



P I N A L • C O U N T Y

Wide open opportunity

Pinal County Finance Department

Strategic Business Plan Alignment Maps

November 11, 2008

Finance Mission

The mission of the Finance Department is to provide procurement, payment and financial reporting services to Pinal County management and departments so employees can have the goods they need to provide services and management can have the information they need to make informed decisions.



Pinal County Finance Department

Strategic Business Plan Alignment Map 1 of 3

Issue 1: Increased Regulations

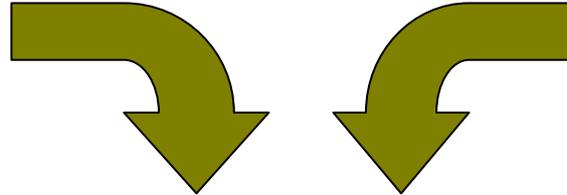
An increase in accounting regulations and continuing efforts to comply with IRS regulations combined with the difficulty in attracting and retaining personnel with specific accounting expertise, will if not addressed, result in:

- Continuing and potentially increasing audit findings
- Loss of grant financed resources
- Fines from IRS
- Loss of public trust
- Possible negative impact on bond rating resulting in fewer capital improvement projects

Issue 3: Exceeding Spending Limits

The increased likelihood of exceeding the spending limits established by the Arizona State Constitution will, if not addressed, result in:

- Penalties that restrict revenues
- Reduced services to County customers
- Decrease in Public confidence



FINANCE DEPARTMENT STRATEGIC GOAL #1: Financial Credibility

Pinal County will be perceived to be a financially sound public organization as evidenced by:

- By 2012, Reduction in audit findings by 50% from 21 findings in FY 2007 to 11 findings in FY 2011
- By 2011, Improvement of the financial rating (debt rating) from A to A+ or better as determined by Standard & Poor's indices
- By 2009, Complete the single audit package by March 31st 100% of the time

The purpose of the **Accounting Operations Activity** is to provide accounting information services to Pinal County departments and management so they can make informed decisions that comply with regulations and policies.

Activity Result Measure(s)

1. 0% reduction in audit findings from 21 to 21
2. 0% reduction in journal entries from 2000 to 2000

The purpose of the **Financial Reporting Activity** is to provide financial activity information services to County Management, departments, government agencies, and creditors so they can have accurate and timely information they need to make informed decisions

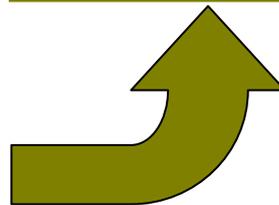
Activity Result Measure(s)

1. 100% of Single Audit Package completed by March 31st
2. 70%* of Federal grant reports filed without correction by the date due
3. 85%* of monthly reports available within 15 calendar days following the end of the month
4. 100% of Comprehensive Annual Financial Report (CAFR) completed by December 31st.

Countywide Strategic Priorities

Financial Responsibility

By 2011, improve the financial rating of "A" to A+ or better as determined by Standard and Poor's Indices





Pinal County Finance Department

Strategic Business Plan Alignment Map 2 of 3

Issue 1: Increased Regulations

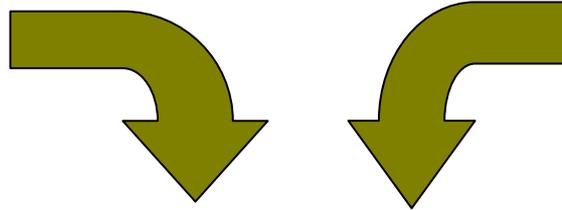
An increase in accounting regulations and continuing efforts to comply with IRS regulations combined with the difficulty in attracting and retaining personnel with specific accounting expertise, will if not addressed, result in:

- Continuing and potentially increasing audit findings
- Loss of grant financed resources
- Fines from IRS
- Loss of public trust
- Possible negative impact on bond rating resulting in fewer capital improvement projects

Issue 2: Problematic Financial System

The continued problems with the aging, inadequate, non-user friendly financial system which does not meet the County's business needs will, if not addressed, result in:

- Delays and increased customer dissatisfaction due to continued department reliance on the Finance Department staff for financial information.
- ### Issue 4: Purchasing
- The continued increase and complexity of purchasing activity combined with the lack of purchasing expertise in County Departments will, if not addressed, result in:
- Increase in the number of procurement code violations and disciplinary actions
 - Increase in customer inquiries
 - Decreased public confidence
 - Delays in receiving goods and services
 - Delays in vendor payment
 - Inefficient spending of County funds



FINANCE DEPARTMENT

STRATEGIC GOAL #2:

Efficiency and Accountability

By 2012, Pinal County's financial processes will demonstrate efficiency and accountability, as evidenced by:

- 25% reduction in journal entries from 2000 to 1500
- 90% of vendor payments completed in 30 calendar days or less from invoice date
- 90% of federal grant reports filed without correction and by their due date

The purpose of the **Accounting Operations Activity** is to provide accounting information services to Pinal County departments and management so they can make informed decisions that comply with regulations and policies.

Activity Result Measure(s)

1. 0% reduction in audit findings from 21 to 21
2. 0% reduction in journal entries from 2000 to 2000

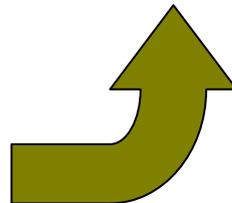
The purpose of the **Financial Reporting Activity** is to provide financial activity information services to County Management, departments, government agencies, and creditors so they can have accurate and timely information they need to make informed decisions.

Activity Result Measure(s)

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2. 70*% of Federal grant reports filed without correction by the date due
3. 85*% of monthly reports available within 15 calendar days following the end of the month
4. 100% of Comprehensive Annual Financial Report (CAFR) completed by December 31st.

Countywide Strategic Priorities

Does Not Align to County Priorities





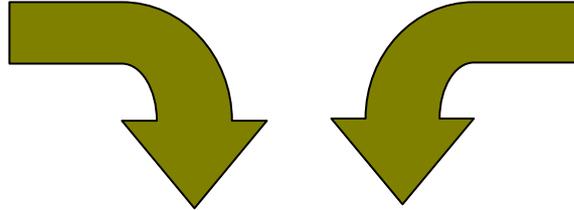
Pinal County Finance Department

Strategic Business Plan Alignment Map 3 of 3

Issue 4: Purchasing

The continued increase and complexity of purchasing activity combined with the lack of purchasing expertise in County Departments will, if not addressed, result in:

- Increase in the number of procurement code violations and disciplinary actions
- Increase in customer inquiries
- Decreased public confidence
- Delays in receiving goods and services
- Delays in vendor payment
- Inefficient spending of County funds



FINANCE DEPARTMENT

STRATEGIC GOAL #3:

Timely Procurement Services

By 2012 county departments will benefit from timely procurement services as evidenced by:

- 90% of purchase requisitions not requiring a formal solicitation will be ordered from vendor in 10 calendar days or less from receipt of approved, complete requisitions in procurement.
- 90% of requests requiring solicitations will be awarded in 120 calendar days or less from receipt of final scope of work in procurement

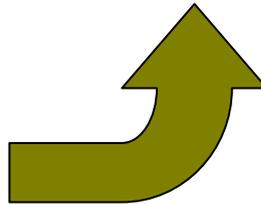
The purpose of the **Procurement Activity** is to provide contracting, acquisition, and support services to Pinal County Departments so they can receive in a timely manner the goods and services they request to complete their mission for their customers.

Activity Result Measure(s)

1. 75% of purchase requisitions not requiring a formal solicitation will be ordered from vendor in 10 calendar days or less from receipt of approved, complete requisition in procurement
2. 75% of requests requiring solicitations will be awarded in 120 calendar days or less from receipt of final scope of work in procurement
3. 50% of departments responding that they are satisfied or very satisfied that they received the goods and services they request

Countywide Strategic Priorities

Does Not Align to County Priorities





Pinal County Finance Department

Cross Cutting Issues

Issue 1: Increased Regulations

Goals: #1- Financial Credibility; #2-Efficiency and Accountability

Cross Cutting With: Departments that have Federal Grants such as the Sheriff's Office, Housing, Public Works, Health District and Human Resources.

Need: Finance needs help from Human Resources and the Hiring Departments to improvement the recruitment process so that they attract and retain employees with the necessary experience and qualifications to process accounting information and grants so that audit findings related to grants are reduced and to avoid the loss of public trust. In addition, for the bond rating upgrade it is cross cutting with the Budget Office.

Issue 2: Problematic Financial System

Goal 2: Efficiency & Accountability

Cross Cutting With: Human Resources, Information Technology and all departments.

Need: Finance needs Information Technology to help attain the upgrade software, analyze the changes needed to implement upgrade, and help facilitate the tasks involved in implementing the upgrade. Finance needs Budget, Human Resources, and all departments to bring forth their concerns and issues with the current system, suggestions for corrections, assistance with testing the upgrade, and cooperation during the implementation of the upgrade.

Issue 3: Exceeding Spending Limits

Goal: N/A

Cross Cutting With: Every department and in particular the Budget Office

Need: Finance needs departments to be aware of the expenditure limitations placed on counties, their budget authority and funding sources for their expenditures. Departments need to be proactive to ensure the County does not exceed the expenditure limitation. Finance can only report what has been spent (a reactive role). Finance can provide information, suggestions on alternatives, and educate departments on the limitations.

Issue 4: Purchasing

Goal 3: Timely Procurement Services

Cross Cutting With: All County Departments

Need: Finance needs departments to be willing to seek clarification on any policy or procedure they do not understand. Also, if orders are to be placed timely and accurately the information received on the requisitions must be a complete description and submitted far enough in advance of the date when the item or service is needed to allow for the required competition and "normal" delivery time from the vendor. In addition, once the service or product is delivered, the department needs to receive on the requisition within three days so Finance can pay the vendor timely.