



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

Wednesday, May 17, 2023, 10:00 A.M.

Voting Members Present:

Ryan Wimmer, District 1
William Greene, District 2
Brad Hubert, District 3
Jenn Siguenza, District 4

Non-Voting Members Present:

Andrea Cummings, County Attorney's Designee

Voting Members Absent:

Tammy Ryan, District 5

Non-Voting Members Absent:

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

Interested Persons Present:

Dave Glennon, AZ Auditor General's Office
Bridget Harper, County Deputy Finance Director
Michael McGee, County Internal Audit Director
Susan Adams, County Internal Audit Assistant Director
Amanda Zibell, County Internal Audit Business Systems Analyst Sr
Karen Smith, County Internal Audit Executive Assistant
Megan McPherson, County Internal Audit Senior Auditor

1. Call Meeting to Order

The meeting was called to order by Chairperson Jennifer Siguenza at 10:01 a.m.

2. Introductions

3. Approval of Minutes

The motion was made by William Greene to approve March 22, 2023, meeting minutes and seconded by Brad Hubert. The motion passed unanimously.

4. Review Charter

Mike McGee welcomed Brad Hubert to the Committee. He shared proposed updates to the Audit Advisory Committee Charter. Additional suggestions were put forth and all proposed changes were voted on. The motion was made by Mr. Hubert to approve the proposed changes and to have Internal Audit submit the charter revisions to the Board of Supervisors for their consideration and vote. The motions was seconded by Mr. Wimmer.

5. Internal Audit Updates

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

- Updates on current events and department initiatives
 - County Leadership Changes
 - Upcoming Board approval
 - Annual Risk Assessment and Audit Plan
 - Audit Advisory Committee Charter (revised)
 - Internal Audit Charter (no revisions)
 - Upcoming meeting with BOS district offices

Mr. McGee turned the time over to Megan McPherson for an overview of the Sheriff's Office-Posse audit.

Mr. McGee then turned the time over to Susan Adams. Mrs. Adams discussed a few of the Completed Reports. Due to time constraints, it was decided that the remainder of updates would be given at the next meeting.

The presentation is available upon request.

6. Auditor General Update

Mr. Glennon provided an update. For Fiscal Year 22, they audited nine federal programs. They relied on two programs audited by the Housing Authority's external auditors for a total of eleven programs tested. There were eight findings and Mr. Glennon focused on the findings at the school superintendent's office.

7. Finance/Budget Update

Ms. Harper provided an update. The tentative budget is going to the Board on Monday and the final budget should be approved on June 26th. They're concluding FY22 work, in year end for FY23 and starting FY24.

8. Adjourn

There being no further business, the meeting was adjourned at 11:09 a.m.

The next meeting is scheduled for Wednesday, August 16, 2023, at 10:00 a.m.

Prepared by:

Approved by:

Karen Smith
Internal Audit Department

Jennifer Siguenza, Chair
Citizens Audit Advisory Committee