

Audit Committee Meeting

Meeting Date & Time:

Thursday, September 2, 2021

5:00 pm – 6:30 pm

Meeting Location:

Virtual ([Click here to join the meeting](#))

AGENDA

1. Call to order
2. Approval of June 3, 2021 Meeting Minutes
3. Emergency Communication's Center Overtime Follow-up Report
 - a. Presentation and discussion
4. County Auditor's status report
5. Next Audit Committee meetings: scheduling and topics
 - a. December 2 (*planned for in-person*)
 - b. January 6 (*planned for in-person*)
6. Adjourn



Arlington County Board

Audit Committee

Meeting Minutes

June 3, 2021

I. Call to order

Co-Chair Takis Karantonis called to order the virtual regular meeting of the Audit Committee at 5:00 PM on June 3, 2021.

II. Roll call

Members of the Audit Committee in attendance were

- **Takis Karantonis** – Co-chair
- **Christian Dorsey** – Co-chair
- **Brian Sigriz** – Public Member, FAAC Representative
- **Sonia Salinas** – Public Member
- **Bill Wiggins** – Public Member
- **John Vihstadt** – Public Member
- **Maria Meredith** – Director, Department of Management and Finance (DMF)
- **Mark Schwartz** – County Manager

Also in attendance were

- **Chris Horton**—County Auditor
- **Richard Archambault** – Division Chief, Information Security, Privacy, and Regulatory Affairs, Department of Technology Services (DTS)
- **Jack Belcher** – Chief Information Officer, DTS
- **John Bayliss** – Chief Operating Officer, DTS
- **Michael Stewart** – Deputy Director, DMF
- **Gilbert Pizano** – Budget Manager, DTS
- **Sharon Lewis** – Purchasing Agent, DMF
- **William Jones** – Transit Services Manager, Department of Environmental Services
- **Alexa Mavroidis** – Member of the Public

III. Introduction of New Audit Committee Members



Co-Chair Takis Karantonis introduced new Committee members Bill Wiggins and Sonia Salinas.

IV. Approval of minutes from last meeting

On a motion by JOHN VIHSTADT, Member, seconded by BRIAN SIGRITZ, Member, the Audit Committee approved the minutes of the January 28, 2021 meeting as amended. The motion passed by acclamation. Bill Wiggins abstained from the vote. Sonia Salinas was absent from this vote due to technical issues, but later rejoined the meeting.

V. Business

1) Department of Technology Services – Contract Management Audit

a) Chris Horton, County Auditor – Jack, John, Richard

- i) Mr. Horton gave background and presented on the Department of Technology Services Contract Management Audit
- ii) Mr. Horton outlined the three fieldwork objectives for the audit, including the evaluation of current contract management procedures within DTS to determine the maturity of the program and identify any areas of improvement, verification that contract managers are appropriately monitoring compliance with contract terms throughout the life of each contract, and assessment of specific contracts to identify risks associated with each agreement, and determine if further review is required. No systematic risks were noted or findings presented with regards to the third objective. Mr. Horton also noted that there are \$76.6 million of encumbered purchase orders for the prior three fiscal years, and outlined the County's purchasing management policies and procedures as they relate to contract administration
- iii) Mr. Horton noted two findings and nine recommendations pertaining to this audit.
 - (1) In the first finding, Mr. Horton noted the use of the Maturity Model to assess that DTS is in the development stage of contract management maturation. Areas of potential improvement include:
 - (a) Improved or expanded Contract Management trainings, particularly in terms of vendor relationships and management;



- (b) Clarification of existing county-wide contract management procedures and development of department specific procedures in conjunction with the Purchasing office; and
 - (c) Improved contract file maintenance policies and procedures
- (2) In the second finding, Mr. Horton noted that improvements are needed in Contract Management processes, and PRISM-related upgrades would help. Areas of potential improvement include:
- (a) Development of risk-based standard procedures related to interdepartmental communications pertaining to contracts and contract management;
 - (b) Development of an automated invoice review and approval process in the PRISM system, or acquisition of an updated financial management system; and
 - (c) Development of a comprehensive listing of active department contracts.
- iv) Mr. Belcher and Mr. Archambault offered thoughts in response to the audit findings, noting substantive agreement with all points excepting departmental ownership of certain training-related items between DTS and DMF. Mr. Archambault also noted that the invoice review and approval process recommendation has been implemented.
- v) Mr. Horton and Co-Chair Dorsey opened the floor for questions.
- (1) Mr. Sigritz – what is the current status of enhanced PRISM service or acquisition of a replacement financial management system? Ms. Meredith noted that the proposed CIP includes funding for a replacement financial system, and anticipated a process spanning from Fall 2022 to Spring 2024.
 - (2) Mr. Vihstadt – noting a number of actionable items for DTS within the audit, what do you anticipate could be implemented in a 6-12 month timeframe and what may take longer? Mr. Archambault noted that communication policies around contract management and contract file reviews are near-term action items, although more extensive contracts may take longer.



- (3) Mr. Karantonis – regarding recommendation 2.3 – is this a near term deliverable, or does it need to wait until the acquisition and deployment of a new financial management system? Mr. Archambault noted that the task itself is a “low hanging fruit” but questions remain about what the system of record would be.
- (4) Mr. Dorsey – regarding trainings and the shared responsibility between DTS and DMF, is there an opportunity for concurrent tracking? Mr. Archambault noted that a single system of record should be used to generate reports for interested parties. Mr. Horton clarified that this single system of record would apply only to internally conducted trainings, and would not capture any trainings conducted outside the County training system.
- (5) Mr. Vihstadt – Regarding the Contract Management Maturity model, is it correct that as a function of the County’s organizational model that it cannot attain the “optimized” stage of the model? Also, can this model be applied to other county departments for their own contract management purposes? Mr. Horton – to the first question, correct, the stage was not included as the County is not organized in such a way that the stage would be relevant, but if all contract management were to be restructured into one department, then the stage could potentially apply. When asked if there was value in sharing this Maturity model across the organization Ms. Meredith replied yes,

2) *County Auditor’s proposed Annual Audit Work Plan*

- a) Mr. Horton gave an overview of his approach to developing the FY2022 Audit Work Plan, and noted flexibility to amend the work plan in consultation with the Board, Audit Committee, and County Management.
- b) Mr. Horton outlined Carryover audits from FY2021 that will require additional hours worked in FY 2022, and proposed the closure of the Sheriff’s Department Overtime audit carried over from FY 2021. This proposal is due to additional position having been added, the low likelihood of findings dissimilar to those found in the Police Overtime audit, and the value added to Operations in other audit areas.
- c) Mr. Horton proposed an audit of the Specialized Transit for Arlington Residents (STAR) in FY2022



- d) Mr. Horton outlined hours allocated to the completion of follow-up audit work, potential Special Advisory Reports, and Risk Assessment for FY2022. He additionally outlined hours allocated to administrative or support activities related to the County Auditor role.
- e) Mr. Horton noted two newly included items on the Audit Horizon – first, the Gender and Ethnic Diversity audit within the Department of Human Services, and second, the Privacy audit within the Department of Technology Services.
- f) Mr. Horton noted, and Ms. Meredith confirmed, that an audit of Health Plan Dependent Eligibility would be duplicative of work currently in planning phase by DMF Internal Audit.
- g) Mr. Horton opened the floor to questions.
 - i) Mr. Schwartz – considering that ART Operations are audited by the FTA and Metro, how would the balance of your work priorities for the proposed STAR audit factor in? Mr. Horton – this audit area is an area of interest for Board members, the subject matter is complex in nature and offers an opportunity to examine issues from the perspective of equity in county operations. Mr. Jones – agreed, and would give insight into operations looking forward
 - ii) Mr. Vihstadt – regarding decision to close the Sheriff overtime audit – Police and Fire overtime audits yielded valuable and actionable results, would there not be value in identifying the same issues within the Sheriff’s department, or would the Sheriff be amenable to taking the Police and Fire results and extrapolating actionable items from them? Mr. Horton – in essence yes, existing audits would provide a roadmap to implementing improvements without the need for a full audit. Also, technology-related issues identified in the prior audits will have been structurally remediated. Mr. Dorsey – also, due to COVID-19 operational changes, a major source of overtime due to officer roll-call was addressed.
 - iii) Mr. Sigritz – can you speak to the differences between audit reports, letter reports, etc.? Mr. Horton – a letter report is a vehicle for top-line information, an audit report is much more in-depth but at the same time is much more resource intensive to prepare. Mr. Sigritz – following up, would there be value in conducting the Sheriff overtime audit as a letter report? Mr. Horton – the issue is more with the amount of fieldwork outstanding.



- iv) Mr. Karantonis – when can final reports be expected for carryover audits with a letter report listed as the reporting outcome? Mr. Horton – imminently, some to be released before the next Committee meeting and others soon to follow.
- v) Mr. Wiggins – can you review your estimated hours allocated to follow-up audit work, considering that follow-ups often take longer than anticipated? Mr. Horton – agreed, and it is possible the hours allocated are too low, but the approach is to only test and follow-up on recommendations that management has reported to be implemented.
- vi) Mr. Wiggins – considering that higher-risk or more complex recommendations may take longer to implement, how do you test or follow up on those? Mr. Horton – does not assign risk to specific recommendations, those are management level determinations.
- vii) Mr. Vihstadt – considering that we’re lowering the Fleet Management audit to a letter report from a full audit report, what will be missed or omitted? Mr. Horton – primarily, background information.
- viii) Mr. Vihstadt – how will you ensure that you are minimizing duplication of efforts related to the STAR audit? Mr. Horton – liaising with other auditors, although it may be the case that other audits are examining other aspects of the system.
- ix) Mr. Sigritz – regarding COVID-19 cost reimbursement, has thought been given to looking into American Rescue Plan funding as well? Mr. Horton – would like to keep the scope focused on CARES Act
- x) Mr. Vihstadt – regarding Gender and Ethnic Diversity – do you feel that the County currently lacks the resources or information to identify or report on these demographic data points? Mr. Schwartz – we do have raw data that is included in the annual report and barrier analysis. Mr. Horton – the information should be reasonably accessible for purposes of conducting this potential audit
- xi) Mr. Dorsey – appreciates the inclusion of Privacy on the audit horizon, and suggests that the DTS audit not be removed from the Audit Horizon until the eligibility audit has actually been conducted. Also, can those in this meeting or those watching suggest audits or work to be included? Mr. Horton – yes,



but before the June Recessed County Board meeting when the work plan is adopted.

h) Mr. Karantonis noted no further objections to the Draft Audit Work Plan.

3) *Audit Follow-Up Reports*

a) Police Department Overtime

i) Mr. Horton provided an overview of the Police Overtime Audit Follow-Up Report, noting that of nineteen recommendations subject to follow-up, fifteen had been fully implemented. The four remaining recommendations were partially implemented, of which three were on track for full implementation prior to the next follow-up review. Implementation of the final recommendation is subject to PRISM upgrades or acquisition of a new payroll management system.

b) Fire Department Overtime

i) Mr. Horton provided an overview of the Fire Department Overtime Audit Follow-Up Report, noting that of twenty-three recommendations subject to follow-up, three had been fully implemented. The remaining recommendations were either partially implemented or not implemented and will be revisited in Fall of 2021.

c) Mr. Horton opened the floor to questions.

i) Mr. Vihstadt – there is a large discrepancy between the number of recommendations implemented by Police and Fire Department, to what is that discrepancy attributable? Mr. Schwartz – a major explanation could be staffing needs, Fire Department has been unable to hire the additional staffer recommended due to a COVID-Related hiring freeze. Attention has also been on other high-priority items. Ms. Meredith – to follow up noted, since the time of this follow-up report, Fire Chief Povlitz has identified several other recommendations as having been implemented.

ii) Mr. Vihstadt – given staffing challenges in both departments, do you have thoughts on what we might expect in terms of overtime needs in the future? Mr. Schwartz – acknowledges staffing difficulties, particularly with police, and notes that issues with overtime have likely been heightened in ACPD relative to ACFD.



4) *2021 Audit Committee Meetings: Scheduling and Topics*

- a) Mr. Dorsey proposed the next meeting for the First Thursday in September (September 2nd) at 5:00 PM. There were no objections.
- b) Mr. Horton noted that scheduling for the first Thursday in December would preclude the opportunity to review the External Audit Report. Mr. Dorsey noted that he would discuss among leadership but that the date should be held as probable.
- c) Mr. Vihstadt noted, regarding the December Meeting, that there may be value in conducting a joint meeting of the County and Public Schools Audit Committees.

VI. Adjournment

Co-Chair Dorsey adjourned the meeting at 7:25 PM.

Minutes submitted by: Mason Kushnir, Deputy County Clerk

FOLLOW-UP REPORT: EMERGENCY COMMUNICATIONS CENTER OVERTIME (REPORT 2018-01)

Background

The County Auditor conducts follow-up reviews for each audit recommendation in an effort to assess whether recommendations that the audited department agreed to make have been implemented. During follow-up reviews, the County Auditor works with department leadership to determine the implementation status. The County Auditor makes this determination based on initial information shared by the audited department, supporting documents and data provided by the department, and subsequent interviews and observations. The County Auditor cannot compel implementation of recommendations but can provide guidance regarding what constitutes implementation.

Government Auditing Standards do not cover follow-up reviews. However, the County Auditor endeavors to apply the principles of the Standards to follow-up activities. The County Auditor's follow-up work is informed especially by the principles articulated in the following key standards: evidence; documentation of auditor's work; communication with an audited entity; reporting of audit work to those charged with management and governance; and auditor professional judgment.

The County Auditor employs a risk-based approach to follow-up work. The County Auditor requires verification of the implementation status for all recommendations that are initially reported by management to be *implemented*. The County Auditor does not perform verification work to confirm the status of recommendations originally reported to be *partially implemented* or *not implemented*. However, recommendations originally reported by management to be implemented may be changed to a lower implementation status based on the County Auditor's review.

Summary:

This report presents the results of the County Auditor's follow-up review conducted on the Emergency Communications Center Overtime audit (Report FY2018-01) during the Spring and Summer of 2021. The audit contained 13 recommendations. Of these 13 recommendations, the follow-up review found three to be fully *implemented* (1.1, 1.4, 1.7). For these recommendations no more follow-up work will be performed.

The remaining recommendations are all *partially implemented* or *not implemented*. Specifically:

- Public Safety Communications and Emergency Management (PSCEM) disagreed with one recommendation (1.5 A) at the audit's issuance. Therefore, no follow-up work on this recommendation has been performed.
- Three recommendations were determined to be *partially implemented*.

- Six recommendations were determined to be *not implemented*. Included here is one recommendation (2.3) PSCEM management newly disagreed with during this round of follow-up. The PSCEM Director took office just after the audit was originally issued. Management retains the right to change its position on implementing audit recommendations. This position is equivalent to accepting the underlying risk to be addressed by the recommendation. Since PSCEM management changed its position on implementing the recommendation after audit issuance, this recommendation will retain a *not implemented* status.

As shown further in the report matrix below, there are numerous recommendations that already may be implemented but for which sufficient supporting documentation was not provided during this round of follow-up. Based on discussion with the PSCEM Director most or all of this documentation from ECC is anticipated during the next round of follow-up in January 2022. This report provides narrative from the PSCEM Director the regarding work performed to implement the recommendations, as well as providing the County Auditor's independent conclusions based on the review of the supporting documentation provided. All determinations shown in the "Status" column were made by the County Auditor.

Closing Note:

The County Auditor appreciates the time and cooperation provided during the follow-up review by the Director of PSCEM and members of his staff. This follow-up report is being provided to PSCEM, members of County management, the County Board, and the Audit Committee. The report will be issued publicly on the County Auditor's webpage on August 17, 2021.



Chris Horton, Ph.D., CIA, CGAP, CRMA, CCSA
Arlington County Auditor

| RECOMMENDATION | ORIGINAL EXPECTED COMPLETION DATE | STATUS | 2021 MANAGEMENT DISCUSSION | COUNTY AUDITOR'S DISCUSSION |
|---|-----------------------------------|-----------------------|---|--|
| <p><i>Recommendation 1.1:</i> To help achieve greater staff flexibility, ECC management should prioritize completing training for the ECT IIs closest to completing their fifth discipline of training, even if that means incurring short-term overtime.</p> | November 2018 | Implemented | Implemented. We continue to prioritize complete training for those closest to achieving ECT III status. | County Auditor confirmed implementation. No additional follow-up is required. |
| <p><i>Recommendation 1.2:</i> Once the ECT IIs closest to completing their fifth discipline of training have advanced to ECT III, the CTOs should be redeployed to focus on training the staff who are likely to advance to ECT III most quickly.</p> | November 2018 | Partially Implemented | Implemented. Management has created an ECC Training Academy (Training Manager and two ECC Trainers) to focus on expediting the initial training of ECTs, as well as creating a constant programmatic resource for training advancement, certification management, and on-the-job training and mentorship. | Additional documentation is needed to demonstrate that the audit issue of needing to accelerate the training process from ECT I to ECT III compared to the developmental timeframe in place during the audit has been addressed. |
| <p><i>Recommendation 1.3:</i> ECC management should reduce the current training timeline, perhaps to as little as twelve months.</p> | July 2018 | Not Implemented | Implemented. As stated previously the establishment of an academy approach and the ECC Training Academy model will expedite the timeline for initial training for staff. In addition, the ECT training program adjusted to first train ECTs on Police and Fire Department Dispatch and then move on to call-taking. By providing dispatch training first, recently hired ECTs will be able to fill common staffing shortfalls within the dispatch position rather than leverage Police and Fire | Documentation is needed to demonstrate that the audit issue of needing to accelerate the training process from ECT I to ECT III compared to the developmental timeframe in place during the audit has been addressed. |

| RECOMMENDATION | ORIGINAL EXPECTED COMPLETION DATE | STATUS | 2021 MANAGEMENT DISCUSSION | COUNTY AUDITOR'S DISCUSSION |
|--|-----------------------------------|-----------------------|--|--|
| | | | Department staff. Leveraging internal ECC staff to fulfill shortfalls prior to other public safety department staff will significantly decrease the hourly rate spent on overtime. | |
| <i>Recommendation 1.4:</i> ECC management should work to make as many of the new ECT Ills into CTOs as are interested and capable. | July 2018 | Implemented | Implemented. All employees interested and eligible to be CTOs are currently CTOs | County Auditor confirmed implementation. No additional follow-up is required. |
| <i>Recommendation 1.5(A):</i> Other ECC options for consideration include: using ECC management personnel to fill in potential interruptions in training time. | N/A | N/A | | ECC management disagreed with part A of Recommendation 1.5. This position is equivalent to accepting the underlying risk to be addressed by the recommendation. Therefore, no additional status report is needed unless management has changed its position on implementation. |
| <i>Recommendation 1.5(B):</i> Using contractors to help cover training on an as needed basis to mitigate against interruptions in training. | September 2018 | Partially Implemented | Implemented. The creation of the ECC Training Unit and changes to the training program are designed to mitigate against interruptions in training and following analysis and consideration, represented a better path to achieve the goal than the use of contractors. | Documentation is needed regarding structure and responsibilities of the ECC Training Unit. |
| <i>Recommendation 1.6:</i> Public Safety Communications and Emergency Management (PSCEM) management should | August 2018 | Partially Implemented | Implemented. PSCEM has established a new position and completed interviews for a Human Resource Business Partner (HRBP) that will lead | The HRBP description was approved. The position has not yet been filled. Further, it is not clear that the HRBP position would develop a recruitment |

| RECOMMENDATION | ORIGINAL EXPECTED COMPLETION DATE | STATUS | 2021 MANAGEMENT DISCUSSION | COUNTY AUDITOR'S DISCUSSION |
|--|-----------------------------------|-----------------|--|---|
| consider the hiring of a contractor on a short-term basis to focus on developing a recruitment and hiring strategy, including but not limited to: a profile of a successful ECC operator; ways to target the right applicants in the recruiting process; benchmarking of other successful organizations in recruiting and retaining staff; changes to the hiring process that may be needed to attract and retain the right staff; and impediments to retaining current staff. | | | recruitments effort for PSCEM. As stated previously, efficiencies and accessibility improvements realized throughout the FY2021 hiring cycle has resulted in larger applicant and hiring pools than previously observed. The HRBP will continue to coordinate with the Human Resources Department recruiting services and PSCEM's engagement efforts to target a greater qualified candidate pool to alleviate staffing shortfalls in a budget conscious manner in FY2022. | and hiring strategy, or if such a strategy has already been developed to address the aspects of the recommendation. |
| <i>Recommendation 1.7:</i> As part of the process to develop a recruiting and hiring strategy, ECC management should also begin systematically conducting exit interviews of its staff, including call center operators and supervisors, documenting the results, and periodically sharing the results and analysis with PSCEM management. | July 2018 | Implemented | Implemented. PSCEM continues to conduct exit interviews. In addition, ECT's who leave employment are offered the opportunity to have an exit interview with the ECC Administrator or Department Director. | County Auditor confirmed implementation. No additional follow-up is required. |
| <i>Recommendation 2.1:</i> PSCEM management should work to prioritize implementation of the EMIT recommendations regarding renaming the non-emergency line; | May 2018 | Not Implemented | Implemented. Work from the Police Practices Group (PPG) convened by the County Manager reviewed similar areas of concern. Countywide efforts still support the appropriate use of the | Documentation is needed regarding the status of the EMIT recommendations. |

| RECOMMENDATION | ORIGINAL EXPECTED COMPLETION DATE | STATUS | 2021 MANAGEMENT DISCUSSION | COUNTY AUDITOR'S DISCUSSION |
|---|-----------------------------------|-----------------|--|---|
| identifying areas where the non-emergency number can be removed from the County website; and creating an announcement on the non-emergency line clarifying its purpose for callers before the call is connected to ECC. | | | non-emergency line and efforts such as the 7999 COVID hotline continue to help reduce unnecessary call volume to the ECC. | |
| <i>Recommendation 2.2:</i> PSCEM management should determine which of EMIT non-emergency line recommendations it plans to implement. Management should then task one of its officials to formally track and periodically report on the implementation status of each of the EMIT recommendations. | May 2018 | Not Implemented | Implemented. PSCEM management continue to evaluate call volume on regular intervals and monitor and adjust as appropriate. | Documentation is needed regarding the status of the EMIT recommendations. |
| <i>Recommendation 2.3:</i> PSCEM management should consider a pilot program to bring in community volunteers for training and deployment in handling non-emergency calls, to help further reduce the burden on ECC operators. | December 2018 | Not Implemented | Following additional analysis and review it has been determined that the use of volunteers is not feasible to reduce the burden on ECC operators. For multiple reasons, including some legal and liability concerns, we will no longer pursue implementation of this recommendation. | The PSCEM Director took office just after the audit was originally issued. Management retains the right to change its position on implementing audit recommendations. This position is equivalent to accepting the underlying risk to be addressed by the recommendation. Therefore, no additional status report is needed unless management has changed its position on implementation. |

| RECOMMENDATION | ORIGINAL EXPECTED COMPLETION DATE | STATUS | 2021 MANAGEMENT DISCUSSION | COUNTY AUDITOR'S DISCUSSION |
|---|-----------------------------------|------------------------|--|--|
| <p><i>Recommendation 3.1:</i> PSCEM management should work with the Police Department, Fire Department, and the Department of Management and Finance, to evaluate assigning police and fire personnel to ECC as a duty station, with their pay taken on by the Police and Fire Departments.</p> | <p>December 2018</p> | <p>Not Implemented</p> | <p>Implemented. The Police Department has established an official ECC Operation Liaison. Currently two senior members of the Operations Division serve as liaisons. Additionally, the Fire Department has an assigned Uniformed Fire Officer as a liaison. Further, both the Police and Fire Departments committed to and have increased the number of personnel cross trained to help for details and overtime.</p> | <p>Documentation is needed to identify who serves in these ACPD and ACFD liaison positions or document the increase in the number of personnel cross trained to help for details and overtime.</p> |
| <p><i>Recommendation 3.2:</i> PSCEM and ECC management should assess their specific short-term and long-term needs regarding improved data access, and prioritize additional data access needs over authorized staff increases in the next DPSCEM budget proposal.</p> | <p>September 2019</p> | <p>Not Implemented</p> | <p>Implemented. PSCEM has created new positions for department wide data access, analysis and program management. Further, new ECC systems, including the new VESTA Call Processing System, provide new data management and data insights capabilities.</p> | <p>Documentation is needed to support the actions asserted in the management discussion.</p> |

County Auditor Project Status Report – as of August 26, 2021

Ongoing Projects

This status report shows the current state of County Auditor projects currently underway.

| FY 2022 Audits | Current Audit Phase | | Projected Date for Final Report | Initial Objective on the Annual Audit Work Plan |
|-----------------------------|--------------------------|---|---------------------------------|--|
| Fleet Management | <i>Planning</i> | | December 2021 | The initial objective was to assess the effectiveness of the County's fleet management operations. |
| | <i>Fieldwork</i> | | | |
| | <i>Report Writing</i> | | | |
| | <i>Management Review</i> | ✓ | | |
| Non-Profit Funding | <i>Planning</i> | ✓ | December 2021 | The objective is to conduct a limited scope engagement to answer the following question: What practices are available for policymakers to make decisions on non-profit funding allocations? This engagement would involve gathering information through methods primarily including benchmarking and academic studies. |
| | <i>Fieldwork</i> | | | |
| | <i>Report Writing</i> | | | |
| | <i>Management Review</i> | | | |
| COVID-19 Cost Reimbursement | <i>Planning</i> | ✓ | January 2022 | The objective is to determine whether the County has an effective process for ensuring key requirements of receiving CARES Act |

County Auditor Project Status Report – as of August 26, 2021

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|--|--------------------------|--|--|
| | <i>Fieldwork</i> | | reimbursements are met. The audit focuses on monies provided to non-profits through Department of Human Services and to Arlington small businesses through Arlington Economic Development. This audit is expected to be presented through two separate reports, one for each department. |
| | <i>Report Writing</i> | | |
| | <i>Management Review</i> | | |

Upcoming Projects

The following projects are on the FY 2022 Work Plan but have not yet been initiated.

| Audit Area | Department | Initial Objective | Reporting Outcome |
|--|--------------------------------------|--|--------------------------|
| Risk Management | Cross-Departmental | The initial objectives would be to assess the strength and timeliness of County-wide risk management and mitigation efforts. This audit would not focus on the Risk Management function in Department of Human Resources, since that function's role is primarily related to Worker's Compensation and commercial insurance used by the County. Some discussion with the Risk Manager would be expected, though, in the course of the audit. | Audit Report |
| Housing Grants Program | Department of Human Services | The initial objective would be to assess the effectiveness of the Housing Grants program in reviewing applications timely and determining eligibility accurately. | Audit Report |
| Specialized Transit for Arlington Residents (STAR) | Department of Environmental Services | The initial objectives would be to describe STAR's regulatory requirements, to assess the overall quality of customer service, and to evaluate STAR's financial sustainability. | Audit Report |

County Auditor Project Status Report – as of August 26, 2021

In addition, the County Auditor will conduct follow-up work on up to five audits in FY 2022. These include:

- Police Department Overtime
- Fire Department Overtime
- Emergency Communication Center Overtime
- Department of Technology Services – Contract Management
- Fleet Management