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# MEMORANDUM

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Date: March 29, 2016

To: The Honorable Sharon Bronson, Chair  
Pima County Board of Supervisors

From: C.H. Huckelberry  
County Administrator

A handwritten signature in black ink, appearing to read "CHH", is written over the printed name "C.H. Huckelberry".

Re: **Transparency, Accountability and Financial Audit Information Available**

This memorandum responds to your recent request regarding the County's transparency, accountability, as well as audit information and whether the County has all of our financial actions transparent for public inspection.

The measure of open government is how well its actions and transactions are easily open and viewed by any member of the public. As a local government, Pima County is rated as outstanding in both transparency and accountability. Pima County received an "A-minus" on an open government measurement conducted by *Sunshine Review*, a featured news nonprofit dedicated to government transparency. The score was the highest issued for counties in the State of Arizona. The State of Arizona received a "C" on a similar measurement developed by the Virginia-based organization that rates every state in the country, as well as 6,000 local governments. This year Arizona got a "D" for transparency in November of 2015 from the Center for Public Integrity.

For well more than a decade, Pima County has posted copies of audits conducted by the Arizona Auditor General and by independent firms of Certified Public Accountants. Copies of these audits are available on the Pima County website under the link for Transparency. On the Transparency link, there are two subcategories, "Comprehensive Audited Financial Reports" and "Audited reports", both of which link to the County's financial reports. On the Financial Reports page are three tabs. The first tab, "Budget", lists 12 years of Recommended Budgets and Adopted Budgets. The second tab, "Audited Financial", provides copies of the following 61 audits and reports performed by the Arizona Auditor General and the following 56 audits performed by independent Certified Public Accountant firms:

Audits Conducted by the Arizona Auditor General:

1. Comprehensive Annual Financial Reports (CAFRs) for the past 17 years, from Fiscal Year 1997-98 through last Fiscal Year 2014-15.
2. Single Audit Reports (for federal and state grants) for the past 15 years, from 2001 through 2015.

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3. Internal Control and Compliance Reports for the past nine years, from 2007 through 2015.
4. Pima Health System and Services Reports, audits for the last 11 years of operations from 2002 through September 2011 when the operations of PHSS ended.
5. Expenditure Limitation Report for the eight years from 2007 through 2014. The Auditor General has not yet issued the audit for 2015.
6. On the County's Bond page is a copy of the Arizona Auditor General's audit, issued in January 2013, auditing the 1997, 2004 and 2006 General Obligation Bond Programs.

**Audits Conducted by Independent CPAs:**

1. Self-Insurance Trust Fund audits, from 2003 through 2015.
2. Stadium District audits, from 2005 through 2015
3. Regional Wastewater Reclamation Enterprise Fund audits, from 2002 through 2015.
4. Development Services Department audits, from 2002 through 2015.
5. Office of Emergency Management Radio System (PCWIN) audits from 2014 through 2015 (note that 2014 was the first year of operations for PCWIN).
6. Health Benefit Trust Fund audits, from 2014 through 2015 (note that 2014 was the first year of operations for the Health Benefits fund).

In addition to the 117 audits Pima County posts on its webpage, there are other audits conducted by the Auditor General's Office which are available online at the Auditor General's webpage at <https://www.azauditor.gov/reports-publications/counties>.

The County has not only historically posted all these audits over the years, but for several years has posted all of its financial transactions on the State's OpenBooks transparency site at [www.OpenBooks.az.gov](http://www.OpenBooks.az.gov).

Noted by those who are most interested in governmental transparency, the County exceeds in this measure and has successfully undergone every audit requirement imposed by the Auditor General. Please let me know if you would like any additional information.

CHH/anc

c: The Honorable Chair and Members, Pima County Board of Supervisors  
Tom Burke, Deputy County Administrator for Administration