



# Maricopa County Sheriff's Office Risk Assessment By Maricopa County Internal Audit March 2022

## Why This Assessment Is Important

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The Maricopa County Sheriff's Office (MCSO) provides primary law enforcement services for unincorporated areas of the county, as well as incorporated cities that have contracted for law enforcement services. MCSO also operates six active detention facilities and provides inmate transportation to local courts. To support their primary responsibilities, several divisions provide financial, administrative, human resource, information technology, and other services.

The breadth and nature of MCSO's responsibilities exposes the Office to a significant number of inherent risks. We performed this risk assessment to (1) gain an understanding of the key risks that may impact MCSO's ability to achieve its objectives, and (2) rate the risks associated with each key function based on the likelihood of negative occurrence and severity of impact.

Formal recommendations are not part of this risk assessment. The risk assessment results will be used by Internal Audit to prepare audit plans that focus resources in areas where auditors can provide the most value.

## What is a Risk Assessment

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A risk assessment is the process of identifying and analyzing potential events that may impact an organization's achievement of its objectives and goals. It is an analysis of what could go wrong, its likelihood, and potential impact. Risk analysis considers:

- **Inherent Risk** – The fundamental risk in a process or activity without doing anything to reduce the likelihood of occurrence or mitigate the severity of impact.
- **Controls** – The application of risk reduction processes or factors that help mitigate the likelihood and/or magnitude of an inherent risk occurring.
- **Residual Risk** – The risk level remaining after considering the controls in place. For certain processes, even if adequate controls are implemented, the residual risk may remain high given the nature of significant risks within the process.

***Example:** Contraband in jails is inherently high risk; MCSO implements controls, such as screening mail and requiring video visitations, resulting in a lower residual risk.*

## Risk Assessment Observations

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Following is a summary of work performed. We have reviewed this information with the Sheriff's Office management and appreciate the excellent cooperation provided by management and staff.

## Risk Assessment Approach

We conducted interviews of MCSO personnel, reviewed policies and procedures, considered past audit results, and obtained input from other Maricopa County agencies (e.g., Budget/Finance). For each risk identified, we used the information to assign risk levels (e.g., high, medium, low) based on the likelihood of negative occurrence and severity of impact. We also gauged residual risk by considering any action already taken by MCSO to address the risk.

## Risk Assessment Results

We identified and assessed over 500 risks and grouped them by key function. We assigned a residual risk level to 68 MCSO key functions. Based on previous audit work we performed, MCSO has made great efforts to mitigate risk by improving its control environment. This has resulted in risk level reduction for several key MCSO functions, including Patrol (from High to Medium), Training (from High to Low), Enforcement Support (from High to Low), and Personnel Services (from High to Low).

For the 8 key functions rated as high risk, some have been subject to prior audits and MCSO has been implementing risk mitigation strategies. However, given the nature of risks within these functions, we are rating the residual risk as high until future audit work can validate the adequacy and effectiveness of internal controls in place.

<b>Risk Assessment of Key MCSO Functions</b>			
<b>Risk Level</b>	<b>Detention</b>	<b>Law Enforcement</b>	<b>Administration &amp; Support</b>
<b>High</b>	<ul style="list-style-type: none"> <li>• PREA</li> </ul>	<ul style="list-style-type: none"> <li>• Off-Duty Employment</li> <li>• Use of Force</li> </ul>	<ul style="list-style-type: none"> <li>• Court Compliance</li> <li>• Human Resources</li> <li>• Legal Liaison</li> <li>• IT Governance</li> <li>• SHIELD Implementation</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>• Use of Force</li> <li>• Inmate Medical</li> <li>• Inmate Tablets</li> <li>• Classification</li> <li>• Inmate Canteen</li> <li>• Custody – Safety, Security, Order</li> <li>• Facilities/ITR</li> <li>• Hearing Unit</li> </ul>	<ul style="list-style-type: none"> <li>• Patrol</li> <li>• Patrol IGAs</li> <li>• Weapons &amp; Ammunition</li> <li>• Investigations</li> <li>• SWAT &amp; Aviation</li> <li>• Vehicle Pursuits</li> <li>• Intelligence</li> </ul>	<ul style="list-style-type: none"> <li>• Community Outreach</li> <li>• Employee Health &amp; Wellness, Critical Incident Stress Management</li> <li>• Procurement</li> <li>• Asset Management</li> <li>• Budget &amp; Finance</li> <li>• Internal Affairs (PSB)</li> <li>• Communication</li> </ul>

Risk Level	Detention	Law Enforcement	Administration & Support
<p style="text-align: center;"><b>Medium (cont.)</b></p>	<ul style="list-style-type: none"> <li>• Inmate Visitation &amp; Monitoring</li> <li>• Inmate Programs</li> <li>• Inmate Transportation</li> <li>• Ancillary Services – Laundry, Custodial Services, Distribution</li> <li>• Work Release/Work Furlough</li> </ul>		<ul style="list-style-type: none"> <li>• Fleet Management</li> <li>• IT Procurement</li> <li>• IT Asset Management</li> <li>• IT Project Management &amp; Personnel</li> <li>• Vendor Management &amp; Software Licensing</li> <li>• Data Protection/Confidentiality</li> <li>• Cybersecurity</li> </ul>
<p style="text-align: center;"><b>Low</b></p>	<ul style="list-style-type: none"> <li>• Intake &amp; Release</li> <li>• Inmate Property Management</li> <li>• Special Response Team</li> <li>• Information Management</li> <li>• Juvenile Education</li> <li>• Food Services</li> <li>• Ancillary Services – Mail, Library, Legal Services</li> <li>• Inmate Labor</li> </ul>	<ul style="list-style-type: none"> <li>• Enforcement Support</li> <li>• Extraditions</li> <li>• Scientific Analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Services</li> <li>• Occupational Safety</li> <li>• Personnel Services</li> <li>• Business Services</li> <li>• Training</li> <li>• Warehouse</li> <li>• Policy Division</li> <li>• Records/Identification/Warrants</li> <li>• Court Security</li> <li>• Property &amp; Evidence</li> <li>• Employee Conduct Resolution</li> <li>• Judicial Enforcement</li> <li>• Bureau of Investigative Oversight</li> <li>• Construction &amp; Maintenance</li> <li>• IT Physical Security/Disaster Preparedness &amp; Recovery</li> </ul>

### Additional Information

This assessment was approved by the Maricopa County Board of Supervisors and was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing. This report is intended primarily for the County Board of Supervisors. However, this report is a public record, and its distribution is not limited. If you have any questions about this report, please contact Mike McGee, Internal Audit Director, at 602-506-1585.