



Providing a FIRST CHOICE  
Community through  
Excellence in Public Service

Chesterfield County  
Internal Audit  
Department

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## Internal Audit Proposed FY20 Audit Plan\*

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**\*FY20 Audit Plan was approved  
in the 6-14-19 Joint Audit and  
Finance Committee meeting.**

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# INTRODUCTION

## Mission

Provide objective analysis and information to management and those charged with governance to support County and School goals benefiting the community.

## About Us

Established September 1978, Internal Audit provides an independent function to conduct performance audits, special projects, and investigate reports of fraud, waste, or abuse. Our quality control system to comply with Government Auditing Standards is evaluated through Triennial Peer Reviews by the Association of Local Government Auditors (ALGA). Our latest peer review, completed October 2017, marks 21 consecutive years of program participation. Internal Audit reports directly to the County Administrator in all county matters and the School Superintendent for all school matters, and to the Governing Bodies through the Audit and Finance Committees.

## Team

Greg Akers, CPA	Director
Steve Sanderson, CIA, CFE	Audit Manager
Khara Lounsbury, CPA, CISA, CFE	Technology Audit Manager
Lora Holland, CPA, CGMA	Senior Auditor
Christopher Meade, CPA, CGAP	Senior Auditor
Terry Parker, MBA, CFE	Senior Auditor
Jim Boudreau	Staff Auditor
Sandra Fuentes	Staff Auditor
Christian Wingfield	Staff Auditor
Annette Stinson	Administrative Analyst



**Figure 1.2 Auditable Units by Risk Levels**

<b>County</b>			<b>Schools</b>			<b>Combined</b>		
	<b>Units</b>	<b>Percentage</b>		<b>Units</b>	<b>Percentage</b>		<b>Units</b>	<b>Percentage</b>
<i>High</i>	3	5%	<i>High</i>	3	10%	<i>High</i>	6	7%
<i>Medium</i>	38	66%	<i>Medium</i>	21	72%	<i>Medium</i>	59	68%
<i>Low</i>	17	29%	<i>Low</i>	5	17%	<i>Low</i>	22	25%
<b>Total</b>	<b>58</b>	100%	<b>Total</b>	<b>29</b>	100%	<b>Total</b>	<b>87</b>	100%

**Figure 1.3 FY20 Audit Plan by Risk Levels**

**County Audit Universe**

<b>Division</b>	<b>FY20 Audit Plan</b>	<b>Risk</b>		
		<b>High</b>	<b>Medium</b>	<b>Low</b>
Community Development	2	-	2	-
Community Operations	4	-	3	1
Management	3	-	3	-
Entity-Wide	2	1	1	-
Finance	1	-	1	-
Human Services	2	-	1	1
<b>Total</b>	<b>14</b>	<b>1</b>	<b>11</b>	<b>2</b>

**Schools Audit Universe**

<b>Division</b>	<b>FY20 Audit Plan</b>	<b>Risk</b>		
		<b>High</b>	<b>Medium</b>	<b>Low</b>
Business and Finance	1	1	-	-
Operations	1	-	1	-
School Leadership and Support Services	2	1	1	-
<b>Total</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>-</b>

<b>FY20 County and School Project Total</b>	<b>18</b>	<b>3</b>	<b>13</b>	<b>2</b>
<b>FY20 Audit Plan Percentage of Risk</b>		<b>17%</b>	<b>72%</b>	<b>11%</b>

*Note:* Figure 1.3 totals do not include non-audit services and hotline projects

## PROPOSED FY20 AUDIT PLAN

FY20 Carry Over:	Hours	Risk
<b><i>In Progress:</i></b>		
1. Accounting, Enterprise System Security	200	<i>Medium</i>
2. HR, Benefits Administration	100	<i>Medium</i>
3. Schools, IT Risk Assessment	300	<i>High</i>
4. Emergency Communications Center, Training, Operations, and Expenditures	500	<i>Medium</i>
<b><i>Remaining:</i></b>		
5. Economic Development, Revitalization	400	<i>Medium</i>
6. IST, Application Security Controls	500	<i>Medium</i>
7. General Services, Security Program	400	<i>Medium</i>
8. Parks & Recreation, Concession Stand Leases and Leases (Softball, etc.)	400	<i>Low</i>
9. Police, Training	400	<i>Medium</i>
10. Risk Management, Claims Administration and Worker's Compensation	500	<i>Medium</i>
11. Social Services, General Relief	400	<i>Medium</i>
12. Utilities, Customer Information System	500	<i>Medium</i>
<b>Proposed FY20 Audits/Projects</b>		
<b><i>Risk-Based</i></b>		
13. Accounting, Quarterly Expenditure Analysis	300	<i>Low</i>
14. Accounting, Revenue Collections	300	<i>High</i>
15. Schools, Capital Projects and Maintenance	525	<i>Medium</i>
16. Schools, School Activity Funds	125	<i>High</i>
17. Schools, Student Enrollment	400	<i>Medium</i>
18. Sheriff, Jail Canteen and Inmate Trust Fund	325	<i>Low</i>
<b><i>Non-Audit Analysis:</i></b>		
19. APA Comparative Report	125	<i>N/A</i>
20. CDBG & Home Organizations	100	<i>N/A</i>
21. Community Organizations Applying for FY21 Donations	100	<i>N/A</i>
22. Volunteer Fire & Rescue Organizations	50	<i>N/A</i>
<b><i>Recurring:</i></b>		
23. Annual Follow-Up	200	<i>N/A</i>
24. Audit Risk and Work Plan Performance	500	<i>N/A</i>
25. County Affiliated Entites/ERM	400	<i>N/A</i>
26. County Special Projects/Hotline	1,300	<i>N/A</i>
27. County Special Project: Community Enhancement Internal Control Self-Assessment	100	<i>N/A</i>
28. County Special Project: General Services Internal Control Self-Assessment	200	<i>N/A</i>
29. External Audit Support	300	<i>N/A</i>
30. Internal Audit Systems Maintenance	100	<i>N/A</i>
31. Monitor 3 <sup>rd</sup> Party Audit Results	50	<i>N/A</i>
32. Quality Assurance Review	50	<i>N/A</i>
33. Schools Special Projects/Hotline	450	<i>N/A</i>
<b>Total Budgeted Hours</b>	<b>10,600</b>	

**Community Development**

- Building Inspection<sup>M</sup>
- Community Enhancement<sup>M</sup>
  - CDBG & Home Organizations<sup>NA</sup>
- Economic Development<sup>L</sup>
- Environmental Engineering<sup>M</sup>
- Planning<sup>H</sup>
- Transportation<sup>M</sup>
- Utilities<sup>M</sup>
  - Capital Projects<sup>M</sup>
  - Capital Maintenance<sup>M</sup>

**Community Operations**

- Circuit Court Clerk<sup>L</sup>
- Commonwealth's Attorney<sup>L</sup>
- Cooperative Extension<sup>L</sup>
- General Services<sup>M</sup>
  - Airport<sup>M</sup>
  - Building and Grounds<sup>M</sup>
  - Fleet Management<sup>M</sup>
  - Waste and Resource Recovery<sup>M</sup>
- Information System Technology<sup>M</sup>
  - Application Services<sup>M</sup>
  - Infrastructure Services<sup>H</sup>
- Libraries<sup>L</sup>
- Parks and Recreation<sup>M</sup>
- Risk Management<sup>M</sup>
- Sheriff<sup>M</sup>
  - Jail Canteen and Inmate Trust Fund<sup>L</sup>
  - Riverside Regional Jail<sup>M</sup>

**County Management**

- Clerk to the Board of Supervisors<sup>L</sup>
- County Administration<sup>L</sup>
- County Attorney<sup>L</sup>
- Fire and EMS<sup>M</sup>
  - Volunteer Fire & Rescue Organizations<sup>NA</sup>
- Human Resources<sup>M</sup>
- Intergovernmental Relations<sup>L</sup>

**County Management (continued)**

- Police<sup>M</sup>
  - Emergency Communications<sup>M</sup>

**Entity-Wide**

- APA Comparative Report<sup>NA</sup>
- Capital Projects<sup>M</sup>
- Capital Maintenance<sup>M</sup>
- Payroll<sup>M</sup>
- Quarterly Expenditure Analysis<sup>L</sup>
- Revenue Collections<sup>H</sup>

**Finance**

- Accounting
  - Enterprise System Security<sup>M</sup>
- Budget and Management<sup>M</sup>
  - Community Organizations Applying for FY21 Donations<sup>NA</sup>
- Commissioner of Revenue<sup>L</sup>
- Communications and Media<sup>M</sup>
- Procurement<sup>M</sup>
- Real Estate Assessor<sup>M</sup>
- Registrar/Electoral Board<sup>M</sup>
- Training/Learning & Performance Center<sup>L</sup>
- Treasurer<sup>M</sup>

**Human Services**

- Citizen Information and Resources<sup>L</sup>
- Community Corrections<sup>M</sup>
- Courts<sup>M</sup>
- Juvenile Detention Home<sup>M</sup>
- Mental Health Support Services<sup>M</sup>
- Social Services<sup>M</sup>

**Non-Departmental<sup>L</sup>**

- Tax Relief for the Elderly<sup>L</sup>
- County Affiliated Entities<sup>L</sup>

**Division of Business and Finance**

- Budget & Management<sup>M</sup>
- Finance<sup>H</sup>
- Food Service<sup>M</sup>

**Division of Operations**

- Facilities, Maintenance, and Construction<sup>M</sup>
  - Capital Projects<sup>M</sup>
  - Capital Maintenance<sup>M</sup>
- Planning<sup>M</sup>
- Safety and Security<sup>M</sup>
- Student Transportation<sup>M</sup>

**Division of Human Relations**

- *Communications and Community Engagement*
  - Communities in Schools<sup>M</sup>
  - Family and Community Engagement<sup>M</sup>
  - Government, Policy, and Media Relations
  - Printing Services<sup>L</sup>
- Constituent Services and Student Leadership<sup>L</sup>
- *Human Resources and Employee Services*
  - Compensation and Benefits<sup>M</sup>
  - Human Resources<sup>M</sup>

**Division of School Leadership and Support Services**

- Elementary School A<sup>M</sup>
- Elementary School B<sup>M</sup>
- Elementary School C (Title 1)<sup>M</sup>
- High School<sup>M</sup>
- Middle School<sup>M</sup>
- Student Support Services<sup>H</sup>
- Technology Services<sup>H</sup>

**Division of Student Learning and Organizational Development**

- Career and Technical Education<sup>M</sup>
- Organizational Development<sup>M</sup>
- Special Education<sup>M</sup>
- Teaching and Learning<sup>M</sup>

**School Management**

- Superintendent<sup>L</sup>
- School Board Attorney<sup>L</sup>

**Note:** Risk rating are listed for auditable units: H – High; M – Medium; L – Low; NA – Non-Audit. Non-Audits are listed for reference and not included in auditable unit counts (*Figures 1.1, page 3 and 1.2, page 4*)



**Chesterfield County Mission Statement**  
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