

# Pinal County - Managing For Results

## Annual Report

### FY 2010-2011

#### INTERNAL AUDIT

##### Audit Services

###### Audit Project

KR % of audit reports include recommendations to improve County operations

FY11 Target	Q1		Q2		Q3		Q4		FY11 YTD	
	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate
90.00%	0.00%	90.00%	100.00%	95.00%	0.00%	90.00%	100.00%	100.00%	100.00%	100.00%

The annual audit plan for fiscal year 2010-2011 includes 4 major audit projects and other various audit and non-audit projects. A major audit is defined as requiring 300 or more estimated staff hours and/or selected based on auditor-assessed risk. Time needed to complete each project will vary, depending on the scope and complexity. As a result, completion of audits will not occur on a regular, consistent basis. There will be months and perhaps quarters when no audit projects will be completed and reported; however, we anticipate completing all major projects on the annual audit plan by the end of each fiscal year. We also anticipate that 90% of our audit reports will include recommendations to improve County operations. During the past year, we issued nine audit reports to the Board of Supervisors all of which include recommendations for improvement.

KR % of major audits on the Annual Audit Plan completed and posted to the County website

FY11 Target	Q1		Q2		Q3		Q4		FY11 YTD	
	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate
100.00%	0.00%	100.00%	100.00%	100.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%

The annual audit plan for fiscal year 2010-2011 includes 4 major audit projects and other various audit and non-audit projects. A major audit is defined as requiring 300 or more estimated staff hours and/or selected based on auditor-assessed risk. Time needed to complete each project will vary, depending on the scope and complexity. As a result, completion of audits will not occur on a regular, consistent basis. There will be months and perhaps quarters when no audit projects will be completed and reported; however, we anticipate completing all major projects on the annual audit plan by the end of each fiscal year. We also anticipate that 100% of our major audit reports will be completed and posted to the County website. During the past year, we issued four major audit reports to the Board of Supervisors and five additional audits. Although this measure only includes major audits, all of our audit reports have been posted to the County website.

###### Non-Audit Project

KR % of SilentWhistle alerts responded to within 10 business days

FY11 Target	Q1		Q2		Q3		Q4		FY11 YTD	
	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate
75.00%	100.00%	90.00%	100.00%	90.00%	100.00%	90.00%	98.10%	98.00%	98.74%	98.00%

98% of reports to the hotline were responded to within 10 business days. We will continue to respond timely to employees and members of the public making reports to the Silent Whistle Hotline.