

County Auditor

Interim Audit Work Plan – FY 2025

October 1, 2024 – June 30, 2025

DRAFT

Background

The Interim Audit Work Plan for Fiscal Year 2025 (FY 2025 Plan) consist of audits and other tasks to be performed by the Arlington County Auditor for the remainder of the fiscal 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.

The County Auditor was appointed by the County Board on July 23, 2024. A FY 2025 Plan was not in place at the time of appointment. As a result, a FY 2025 Plan did not begin on July 1, 2024. Post appointment, the County Auditor initiated a series of meetings with the County Board and the executive leadership of the County Manager's staff to develop an Interim Audit Work Plan.

Work Plan Development and Strategy

The FY 2025 Interim Audit Work Plan (Plan) will cover the period from October 1, 2024, through June 30, 2025. The Plan was developed by reviewing former FY 2023 and 2024 Plans. Combined, those Plans listed nine audits of which one audit was completed. The remaining proposed audits were reviewed and assessed based on risks, complexity, and relevancy. The FY 2025 Plan is approved by the County Board and is designed to be flexible to respond to organizational needs as they arise. The FY 2025 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 Plan is presented in three sections:

- Performance Audits – Audits scheduled within the Plan term.
- Follow Up Activities – Strategy and approach to clear prior audit recommendations.
- Office of County Auditor Infrastructure – Update policies, procedures, job aides, and staff recruitment.

A roadmap listing these key activities is included within the Plan.

Planned Performance Audits

Audit Name	Objective	Client(s)	Estimated Start *
Housing Grant Program	Assess the effectiveness of the Housing Grants Program with reviewing applications timely and determining eligibility accurately. Also, assess the status to expand program eligibility criteria requirements as noted in a recent program study.	Department of Human Services	2Q2025
Specialized Transit for Arlington Residents (STAR)	Ensure STAR is achieving program objectives in an efficient and effective manner and is also operating in compliance with applicable regulatory requirements.	Department of Environmental Services	3Q2025
Site Plan Conditions and Benefits	Assess whether the site plan conditions the County imposes and benefits the County is supposed to receive are implemented, tracked, and followed-up effectively.	<ul style="list-style-type: none"> • Department of Planning, Housing & Development • Department of Environmental Services • Department of Parks & Recreation 	4Q2025

* - Anticipated timing for audit announcement date.

Follow Up Audit Activities

Audit Title	Issue Date	Total Recommendations	Open	Closed
Emergency Communications Center Overtime	March 20, 2018	13	3	10
Police Overtime	May 29, 2019	19	2	17
Fire Overtime*	July 31, 2019	23	5	18
Department of Technology Services – Contract Management	May 28, 2021	9	7	2
Fleet Management	November 24, 2021	8	1	7
Nonprofit Funding	May 30, 2022	2	2	0
Emergency Medical Services (EMS)	December 21, 2023	4	2	2
Totals		78	22	56

Schedule: Follow up activities for each of the previously completed audits will be performed through June 30, 2025. Exact timing will be based staff availability and departmental priorities.

* - Documentation for the open items was recently submitted and is under review.

Infrastructure

- Generally Accepted Government Auditing Standards (GAGAS)
 - Revised 2024
 - Required for Performance audits on or after December 15, 2025
- Policies and Procedures
 - Compliance with updated GAGAS revisions
 - Revise follow up audit procedures and reporting
 - Final audit report revisions
- Job Aides and Tools
 - Standardization of templates and checklists
- Recruitment
 - Revisions to job description
 - Identify skills needed

