



**MARICOPA COUNTY
CITIZENS AUDIT ADVISORY COMMITTEE MEETING MINUTES**

Wednesday, August 24, 2022, 10:00 A.M.

Voting Members Present:

Ryan Wimmer, District 1
William Greene, District 2
Jenn Siguenza, District 4
Tammy Ryan, District 5

Non-Voting Members Present:

Andrea Cummings, County Attorney's
Office Designee

Voting Members Absent:

Barbara Coppage, District 3

Non-Voting Members Absent:

Stephanie Gerber, AZ Auditor General's Designee
Cindy Goelz, County Chief Financial Officer

Interested Persons Present:

Dave Glennon, AZ Auditor General's Office (for
Stephanie Gerber)
Maureen Bell, AZ Auditor General's Office (for
Stephanie Gerber)
Michelle Walters, AZ Auditor General's Office (for
Stephanie Gerber)
Bridget Harper, County Deputy Finance Director
Michael McGee, County Internal Audit Director
Patra Carroll, County Internal Audit Manager
Kenton Schaben, County Internal Audit IT
Supervisor
Amanda Zibell, County Internal Audit Business
Systems Analyst Sr
Karen Smith, County Internal Audit Executive
Assistant
John Perez, County Internal Auditor
Lupe Rubalcava, County Internal Auditor

1. Call Meeting to Order

The meeting was called to order by Chairperson Designee Jenn Siguenza at 10:00 a.m.

2. Introductions

3. Approval of Minutes

The motion was made by William Greene to approve May 25, 2022, meeting minutes and seconded by Ryan Wimmer. The motion passed unanimously.



4. **Internal Audit Updates**

Mr. McGee provided a PowerPoint presentation and discussed the following topics:

- Updates on current events and department initiatives
 - Audit plan approved by Board in June
 - Peer Review of Internal Audit Department completed in June
 - Policy & Procedure revisions underway
 - Pilot Project – Client portal for action plans
 - County Strategic Plan finalized – Internal Audit’s role
 - ARPA (American Rescue Plan Act) transaction reviews
 - Participation in ALGA planning committee

Mr. McGee turned the time over to Kenton Schaben for an overview of the Information Technology Risk Assessment Refresh project. Mr. Schaben discussed the project, answered questions, and returned the time to Mr. McGee, and he discussed the following topics:

- Highlights of audits completed since the last committee meeting
- Status of audits currently in progress
- Status of audit reports under development

*The full presentation is available upon request

5. **Auditor General Update**

Mr. Glennon provided an update. They presented their FY21 Single Audit results to the Board of Supervisors at their July meeting. This is the first time he’s aware that they’ve presented such information during a Board of Supervisors meeting. This is prompted by a new state law. He thought it was a positive experience and he appreciates the courtesy they were shown. They look forward to coming back next year. Since the last meeting, they have not issued any reports. They’ve begun preliminary work on FY22 financial statement and federal compliance audits. They will begin final test work on the financial audit upon receipt of the draft financial statements which are due in September. There are just a few changes this year with GASB (Government Accounting Standards Board).

6. **Finance/Budget Update**

Ms. Harper provided an update. They’re in the process of finishing their financial statements for the FY22 audit. They went to the Board of Supervisors for property tax approval, and they were submitted to the Department of Revenue. The other audit they have going on is the stadium district financial statement audit which is not performed by the Auditor General. They adopted the final FY23 budget since the last meeting. They also went live with the 4.0 upgrade for Advantage.

7. **Adjourn**

There being no further business, the meeting was adjourned at 10:45 a.m.



The next meeting is scheduled for Wednesday, January 18, 2023, at 10:00 a.m.

Prepared by:

Karen Smith
Internal Audit Department

Approved by:

Verbally approved by Barbara Copping 10/26/22

Jenn Siguenza, Chair Designee
Citizens Audit Advisory Committee