



**MARICOPA COUNTY
AUDIT ADVISORY COMMITTEE MEETING MINUTES**

Wednesday, January 14, 2026, 10:00 A.M.

Voting Members Present:

Stacey Linch, District 1
William Greene, District 2
Paul Christiansen, District 3
Barbara Coppage, District 5

Non-Voting Members Present:

Michael McGee, County Chief Financial Officer
Nikolaus Decker, County Attorney's Designee

Voting Members Absent:

District 4

Non-Voting Members Absent:

Katherine Edwards Decker, Auditor General
Designee

Interested Persons Present:

Michelle Walters, AZ Auditor General's Office
TJ Wilhelm, AZ Auditor General's Office
Bridget Harper, County Deputy Finance Director
Kenton Schaben, County Internal Audit Assistant Director
Patra Carroll, County Internal Audit Manager
Amanda Zibell, County Internal Audit Business Systems Analyst Sr
Karen Smith, County Internal Audit Executive Assistant
Mathew Soares, County Senior IT Auditor
Brad Hubert, County Internal Audit Supervisor

1. Call Meeting to Order

The meeting was called to order by Chairperson William Greene at 10:00 a.m.

2. Introductions

3. Approval of Minutes

The motion was made by Barbara Coppage to approve October 15, 2025, meeting minutes and seconded by William Greene. The motion passed unanimously.

4. Internal Audit Updates

Kenton Schaben provided a PowerPoint presentation and shared updates on current events and department initiatives, including:

- County leadership changes
- FY25 Annual Performance Report

He also thanked Bill Greene for his service as Chairperson in 2025 and welcomed Stacey Linch, our new representative from District 1. He discussed the work accomplished since our last meeting, including completed engagements, current work in progress, and engagements in the reporting phase.

The presentation is available upon request.

5. **Change in Chairmanship** – Paul Christiansen (This was done in accordance with the Audit Committee charter. Paul was appointed by the 2026 Chair of the Board of Supervisors, Kate Brophy-McGee).

6. **Auditor General Update**

Michelle Walters provided an update. They issued the Annual Comprehensive Financial Report (ACFR) on December 18, 2025, with an unmodified opinion. They currently have two reports in process. The first is the report on Internal Control and Compliance, with an internal deadline of February 16, 2026. The second report is the Single Audit. They are testing 9 programs this year.

7. **Finance/Budget Update**

Bridget Harper provided an update. They issued their FY25 Annual Comprehensive Financial Report (ACFR). They're moving on to the Popular Annual Financial Report, Expenditure Limitation Report and working on the Single Audit Report with the Audit General.

Mike McGee provided an update on the budget side. They're starting off their FY27 budget season. The board presentations are on January 26th and 28th. They have some challenges to tackle for FY27 like ARPA funding and the jail excise tax expiration. They're excited about improvements made from the strategic planning report.

8. **Adjourn**

There being no further business, the meeting was adjourned at 10:25 a.m.

The next meeting is scheduled for Wednesday, March 18, 2026, at 10:00 a.m.

Prepared by:

/s/ Karen Smith
Karen Smith
Internal Audit Department

Approved by:

/s/ Paul Christiansen
Paul Christiansen, Chairperson
Audit Advisory Committee