



RISK ASSESSMENT REPORT

Internal Audit Department

May 2016

Internal Audit Analyzes County Risks to Prioritize Audit Work

Risk, control, and governance largely determine an organization's ability to achieve its objectives. While County management is responsible for managing risk by implementing strong business processes and internal controls, Internal Audit aids in the assessment of risks. Internal Audit analyzes the operating environment to identify conditions that may impair the County's ability to achieve its goals. It performs audits to provide reasonable assurance that the controls designed to address risks are operating as intended. This collaborative process gives consideration to over 400 potential audit areas throughout the County.



This report describes the County's risk environment and shows how the County Auditor prioritizes audit areas and develops an annual audit plan for approval by the County Board of Supervisors (Board). The Board, as the County's governing body, determines whether resources are sufficient to implement and maintain internal controls that provide assurance the Board's strategic objectives will be met.



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MANAGING RISK IS EVERYONE'S RESPONSIBILITY

Managing risk is critical to Maricopa County's success. Risk is the likelihood that events might not go as planned. Managing risk is challenging due to the County's diverse physical, financial, and operational organization. The Board of Supervisors establishes a five-year strategic plan to provide a road map for the future. County officials are responsible for implementing the Board's strategy. However, risks can threaten the success of the strategic plan. Risk management is the process used to prepare and protect the County from these uncertainties. County leaders regularly identify risks that can threaten the strategic plan, including:



- Suppressed property tax values due to legislative changes and a slow economic recovery.
- Increased proportion of retirement-eligible employees, leading to staffing issues such as high turnover and loss of institutional knowledge.
- Increased FY 2017 pension costs.
- Continued reliance on enterprise-wide technology, while ensuring information is appropriately secured.
- Continued pressure on infrastructure, primarily caused by population growth.
- Continued cost shifts from state government to County government.
- Increased need to balance financial constraints with best-in-class service to County residents.

County leadership has responded to these risks by:

- Reducing the operating budget and slowing spending on planned capital projects.
- Maintaining a structurally-balanced budget (recurring revenues meet or exceed recurring expenses), which protects against unforeseen revenue declines and promotes sustainable services.
- Investing in technology to increase productivity and provide better services to County residents.
- Re-establishing cash reserves to address unforeseen economic needs.

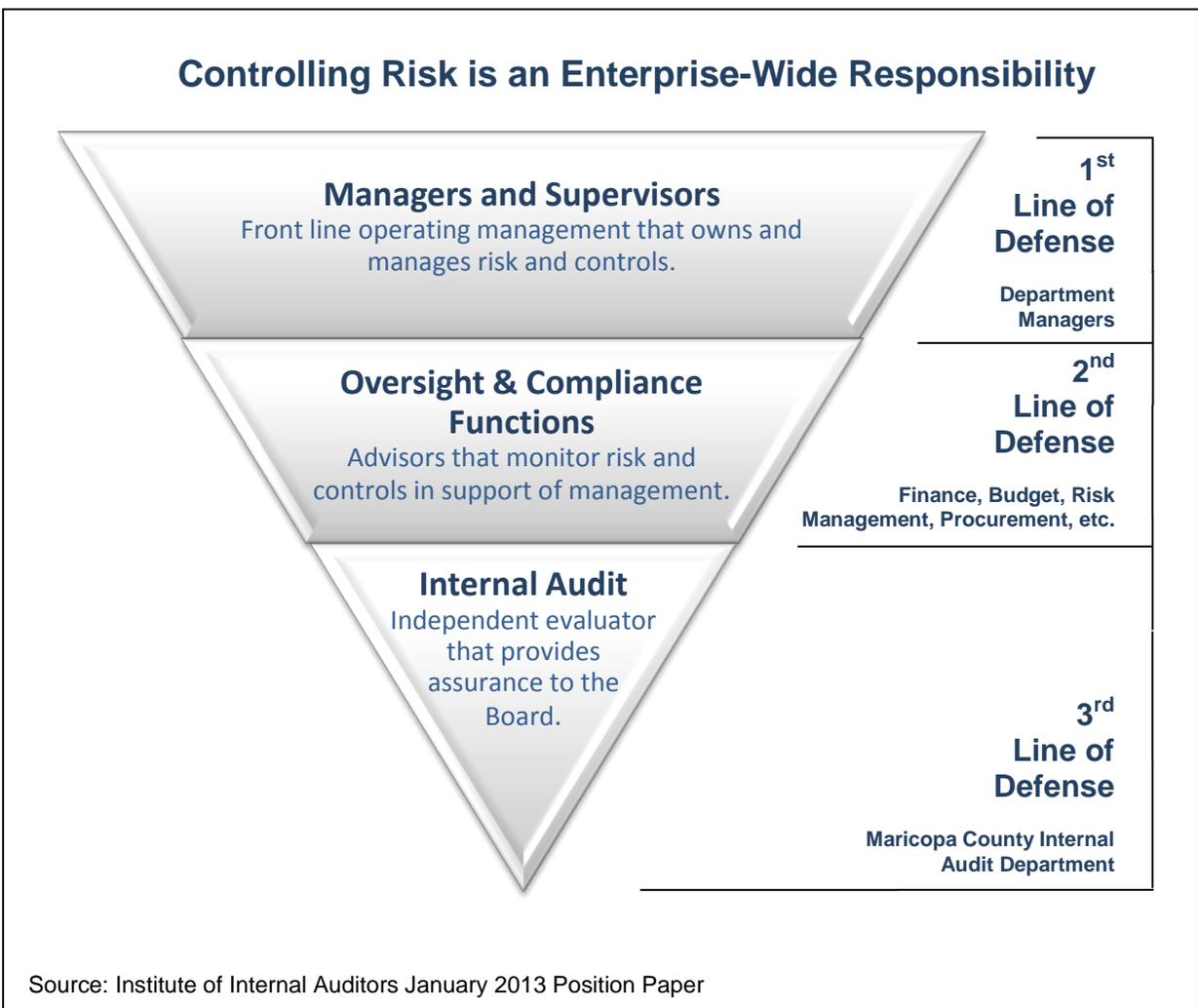
To assist County leadership in its risk response, the County can be viewed as having three lines of defense that collaborate to assess and respond to risk.

Managers and supervisors are the first line of defense against risk. They are the risk owners and managers. They are responsible for developing and executing control procedures on a day-to-day basis to mitigate risk and for ensuring compliance with regulatory requirements that County departments must follow. Without managers' support, employees may not be effective in controlling the risk they encounter. In a perfect world, this would be the only line of defense needed; however, in the real world, internal controls do not operate perfectly.

Oversight and compliance functions such as Finance, Budget, Risk Management, Procurement, Office of Enterprise Technology, and Human Resources, are the second line of defense. They are the facilitators who oversee risk and monitor countywide risk management practices. Several County departments also have internal functions that serve this purpose, but often go unrecognized. As part of our 2016 County management survey, 21 respondents indicated that they have audit or compliance activities within their departments. These activities range from quality control reporting to inspecting and reconciling County records.

Internal Audit is the third line of defense. Internal Audit is an independent function whose role is to “spot check” a small number of County processes to determine that management is identifying, implementing, and monitoring the necessary controls to prevent fraud, waste, and abuse. These objective evaluators also serve as a resource to managers and supervisors in identifying areas for improvement.

In addition to the three internal lines of defense discussed above, the County is also subject to external reviews and audits from various state and federal regulators. All of these parties leverage their efforts when evaluating County operations to ensure efficient use of County resources.



Ethics and Fraud

The lines of defense shown previously are reinforced by fraud prevention efforts. Fraud is deliberate deception to secure unfair or unlawful gain at an organization's or individual's expense. While fraud risk cannot be eliminated, it can be managed. Fraud prevention is addressed through sound policies and procedures, and employee training. Maricopa County management addresses fraud risk by encouraging strong ethical behavior using the following tools:

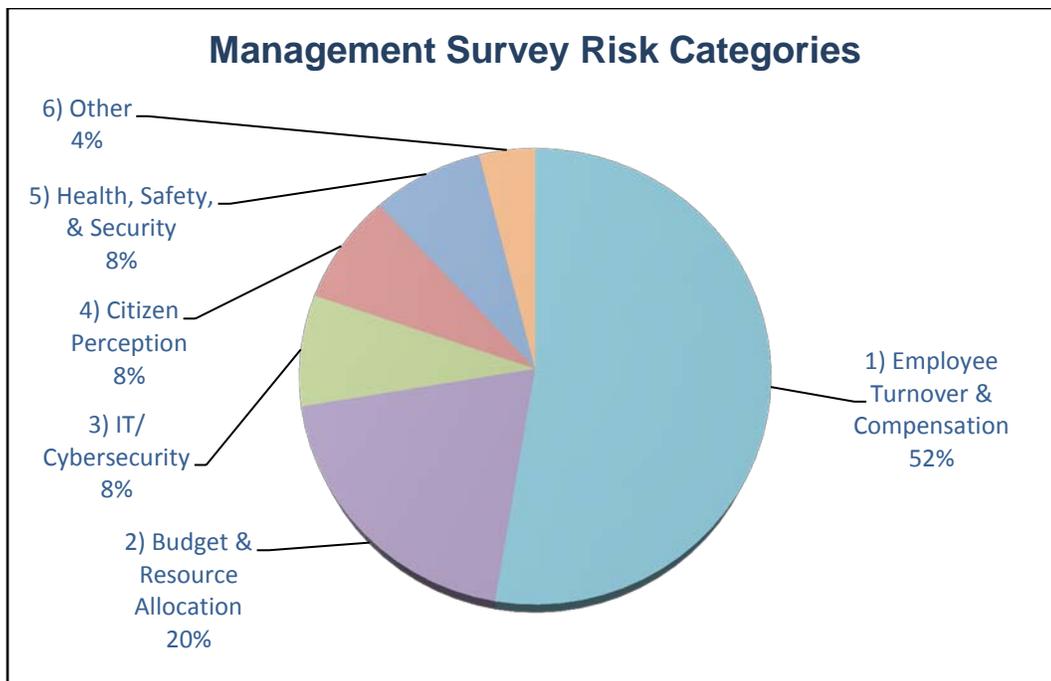
- The **County Ethics Policy** outlines appropriate behavior.
- The **County Ethics Handbook** offers guidance for compliance with the County Ethics Policy.
- **Additional County Policies** clarify specific ethical behavior (e.g., the acceptance of gifts by County employees is prohibited). Policies are developed and approved by designated policy teams and by County leadership to ensure current issues are addressed.
- **New Employee Orientation** classes teach appropriate ethical behavior for all newly-hired County employees.
- A **County Hotline**, provided by the Maricopa County CARES program, provides an anonymous tip line for County employees. This hotline may be used to report fraud, waste, and abuse, or other employee issues. Employees can also report an incident or issue using the CARES webpage on the County intranet.

The Board of Supervisors also addresses fraud risk by maintaining an Internal Audit Department. Internal Audit helps to deter fraud, waste, and abuse by promoting strong internal controls in the following ways:

- Analyzing the potential for fraud during the audit planning process
- Issuing formal and informal recommendations that may deter fraud
- Reporting significant fraud issues to the County Attorney's Office
- Providing internal control videos and other information on its website

WHAT'S ON COUNTY MANAGEMENT'S MIND?

In addition to speaking with County leadership, Maricopa County Internal Audit conducted a survey of County managers to aid in the identification of key risks throughout the County. This survey was sent to 115 managers across 52 departments and functional areas. With a 30% response rate, the top 5 risk categories identified were: 1) Employee Turnover & Compensation, 2) Budget & Resource Allocation, 3) IT and Cybersecurity, 4) Citizen Perception, and 5) Health, Safety, and Security. These categories are consistent with most of the risks identified by County leadership. The graph on the following page summarizes the risks identified by the respondents. Discussions of each category follow the graph.



The majority of risks identified by County management relate to employee compensation and turnover

1) Employee Turnover & Compensation

The Silver Tsunami Could Impact County Services

The top risk identified in the County management survey relates to the County's more than 12,500 employees. Similar to any for-profit organization, the County's workforce is one of its greatest assets, but also one of its largest expenditures, making up approximately 60% of the County's overall operating budget in FY 2016. With continued pressure to compete with private sector compensation, the County's employee turnover rate exceeded 13%, on average, from FY 2013 through FY 2015. The Board of Supervisors remains focused on improving retention. In 2014, it approved updated salary and job requirements in five employment areas where turnover had been particularly high.

As we bid farewell...

"Of all that we have accomplished together, I am most proud of the County's talented and energetic management team and employees."

County Manager Tom Manos reflects on his 30 years of service as he announces his retirement

As of July 2015, 21.7% of County employees in the Arizona State Retirement System are eligible for retirement within the next five years, with 8.3% eligible this fiscal year. Of the 432 executives and managers in this cohort, 15.7% are eligible for retirement now and an additional 21.1% will be eligible by the end of FY 2021. This risk may be heightened if funding is not available to replace retiring employees with equally qualified staff.

Without proper agency planning, the quality of services may suffer if a large number of seasoned employees leave County employment. This risk is heightened if agency business processes are not adequately documented.

2) Budget & Resource Allocation

Balancing Increased Costs with Providing Best-in-Class Service

In FY 2016, budgeted state mandates resulted in approximately \$14 million of additional costs to the County to provide services that were previously the responsibility of the State. The County anticipates additional costs to be shifted in FY 2017. While this is not the only financial constraint that the County faces, this and the ever-increasing demands of a growing population make reconciliation of these opposing points difficult. Additional costs have the potential to reduce the County's capacity to provide needed services to citizens.



3) IT & Cybersecurity

Technology is Costly, but Necessary

The technology landscape changes quickly and keeping up with those changes for a jurisdiction as large and varied as Maricopa County is a challenge. While the cost of technology is high, these

investments can help the County successfully manage risk by ensuring data is secured and available to allow for efficient management of County operations and strategic decision making. Sound IT investment decisions should align with the organization's business strategy and be coordinated across all business units. The County's Capital Improvement Program review process provides County leadership with information to make decisions about the value a technology project will provide in supporting services to citizens.

The Insecurities of Info Security

Only 39% of top IT executives say their organization is effective at detecting cyber threats and only 30% feel they are effective at preventing them.

2016 Ponemon Institute Research Report on Malware Detection & Prevention

The FY 2017 budget for capital improvement technology projects is \$100.8 million, 37% of the total capital improvement budget. The two costliest projects are the Public Safety Radio System upgrade (\$35.2 million) and the Treasurer's Technology System upgrade (\$18.8 million).¹

¹ FY 2017 Maricopa County Tentative Budget. Adjustments will be made to the information presented in the tentative budget based on Board-approved changes for the Treasurer's Technology System upgrade project that occurred on May 2, 2016.

4) Citizen Perception

Helping Citizens Understand the County's Role

Ensuring citizen concerns are heard and acted upon when appropriate is key to accomplishing County goals. While this may seem like a simple concept, understanding the responsibilities and constraints of County government can be a challenge, especially when the division between federal, state, and local government is blurred. Maricopa County Animal Care and Control is one area of County operations that has experienced challenges in bridging this expectation gap. The agency has expanded services beyond mandated care in an attempt to satisfy public demand. However, these additional services come at a cost. The Maricopa County Office of Communications continuously works to provide consistent and effective communication, media relations, and community relations so that citizens are informed of County activities and services, but there is always more work to be done.

5) Health, Safety, and Security

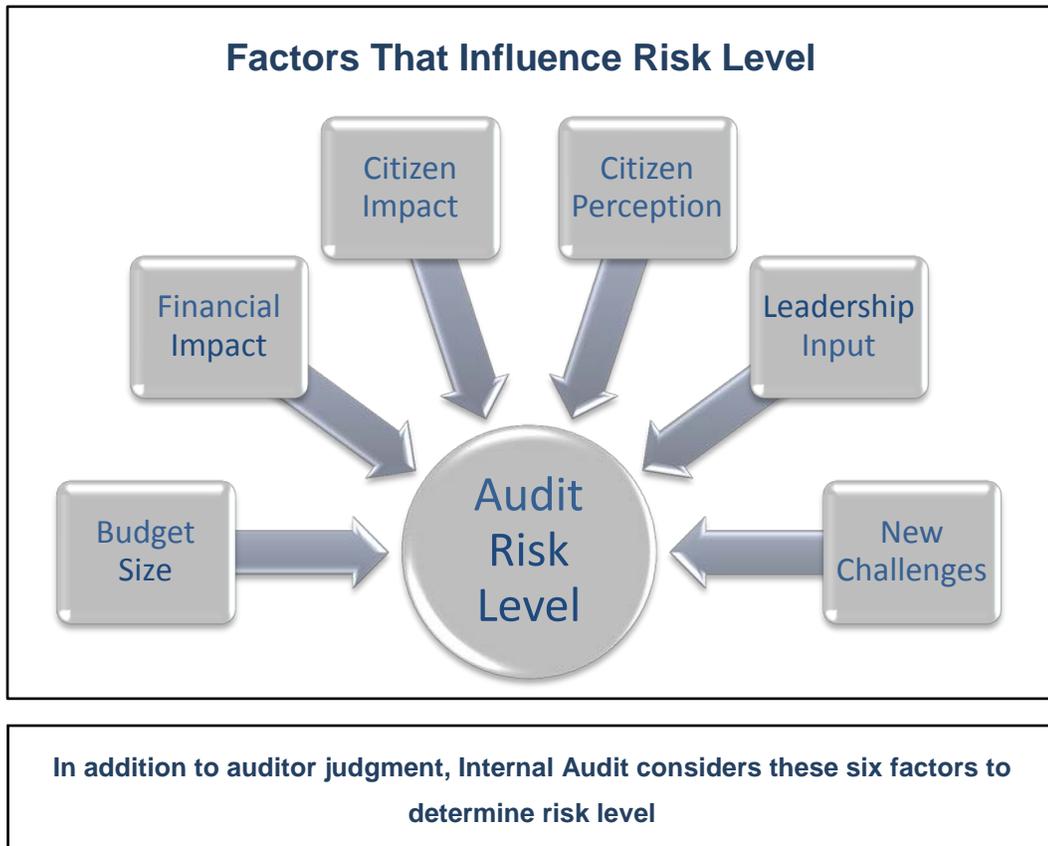
Always a Top Priority

Providing safe communities is an ongoing strategic priority for Maricopa County. With over 4 million people spread across more than 9,000 square miles, the task of ensuring the health, safety, and security of the citizens is a large one. This is further complicated by the nature of the world today, where terrorism threats and public health concerns are high. County departments such as Public Health, Human Services, Environmental Services, Air Quality, Emergency Management, and the Sheriff's Office are continuously working to provide a broad range of health, human, and environmental services.

HOW IDENTIFIED RISKS INFLUENCE THE AUDIT PLAN

Internal Audit starts the risk assessment process by updating its list of all auditable areas (Audit Universe – see page 10). Internal Audit compiles the list by reviewing the County's organization chart, budget book, financial data, and Comprehensive Annual Financial Report (CAFR) audited by the Arizona State Auditor General. Included in the list are areas that require audits on a regular basis (mandated audits). For example, the Arizona Supreme Court requires accounting reviews of all Justice Courts, the Clerk of the Superior Court, and other court departments every three years. Additionally, the federal government requires an annual audit of expended federal grant funds, which Internal Audit monitors.

Internal Audit then assigns a risk level (high, medium, or low) to the auditable areas based on several factors such as budget size, financial impact, and risk appetite (based on leadership input, see the following chart). Risk appetite can be defined as the level of risk an organization is prepared to accept before taking action to reduce it. For example, the County may not have the latest version of a particular technology, but as long as the technology it has keeps its operating data secure and allows for delivery of necessary services to citizens, management may choose not to take action to replace it immediately. County leaders' risk appetite influences the level of audit resources. For example, in 2011, the Board of Supervisors allocated additional funds for auditing the Sheriff's Office, a high-risk office that is now audited annually. Additional resources can increase audit frequency, which can help lower organizational risk.



Once risk levels are assigned, Internal Audit develops a draft audit plan for the upcoming year by:

- Comparing risk levels with the length of time that has elapsed since the most recent audit of each area. Areas with longer audit intervals receive additional consideration for the audit plan because of the increased risk that control weaknesses may go undetected if an area is not audited for a long period of time.
- Estimating and assigning audit resources needed to complete the work.
- Discussing the draft audit plan with the County’s Citizen’s Audit Advisory Committee.
- Discussing the draft audit plan with County leadership and making adjustments as needed.

After the draft audit plan has been prepared and reviewed, Internal Audit seeks formal Board approval for the audit plan prior to the start of the new fiscal year. See page 9 for the FY 2017 Board approved audit plan.

AUDIT RESOURCES

Acting under the Board’s authority, Internal Audit reviews controls that County management has implemented to address and mitigate risk. A well-staffed internal audit function regularly auditing

high-risk areas, can help lower risk, and can be a deterrent to fraud, waste, and abuse. Most County leaders stated that the current internal the audit frequency (on average 6 to 7 years) is acceptable. However, they would be in favor of increasing audit frequency as the County’s financial condition improves. Internal Audit’s body of work provides observations and recommendations that assist the Board in making decisions that govern the County. Internal Audit completes its annual audit plan using internal staff and external specialists as shown below:



FY 2017 BOARD APPROVED AUDIT PLAN

Agency Audits

Animal Care & Control Services
 Constables
 Environmental Services
 Internal Audit (External Review)
 Juvenile Probation
 OET Data Center
 Sheriff’s Office – Patrol
 Sheriff’s Office – IT
 Superior Court

Accounting Reviews

9 Justice Courts
 Juvenile Probation

Countywide Audits

Contracts/IGAs/Grants
 Mobile Phones
 Network Security
 Revenue Contracts
 Single Audit Monitoring
 Special Requests

Non-Audit Reports

Annual Audit Follow-Up
 Annual Audit Risk Assessment
 Annual Performance Report
 Citizens Financial Condition Report

AUDIT UNIVERSE

The following list is intended to represent all areas within the County that are available to be audited. To define the universe, Internal Audit divides the organization into manageable auditable activities, which may be defined in a variety of ways, such as by function, activity, organizational unit, program, or project. This list is updated on a periodic basis as County operations change and Internal Audit conducts its work.

FY 2014 Audits	FY 2015 Audits	FY 2016 Audits	FY 2017 Audits
<u>Operational Audit Areas</u>		Assessor - Personal Property	
Adult Probation - Administration/Accounting		Assessor - Real Property	
Adult Probation - Assessment/Development		Board of Supervisors (BOS)	
Adult Probation - Community Supervision		BOS Clerk - Information Services	
Adult Probation - IT Systems		BOS Clerk - Meeting Management	
Adult Probation - Other Activities		BOS Clerk - Special Districts	
Air Quality - Compliance & Enforcement		BOS Clerk - Statutory Services	
Air Quality - IT Systems		Capital Improvement Program	
Air Quality - Monitoring		Clerk of the Superior Court - Court Records	
Air Quality - One Stop Shop		Clerk of the Superior Court - Fiduciary Svcs	
Air Quality - Other Activities		Clerk of the Superior Court - Finance/Acctg	
Air Quality - Permitting		Clerk of the Superior Court - IT Systems	
Air Quality - Trip Reduction/Vehicle Retrofit		Clerk of the Superior Court - Other Activities	
Animal Care & Control - Adoptions		Clerk of the Superior Court - Public Records	
Animal Care & Control - Comm Outreach		Constables	
Animal Care & Control - Field/Facilities		Contract Counsel	
Animal Care & Control - Finances		Correctional Health - Clinics & Medications	
Animal Care & Control - IT Systems**		Correctional Health - Info Technology	
Animal Care & Control - Licensing		Correctional Health - Other Activities	
Animal Care & Control - Other Activities		Correctional Health - Pre-Booking/Intake	
Animal Care & Control - Revenues**		Correctional Health - Procurement	
Animal Care & Control - Shelter Operations		County Attorney - Administration/Finance	
Assessor - Administration/Records		County Attorney - Check Enforcement	
Assessor - GIS/Mapping		County Attorney - County Counsel	
Assessor - IT Systems		County Attorney - Enforcement Support	
Assessor - Other Activities		County Attorney - IT Systems	

County Attorney - Other Activities
County Attorney - Prevention/Victims
County Attorney - Prosecution
County Attorney - RICO
County Call Center
County Manager's Office
Education Services - Consortium
Education Services - Educ Support Svcs
Education Services - IT Systems
Education Services - Other Activities
Education Services - School Dist Elections
Education Services - School District Payroll
Education Services - Small Schools
Elections - Ballot Preparation
Elections - Ballot Tabulation
Elections - Candidate Filing
Elections - IT Systems
Elections - Other Activities
Elections - Voter Registration
Emergency Management - IT Systems
Emergency Management - Other Activities
Emergency Management - Preparedness
Emergency Management - Response/Recov
Employee Benefits and Health
Environmental Services - Business Services
Environmental Services - Env Enforcement
Environmental Services - Env Health
Environmental Services - IT Systems
Environmental Services - Other Activities
Environmental Services - Vector Control
Environmental Services - Water/Waste
Equipment Services - Fleet Management
Equipment Services - Fuel

Equipment Services - IT Systems
Equipment Services - Maintenance
Equipment Services - Other Activities
Equipment Services - Parts
Facilities Management - Development
Facilities Management - IT Systems
Facilities Management - Maintenance
Facilities Management - Operations
Facilities Management - Other Activities
Finance - 1099/Vendor Registration
Finance - Collections
Finance - Electronic Document Mgmt
Finance - Financial Reporting
Finance - Financial Services
Finance - Industrial Development Authority
Finance - IT Systems
Finance - Other Activities
Finance - Payment Processing
Flood Control - Capital Improvement
Flood Control - Flood Hazard Plan
Flood Control - IT Systems
Flood Control - Other Activities
Flood Control - Permitting
Government Relations
Green Government
Housing - IT Systems
Housing - Other Activities
Housing - Public Housing
Housing - Section 3
Housing - Section 8
Human Resources - Compensation
Human Resources - Confidential Records
Human Resources - Emp Svcs & Diversity

Human Resources - Employee Development	Juvenile Probation - Finance/Accounting**
Human Resources - Employee Relations	Juvenile Probation - IT Systems/iCIS
Human Resources - FMLA/ADA	Juvenile Probation - Other Activities
Human Resources - FSLA	Juvenile Probation - Supervision
Human Resources - IT Systems	Legal Advocate - Contracts
Human Resources - Laws and Regulations	Legal Advocate - Other Activities
Human Resources - Merit Commission	Legal Defender - Contracts
Human Resources - Other Activities	Legal Defender - IT Systems
Human Resources - Payroll	Legal Defender - Other Activities
Human Resources - Payroll System	Library District - Branch Operations
Human Resources - Records	Library District - IT Systems
Human Resources - Recruit & Hiring System	Library District - Other Activities
Human Resources - Tuition Reimb System	Library District - Support Services
Human Services - Community Services	Management & Budget - Budget Dev
Human Services - Grants	Management & Budget - CIP Oversight
Human Services - Head Start	Management & Budget - Economic Dev
Human Services - IT Systems	Management & Budget - IT Systems
Human Services - Neighborhood Stabilization	Management & Budget - Other Activities
Human Services - Other Activities	Management & Budget - Policy/Compliance
Human Services - Senior Adult Living	Management & Budget - Program Advocacy
Human Services - Special Transport Svcs	MCSO (Sheriff) - Aviation
Human Services - Workforce Development	MCSO - Budget & Finance
Innovation and Collaboration	MCSO - Cash Management
Integrated Criminal Justice Info System	MCSO - Central Intake
Internal Audit	MCSO - Communications
Justice Courts - Administration	MCSO - Contracts
Justice Courts - Collections	MCSO - Court Security & Operations
Justice Courts - Finance/Accounting*	MCSO - Crime Lab
Justice Courts - Other Activities	MCSO - Data Center
Justice System Planning & Information	MCSO - Detention Capital Improvement
Juvenile Probation - Administration	MCSO - Detention Classification
Juvenile Probation - Detention	MCSO - Detention Food Factory
Juvenile Probation - Diversion	MCSO - Detention Inmate Fund/Canteen

MCSO - Detention Inmate Grievances	MCSO - Personnel Services
MCSO - Detention Inmate Programs	MCSO - Property & Evidence
MCSO - Detention Institutional Services	MCSO - Property & Evidence Mgmt System
MCSO - Detention Jail Centers	MCSO - Records Management Systems
MCSO - Detention Jail Management System	MCSO - Records, Warrants, and IDs
MCSO - Detention SIMS	MCSO - Revenue & Business Services
MCSO - Detention Special Response Team	MCSO - RICO
MCSO - Detention Transportation	MCSO - SWAT and K9
MCSO - Enforcement Intelligence	MCSO - Training Division
MCSO - Enforcement Major Crimes	MCSO - Training Management System
MCSO - Enforcement Special Investigations	MCSO - Warehouse/Surplus
MCSO - Enforcement Support	MCSO - Weapons & Ammunition
MCSO - Expenditures	Medical Examiner - Investigations
MCSO - Extradition	Medical Examiner - IT Systems
MCSO - Fleet Management	Medical Examiner - Lab Services
MCSO - Internal Affairs	Medical Examiner - Medical Exams
MCSO - IT Bureau	Medical Examiner - Other Activities
MCSO - IT Data Confidentiality and Security	Non Departmental - Capital Projects
MCSO - IT Governance	Non Departmental - Contingency
MCSO - IT Projects**	Non Departmental - Infrastructure
MCSO - Jail Per Diem	Non Departmental - Other Activities
MCSO - Jail Utilization	Non Departmental - State Contributions/MOE
MCSO - Judicial Enforcement - Pawn Shops	Non Departmental - Taxes
MCSO - Judicial Enforcement - Property Collections and Auctions	OET (Enterprise Technology) - Application Development & Support
MCSO - Judicial Enforcement - Warrants	OET - Business Analysis
MCSO - Legal Policy & Compliance	OET - Business Integration Services
MCSO - Network Security	OET - Data Centers
MCSO - Other Activities	OET - Data Loss Prevention
MCSO - Patrol Division	OET - End User Security Awareness
MCSO - Patrol IGAs	OET - Geographic Information Services
MCSO - Patrol IT Systems	OET - Help Desk
MCSO - Payroll	OET - Human Resources

OET - Incident Response	Planning and Dev - Inspections
OET - Information Security Governance	Planning and Dev - IT Systems
OET - IT Asset Management	Planning and Dev - Land Use Planning
OET - IT Contracts	Planning and Dev - Other Activities
OET - IT Risk Management	Protective Services - Background Checks & Badge Access
OET - IT Strategic Planning	Protective Services - IT Systems
OET - Management Services (Finance)	Protective Services - Other Activities
OET - Mobile Devices	Protective Services - Security
OET - Operating System Security	Public Advocate - Delinquency
OET - PC/LAN Support	Public Advocate - Dependency
OET - Risk Register & Data Classification	Public Advocate - IT Systems
OET - Security Architecture	Public Advocate - Mental Health
OET - Service Level Agreements	Public Advocate - Other Activities
OET - Technology CIP Projects	Public Defender - Indigent Representation
OET - Telecommunications	Public Defender - IT Systems
OET - Threat Intelligence & Incident Tracking	Public Defender - Other Activities
OET - Virtual Desktop Infrastructure	Public Fiduciary - Case Management
OET - Wireless/Radio	Public Fiduciary - Contracts
Office of Communications	Public Fiduciary - Decedent Services
OPS (Procurement Svcs) - Contract Monitor	Public Fiduciary - Financial Management
OPS - IT Systems	Public Fiduciary - Investigations
OPS - Other Activities	Public Fiduciary - IT Systems
OPS - Procurement	Public Fiduciary - Other Activities
OPS - Purchasing Cards	Public Health - Clinical Services
OPS - Records Management	Public Health - Community Health Nursing
OPS - Reprographics	Public Health - Epidemiology & Disease Surveillance
Parks and Rec - Fees & Other Revenues	Public Health - Family Health
Parks and Rec - IT Systems	Public Health - Fees
Parks and Rec - Other Activities	Public Health - Grants Management/Procurement
Parks and Rec - Parks Operations	Public Health - Healthcare for the Homeless
Parks and Rec - Planning and Development	
Planning and Dev - Building Permits	
Planning and Dev - Fees	

Public Health - HIPAA
 Public Health - HIV/STD
 Public Health - IT Systems
 Public Health - Laboratory
 Public Health - Medical Records
 Public Health - Office of Oral Health
 Public Health - Office of Tobacco & Chronic Disease Prevention
 Public Health - Other Activities
 Public Health - Pharmacy
 Public Health - Preparedness & Response
 Public Health - Promoting Healthy Lifestyles
 Public Health - Refugee Screening Services
 Public Health - Tuberculosis/Hansen's Disease
 Public Health - Vital Registration Services
 Public Health - Women, Infants, & Children
 Real Estate
 Recorder - Document Operations
 Recorder - IT Systems
 Recorder - Other Activities
 Recorder - Public Records
 Research & Reporting - IT Systems
 Research & Reporting - Other Activities
 Research & Reporting - Surveys
 Risk Management - Claims
 Risk Management - Environmental
 Risk Management - IT Systems
 Risk Management - Loss Control
 Risk Management - Other Activities
 Risk Management - Safety
 Special Projects and Public Outreach Svcs
 Stadium District - Contracts

Stadium District - Events
 Stadium District - Facilities Management
 Stadium District - IT Systems
 Stadium District - Other Activities
 Stadium District - Revenues
 Superior Court - Civil Justice
 Superior Court - Court Fin/Cash Handling**
 Superior Court - Criminal Justice
 Superior Court - Family Justice
 Superior Court - IT Systems
 Superior Court - Juvenile Justice
 Superior Court - Law Library**
 Superior Court - Probate/Mental Health
 Superior Court - Property & Evidence
 Superior Court - Self Service Centers**
 Sustainability
 Transportation - Engineering
 Transportation - IT Systems
 Transportation - Operations & Development
 Transportation - Other Activities
 Transportation - Project Management
 Transportation - Roadway Maintenance
 Transportation - Traffic Management
 Treasurer - Accounting
 Treasurer - Client Services
 Treasurer - Investment Services
 Treasurer - IT Systems
 Treasurer - Other Activities
 Treasurer - Tax Services
 Waste Resources - Fees
 Waste Resources - IT Systems
 Waste Resources - Other Activities
 Waste Resources - Solid Waste

Countywide Audit Areas

Accounts Payable

Accounts Receivable

Annual Risk Assessment*

Audit Follow-Up*

Capital Improvements

Cash

Contracts - Construction

Contracts - Health Care Programs

Contracts - IGAs*

Contracts - Other*

Contracts - Revenue

Cost Allocation (Internal Service Funds)

Customer Satisfaction

Data Centers/Disaster Recovery

Data Privacy and Security

E-Commerce

Exit/Entrance - New Leadership

Expenditures

Financial Condition Report*

Fixed Assets

Grant Management

Internet Usage

Inventories

IT - Cybersecurity Assessment

IT - ERP Review

IT Governance

Leases

Network Security - Active Directory

Network Security - End Point

Network Security - Mobile Client

Network Security - Virus Detection

Network Security - Web Apps

Network Security - Wireless

OnBase Work Flow and Application

Payroll

Performance Measure Certification

Procurement/Purchasing

Purchasing Cards/e-Payments

Records Retention

Revenues - Franchise Fees

Revenues - Grants

Revenues - Highway User Revenue Funds

Revenues - Licenses/ Permits/Fines

Revenues - Other

Revenues - Property & Sales Tax/IGA

Revenues - Vehicle License Tax

Single Audit Monitoring*

Software License

Special Requests*

Travel

Vehicle Usage

* On approved audit plan for all fiscal years presented.

** On approved audit plan for two or more fiscal years presented. The highlight color corresponds to the most recent fiscal year an area was on the audit plan.