



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

**Wednesday, May 25, 2022, 10:00 A.M.**

**Voting Members Present:**

Ryan Wimmer, District 1  
William Greene, District 2  
Barbara Copping, District 3

**Non-Voting Members Present:**

Cindy Goelz, County Chief Financial Officer

**Voting Members Absent:**

Jenn Siguenza, District 4 Office  
Tammy Ryan, District 5

**Non-Voting Members Absent:**

Andrea Cummings, County Attorney's  
Designee  
Stephanie Gerber, AZ Auditor General's Designee

**Interested Persons Present:**

Maureen Bell, AZ Auditor General's Office (for  
Stephanie Gerber)  
Michelle Walters, AZ Auditor General's Office (for  
Stephanie Gerber)  
Michael McGee, County Internal Audit Director  
Susan Adams, County Internal Audit Manager  
Patra Carroll, County Internal Audit Manager  
Stacy Aberilla, County Internal Audit Supervisor  
Amanda Zibell, County Internal Audit Business  
Systems Analyst Sr  
Karen Smith, County Internal Audit Executive  
Assistant

**1. Call Meeting to Order**

The meeting was called to order by Chairperson Barbara Copping at 10:00 a.m.

**2. Introductions**

**3. Approval of Minutes**

The motion was made by Ryan Wimmer to approve January 19, 2022, meeting minutes and seconded by William Greene. The motion passed unanimously.

**4. Internal Audit Updates**

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

- Updates on current events and department initiatives



- Return to hybrid office environment
- Update on Peer Review of Internal Audit Department
- Update on internal process revisions (Agile Framework, Red Book, etc.)
- Update on client portal for recommendations and action plans
- Update on County Strategic Planning/Goals
- ARPA (American Rescue Plan Act) transaction reviews
- FY23 Annual Risk Assessment and “DRAFT” Audit Plan
- Highlights of audits completed since the last committee meeting

Mr. McGee turned the time over to Stacy Aberilla for an overview of the Sheriff’s Office Risk Assessment report. Ms. Aberilla discussed the risk assessment, answered questions, and returned the time to Mr. McGee, and he discussed the following topics:

- FY23 Annual Risk Assessment & Draft Audit Plan
- Status of audits currently in progress
- Status of audit reports under development

\*The full presentation is available upon request

#### 5. Auditor General Update

Ms. Walters provided an update. They have issued four County reports since our meeting in January – Report on Internal Control and Compliance, Landfill Attestation and, Single Audit and Expenditure Limitation. She turned it over to Ms. Bell.

Ms. Bell provided an update on the Expenditure Limitation Report. Maricopa County is the first county to get all it’s reports out for FY21.

#### 6. Finance/Budget Update

Ms. Goelz provided an update. She appreciated the kind words from Ms. Walters and Ms. Bell. The auditors will present the findings to the Board of Supervisors at the July 25 informal meeting. They presented the tentative budget to the Board of Supervisors about ten days ago. CARES Act has been closed out.

#### 7. Adjourn

There being no further business, the meeting was adjourned at 11:01 a.m.

The next meeting is scheduled for Wednesday, August 24, 2022, at 10:00 a.m.

**Prepared by:**

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Karen Smith  
Internal Audit Department

**Approved by:**

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Jennifer Siguenza for Barbara Coppage 8/24/22  
Barbara Coppage, Chair  
Citizens Audit Advisory Committee