



Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Mike McGee, County Auditor

Subject: Fiscal Year 2020 Special Budget Requests

Date: January 7, 2021

The Maricopa County Internal Audit Department completed its review of fiscal year 2020 special budget requests. The primary purpose was to (1) determine the nature of special budget requests that exceeded the agency's budget baseline, and (2) monitor the status of the approved requests throughout fiscal year 2020 to ensure the funds were used as intended.

The review focused on county agencies with the largest approved budget requests over their budget baseline. This encompassed the Assessor's Office, County Attorney's Office, Recorder's Office, Sheriff's Office, and Treasurer's Office.

Background

The FY 2020 Budget Guidelines and Priorities document established the process of budget requests. It directed county agencies to prepare base budget requests within baseline amounts equal to the current budget plus authorized adjustments. Requests over the baseline had to be presented to the Board of Supervisors before approval. Approved requests related primarily to staffing, new technology, and equipment.

Throughout fiscal year 2020, we conducted interviews and reviewed documentation to determine if the approved amounts (1) were spent as intended, (2) will be spent as intended, or (3) were no longer needed. After the end of fiscal year 2020, we performed follow-up procedures to assess the handling of previously pending amounts.

Key Findings

- Approved budget requests exceeding the budget baseline were handled appropriately throughout fiscal year 2020. Some amounts were not expended due to changing conditions or unforeseen delays.
- For budget amounts not needed due to changing conditions, the budgets were adjusted accordingly.
- For budget amounts not spent due to delays or other reasons, the amounts were (1) appropriately returned, (2) rolled over to the next fiscal year's budget, or (3) held in contingency (Non-Departmental Fund).

- During fiscal year 2020, the County made enhancements to the budget process and guidelines to provide tightened monitoring controls for requests exceeding the budget baseline in future fiscal years.

Additional Information

This review was approved by the Maricopa County Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. This report is intended primarily for the County and its stakeholders. However, this report is a public record and its distribution is not limited. If you have any questions about this report, please contact Mike McGee, County Auditor, at 602-506-1585.