



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

Wednesday, January 19, 2022, 10:00 A.M.

Voting Members Present:

Ryan Wimmer, District 1
Sharon Walker, District 2
Barbara Coppage, District 3
Jenn Siguenza, District 4
Tammy Ryan, District 5

Voting Members Absent:

None

Non-Voting Members Present:

Cindy Goelz, County Chief Financial Officer
Andrea Cummings, County Attorney's
Office Designee

Non-Voting Members Absent:

Donna Miller, AZ Auditor General's Designee

Interested Persons Present:

David Glennon, AZ Auditor General's Office (for
Donna Miller)
Maureen Bell, AZ Auditor General's Office (for
Donna Miller)
Bridget Harper, County Deputy Finance Director
Michael McGee, County Internal Audit Director
Susan Adams, County Internal Audit Manager
Amanda Zibell, County Internal Audit Business
Systems Analyst Sr
Karen Smith, County Internal Audit Executive
Assistant

1. Call Meeting to Order

The meeting was called to order by Chairperson Ryan Wimmer at 10:00 a.m.

2. Introductions

Completed before meeting started.

3. Change of Chair

The motion was made at 10:03 a.m. by Jenn Siguenza to appoint a new chair and seconded by Sharron Walker. There was a nomination by Jenn Siguenza to nominate Barbara Coppage as new chair and seconded by Sharron Walker. The motion passed unanimously.



4. **Approval of Minutes**

The motion was made at 10:07 a.m. by Tammy Ryan to approve October 27, 2021, meeting minutes and seconded by Jenn Siguenza. The motion passed unanimously.

5. **Internal Audit Updates**

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

- Updates on current events and department initiatives
 - New Internal Audit Manager
 - Recruitment for Audit Supervisor
 - ARPA (American Rescue Plan Act) transaction reviews
 - Update on internal process revisions (Agile Framework, Red Book, etc.)
 - Update on client portal for action items
 - Update on ERM efforts at Maricopa County
 - Highlights of audits completed since the last committee meeting
 - Megan McPherson spoke about the Annual Performance Report
 - Status of audits currently in progress
 - Susan Adams spoke about work in progress
 - Status of audit reports under development

The full presentation is available upon request

6. **Auditor General Update**

Mr. Glennon provided an update. They are halfway through their big financial audit. They finished the financial statements audit in December. He turned it over to Ms. Bell, the lead auditor this year, to talk about the financial audit.

Ms. Bell provided an update. She thanked Ms. Goelz, Ms. Harper, and their team for their assistance and patience. She thanked OET for their help as well. She turned it back to Mr. Glennon.

Mr. Glennon continued his update. As part of the financial audit, they identify findings and report them in the report on internal control and compliance. This report is also referred to as the yellow book report. This year they have a bigger federal compliance workload than prior years, primarily due to the increase in Covid-19 funding and because of the high-risk nature of Covid-19 monies. The State Legislature passed legislation last year requiring that their office present audit results with audit findings to the governing boards of Arizona counties and community college districts within 90 days after completion of audits. This law took effect September 29, 2021. After they issue all their reports, they will work with County finance to get on an upcoming Board agenda.

7. **Finance/Budget Update**

Ms. Goelz provided an update. Thank you to Mr. Glennon and Ms. Bell for the nice words and assistance during the process of issuing the financial statements. Last week the Board approved their budget guidelines and priorities for FY23, so it is officially



underway. The Board had hearings last week with leadership across the County presenting their needs for FY23. The analysis of that information will occur over the next several months. They're upgrading their budget and finance system. Additionally, the County is implementing a new HR system called Workday.

8. **Adjourn**

There being no further business, the meeting was adjourned at 10:49 a.m.

The next meeting is scheduled for Wednesday, March 16, 2022, at 10:00 a.m.

Prepared by:

Karen Smith 5.25.22

Karen Smith
Internal Audit Department

Approved by:

Barbara Coppage via Teams 5.25.22

Barbara Coppage, Chair
Citizens Audit Advisory Committee