

Pinal County Performance Management

Annual Report

FY 2012-2013

INTERNAL AUDIT

Internal Audit Program

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SBP **Completed Audits**

	Q1		Q2		Q3		Q4	FY13 YTD
FY13 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT		OT		OT	OT

There were six (6) audit and three (3) audit follow-up reports completed this year. Internal Audit also successfully completed a national peer review conducted by the Association of local Government Auditors (ALGA)

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SBP **Continuing Professional Education (CPE) to maintain staff certifications**

	Q1		Q2		Q3		Q4	FY13 YTD
FY13 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT		OT		OT	OT

Internal Audit staff completed all required CPE (40 hours annually) required to maintain current certifications (CIA, CRMA and CLEA). Local training attended was presented by the Institute of Internal Auditors (IIA), Government Finance Officers Association (GFOA), the Association of Government Accountants (AGA) and the Association of Local Government Auditors (ALGA).

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SBP **Number of Audit Recommendations**

	Q1		Q2		Q3		Q4	FY13 YTD
FY13 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT		OT		OT	OT

There were twenty-five (25) total audit recommendations. Management concurred with all recommendations.

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SBP **Recommendations for improving county-wide processes**

	Q1		Q2		Q3		Q4	FY13 YTD
FY13 Target	Actual	YE Estimate	Actual	YE Estimate	Actual	YE Estimate	Actual	Actual
	OT		OT		OT		OT	OT

Internal Audit released several memorandums to the Board of Supervisors concerning county-wide issues (Holiday Pay, ERP upgrade, etc.)