Internal Audit Department
Strategic Business Plan

Vision

Pinal County Government provides progressive and proactive leadership in the areas of economic development, state-of-the-art technologies, growth management, and public services to promote healthy and safe communities.

COUNTY MISSION

Pinal County Government protects and enhances its citizens' quality of life by providing public services in an ethical, efficient, and responsible manner delivered by a motivated, skilled, and courteous workforce.

DEPARTMENT MISSION

The mission of the Internal Audit Department is to provide risk assessment, audit, and consulting services to the County Board of Supervisors, other Elected Officials, and County Management so they can improve operations to more effectively and efficiently provide services to customers.

ISSUE STATEMENTS

Issue 1 – Internal Audit Services
The increased need for Internal Audit services combined with continued limited staff resources will, if not addressed, result in;

- Fewer recommendations for improvements to County operations
- Increased risk that inefficient and ineffective policies and procedures will not be identified.
- Decrease in identification of revenue enhancement and cost savings opportunities.
- Decreased ability to meet public demand for government accountability and transparency.

Issue 2 – Internal Audit Processes and Procedures
A continuing need for revisions to department processes and procedures, combined with or due to changes in government auditing standards and the evolving nature of a newly formed department will, if not addressed, result in;

- Loss of Internal Audit credibility if standards are not met.
- Decrease in ability to provide relevant and effective services to customers.

Issue 3 – Professional Training and Expertise
The continuing need for required continuing professional education, combined with the need for sustainable in house expertise will, if not addressed, result in;

- Non-compliance with government auditing standards.
- Loss of staff certifications leading to a decrease in department credibility.
- Reliance on costly outside services.

STRATEGIC GOALS

Strategic Goal 1 – Improved County Operations (Issue 1 & 2)
The Public, Elected Officials and County Management will benefit from improved operations, such as strengthened internal controls, more efficient and effective procedures, cost savings and revenue enhancements, resulting from timely Internal Audit Department services, as evidenced by:

- By 2010, 100% of major audits on the annual audit plan completed and posted to the County website.
- By 2012, 75% of special audit requests completed.
- By 2010, 90% of audit reports include recommendations to improve County operations.
- By 2010, Internal Audit customers concur with 85% of audit recommendations.
- By 2012, 75% of audits completed within 15% of budgeted hours and established timeframe.
- By 2010, 95% of SilentWhistle alerts responded to within 10 business days.

Strategic Goal 2 – Compliance with Professional Standards (Issue 2 & 3)
The Public, Elected Officials and County Management will further benefit from the credibility, reliability and professionalism of audits conducted in accordance with government auditing standards, as evidenced by:

- By 2010, 100% of required continuing professional education (CPE) completed.
- By 2013, 75% of Internal Audit staff with certifications in one or more specialized areas [Certified Government Auditing Professional (CGAP), Certified Information Systems Auditor (CISA), Certified Fraud Examiner (CFE), Certified Government Financial Manager (CGFM), Certified Public Accountant (CPA), Certified Internal Auditor (CIA)]

DEPARTMENT ORGANIZATION

1. **Administrative Program**
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   - 1.3. Training Activity, page 6
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PROGRAMS

Administrative Program

Purpose Statement

The purpose of the Administrative Program is to provide human resource, finance, budget, purchasing, records management, vehicle management and purchasing services to Pinal County departments so they can cost effectively manage their resources to achieve the planned results.

Key Results

- 98% of all employee appraisals will be submitted to Human Resources by the end of January due date
- 75% of tested trained employees who demonstrate improved skill knowledge through pre/post training testing or supervisor/manager evaluation
- 100% of records managed in compliance with legal and policy requirements
- 95% of department vehicles with preventative maintenance performed as scheduled
- 95% of department vehicles operated more than 10,000 miles per year
- 90% of non-construction payment authorizations entered into the system within three business days of receipt of goods.
- 100% of Key Results achieved
- 75% of surveyed customers who say they are satisfied or very satisfied with the services provided by the Internal Audit Department.

Audit Services Program

Purpose Statement

The purpose of the Audit Services program is to provide independent audit, investigative analysis, consultation, and Silent Whistle response services to the public, Board of Supervisors, other elected officials and County staff so they can improve operations, increase accountability, and make informed decisions.

Key Results

- 100% of major audits on the Annual Audit Plan completed and posted to the County website
- 90% of audit reports include recommendations to improve County operations
- 60% of investigative analysis projects and consultations completed

ACTIVITIES

1. Administrative Program

Purpose Statement	The purpose of the Administrative Program is to provide human resource, finance, budget, purchasing, records management, vehicle management and purchasing services to Pinal County departments so they can cost effectively manage their resources to achieve the planned results.

Section 1.1: Human Resources Activity

Activity Purpose Statement	The purpose of the Human Resource Activity is to provide employee selection, evaluation and support services to department management so they can manage, evaluate, and retain a qualified and diverse workforce.
Activity Services	• Candidate Selection Recommendations • Job Postings • Policy Interpretations • Employee Relations Management • Employee Interviews • Grievance hearings • Employee Inquiry Responses • Performance Appraisals/ Evaluations • Employee Assistance Referrals • Employee Orientation Sessions • Exit Interviews • Personnel Reports • Police and Procedure Updates • Employee Awards • "Silent Whistle" Investigations
Family of Measures	***Results*** 1. 98% of all employee appraisals will be submitted to Human Resources by the end of January due date (# of employee appraisals submitted by due date/total # of appraisals) ***Outputs*** 1. 2 employee appraisals submitted on/by due date ***Demands*** 1. 2 employee appraisals anticipated to be submitted ***Efficiencies*** N/A
Activity Manager(s)	• **Lori Stripling**
Activity Budget	$x,xxx,xxx

1. Administrative Program

Purpose Statement	The purpose of the Administrative Program is to provide human resource, finance, budget, purchasing, records management, vehicle management and purchasing services to Pinal County departments so they can cost effectively manage their resources to achieve the planned results.

1.2. Training Activity

Activity Purpose Statement	The purpose of the Training Activity is to provide department specific skill development and safety training services to the department's employees so they can benefit from a variety of programs/sessions that continually allows them to improve on their job related skill set.
Activity Services	• Training Sessions • Safety Training Sessions • Employee Handbooks • Training Assessments • Training Records • Training Schedules/Arrangements
Family of Measures	***Results*** 1. 75% of tested trained employees who demonstrate improved skill knowledge through pre/post training testing or supervisor/ manager evaluation (# of trained employees that demonstrate improved skill knowledge/ total number of employees trained) ***Outputs*** 1. 8 training sessions provided ***Demands*** 1. 8 training sessions anticipated to be required ***Efficiencies*** 1. $ Training Activity expenditures per training session provided
Activity Manager(s)	• **Lori Stripling**
Activity Budget	$x,xxx,xxx

1. Administrative Program

Purpose Statement	The purpose of the Administrative Program is to provide human resource, finance, budget, purchasing, records management, vehicle management and purchasing services to Pinal County departments so they can cost effectively manage their resources to achieve the planned results.

1.3. Records Management Activity

Activity Purpose Statement	The purpose of the Records Management Activity is to provide record retention, disposal and retrieval services to departments so they can access, provide, retain and dispose of records in a timely manner and as legally required.
Activity Services	• Record Archives • Record Disposals • Record Disposition Authorizations • Records Destruction List • Records Inventory • Records Requests Responses
Family of Measures	***Results*** 1. 100% of records managed in compliance with legal and policy requirements (# of record series managed in compliance with legal and policy requirements/ total # of record series managed) ***Outputs*** 1. 7 record series in compliance with legal and policy requirements ***Demands*** 1. 7 records anticipated to be in compliance ***Efficiencies*** 1. $ Records Management Activity expenditure per record in compliance
Activity Manager(s)	• **Jason Konrad**
Activity Budget	$x,xxx,xxx

1. Administrative Program

Purpose Statement	The purpose of the Administrative Program is to provide human resource, finance, budget, purchasing, records management, vehicle management and purchasing services to Pinal County departments so they can cost effectively manage their resources to achieve the planned results.

1.4. Vehicle Management Activity

Activity Purpose Statement	The purpose of the Vehicle Management Activity is to provide maintenance scheduling, reporting and vehicle requirement definition services to the department so they can have cost effective and safe vehicles.
Activity Services	• Vehicle Maintenance and Repair Service Schedules • Vehicle Utilization Reports • Maintenance Records • Fleet Credit Card Usage Reports • Vehicle Usage Assessment
Family of Measures	***Results*** 1. 95% of department vehicles with preventative maintenance performed as scheduled (# of department vehicles with preventative maintenance performed as scheduled/ total department vehicles) 2. 95% of department vehicles operated more than 10,000 miles per year (# of department vehicles operated more than 10,000 miles per year/ total department vehicles) ***Outputs*** 1. 1 department vehicle operated ***Demands*** 1. 1 department vehicle anticipated to be operated 2. 1 department vehicle operated more than 10000 miles a year ***Efficiencies*** 1. $ Vehicle Management Activity expenditure per vehicle operated
Activity Manager(s)	• **Jason Konrad**
Activity Budget	$x,xxx,xxx

1. Administrative Program

Purpose Statement	The purpose of the Administrative Program is to provide human resource, finance, budget, purchasing, records management, vehicle management and purchasing services to Pinal County departments so they can cost effectively manage their resources to achieve the planned results.

1.5. Financial Services Activity

Activity Purpose Statement	The purpose of the Financial Services Activity is to provide financial, budget information and purchasing services to department managers so they can ensure efficient use of County resources.
Activity Services	• Grant Reports • Grant Applications • Grant Programmatic Progress Reports • Payment Authorizations • Employee Reimbursement Authorizations • Year-end Accounting Records • Cash Receipts • Budget Proposal • Spending Requests • Appropriation Adjustments • Expenditure Projections • Performance Reports
Family of Measures	***Results*** 1. 90% of non-construction payment authorizations (requisitions) entered into the system within three business days of receipt of goods. (# of payment authorizations entered on the date of receipt of goods/total payment authorizations) ***Outputs*** 1. 3 payment authorizations received within three business days of physical receipt of item(s) ***Demands*** 1. 3 payment authorizations (requisitions) anticipated to be entered into the system ***Efficiencies*** 1. $ Financial Services Activity per payment authorization entered within three business days
Activity Manager(s)	• **Jason Konrad**
Activity Budget	$x,xxx,xxx

1. Administrative Program

Purpose Statement	The purpose of the Administrative Program is to provide human resource, finance, budget, purchasing, records management, vehicle management and purchasing services to Pinal County departments so they can cost effectively manage their resources to achieve the planned results.

1.6. Department Director Activity

Activity Purpose Statement	The purpose of the Department Director Activity is to provide results oriented leadership and management services to Pinal County residents and businesses so they can benefit from effective and efficient County services.
Activity Services	• Reports • Direction • Employee Supervision Meeting • Inquiry Responses • Strategic Business Plans • Issue Resolutions • Special Projects • Budgets • Department Structures • Policies/Procedures • Employee Evaluations • Program Evaluations • Recommendations • Leadership
Family of Measures	***Results*** 1. 100% of Key Results achieved (# of key results achieved/total # of key results) 2. 75% of surveyed customers who say they are satisfied or very satisfied with the services provided by the Internal Audit Department. (# of respondents who state they are satisfied or very satisfied with the departments services/total # of respondents) ***Outputs*** 1. 4 customers responding to the department survey (* survey measure, target not yet known) ***Demands*** 1. 4 customers expected to respond to the survey (* survey measure, target not yet known) ***Efficiencies*** 1. $ Department expenditures per customer served
Activity Manager(s)	• **Lori Stripling**
Activity Budget	$x,xxx,xxx

2. Internal Audit Services Program

Purpose Statement	The purpose of the Internal Audit Services program is to provide independent audit, investigative analysis, consultation, and SilentWhistle response services to the Public, Board of Supervisors, other Elected Officials and County staff so they can improve operations, increase accountability, and make informed decisions.

2.1. Audit Project Activity

Activity Purpose Statement	The purpose of the Audit Project activity is to provide independent audit services to the Board of Supervisors, other Elected Officials and County staff so they can improve operations and accountability in delivering services to their customers.
Activity Services	• Regular Audit Reports • Special Audit Request Reports • Entrance and Exit Conferences • Management Audit Briefings • Policy & Procedure Compliance Recommendations • Annual Audit Report • Follow-up Audit Reports • Annual Risk Assessment Report* • Annual Audit Plan • Process Improvement Recommendations • Audit Telephone Inquiry Responses • Audit Email Responses (* new service currently not being delivered)
Family of Measures	***Results*** 1. 100% of major audits on the Annual Audit Plan completed and posted to the County website (# of audits completed and posted to the website/total major audits on the annual audit plan) 2. 50% of special audit requests completed (# of special audit requests completed/total special audit requests) 3. 90% of audit reports include recommendations to improve County operations (# of audit reports which include recommendations to improve County operations/# of total audit reports) 4. Internal Audit customers concur with 85% of audit recommendations (# of audit recommendations with concurrence/# of audit recommendations) 5. 50% of audits completed within 15% of the budgeted hours and established timeframe (# of audits completed within 15% of the budgeted hours and established timeframe/# of audits completed) ***Outputs*** 1. 6 audits completed ***Demands*** 1. 6 audits anticipated to be completed ***Efficiencies*** 1. Total activity expenditure per audit completed
Activity Manager(s)	• **Lori Stripling** • **Bill D'Elia**
Activity Budget	$x,xxx,xxx

2. Internal Audit Services Program

Purpose Statement	The purpose of the Audit Services program is to provide independent audit, investigative analysis, consultation, and SilentWhistle response services to the Public, Board Of Supervisors, other Elected Officials and County staff so they can improve operations, increase accountability, and make informed decisions.

2.2. Non-Audit Project Activity

Activity Purpose Statement	The purpose of the Non-Audit Project activity is to provide investigative analysis, consultation, and SilentWhistle response services to the Public, Board of Supervisors, other Elected Officials and County staff so they can receive information to make informed decisions and/or take the appropriate actions.
Activity Services	• Investigative Analyses • Management Advisory Consultations • Process Improvement Recommendations • Policy & Procedure Compliance Recommendations • • SilentWhistle Responses • SilentWhistle Quarterly Reports • Non-Audit Telephone Inquiry Responses • Non-Audit Email Responses
Family of Measures	***Results*** 1. 75% of SilentWhistle alerts responded to within 10 business days (# of SilentWhistle alerts responded to within 10 business days /# of total SilentWhistle alerts received) 2. 60% of investigative analysis projects and consultations completed (# of investigative analysis projects and consultations completed/# of total investigative analysis projects and consultations accepted) ***Outputs*** 1. 75 SilentWhistle cases closed 2. 4 investigative analysis projects and consultations completed ***Demands*** 1. 100 SilentWhistle cases received 2. 6 investigative analysis projects and consultations requested ***Efficiencies*** 1. Total activity expenditure per investigative analysis and consultation completed
Activity Manager(s)	• **Lori Stripling** • **Bill D'Elia**
Activity Budget	$x,xxx,xxx