



MEMORANDUM

DEPARTMENT OF FINANCE & RISK MANAGEMENT

Date: February 3, 2010

To: Tom Burke
Director

From: Michelle Campagne, Division Manager
Financial Management & Audit

A handwritten signature in black ink, appearing to read "Michelle Campagne", written over the typed name.

Re: Review of United Way's Distribution of Pima County's ECAP Contributions

On January 5, 2010, the County Administrator requested Finance & Risk Management to review the United Way's accounting and payment system to determine if Pima County's Employee Combined Appeal Program (ECAP) contributions were being properly distributed to the selected agencies.

The review was limited to inquiry of responsible personnel; observations; and testing samples of transactions from January through December 2009.

During our limited review of the 2009 campaign that ended in December 2009, we noted that:

- The United Way maintained an accurate list of all Pima County donors, their selected charitable agencies and amounts distributed to date.
- United Way considered Pima County's ECAP contributions restricted funds that could only be distributed as directed by the donor.
- All of Pima County's ECAP donations were kept in a separate bank account and only Pima County distributions were made from this account
- Amounts contributed were distributed to the agencies on a quarterly basis. The fourth quarter distribution, made on January 25, 2010, did not include the deductions for the pay period ending November 21, 2009, in the amount of \$16,731.74. This omission appeared to be a clerical oversight by the United Way. They stated these contributions would be included in a March 2010 distribution.

Conclusion

Based on the results of the review, the United Way received and deposited all the contributions made by Pima County's employees during the 2009 ECAP Campaign. Additionally, the United Way distributed the contributions received as stipulated by donors.

c: Hank Atha, Deputy County Administrator for Community and Economic Development