



# RISK ASSESSMENT REPORT

## Internal Audit Department

May 2017

### ***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

Risk is the possibility that events might not go as planned. While managing risk is challenging due to Maricopa County's diverse physical, financial, and operational organization, it is also critical to the County's success. The Board of Supervisors establishes a five-year strategic plan to provide a road map for the future and entrusts execution of that plan to County officials. Risk management is the process used to prepare for and protect the County from 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.
- Continued reliance on enterprise-wide technology in an environment with continuously evolving cybersecurity threats.
- 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:

- Critically evaluating the operating budget and slowing spending on planned capital projects.
- Changing the budgeting approach from the “most likely” to “pessimistic” forecast for several years while maintaining structural balance (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.
- Prioritizing maintenance of cash reserves to address unforeseen economic needs.

### Three Lines of Defense

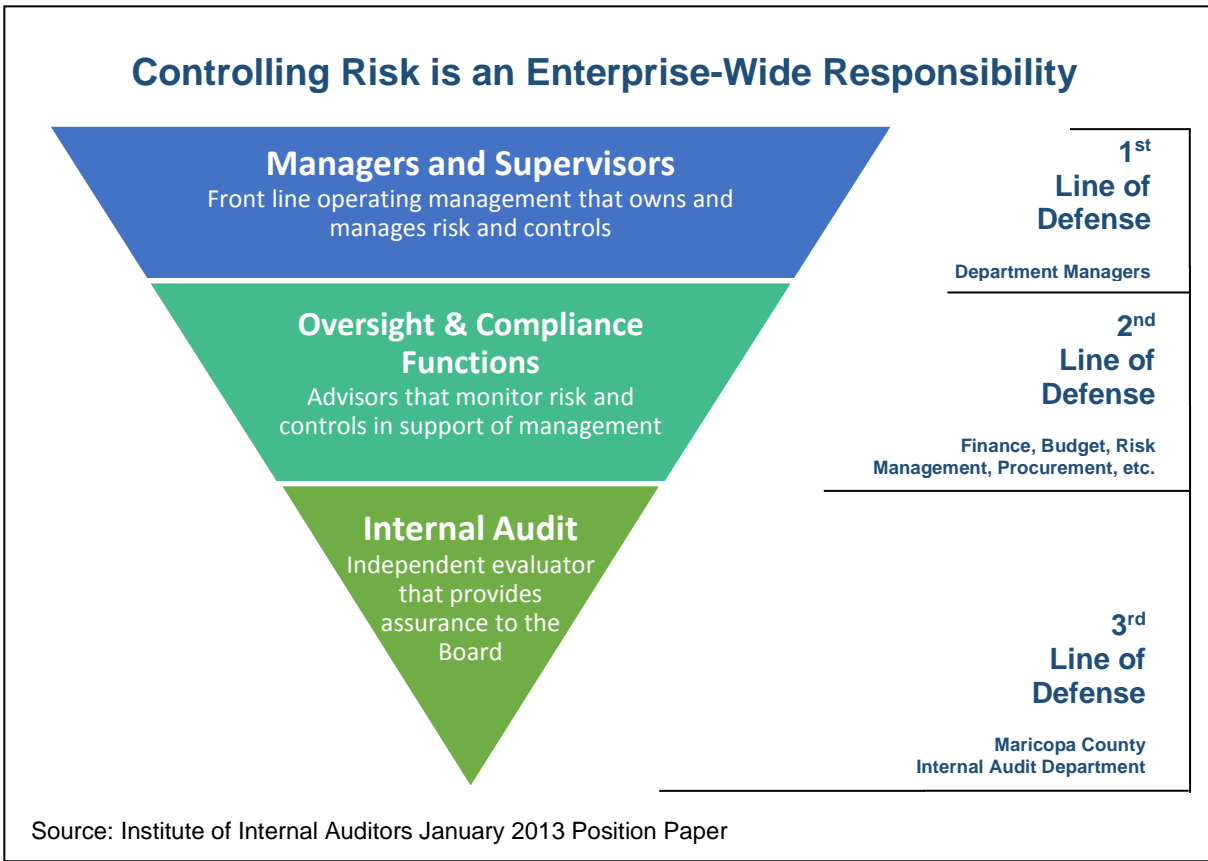
To assist County leadership in its risk response, the County can be viewed as having three lines of defense that collaborate to assess and respond to risk.

**Managers and supervisors** are the first line of defense against risk. They are the risk owners responsible for developing and executing control procedures on a day-to-day basis. Their actions help mitigate risk and ensure compliance with regulatory requirements. 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 advisors who oversee risk and monitor countywide risk management practices. Several County departments also have internal functions that serve this purpose, but often go unrecognized. 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 each year 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 an act of 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 and Handbook** outlines appropriate behavior.
- **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.

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 73 managers across 52 departments and functional areas. With a 26% response rate, the top 5 risk categories identified were: 1) Employee Recruitment and Retention, 2) Information Technology (IT) and Cybersecurity, 3) Budget & Resource Allocation, 4) Policy and Administration, and 5) Health, Safety, and Security. These categories are consistent with most of the risks identified by County leadership. The following word cloud visually represents the importance of risks identified by the respondents based on frequency of the words used in responses. Discussions of the top five categories follow the graphic.



This word cloud indicates County leaders’ top concerns relate to the County’s financial position and administration, security (physical and IT), and employee-related topics.

## 1) Employee Recruitment & Retention

### *Engaged Employees are Effective Employees*

The top risk identified in the County management survey was recruiting top talent and keeping employees engaged. Similar to any for-profit organization, the County's workforce is one of its greatest assets, but also one of its largest expenditures. With more than 14,000 employees, personnel expenditures make up approximately 60% of the County's overall operating budget in fiscal year (FY) 2017. With continued pressure to compete with private sector compensation, the County's employee turnover rate exceeded 14% in FY 2016, which represents an 8-year high. The Board of Supervisors remains focused on improving retention through on-going compensation analysis and an investment in workforce development opportunities, including a new internal training system.

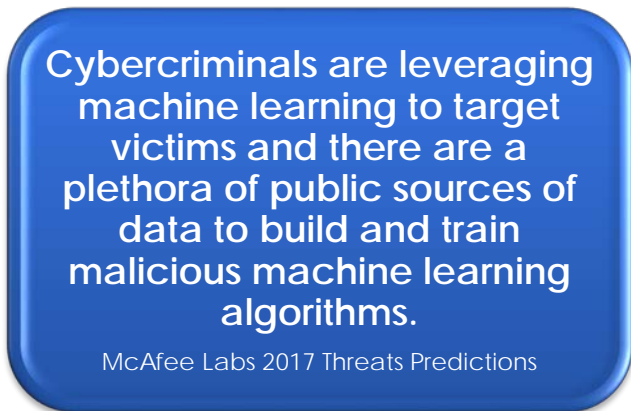


The County also continues to see an increase in retirements and retirement-eligible employees. As of July 2016, 9.4% of County employees in the Arizona State Retirement System are eligible for retirement. Of the managers and executives in this group, the rate is even higher at 30.1%. Without proper agency 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) 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. The County's IT professionals and department leaders work together to evaluate technology needs and ensure decisions align with the County's strategic goals. They work to balance the capabilities of the latest technology with important factors such as operational performance, security of the information the public entrusts the County to protect, and cost.



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 FY 2017 revised budget for capital improvement technology projects is \$89.3 million, 32% of the total capital

improvement budget. The two costliest projects for this fiscal year are the Public Safety Radio System upgrade (\$28.4 million) and the Treasurer's Technology System upgrade (\$19.9 million).

### **3) Budget & Resource Allocation**

#### *Balancing Increased Costs with Providing Best-in-Class Service*

The County continually strives to develop a sustainable, structurally-balanced budget and is focused on building necessary reserves to ensure the County's fiscal health continues into the future. With slow economic growth and recent cost shifts from the state, balancing these factors with the responsibility to provide mandated and other needed services continues to be a challenge.



Despite increased demand for criminal justice, health care, and general service delivery, in FY 2017, the County's operating budget absorbed approximately \$11 million of additional costs that were shifted from the state without a significant impact to provided services, a testament to the success of prudent fiscal planning that the County has employed in recent years.

### **4) Policy & Administration**

#### *Thorough Policies Lead to Consistent Practices*

Policies and procedures are created by management to define behavior that supports an organization's mission and objectives. They are also commonly used to define controls that mitigate risks associated with an environment. Thorough policies and procedures serve as effective training tools for staff and faculty.

If written policies and procedures do not exist, are inaccurate, incomplete, outdated, and/or not communicated, the risk of inconsistent practices and errors increases. County management reviews countywide policies and collaborates with key department leaders to update or revise policies for the Board of Supervisors or County Manager to consider. The target is to review all central policies on a rolling five-year basis, or as directed.

### **5) Health, Safety, and Security**

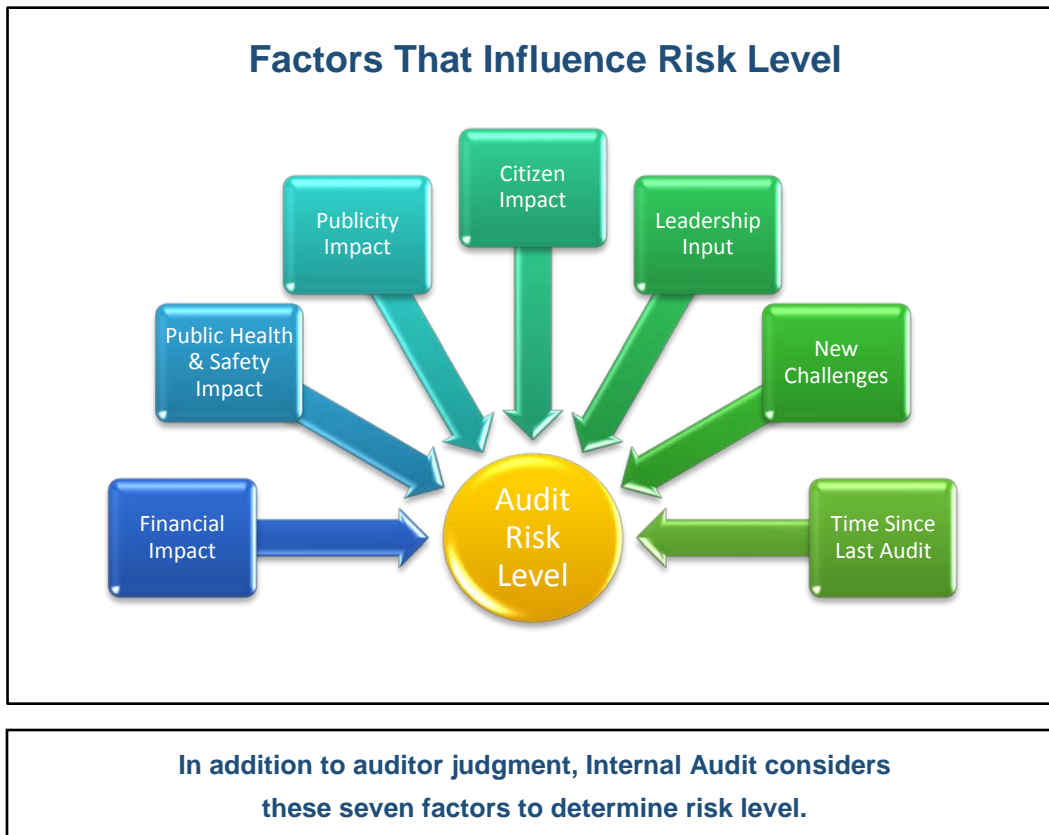
#### *Always a Top Priority*

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, financial data, and Comprehensive Annual Financial Report (CAFR), which is 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 financial impact, citizen 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 Citizens' 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 of Supervisors approval for the audit plan prior to the start of the new fiscal year. See page 9 for the FY 2018 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 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:

### Audit Resources

- **Internal Personnel**  
20 positions (5 positions are part-time)
- **External Specialists**  
\$324,000 for subject matter experts (law enforcement, information technology and security, engineering, healthcare, construction, investments, actuarial services, etc.)



## **FY 2018 AUDIT PLAN**

### **Agency Audits**

Assessor

Clerk of the Superior Court (including Data Center)

Recorder

Sheriff's Office – Enforcement Support

Sheriff's Office – Extraditions

Sheriff's Office – Personnel Services

Treasurer – Property Taxes

Waste Resources and Recycling

### **Accounting Reviews**

9 Justice Courts

Clerk of the Superior Court

### **Countywide Audits**

Contracts/IGAs/Grants

Fixed Assets

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 represents all operational areas of the County. Internal Audit calls this list an “audit universe” because it divides the County’s organizations into “auditable activities.” These activities are defined in various ways, such as function, organizational unit, or program. Although each activity could be the subject of an individual audit, it is more common that several, or all, activities within an agency would be selected for review at the same time.

FY 2015 Audits	FY 2016 Audits	FY 2017 Audits	FY 2018 Audits
<b><u>Operational Audit Areas</u></b>			
Adult Probation - Administration/Accounting		Assessor - Personal Property Assessor - Property Taxes Assessor - Real Property	
Adult Probation - Assessment/Development		Board of Supervisors (BOS)	
Adult Probation - Community Supervision		BOS Clerk - Boards/Commissions Admin	
Adult Probation - IT Systems		BOS Clerk - Information Services	
Adult Probation - Other Activities		BOS Clerk - Meeting Management	
Air Quality - Compliance & Enforcement		BOS Clerk - Special Districts	
Air Quality - IT Systems		BOS Clerk - Statutory Services	
Air Quality - Monitoring		Capital Improvement Program	
Air Quality - One Stop Shop		Clerk of the Superior Court - Court Records Clerk of the Superior Court - Fiduciary Svcs Clerk of the Superior Court - Finance/Acctg** Clerk of the Superior Court - IT Systems Clerk of the Superior Court - Other Activities Clerk of the Superior Court - Public Records	
Air Quality - Other Activities		Constables	
Air Quality - Permitting		Contract Counsel	
Air Quality - Trip Reduction/Vehicle Retrofit		Correctional Health - Clinics & Medications	
Animal Care & Control - Adoptions		Correctional Health – IT Systems	
Animal Care & Control - Comm Outreach		Correctional Health - Other Activities	
Animal Care & Control - Field/Facilities		Correctional Health - Pre-Booking/Intake	
Animal Care & Control - Finances		Correctional Health - Procurement	
Animal Care & Control - IT Systems**		County Attorney - Administration/Finance	
Animal Care & Control - Licensing		County Attorney - Check Enforcement	
Animal Care & Control - Other Activities		County Attorney - County Counsel	
Animal Care & Control - Revenues**			
Animal Care & Control - Shelter Operations			
Assessor - Administration/Records			
Assessor - GIS/Mapping			
Assessor - IT Systems			
Assessor - Other Activities			

County Attorney - Enforcement Support	Equipment Services - Fleet Management
County Attorney - IT Systems	Equipment Services - Fuel
County Attorney - Other Activities	Equipment Services - IT Systems
County Attorney - Prevention/Victims	Equipment Services - Maintenance
County Attorney - Prosecution	Equipment Services - Other Activities
County Attorney - RICO	Equipment Services - Parts
County Call Center	Facilities Management - Development
County Manager's Office	Facilities Management - IT Systems
Education Services - Consortium	Facilities Management - Maintenance
Education Services - Educ Support Svcs	Facilities Management - Operations
Education Services - IT Systems	Facilities Management - Other Activities
Education Services - Other Activities	<b>Facilities Management - Protective Services</b>
Education Services - School Dist Elections	Finance - 1099/Vendor Registration
Education Services - School District Payroll	Finance - Collections
Education Services - Small Schools	Finance - Electronic Document Mgmt
Elections - Ballot Preparation	Finance - Financial Reporting
Elections - Ballot Tabulation	Finance - Financial Services
Elections - Candidate Filing	Finance - Industrial Development Authority
Elections - IT Systems	Finance - IT Systems
Elections - Other Activities	Finance - Other Activities
Elections - Voter Registration	Finance - Payment Processing
Emergency Management - IT Systems	Flood Control - Capital Improvement
Emergency Management - Other Activities	Flood Control - Flood Hazard Plan
Emergency Management - Preparedness	Flood Control - IT Systems
Emergency Management - Response/Recov	Flood Control - Other Activities
Employee Benefits and Health	Flood Control - Permitting
<b>Environmental Services - Business Services</b>	Government Relations
<b>Environmental Services - Env Enforcement</b>	Green Government
<b>Environmental Services - Env Health</b>	Housing - IT Systems
<b>Environmental Services - IT Systems</b>	Housing - Other Activities
<b>Environmental Services - Other Activities</b>	Housing - Public Housing
<b>Environmental Services - Vector Control</b>	Housing - Section 3
<b>Environmental Services - Water/Waste</b>	Housing - Section 8

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

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 - Customer Service (Help Desk)
MCSO - Other Activities	OET - Data Center Anti-virus/Intrusion Detect
MCSO - Patrol Division	OET - Data Center Change Management
MCSO - Patrol IGAs	OET - Data Center Contingency Planning
MCSO - Patrol IT Systems	OET - Data Center Physical Security
MCSO - Payroll	OET - Data Center Security Management
MCSO - Personnel Services	OET - Data Center System Patching
MCSO - Property & Evidence	OET - Data Center User System Access

OET - Data Center Utilization	OPDS Legal Advocate - Adult Civil Representation
OET - Data Loss Prevention	
OET - End User Security Awareness	OPDS Legal Advocate - Adult Criminal Representation
OET - Geographic Information Services	
OET - Human Resources	OPDS Legal Advocate - IT Systems
OET - Incident Response	OPDS Legal Advocate - Juvenile Representation
OET - Information Security Governance	OPDS Legal Advocate - Support Services
OET - IT Asset Management	OPDS Legal Defender - Adult Criminal Representation
OET - IT Contracts	
OET - IT Risk Management	OPDS Legal Defender - Support Services
OET - IT Strategic Planning	OPDS Public Advocate - Adult Civil Representation
OET - Management Services (Finance)	
OET - Mobile Devices	OPDS Public Advocate - Contracts
OET - Operating System Security	OPDS Public Advocate - Juvenile Representation
OET - PC/LAN Support	OPDS Public Advocate - Support Services
OET - Risk Register & Data Classification	OPDS Public Defender - Adult Civil Representation
OET - Security Architecture	
OET - Service Level Agreements	OPDS Public Defender - Adult Criminal Representation
OET - Technology CIP Projects	
OET - Telecommunications	OPDS Public Defender - Contracts
OET - Threat Intelligence & Incident Tracking	OPDS Public Defender - Support Services
OET - Virtual Desktop Infrastructure	OPS (Procurement Svcs) - Contract Monitor
OET - Wireless/Radio	OPS - IT Systems
Office of Communications	OPS - Other Activities
OPDS (Public Defense Services) Contract Counsel - Adult Civil Representation	OPS - Procurement
OPDS Contract Counsel - Adult Criminal Representation	OPS - Purchasing Cards
OPDS Contract Counsel - Contracts	OPS - Records Management
OPDS Contract Counsel - IT Systems	OPS - Reprographics
OPDS Contract Counsel - Juvenile Representation	Parks and Rec - Fees & Other Revenues
OPDS Contract Counsel - Support Services	Parks and Rec - IT Systems
	Parks and Rec - Other Activities
	Parks and Rec - Parks Operations
	Parks and Rec - Planning and Development

Planning and Dev - Building Permits  
 Planning and Dev - Fees  
 Planning and Dev - Inspections  
 Planning and Dev - IT Systems  
 Planning and Dev - Land Use Planning  
 Planning and Dev - Other Activities  
 Public Fiduciary - Case Management  
 Public Fiduciary - Contracts  
 Public Fiduciary - Decedent Services  
 Public Fiduciary - Financial Management  
 Public Fiduciary - Investigations  
 Public Fiduciary - IT Systems  
 Public Fiduciary - Other Activities  
**Public Health - Clinical Services**  
 Public Health - Community Health Nursing  
 Public Health – Epidemiology/Disease Surveillance  
 Public Health - Family Health  
**Public Health - Fees**  
 Public Health - Grants Mgmt/ Procurement  
 Public Health - Healthcare for the Homeless  
**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 - 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  
 Combined Charitable Campaign/EASE  
 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 - End-User Security  
 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 - Grants\*  
 Revenues - Highway User Revenue Funds  
 Revenues - Licenses/ Permits/Fines



Revenues - Other	Software License
Revenues - Property & Sales Tax/IGA	Special Requests*
Revenues - Vehicle License Tax	Travel
Single Audit Monitoring*	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.