



## Auditor General's comments on Office response

We appreciate the Office's response. However, the Office has included certain statements in its response that necessitate clarification.

The Office makes the following statements related to Finding 2 in its response explanations for Recommendations 4b and 6 (see Office's response, pages 3 through 4):

"AOT created an Arizona Management System (AMS) Standard Work process that provides detail of its staff responsibilities for the internal Prop 302 review procedures and change request process. This document was shared with the audit team on February 24, 2021."

As discussed in Finding 2 (see pages 13 through 14), the Office has not developed and implemented clear and comprehensive policies and procedures for its staff, Committee members, and Destination Marketing Organizations (DMOs) for the Proposition 302 Maricopa County Marketing Program. Our report acknowledges that during the audit, in January 2021, the Office adopted a new procedure, which is the standard work process the Office indicates sharing with the audit team on February 24, 2021. This new procedure establishes a goal for staff to review DMOs' year-end expense reports within 1 to 2 weeks of the reporting deadline. Despite establishing this new procedure, we further recommended that the Office develop and implement additional policies and procedures for reviewing and approving DMOs' change requests, reconciling DMOs' spending against the Office's distribution and accounting records, and timely closing out spending at the end of the fiscal year.