



Chesterfield County, Virginia Internal Audit

9901 Lori Road Room 142 – P.O. Box 40 – Chesterfield, VA 23832
Phone: (804) 748-1240 – Fax: (804) 768-9346 – Internet: chesterfield.gov

DATE: June 29, 2018

TO: Joseph P. Casey, Ph.D. Chesterfield County
County Administrator Board of Supervisors

Donald R. Fairheart Chesterfield County
Interim Superintendent School Board

FROM: Greg L. Akers 
Director of Internal Audit

SUBJECT: FY2018 Audit Follow-Up

Internal Audit's annual follow-up process is the formal organizational procedure that provides a comprehensive snapshot to senior management for ongoing monitoring. County Administrative Procedures require the Auditor to furnish the County Administrator and School Superintendent with a summary of all material unresolved comments, recommendations, and management responses on a regular basis. Follow-up was conducted with departments on open audit recommendations from calendar year 2017 and prior.

Department management responds to all recommendations as reports are issued with anticipated implementation dates to resolve findings. Internal Audit's recommendation database is updated as reports are issued and when management provides support for closure. Departments continued to make progress addressing audit recommendations.

- 66% of the 118 new recommendations issued in calendar year 2017 are closed.
- Of the remaining 86 cumulative open items, management estimates completing 62% by December 31, 2018, and 90% by December 31, 2019.

Most audit recommendations are addressed by management in less than a year. However, certain items are long-term in nature by design and can extend beyond a department's existing resources. These longer-term items can require multi-year funding, technology investments, staff resources, training and development, and policy and ordinance considerations. Issues in-progress or not completed continue to be regarded as OPEN and have been assigned new estimated target dates where applicable. Others have been CLOSED as evidenced by department responses, supporting documentation, and auditor review.

FY2018 Audit Recommendation Statistics by Division¹

ENTITY / DIVISION	PRIOR	NEW	CLOSED	OPEN
County:				
Management Services	22	28	15	35
Human Services	1	3	3	1
Finance and Administration	1	6	4	3
Community Development	14	13	11	16
Fire	7	6	6	7
Police	3	14	14	3
Human Resources	-	3	2	1
County Subtotal	48	73	55	66
Schools:				
Attorney	-	1	1	-
Leadership and Support Services	1	3	2	2
Student Learning and Organizational Development	-	3	-	3
Business and Finance	13	22	26	9
Human Relations	-	16	12	4
Operations	12	-	10	2
School Subtotal	26	45	51	20
TOTAL	74	118	106	86
ALGA 2016 Benchmark²	N/A	140	N/A	N/A

- (1) Audit recommendation data is collected as of December 31st each year to follow-up on all open audit issues from prior audits.
- (2) Association of Local Government Auditors (ALGA), annual new audit recommendations for similar sized audit organizations (6 to 10 auditors).

The Office of Internal Audit will continue to address open recommendations through correspondence with departments and future audit work. We appreciate the cooperation and assistance of the department directors with this process. This cooperation provides assurance that sufficient action is taken to resolve the audit recommendations. If you have any questions or require additional information, contact me at extension 1240.

Copy: Scott Zaremba, Deputy County Administrator
 Sarah Snead, Deputy County Administrator for Human Services
 Matt Harris, Deputy County Administrator for Finance and Administration
 Bill Dupler, Deputy County Administrator for Community Development
 Edward Loy Senter, Jr, Fire & EMS Chief
 Jeffrey Katz, Chief of Police
 Mary Martin Selby, Director of Human Resources
 Dr. Thomas Taylor, Chief Academic Officer
 John Gordon, Chief of Schools
 Christina Berta, Chief Finance Officer
 Nita Mensia-Joseph, Chief Operating Officer