

Audit Committee Meeting

Meeting Date & Time:

Thursday, April 7, 2022

6:00 pm – 7:00 pm

Meeting Location:

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

AGENDA

1. Call to order
2. Approval of January 27, 2022 Meeting Minutes
3. County Auditor's FY 2023 Annual Audit Plan – Review and Discussion
4. County Auditor's status report
5. Next meeting and topics
 - a. June 2022
 - i. Annual Audit Work Plan draft
 - ii. County Auditor follow-ups and audits
6. Adjourn



Arlington County Board

Audit Committee

Meeting Minutes

January 27, 2022

I. Call to order

Co-Chair Christian Dorsey called to order the virtual regular meeting of the Audit Committee at 5:00 PM on January 27, 2022.

II. Roll call

Members of the Audit Committee in attendance were

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

County Staff in attendance were:

- **Chris Horton**—County Auditor
- **Lynne Porfiri** – Chief of Staff
- **David Powlitz** – Fire Chief
- **Michael Stewart** – Deputy Director, DMF
- **Rahul Bhalla** – Controller
- **Karen Spence** – Assistant Controller
- **Mason Kushnir** – Deputy Board Clerk

Other attendees:

- **Rob Churchman** – Partner, Cherry Bekaert
- **Brian Stockton** – Chief of Staff, Arlington Public Schools (APS)
- **John Mickevics** – Auditor, APS
- **Various community members**



III. Approval of minutes from last meeting

On a motion by Christian Dorsey Co-Chair, seconded by Takis Karantonis, Co-Chair, the Audit Committee approved the minutes of the December 2, 2021 meeting. The motion passed by acclamation.

IV. Business

1) External Audit Presentation and Discussion

a) Rob Churchman with Cherry Bekaert presented the FY 2022 Annual Financial Report

- i) The audit covered areas relating to financial transactions and balances, including tests of underlying assumptions and significant estimates, and compliance with state and federal laws and regulations. The Report also includes introductory or supplementary information from un-audited sections that relate to finance or compliance.
- ii) Both Financial and Compliance components of the audit presented an unmodified opinion, with no material weaknesses found
- iii) There were no changes found in the County's accounting policies, other than to note a change in federal reporting requirements for GASB84 -Fiduciary Activities. There were no difficulties or disagreements over the course of the Audit, only two minor proposed adjustments recommended, and no finding of consultation with other auditors or accountants.
- iv) Mr. Churchman opened the floor to questions.
 - (1) Mr. Vihstadt – In previous years, the committee was presented as part of this report with certain non-material compliance matters, such as financial disclosure filing or improper access to county technological assets – were any such non-material compliance issues noted this year? Mr. Churchman noted that essentially no findings were noted this year, improvements have been made in the filing system for financial disclosures. Mr. Dorsey explained that financial disclosures are available for public inspection upon request.

- (2) Mr. Vihstadt – The report notes compliance testing with state and federal regulatory requirements in a number of areas, how would an individual learn more about the specifics of any one of those particular requirements? Mr. Churchman This is referring to the Audit Program Guide from the Virginia Auditor of Public Accounts. The guide is a roadmap outlining individual steps that should be taken to test given areas within an audit. A member of the public could, using this program guide as a basis, submit FOIA Requests for relevant records from the County. The audit standards themselves are also subject to a state level audit, for purposes of assuring the public of compliance with the standards laid out in the Audit Program Guide.
- (3) Mr. Wiggins – How are significant deficiencies handled and reported to management, if found? Mr. Churchman – Significant deficiencies must be reported if found, however, none were found in the course of this audit. Therefore, none were reported.

2) *Fire Department Overtime Follow-Up Report*

- a) Mr. Horton presented the results of the Fire Department Overtime Follow-Up Report.
- i) In April of 2021, two audit recommendations had been implemented. However, there are now 17 out of 23 recommendations that have been fully implemented.
- ii) Noting specific recommendations – related to recommendation 1.11, which calls for adoption of a formal policy when it is appropriate to request reimbursement for services, the unwritten preference of the current Fire Chief is not to charge for services rendered under a mutual aid agreement. Under this stated preference, the finding can be found to have been implemented, but should leadership or this policy change, the recommendation would need to be revisited.
- iii) There are three recommendations still outstanding, relating to billing processes for special events. Work on implementation has been delayed in part due to lack of special events during COVID-19.
- iv) Noting recommendations that have been partially implemented, specifically recommendation 3.1 – the partial implementation is due in part to outages



with the Telestaff system that impacted the ability to demonstrate implementation.

- v) Mr. Horton noted improvements that have been made to the ability to access and disseminate information through the PRISM and Telestaff systems
- vi) Mr. Dorsey opened the floor to questions.
 - (1) Mr. Sigriz – Related to the recommendation for special event cost recovery – is it the case that there is no cost recovery mechanism in place, and will a process be in place by the time events start to occur again? Chief Povlitz – Regarding 1.11, automation will take more time and a team is being assembled to explore implementation. Regarding 1.10 and 1.12, the Fire Department is working with Police to develop a fee schedule.
 - (2) Mr. Karantonis – Following on Mr. Sigriz’ question, how critical is the update of PRISM in enabling implementation and compliance with other recommendations? Chief Povlitz – Less critical, as the mechanism is currently in place, it’s just a manual process to reconcile between timekeeping and HR platforms and with Fire Department analysis systems. Regardless, progress is being made towards a Fire Department-oriented solution.
 - (3) Mr. Vihstadt – What are the implications for future Fire Department overtime, given the implementation of the Kelly Day? Chief Povlitz – To date, there has been minimal overtime and no holdovers (where staff are mandated to stay on after shift completion to meet minimum staffing). In addition, there has been a significant reduction in FLSA-mandated overtime. We will have a better understanding of cyclical overtime trends under the Kelly Day scheme in approximately six months. Mr. Vihstadt and Chief Povlitz also noted the improvements to recruiting and retention given the new Kelly Day policy.
 - (4) Mr. Dorsey – Regarding recommendation 1.11 – do we track the amount of mutual aid rendered, regardless of whether or not we request reimbursement? Chief Povlitz – Not necessarily, but it would not be difficult to do so.

3) *Update on Audit Committee Vacancy*



- a) Mr. Karantonis noted the reappointment of Mr. Vihstadt and the appointment of new member Dr. Luanne Lohr at the January County Board Meeting, and briefly outlined Dr. Lohr's background and qualifications. Both appointments are for two-year terms ending in January 2024.

4) *County Auditor's Status Report*

- a) Mr. Horton shared the Auditor Project Status Report through January 21st, noting specifically that the Non-Profit Funding audit will be available for review by the April Audit Committee Meeting, and that the COVID-19 Cost Reimbursement audit will be complete shortly thereafter. He also noted that the Risk Management audit should be completed by June of 2022
- b) Mr. Horton also noted a new spreadsheet posted to the Auditor and Audit Committee webpages that tracks all recommendations found under various audits, and shares status of their implementation. An update regarding this spreadsheet and its contents will be a regular component of the Auditor status report moving forward.
- c) Mr. Horton opened the floor to questions.
 - i) Mr. Sigritz – In the Audit Work Plan, you noted 50 hours to dedicate to the drafting of audit reports – are you finding this to be an appropriate allocation of time? Mr. Horton – 50 hours is roughly correct for this fiscal year, although in Calendar Year 2022 there will be between 6-8 reports issued, and additional time may be allocated to adjust in FY 23. The timeline for follow-up iterations has also been adjusted, from the initially planned 12-month timeframe down to 6-8 months.
 - ii) Mr. Vihstadt, to Mr. Schwartz – With respect to non-profit funding, how can you leverage the Auditor's work to further benefit County operations? Mr. Schwartz – The Board Chair and the Auditor are performing work that could be considered additive towards the development of a Notice of Funding Availability (NOFA) process. Mr. Horton is working in conjunction with the County Board Chair on her non-profit funding related project so that any work is complimentary and avoids redundancy.
 - iii) Mr. Vihstadt – Regarding the COVID-19 Cost Reimbursement audit, how is the work supplemental or additive to work already in progress by federal or state regulatory bodies, to avoid unnecessary redundancy? Mr. Horton –



Through leveraging relationships with peer organizations or associations, and by paying particular attention to work already being done at a state or federal level. Mr. Dorsey emphasized the need for this audit in the context of reputational risk should any inconsistencies be found.

- iv) Mr. Horton noted that he is interested in any feedback on the utility of the Audit Recommendation spreadsheet as a reporting tool. No specific feedback was given, other than to note a formatting issue on the webpage.

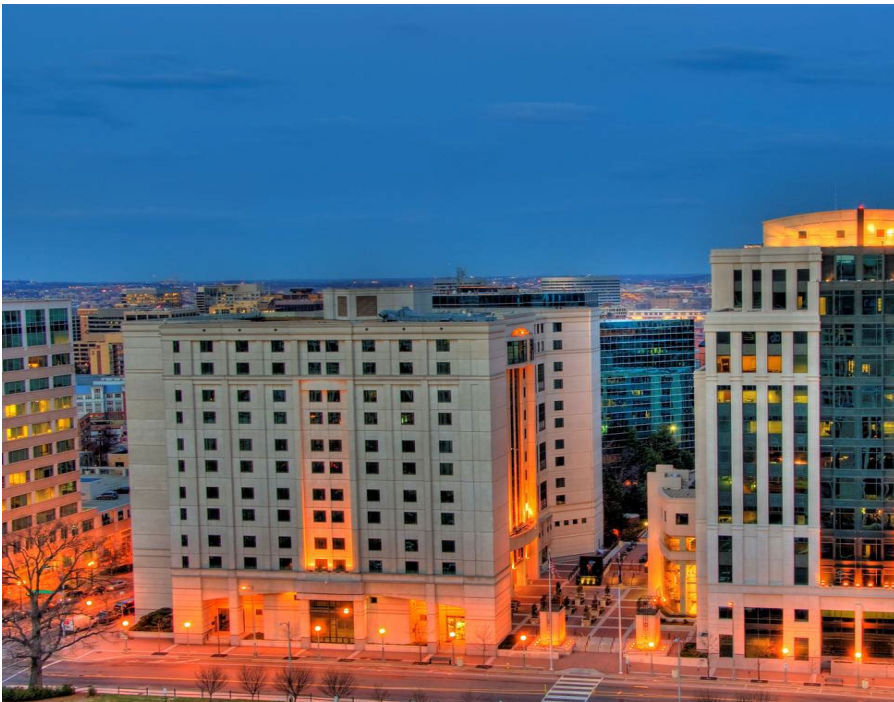
5) *Upcoming Meetings and Topics*

- a) The next meeting of the Audit Committee is scheduled for April 7th, 2022, to include review and comment on the draft Annual Audit Work Plan and discussion of any completed follow-ups or audits.

Adjournment

Mr. Karantonis adjourned the meeting at 6:57 P.M.

Minutes submitted by: Mason Kushnir, Deputy County Clerk



Chris Horton, Ph.D., CIA, CGAP
County Auditor

Arlington County Auditor Annual Audit Work Plan FY 2023

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Introduction

The Annual Audit Work Plan for Fiscal Year 2023 (FY 2023 Plan) comprises the work to be performed by the Arlington County Auditor for the year. The County Auditor reports to the County Board, independent of management, and is charged with conducting performance audits of departments, offices, boards, commissions, activities, and programs of Arlington County that directly or indirectly report or are accountable to the County Board. Performance audits encompass a variety of scopes and objectives, including effectiveness and efficiency, economy, transparency, internal controls, and compliance.

Strategy and Risk Assessment

The Annual Audit Work Plan focuses on completing carryover audits with only 300 hours of new audits proposed. The FY 2023 Plan is approved by the County Board and is designed to be flexible to respond to organizational needs as they arise. The FY 2023 Plan may be altered by the Board during the year, in consultation with the County Auditor, Audit Committee, and County management, if a significant reallocation of County Auditor resources is deemed necessary.

The FY 2023 Plan proposes the addition of two new audit topics for FY 2023. The new proposed audit topics, as well as additions to the Audit Horizon, were identified and developed using a variety of sources. These include County data, such as budget documents and the Comprehensive Annual Financial Report, reviews of leading practice local government audit organizations' work plans, reviews of County budget and Board discussions, and conversations with County Board members.

Overview of the Document

The FY 2023 Plan contains four sections. Section 1 provides an overview of how the County Auditor plans to allocate hours for FY 2023. Section 2 also shows carryover audits from FY 2022. Section 3 presents the new audit planned for FY 2023. Section 4 presents the Audit Horizon, which are audits that could be performed in future years.

County Board

Katie Cristol, Chair
Christian Dorsey, Vice-Chair
Matt de Ferranti
Libby Garvey
Takis Karantonis

Audit Committee

Christian Dorsey, Co-chair
Takis Karantonis, Co-chair
Luanne Lohr, Community member
Brian Sigritz, Community member (Fiscal Affairs Advisory Committee representative)
John Vihstadt, Community member
William (Bill) Wiggins, Community member
Mark Schwartz, County Manager
Maria Meredith, Director, Department of Management and Finance

Section 1: Anticipated Allocation of County Auditor Hours for FY 2023

Section 1 provides an overview of how the County Auditor plans to allocate hours for FY 2023. For the purpose of budgeting, it is assumed that the allocation will equal 2,080 hours. These hours are based on a standard 40-hour week for 52 weeks of paid County time.

The information is broken into two sections: *Audit-Related Activities* and *Administrative and Support Activities*. Section 1a shows new audits for FY 2023, and the disposition of audits from the FY 2022 Plan. Audit related activities account for 1620 hours (78%) of the overall yearly allocation. Section 1b describes the variety of administrative activities anticipated for FY 2023. Administrative activities account for the remaining 460 hours (22%) of FY 2023 time.

Section 1a: Audit-Related Activities (Total Hours – 1620)

Activity Areas	General Description	Additional Descriptive Information	Anticipated Hours
Carryover Audits	This category of work accounts for hours needed to complete audits that are carried over from FY 2022.	The County Auditor has six audits ongoing or not yet begun (Objectives and estimated hours remaining to completion provided in Section 2). ¹	1025
New Audits	This category of work accounts for hours needed to complete proposed audits for FY 2023.	The County Auditor proposes one audit to begin in FY 2023: Site Plan Conditions and Benefits.	300
Quick Response reports (QRs)	QRs are non-audit, small-scope research reports that are intended to address relevant issues in a timely way. QRs would be issued to the public in the same manner as audit reports.	One QR report is proposed, focusing on the County’s recycling program. Objectives provided in Section 3.	20

¹ The total of six audits is as of March 31, 2022. Three are expected to have been completed by the beginning of FY 2023.

Follow-up Audit Work	Follow-up audit work entails going back to previously audited entities to assess whether the audit recommendations have been implemented. This may involve gathering additional information to validate the implementation status.	The County Auditor anticipates as many as 10 follow-up reports in FY 2023.	150
Risk Assessment for FY 2024	The County Auditor will conduct additional work beginning in January 2023 to develop a proposed Annual Audit Work Plan for FY 2024.	To develop the Audit Work Plan for an upcoming fiscal year additional risk assessment work is done.	25
Contingency	<i>Contingency</i> is hours not allocated to specific audit activities in the budget based on the expectation that budgeted hours may change due to unanticipated changes in the audit environment.		100

Section 1b: Administrative or Support Activities (Total Hours – 460)

Activity	General Description	Additional Descriptive Information	Anticipated Hours
ALGA	County Auditor is the Immediate Past President of the Association of Local Government Auditors (ALGA). ALGA is the pre-eminent professional association for local government auditors in the US and Canada and provides vital links to best practices, peer reviews, audit abstracts, and other key resources for local government auditors.		50
Training Hours	The County Auditor obtains 40 CPE of continuing education training per year to meet government auditing standards.	The County Auditor can obtain most training hours locally, but occasionally there are travel hours associated with attending trainings.	60

Leave Hours	Leave hours are hours that are paid hours for which the County Auditor is on leave. Leave hours includes holidays, vacation leave, and sick leave.		225
Other Administrative	There are some administrative activities that do not fit easily into other categories.	Administrative activities include supporting the Audit Committee. Other administrative activities include holding meetings with County Board members as needed, working with County information systems for various tasks (e.g., purchasing), and engaging with other local government auditors to help identify ways the County Auditor can better serve in his role. As a one-person audit shop the County Auditor relies on periodic meetings with other audit leaders to reflect on audit trends, audit issues, and strategic challenges.	125

Section 2: Carryover Audit Topics for FY 2023

Audit Area	Department	Initial Objective	Reporting Outcome	Anticipated Hours Remaining ²
COVID-19 Cost Reimbursement	Department of Human Services; Arlington Economic Development	The objective is to determine whether the County has an effective process for ensuring key requirements of receiving CARES Act 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.	Letter Reports	50
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	350
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	300
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	325

² As of March 31, 2022

Section 3: New Audit Topic Proposals

Section 3 includes the proposed new audits for FY 2023. Proposed audits in the section may be revised based on feedback from the Audit Committee, Board members, County management, or other stakeholders prior to the final FY 2023 Audit Plan being submitted to the County Board for approval.

Audit Area	Department	Initial Objective	Reporting Outcome	Anticipated Hours
Site Plan Conditions and Benefits	Community Planning, Housing and Development	The initial objective would be to assess whether the site plan conditions the County imposes and benefits the County is supposed to receive are implemented, tracked, and followed-up effectively. Elements could include the quality and frequency of site plan benefits reporting, the quality and accuracy of the information used in the reports, and root cause analysis for any issues identified in the audit.	Audit Report	300
Recycling	Department of Environmental Services	The limited-scope objective would be to determine whether the data analysis currently in place allows the County to determine the amount of material set out for recycling that is actually recycled.	QR Report	20

Section 4: FY 2023 Audit Horizon

The purpose of an Audit Horizon is to list audit areas that could be reviewed productively at the current time. Audits that appear on the Audit Horizon may be on a future list of performance audits to be conducted but being listed on the Audit Horizon does not guarantee that a program or function will be audited in the near future. There are no new audit topics on the FY 2023 Audit Horizon.

Topics are listed in alphabetical order.

Audit Area	Department	Initial objective
Affordable Housing	Multiple departments, primarily Community Planning, Housing and Development	The initial objective would be to assess the effectiveness of the County's affordable housing program. Elements could include whether controls that would help to achieve the County's Affordable Housing Principles and Goals are in place and effective.
Business Improvement Districts oversight	Multiple departments, primarily Arlington Economic Development (AED)	The initial objectives would be to evaluate how well the County is overseeing the BIDs and whether the County should make improvements to facilitate the BIDs' strategic effectiveness. Elements could include whether the County is ensuring that the BIDs comply with current BID agreements, whether improvements are needed in BID agreements or work plans, the effectiveness of the County's guidance to the BIDs, and the timeliness and accuracy of fund transfers to the BIDs.
Contract Administration –Capital Construction	Multiple departments, primarily Department of Environmental Services	The initial objective would be to assess whether the County effectively manages capital construction projects within budget and schedule. The audit would focus on a sample of contracts.
Contract Administration	Department of Human Services Department of Parks and Recreation	The initial objective would be to assess the effectiveness of contract management within either Parks and Recreation or Human Services. Contract management is decentralized within County government, so departments manage executed contracts within their purview. These two audits would focus on department-wide contract management practices rather than only focusing on specific contracts.
Compensation Practices	Department of Human Resources	The initial objective would be to assess the equity and effectiveness of County's compensation practices. Elements could include testing the equity of pay within

		the open range pay system and assessing the effectiveness of support given to management to implementing pay for performance assessments.
FMLA Leave Management	Department of Human Resources	The initial objective would be to determine whether the County complies with the Family and Medical Leave Act (FMLA) regulations and follows best practices. Elements of testing could include: reviewing and comparing the Family and Medical Leave Act and regulations and the County's FMLA policy; comparing County processes for FMLA management to leading practices; and reviewing timeliness of leave determinations.
Facilities Management and Repair	Department of Environmental Services	The initial objective would be to assess the effectiveness of facilities management practices. For this engagement the audit is expected to be limited County-owned buildings. Elements could include the adequacy and effectiveness of the work order processes; the timeliness of repairs; the alignment of preventative maintenance activities with relevant standards; and the impact of retrofitting facilities to meet energy standards.
Gender and Ethnic Diversity	Department of Human Resources	The initial objective of this audit would be to assess the diversity of Arlington County employees as it compares to the diversity of Arlington County residents. This audit would use biennial reports required by Title VII of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972, which requires all state and local governments that have 15 or more employees to keep records that prove compliance with the act, and to make reports to the Equal Employment Opportunity Commission.
Information Technology – Security Management	Department of Technology Services	The initial objective would be to assess the effectiveness of general controls over information technology security management using a recognized source of audit guidance, such as the Federal Information Systems Control Audit Manual. The review of security management would help to address the controls over personally identifiable information of employees and community members that are held by County technology systems.
Neighborhood Conservation Advisory Commission	Multiple departments, primarily Community Planning, Housing and Development	The initial objective would be to assess the effectiveness of the NCAC projects, encompassing project selection, prioritization, scoping, and project execution. Elements could include a benchmarking of similar advisory commissions in other local jurisdictions and reviewing a sample of current or completed projects to determine if there are opportunities for costs savings or improved effectiveness.

Permit Arlington	Multiple Departments	The initial objective would be to assess the effectiveness and efficiency of the permitting process within Permit Arlington. Elements could include the consistency of information provided to permit applicants and the timeliness of permit application decisions.
Performance Measures	Multiple departments, primarily Department of Management and Finance	The initial objectives would be to assess the effectiveness of County performance measurement and reporting frameworks in collecting, validating, and using performance information, and publicly reporting performance information.
Privacy	Department of Technology Services	The initial objectives would be to identify and describe the laws and guidance that set privacy requirements for Arlington County and to assess the internal controls in place to comply with these requirements.
Public Engagement	Capital Projects	The initial objective would be to determine: whether for selected projects the process for capital projects engagement adheres to County guidelines for public engagement; how well the County monitors and evaluates the impact of public engagement; and the cost and benefits associated with completing public engagement (e.g., staff time and additional project amenities). The scope of the audit may be individual projects or all projects within selected departments, as indicated by an updated risk assessment.
Recruiting Process	Department of Human Resources	The initial objective would be to assess the effectiveness and equity of the County's recruiting and hiring practices. Elements could include the goals and plan for the recruiting process; the timeliness of filling open positions; the consistency, objectivity, and fairness of the recruiting process; and the management's monitoring and improvement of the recruiting process.
Short-Term Rental Regulation	Community Planning, Housing & Development	The initial audit objectives would be to determine the effectiveness of the County's short-term rental regulations, how the County evaluates the effects of short-term rentals on housing, the regulation enforcement process, and possible equity considerations with respect to short-term rental regulation.
Site Plan Benefits	Community Planning, Housing and Development	The initial objective would be to assess whether the site plan benefits the County is supposed to receive are tracked and followed-up effectively to ensure the benefits are obtained as intended. Elements could include the quality and frequency of site plan benefits reporting, the quality and accuracy of the information used in the reports, and root cause analysis for any issues identified in the audit.

Street Maintenance	Department of Environmental Services	The initial objective would be to assess the effectiveness of the County's asphalt maintenance, street marking, and street sweeping activities. Elements could include strategic planning for street maintenance, timeliness of completion, and monitoring of compliance with established standards. <i>This audit may require outside consultant assistance.</i>
Real Estate Assessment and Appeals	Department of Management and Finance	The initial objective of this audit would be to evaluate the real estate assessment and appeals process and the adequacy of related internal controls. Elements may include the processes for measuring performance, tracking appeals and resulting modifications, managing required approvals and exemptions, and the policies and procedures in place for all the foregoing.
Voter Outreach	Office of the Electoral Board and Voter Registration	The initial objectives would be to assess the effectiveness of the outreach and education programs. Elements could include benchmarking other outreach and education efforts.
Water and Sewer	Department of Environmental Services	The initial audit objectives could include: water and sewer billing issues; capital planning for water and sewer infrastructure upgrade and whether better value options exist for system upgrades.

County Auditor Project Status Report – as of March 31, 2022

Ongoing Projects

This status report shows the current state of FY 2022 Audit Work Plan projects currently underway.

FY 2022 Audits	Current Audit Phase		Projected Date for Final Report	Initial Objective on the Annual Audit Work Plan	Report Type
Non-Profit Funding	<i>Planning</i>		May 2022 (June 2022 Audit Committee)	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.	Letter Report
	<i>Fieldwork</i>				
	<i>Report Writing</i>	✓			
	<i>Management Review</i>				
COVID-19 Cost Reimbursement	<i>Planning</i>	✓	June 2022 (September 2022 Audit Committee)	The objective is to determine whether the County has an effective process for ensuring key requirements of receiving CARES Act 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.	Letter Report
	<i>Fieldwork</i>				
	<i>Report Writing</i>				
	<i>Management Review</i>				

County Auditor Project Status Report – as of March 31, 2022

Risk Management	<i>Planning</i>	✓	August 2022 (September 2022 Audit Committee)	The initial objective is to assess the strength and timeliness of County-wide risk management and mitigation efforts. This audit does 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.	Full Audit Report
	<i>Fieldwork</i>				
	<i>Report Writing</i>				
	<i>Management Review</i>				

Upcoming Audit Projects

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

Audit Area	Department	Initial Objective	Reporting Outcome	Kick off Date
Housing Grants Program	Department of Human Services	The initial objective is be to assess the effectiveness of the Housing Grants program in reviewing applications timely and determining eligibility accurately.	Full Audit Report	May 2022
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.	Full Audit Report	June 2022

County Auditor Project Status Report – as of March 31, 2022

Follow-up Projects

Audit Title and Audit Issuance Date	Most recent follow-up	Number of Recommendations and Current Implementation Status	Kick off Date for Next Follow-up
Police Overtime (May 2019)	September 2021	The audit contained 19 recommendations. <ul style="list-style-type: none"> • 17 fully implemented • 2 partially implemented 	April 2022
Fire Department Overtime (July 2019)	April 2021	The audit contained 23 recommendations. <ul style="list-style-type: none"> • 17 fully implemented • 3 partially implemented • 3 not implemented 	July 2022
Emergency Communication Center Overtime (March 2018)	August 2021	The audit contained 13 recommendations. <ul style="list-style-type: none"> • 3 fully implemented • 3 partially implemented • 6 not implemented • 1 management disagreement 	Ongoing
Department of Technology Services – Contract Management (May 2021)	None	The audit contained 9 recommendations. <ul style="list-style-type: none"> • 1 management disagreement <p>Note: While the County Auditor ordinarily does not follow up on recommendations that are disagreed with, the nature of the disagreements for the two recommendations above were that the recommended actions would be performed by DMF Purchasing. Therefore, I will follow-up with DMF Purchasing on the status of these.</p>	Ongoing
Fleet Management (November 2021)	None	The audit contained 8 recommendations. <ul style="list-style-type: none"> • 1 management disagreement 	June 2022