific knowledge leaving the County with the departure of certain Management.
- The alignment of funding received for IT initiatives appears to be inferior to the current growth approaching the County.
- Increased investment in cybersecurity and disaster recovery systems is needed, including backup systems and cloud migration.
- IT governance policies are pending approval, delaying the release of Artificial Intelligence initiatives.
- Disaster recovery plans need prioritization to enhance emergency response times.

Key Theme – Data Governance

- The Board of Supervisors and County Management desire more access to meaningful data to understand the current standing of departments, progress, opportunities for improvement, and more.
- The County does not have a standard requirement for departments to gather specific data and perform analysis.
- There is minimal use of data and analysis across the County.

Key Theme – Capital Projects

- The County can be reactionary to the level and pace of growth approaching the County.
- The development of roads, homes, and other infrastructure needs to encompass more planning to ensure it aligns with current needs, budgeting, and projected growth.
- Capital infrastructure projects sometimes go unfinished, are planned as the projects unfold, and/or are built in pre-existing infrastructure that does not allow for proper utilization.

Key Theme – Total Compensation

- Due to non-competitive pay in certain positions, the County may attract subpar level skillset amongst applicants and cannot retain professional/specialized personnel.
- Pay increases and/or revisions to the job classification happens on an ad hoc basis which places the County in a position of 'catching up' to other leading or competitive Counties.

Key Theme – County Development and Constituent Accessibility / Communication

- Inefficiencies and delays in permitting and parceling processes hinder timely construction and development.
- Communication from both internal and external methods are not as robust and efficient as it could be.
- The County could utilize more satellite offices to provide services for constituents, rather than requiring constituents to drive lengthy distances to attain documents (e.g., permits).

Key Theme – Succession Planning

- Depth of knowledge within departments may be lacking.
- There is no County-wide succession planning standard.
- Promoted managers do not know how to manage and need training.

Audit Plan

The Audit Plan summarizes the audits and projects the Office of Internal Audit anticipates completing during the forthcoming fiscal years. It is important to note the Audit Plan is a working document that should be flexible in addressing current priorities in a changing environment. The Board of Supervisors will be notified of any significant additions, deletions, or other changes in the Audit Plan prior to any modification.

The Audit Plan includes audits related to internal controls; compliance with laws, policies, and regulations; and economic and efficient use of resources. Audits included in the plan were primarily identified through the Countywide Risk Assessment that aided in the identification of departments or functions with significant financial, operational, and/or compliance risks. Internal Audit also considered concerns shared by the Board of Supervisors and County Management; as well as issues identified in reports to the Silent Whistle hotline.

While general audit objectives are included in the plan, specific audit objectives will be determined upon completion of preliminary scoping related to each audit. During the preliminary scoping, Internal Audit will establish familiarity with the department and/or function by conducting background interviews and research. At that time, potential issues will be identified, and the specific audit objectives and methodology will be developed. Estimated audit hours for each project will be determined through preliminary scoping results.

Proposed Audits

The table below depicts the approved FY 2024-2026 Internal Audit plan, estimated timing, and focus area (Compliance, Operational, Financial, Information Technology Related) discussed and validated through the risk assessment process, as well as the proposed audit plan adjustments for FY 2026.

Ranking	Risk Focus	FY 2024-2026 Proposed Audits	Estimated Timing	Notes
1	IT	ERP Assistance	2025 Q3	Completed
2	Operational	Elections 3rd Party Follow Up	2025 Q4	Completed
3	IT/Operational	Data Governance Audit	2025 Q3	Cancelled due to ERP evaluation
4	Operational	Community Development 3rd Party Follow Up	2025 Q2	Completed
5	Operational	Constituent Relations and Service Delivery Model	2026 Q1	Cancelled due to other internal initiatives
6	Various	Mid Cycle Risk Assessment Update	2025 Q4	Completed
7	Operational	Capital Projects Review	2026 Q1	
8	Operational	County-wide Succession Planning Governance	TBD	Deferred until internal initiatives are completed
9	Operational	Fleet Services Monitoring	TBD	Deferred until internal initiatives are completed

10	IT	Business Impact Analysis (BIA) follow up	2026 TBD	
11	Various	Prior Year Audits Follow-Up / Ad Hoc Audit Request	2026 Q1/Q2	
12	Various	Full Risk Assessment	2026 Q4	

**Note: "Proposed Audits" were developed using the procedures performed during the 2023 Risk Assessment (June 2023) and updated based on interviews conducted in 2025.*

Proposed Audit Scopes

Audit	Preliminary Audit Scope
Capital Projects Review	Assess the current state of the capital projects program, including Program Governance; Policies, Standards, Procedures; Contract Development, Adherence and Management; Vendor Risk Assessment Process; Knowledge, Skills and Expertise; Communication and Information Sharing; Tools, Measurement and Analysis; and Monitoring and Review.
Business Impact Analysis (BIA) follow up	Evaluate the progress made towards previous BIA Audits and their respective recommendations. Additionally, assess areas that may require additional assistance or guidance necessary to follow through with Internal Audit's recommendations.
Community Development 3rd Party Follow Up	Follow up on the remaining open observations from the prior 3rd Party review of Community Development processes to assess current state and progress made.
Prior Year Audits Follow-Up / Ad Hoc Audit Request	Internal Audit will review progress made by County personnel on implementing agreed upon action plans to address prior IA observations, assess the adequacy of Management actions taken in relation to agree upon Management Action Plans (MAPs), and report on progress to County Management and the County Board of Supervisors.
Full Risk Assessment	Internal Audit will perform a full-cycle risk assessment following the end of the three-year period from the prior full-cycle risk assessment. Internal Audit will interview various personnel within the County and collect surveys to understand and assess the potential risks facing the County.

Appendix A – Audit Universe

Countywide Audit Areas

Accounts Payable
Accounts Receivable
Business Impact Analysis
Cash
Data Privacy and Security
Expenditures
Grants Management

IT - ERP Review
IT – Disaster Recovery
IT - NIST Cybersecurity Framework
Payroll
Procurement/Purchasing
Revenues - Grants
Travel and Expense

Departmental Audit Areas

Administrative Services
Adult Probation
Air Quality - Compliance & Enforcement
Air Quality - IT Systems
Air Quality - Permitting
Animal Care and Control - Other Activities
Assessor - Administration/Records
Assessor - IT Systems
Assessor - Personal Property
Assessor - Real Property
Board of Supervisors
Budget & Research - IT Systems
Civil Hearing Office
Clerk of Court - Court Records
Clerk of the Board
Communications & Public Information
Community Development
Conciliation Court
Constables
Correctional Health - Other Activities
County Attorney - IT Systems
County Attorney - Prosecution
County Attorney - RICO
County Manager's Office
Economic Development
Elections - IT Systems
Elections - Other Activities
Environmental Health - IT Systems
Emergency Preparedness
Facilities - IT Systems
Facilities - Maintenance
Finance - Financial Reporting
Finance - Other Activities
Finance - Payment Processing
Housing Department - IT Systems
Housing Department - Other Activities
Housing Department - Public Housing
Human Resource Department - Compensation
Human Resource Department - IT Systems

Human Resource Department - Other Activities
Human Resource Department - Payroll
Information Technology - IT Systems
Internal Audit
Justice of the Peace - Cash Management
Justice of the Peace - IT Systems
Juvenile Court Services
Library District - Branch Operations
Library District - IT Systems
Medical Examiner - IT Systems
Medical Examiner - Other Activities
Non-Departmental - Other Activities
Planning and Development – Other Activities
Public Defender - IT Systems
Public Defender - Other Activities
Public Fiduciary - IT System
Public Fiduciary - Other Activities
Public Health - IT Systems
Public Health - Other Activities
Public Works - IT Systems
Public Works - Other Activities
Recorder - IT Systems
Recorder - Public Records
Risk Management & Fleet Services - Claims
Risk Management & Fleet Services - IT System
Risk Management & Fleet Services - Safety
School Superintendent
Sheriff - Cash Management
Sheriff - Patrol
Sheriff - RICO
Sheriff - Sheriff/Jail Enhancement
Strategic Planning & Open Spaces - IT Systems
Superior Court - Civil Justice
Superior Court - Court Cash Handling
Superior Court - Criminal Justice
Superior Court - IT System

Treasurer - IT Systems
Treasurer - Tax Services

Appendix B – 2025 Participants

Name	Title	Department	Interview Participant
Rich Vitiello	BOS #1	Board of Supervisor	Yes
Mike Goodman	BOS #2	Board of Supervisor	Yes
Stephen Miller	BOS #3 Chairman	Board of Supervisor	Yes
Jeffrey McClure	BOS #4 Vice-Chairman	Board of Supervisor	Yes
Jeff Serdy	BOS #5	Board of Supervisor	Yes
Leo Lew	County Manager	County Manager	Yes
Himanshu Patel	Deputy County Manager	County Manager	Yes
MaryEllen Sheppard	Deputy County Manager	County Manager	Yes
Cathryn Whalen	Deputy County Manager	County Manager	Yes
Angeline Woods	Director	Budget and Finance	Yes
Jason Cantrell	Interim Chief Information Officer	Information Technology	Yes

Appendix C – 2023 Participants

Name	Title	Department	Survey Participant	Interview Participant
Kevin Cavanaugh	BOS #1	Board of Supervisor	Yes	Yes
Mike Goodman	BOS #2	Board of Supervisor	Yes	Yes
Stephen Miller	BOS #3	Board of Supervisor	Yes	Yes
Jeffrey McClure	BOS #4 Vice-Chairman	Board of Supervisor	Yes	Yes
Jeff Serdy	BOS #5 Chairman	Board of Supervisor	No	Yes
Rebecca Padilla	Clerk	Superior Court	Yes	No
Cathryn Whalen	Public Defense Services	Public Defense Services	Yes	No
Deb Somdahl	Director	Risk Management	Yes	No
Honorable Joseph R. Georgini	Judge	Judicial Branch/Courts	Yes	No
Shawn Flecken	Director	Library	Yes	No
Todd Sweig	Superior Court Administration	Superior Court	Yes	No
Honorable Shaun Babeu	Judge - Precinct 1 Presiding Judge	Justice Courts	No	No
Leo Lew	County Manager	County Manager	No	Yes
Chris Keller	Chief Civil Deputy Attorney	Legal	No	Yes
Mary Ellen Sheppard	Deputy County Manager	County Management	Yes	Yes
Himanshu Patel	Deputy County Manager	County Management	Yes	Yes
Saul Schoon	Director	Adult Probation	Yes	No
Scott DiBiase	Director	Air Quality	Yes	No
Jim Petty	Director	Airport	Yes	No
Audra Michael	Director	Animal Control	Yes	No
Douglas Wolf	Director	Assessor	No	No
Angeline Woods	Director	Budget Office	Yes	Yes
Natasha Kennedy	Clerk	Clerk of the Board	Yes	No
James Daniels	Director	Communications & Marketing	Yes	No
Brent Billingsley	Director	Community Development	No	No
Kent Volkmer	Attorney	County Attorney	Yes	Yes
James Smith	Director	Economic Development	No	No
Kore Redden	Director	Emergency Management	No	No
Geraldine Rolle	Director	Elections	Yes	No
Chris Reimus	Director	Environmental Health	No	No
Hattie Sturgill	Director	Facilities	Yes	No
Randon Riffey	Director	Fleet	Yes	No
Cynthia Valencia	Director	Hearing Office	No	No
Rolanda Cephas	Director	Housing	Yes	No
Robert Stanley	Director	Information Technology	Yes	Yes
Denise Smith	Director	Juvenile Court Services	No	No
John Hu, MD	Medical Director	Medical Examiner	Yes	No
Kent Taylor	Director	Open Space and Trails	Yes	No

Name	Title	Department	Survey Participant	Interview Participant
Kate Milewski	Director	Public Defender	Yes	No
Ernie Appel	Director	Public Fiduciary	Yes	No
Merissa Mendoza	Director	Public Health	Yes	No
Andrew Smith	Director	Public Works	Yes	No
Dana Lewis	Director	Recorder	Yes	No
Jill Broussard	Director	School Superintendent	Yes	No
Mark Lamb	Sheriff	Law Enforcement	No	No
Michael McCord	Treasurer	Treasurer	No	Yes
Matthew Thomas	Deputy	Law Enforcement	No	Yes

Appendix D – Previous Audits

Audit Reports	Status	Fiscal Year
Airport - Follow Up	Completed	2012-2013
County Assessor	Completed	2012-2013
Clerk of Superior Court - Cash Handling	Completed	2012-2013
Environmental Health - Follow Up	Completed	2012-2013
Facilities - Custodial Follow Up	Completed	2012-2013
Grant Management	Completed	2012-2013
Immigration and Customs Enforcement Contract (ICE)	Completed	2012-2013
Public Fiduciary	Completed	2012-2013
Recorder Transition	Completed	2012-2013
Accounts Payable - Finance	Completed	2013-2014
Adult Probation	Completed	2013-2014
Air Quality	Completed	2013-2014
Correctional Health Services	Completed	2013-2014
Emergency Planning	Completed	2013-2014
One Stop Shop – Impact Fee	Completed	2013-2014
Library District	Completed	2013-2014
Public Health Clinic – Cash Controls	Completed	2013-2014
Superintendent of Schools	Completed	2013-2014
County Attorney Anti-Racketeering Fund	Completed	2014-2015
Information Technology Disaster Recovery	Completed	2015-2016
Jail Enhancement Fund	Completed	2016-2017
Countywide Travel Expense	Completed	2016-2017
Elections Readiness	Completed	2016-2017
Prior Years Audit Follow-Up	Completed	2017-2018
Justice Courts – Cash Management Review	Completed	2017-2018
Information Security (NIST)	Completed	2017-2018
Fleet Services Review	Completed	2017-2018
Grant Management Review	Completed	2017-2018
Silent Whistle Review (Special Project)	Completed	2017-2018
Human Resources Review	Completed	2018-2019
Vendor Contract Management	Completed	2018-2019
Constables Review	Completed	2018-2019
Justice Courts – Cash Management Review Follow Up	Completed	2018-2019
HIPAA Privacy Gap Assessment	Completed	2020-2021
HIPAA Security Gap Assessment / Security Risk Analysis	Completed	2020-2021
BIA phase 1	Completed	2021-2022
Budgeting and Strategic Planning	Completed	2021-2022
Financial Audit Readiness	Completed	2021-2022
Talent Management - Merit Rule Recruitment	Completed	2022-2023
BIA phase 2	Completed	2022-2024
Community Development - 3rd Party Follow Up	Completed	2023-2024
Enterprise Resource Planning (ERP) System Assessment	Completed	2024-2025
Elections 3rd Party Follow Up	Completed	2024-2025



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

7/16/2025
Ironwood Room

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director:

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion/approval/disapproval of Elections follow-up report.

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:

ATTACHMENTS

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	Description
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- | | |
|--------------------------|--|
| <input type="checkbox"/> | Pinal County Audit Committee 07.16.25 - Elections |
| <input type="checkbox"/> | Pinal County Elections Review Follow-Up Report - DRAFT |

ELECTIONS 3RD PARTY FOLLOW UP

Summary Overview

Background, Scope & Objectives

On August 17, 2022, the Pinal County Board of Supervisors directed the Pinal County Attorney's Office (PCAO) to commission an administrative review of the August 2, 2022 primary election. To ensure objectivity, PCAO retained Coppersmith Brockelman PLC as outside counsel ("CB"). CB then retained Brad Nelson, an experienced Arizona election official, as a consulting expert to perform a review at their direction.

Per the FY22 third-party review performed by Brad Nelson, it was observed that there were various findings related to preparing and reviewing election ballots, determining the quantity of election ballots, election day operations and communication, election day trainings, election day contingency plans, and staffing.

Scope & Objectives

The scope of the Pinal County Elections Review Follow-up included the 2022 third-party elections review and current state of the Pinal County Elections Department (PCED).

The objectives of this review were to:

- Perform follow-up procedures on FY2022 third-party findings related to Elections, including:
 - Inquiry with process owners
 - Documentation of remediation activity
 - Detailed testing, as necessary
- Evaluate actions taken to determine if action plan has mitigated the risks identified

Observations

- **Ballot Issues:** Municipal Contests Omitted or Incorrectly Included (8 of 8 recommendations have been addressed)
- **Ballot Issues:** Ballot Quantities (5 of 5 recommendations have been addressed)
- **Training Issues:** Lack of Hands-on and Other Training (1 of 1 recommendations have been addressed)
- **Communications Issues:** Election Day Operations/Response (4 of 4 recommendations have been addressed)
- **Staffing Issues:** Fully Staffed PCED, Including with Temporary Employees (3 of 3 recommendations have been addressed)
- **Space Issues:** The PCED Requires Additional Space (4 of 4 recommendations have been addressed)
- **Emergency Issues:** Contingency Plans (3 of 3 recommendations have been addressed)

Overall, the procedures performed by Internal Audit to follow-up on prior observations has affirmed that 28 of 28 observations have been addressed and are considered closed.



Internal Audit Report

Pinal County

Elections Review Follow-Up

July 2025

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Pinal County Elections Review Follow-Up Internal Audit Report

Executive Summary

Background

Pinal County Internal Audit performed a follow-up of the third-party Elections Review performed in October 2022 to evaluate the current state of the observations previously identified and the related actions that have been taken.

On August 17, 2022, the Pinal County Board of Supervisors directed the Pinal County Attorney's Office (PCAO) to commission an administrative review of the August 2, 2022 primary election. To ensure objectivity, PCAO retained Coppersmith Brockelman PLC as outside counsel ("CB"). CB then retained Brad Nelson, an experienced Arizona election official, as a consulting expert to perform a review at their direction.

Per the FY22 third-party review performed by Brad Nelson, it was observed that there were various findings related to preparing and reviewing election ballots, determining the quantity of election ballots, election day operations and communication, election day trainings, election day contingency plans, and staffing.

Scope, Objective and Approach

Scope

The scope of the Pinal County Elections Review Follow-up included the 2022 third-party elections review and current state of the Pinal County Elections Department (PCED).

Objectives

The objectives of this review were to:

- Perform follow-up procedures on FY2022 third-party findings related to Elections, including:
 - Inquiry with process owners
 - Documentation of remediation activity
 - Detailed testing, as necessary
- Evaluate actions taken to determine if action plan has mitigated the risks identified

Approach

Our follow-up of the Elections findings followed the Pinal County Internal Audit Methodology. Accordingly, detailed procedures performed entailed the following:

- Conducted process and internal control interviews around open observations for each process.
- Confirmed status of open observations with key personnel.
- Obtained evidentiary support, if applicable, to validate that open observations have been addressed in accordance with Management Action Plans.
- Established methods of addressing any open observations in a timely manner.

Pinal County Elections Review Follow-Up Internal Audit Report

Summary of Results

Overall, the procedures performed by Internal Audit to follow-up on prior observations has affirmed that:

- 28 of 28 observations have been addressed and are considered closed

Detailed information on the third-party Elections Review observations is provided below on pages 4 - 11 for reference.

Elections Review – Closed Observation Detail

The following table outlines the observations that were identified in the 2022 Elections Review Report, as previously noted Internal Audit has affirmed that all observations have been addressed and are considered closed.

#	Observation Theme	Recommendation	Status
1.1	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	Involve more individuals with the ballot proofing process. Although one person should lead the ballot proofing process, the process should include multiple individuals who may catch any errors; avoid having the same individuals who input the initial ballot data also being responsible for proofing their own work.	Complete
1.2	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	Test a sample of ballots against information from AVID. Spot-checking Primary ballots against the information from AVID would more likely than not have caught at least some of the errors with the ballots for municipal contests, which could have led the PCED to investigate further.	Complete
1.3	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	Include municipal clerks (when there are municipal contests), candidates, political party chairs, county and local school superintendents (when there are school district contests), and language translation specialists in the ballot proofing process.	Complete
1.4	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	Set a firm deadline by which those involved in the ballot proofing process must provide their feedback and suggested revisions. Always require those individuals to provide their feedback and suggested revisions in writing, not over the phone.	Complete
1.5	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	Ballot proofing is an extremely detailed task, and not everyone has the skill or attention to detail to perform it. Make certain that the PCED personnel engaged in the ballot proofing process have the necessary skill/attention to detail.	Complete
1.6	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	Control ballot versions; refrain from sending out additional ballot proofs until the latest version has been revised.	Complete

**Pinal County Elections Review Follow-Up
Internal Audit Report**

#	Observation Theme	Recommendation	Status
1.7	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	Involve the ballot printing vendor in the process from the very beginning of laying out the ballot. The vendor needs to know how much paper to order and how to schedule the printing process to give the county the best service.	Complete
1.8	Ballot Issues: Municipal Contests Omitted or Incorrectly Included	After sending the printing vendor the final ballot artwork, have the vendor print a sample ballot for each ballot variation for the PCED to review.	Complete
2.1	Ballot Issues: Ballot Quantities	Comply with A.R.S. § 16-508 when ordering ballots for each polling location. This, however, is the minimum.	Complete
2.2	Ballot Issues: Ballot Quantities	Additionally, estimate voter turnout using historical references from previous elections to determine whether ordering more than the 1% excess might be warranted.	Complete
2.3	Ballot Issues: Ballot Quantities	Pay attention to the atmosphere in the community pertaining to voting early or at the polls. For example, Republican candidates have encouraged members of their party to vote in person on the day of an election. This suggests the PCED may want to exceed the 1 % statutory minimum as a precaution.	Complete
2.4	Ballot Issues: Ballot Quantities	Provide or have on hand an excess number of "ExpressVote" unique paper ballots. The Primary was the first countywide election to use a new device known as an "ExpressVote" at the polling stations. The ExpressVote is a touchscreen voting device for use by disabled voters. Unlike the touchscreen voting device previously used in Pinal County, the ExpressVote requires a unique paper ballot (unlike the ballot that most voters cast). That unique paper ballot is blank until used in the ExpressVote device. Because they are blank until used, excess ExpressVote ballots can be stored and used in future elections in case polling stations run out of ballots.	Complete
2.5	Ballot Issues: Ballot Quantities	Relatedly, the County should consider (i) providing approximately 25-35 ExpressVote unique ballots at each polling location in case the polling location runs out of the regular ballots; (ii) providing ExpressVote ballots to the Election Day troubleshooters so they can deliver them to a polling location that runs out of regular ballots; and (iii) keeping a supply of ExpressVote ballots on hand and storing them between elections.	Complete
3.1	Communications Issues: Election Day Operations/Response	The PCED' s failure to provide hands-on training on the Poll Pads and Express Vote machines added to the Primary's Election Day complications. Based on Mr. Nelson's decades of election administration experience, he recommends including hands-on training on the Poll Pads and Express Vote machines in addition to the usual training provided for poll workers.	Complete

**Pinal County Elections Review Follow-Up
Internal Audit Report**

#	Observation Theme	Recommendation	Status
4.1	Communications Issues: Election Day Operations/Response	Confirm how interdepartmental communications will be handled. If the County Contact Center and/or EOC is to be the initial point of contact for poll worker calls, let them know well in advance of Election Day and provide training and clear instruction about how to handle and route those calls. Moreover, the PCED must be prepared to accept calls routed to them as the subject matter experts.	Complete
4.2	Communications Issues: Election Day Operations/Response	The PCED, the Recorder, the County Contact Center, and EOC should conduct a postmortem regarding what happened during the Primary and how things might be improved for the upcoming general election.	Complete
4.3	Communications Issues: Election Day Operations/Response	Depending on the facility, poll workers may be able to begin partially setting up the polling location on the Monday evening prior to the day of an election. If they are able to do so, they may have questions then. Accordingly, the PCED should make knowledgeable staff available Monday evening before the day an election to answer poll worker phone calls until at least 6:00 P.M. They should also provide knowledgeable staff to assist poll workers and resolve as many issues as possible before the polls open the following morning.	Complete
4.4	Communications Issues: Election Day Operations/Response	Consider providing specific phone numbers to the polling locations for specific questions as has been done in previous elections.	Complete
5.1	Staffing Issues: Fully Staffed PCED, Including with Temporary Employees	Due to how many issues were caused or exacerbated by staff turnover, the PCED should address succession planning and staff cross-training to avoid similar issues going forward.	Complete
5.2	Staffing Issues: Fully Staffed PCED, Including with Temporary Employees	The new chart (Ex. B) reflects numerous managers and supervisors but too few entry level employees. The PCED should consider hiring four entry level personnel within the technology department to provide service and support in the following areas: tabulation programming, ballot layout and proofing, webpage administration, poll worker and polling location data base support and maintenance, ExpressVote device preparations and testing, poll pad preparation and testing, and logic and accuracy testing.	Complete
5.3	Staffing Issues: Fully Staffed PCED, Including with Temporary Employees	Additionally, the PCED should consider adding one additional entry level full-time employee to assist and supervise temporary employees in the warehouse. Those temporary employees can assist preparing polling location supplies for the county's 100+ polling locations, administering the early ballots received from the Recorder, and serving on ballot duplication boards.	Complete

**Pinal County Elections Review Follow-Up
Internal Audit Report**

#	Observation Theme	Recommendation	Status
6.1	Space Issues: The PCED Requires Additional Space	The PCED facility should be sufficient to "stage" ballot delivery and receipt, with areas designated for each polling location with precinct specific supplies/materials. That will allow election materials to be assembled for specific delivery routes to each polling location. Warehouse personnel would organize the polling location-specific supplies by using a "pick list" unique to each polling location.	Complete
6.2	Space Issues: The PCED Requires Additional Space	Accordingly, the PCED warehouse should have: 1) warehouse space with a ceiling sufficiently high to accommodate a heavy-duty storage rack system like a Home Depot, Costco environment; 2) several loading docks accessible for delivery by tractor-trailers; 3) sufficient work space to accommodate 75- 80 4x4x4 pallets; and 4) sufficient area for staging, checking, maintenance, loading, walkways, and forklift pathways.	Complete
6.3	Space Issues: The PCED Requires Additional Space	Based on the office and warehouse space in Pima and Maricopa County, Mr. Nelson estimates that a new PCED office/warehouse would require approximately 45,000 square feet of space with approximately 20,000 square feet used as finished office space and 25,000 square feet as the warehouse.	Complete
6.4	Space Issues: The PCED Requires Additional Space	Ideally, the PCED warehouse and office should be adjacent or close to the Recorder/Noter Registration Office.	Complete
7.1	Emergency Issues: Contingency Plans	If a polling location is unable to open on time, have the Inspector begin approaching voters to inform them of the delay and how long the delay might last. Voters may choose to wait for the delay to end. Other voters might not be able to wait. For those voters who choose to leave the polling location, the Inspector should get their names and phone numbers with the intention of calling them when the polls are again operational.	Complete
7.1	Emergency Issues: Contingency Plans	If voting is interrupted at a polling location for a short period of time due to gas leaks, power failure, etc., the Inspector should, again, begin collecting the names and phone numbers of the voters who could not vote during the interruption and attempt to contact the voters once voting recommences.	Complete
7.3	Emergency Issues: Contingency Plans	If a designated polling location must be changed at the last minute, poll workers should post signs at the "original" polling location informing the voters who arrive there where they should instead go to vote and a phone number those voters can call. If feasible, it would be beneficial to also assign a poll worker to stay at the original polling location to assist voters in finding the proper polling location.	Complete

Appendix A: 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.



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

7/16/2025
Ironwood Room

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director:

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Discussion and update of the 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:

ATTACHMENTS

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Description



Pinal County Audit Committee 07.16.25 - Silent Whistle

FY25 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	2	0
January	0	0	0	0	0	1	0
February	0	0	0	0	0	2	0
March	0	0	0	0	0	1	0
April	0	0	0	0	0	2	0
May	0	0	0	0	0	2	0
June	0	0	0	0	0	1	0
Total	0	0	0	0	0	13	0



PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

7/16/2025

Ironwood Room

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Pursuant to A.R.S. 38-431.02, NOTICE IS HEREBY GIVEN, that the public will have physical access to the meeting room at 8:45 AM.

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:

ATTACHMENTS

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PINAL COUNTY

WIDE OPEN OPPORTUNITY

AGENDA ITEM

7/16/2025
Ironwood Room

REQUESTED BY:

Funds #:

Dept. #:

Dept. Name: Clerk of the Board

Director: AUDIT COMMITTEE

BRIEF DESCRIPTION OF AGENDA ITEM AND REQUESTED BOARD ACTION:

Meeting 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:

ATTACHMENTS

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ATTACHMENTS:

	Description
	Meeting Notice of Posting



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 **Wednesday, July 16, 2025 at 9:00 a.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 8:45 AM.

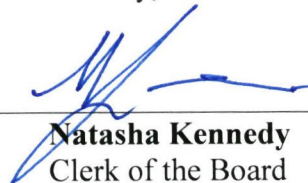
Note: One or more members of the Committee may participate in this meeting by telephonic conference call.

I hereby certify that I caused to be posted this Friday, July 11, 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 11th Day of July 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

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