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Chesterfield County
Internal Audit
Department

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Internal Audit Proposed FY19 Audit Plan*

***FY19 Audit Plan was approved
in the 9-28-18 Audit and Finance
Committee meeting.**

September 28, 2018

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Chesterfield County, Virginia

Internal Audit

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DATE: September 28, 2018

TO: Audit and Finance Committee

Joseph P. Casey, PhD.
County Administrator

Chesterfield County.
Board of Supervisors

Donald R. Fairheart
Interim School Superintendent

Chesterfield County
School Board

FROM: Greg L. Akers
Director of Internal Audit

SUBJECT: Internal Audit Proposed FY19 Audit Plan

The proposed plan was presented at the AFC's June 13, 2018 meeting. Approval was delayed until next AFC meeting to provide time for additional consideration. There have been no changes to the proposed plan. However, certain audit universe (pages 6 – 12) department and division names were updated to agree with the current organization structure.

Policy requires Internal Audit (IA) provide a proposed audit plan for Audit and Finance Committee (AFC) input and approval. IA uses a risk-based plan to recommend potential audit units and considers prior audit history and input received from the County and School Administration, Department Heads, and others. Updates are provided to AFC periodically, and the plan may be amended based on operational needs.

During audit plan development, IA considered coverage by risk level and entity. For FY19, we also identified units requiring a technology focus. Included charts compare audit plan coverage to the universe for these categories.

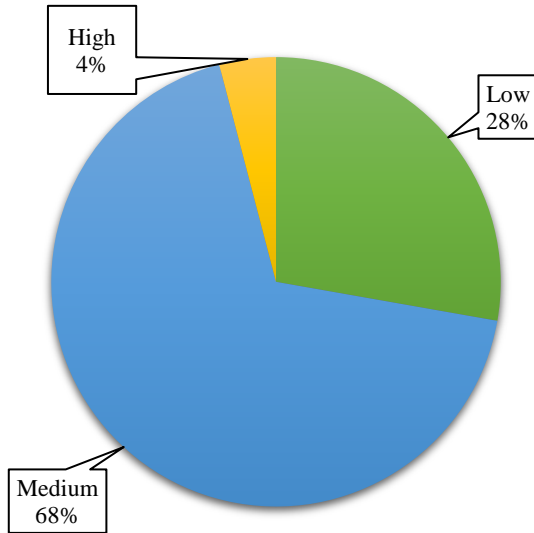
Work plan includes carryover for projects in progress and remaining from the FY18 plan with additions for FY19. We thank you for your continued support and value your input for proposed projects.

FY19 Audit Work Plan Approved in 9-28-18 AFC Meeting

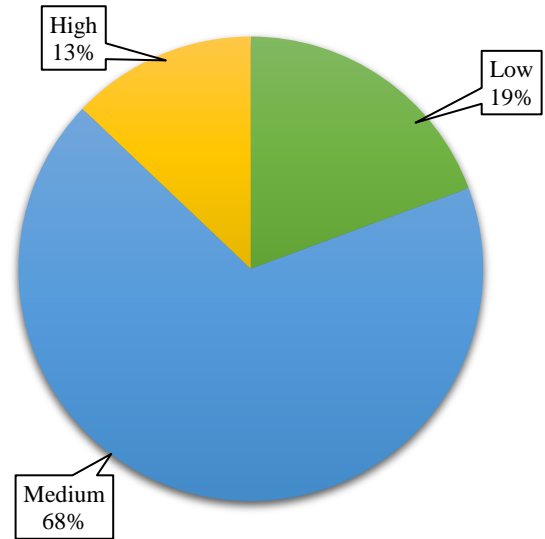
COVERAGE BY RISK LEVEL

We rate our auditable units as low, medium, or high risk. As illustrated below, the plan includes a greater proportion for high risk units.

Audit Universe – Risk Units



FY19 Audit Plan – Risk Units



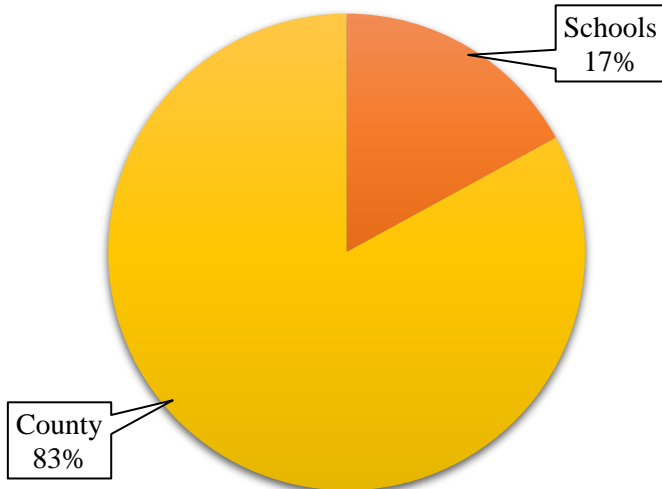
Audit Universe			FY19 Audit Plan	
Risk	Units	Percentage	Units	Percentage
High	11	4%	4	13%
Medium	184	68%	21	68%
Low	75	28%	6	19%
Total	270	100%	31	100%

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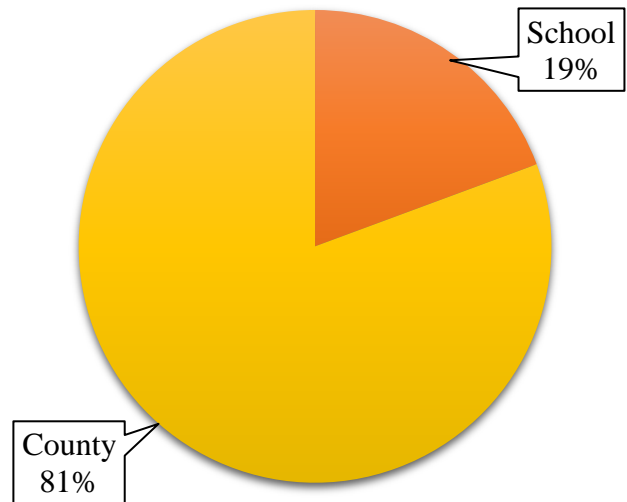
COVERAGE BY ENTITY

Proposed coverage by entity is proportionate to audit universe.

Audit Universe - County/Schools



FY19 Audit Plan - County/Schools



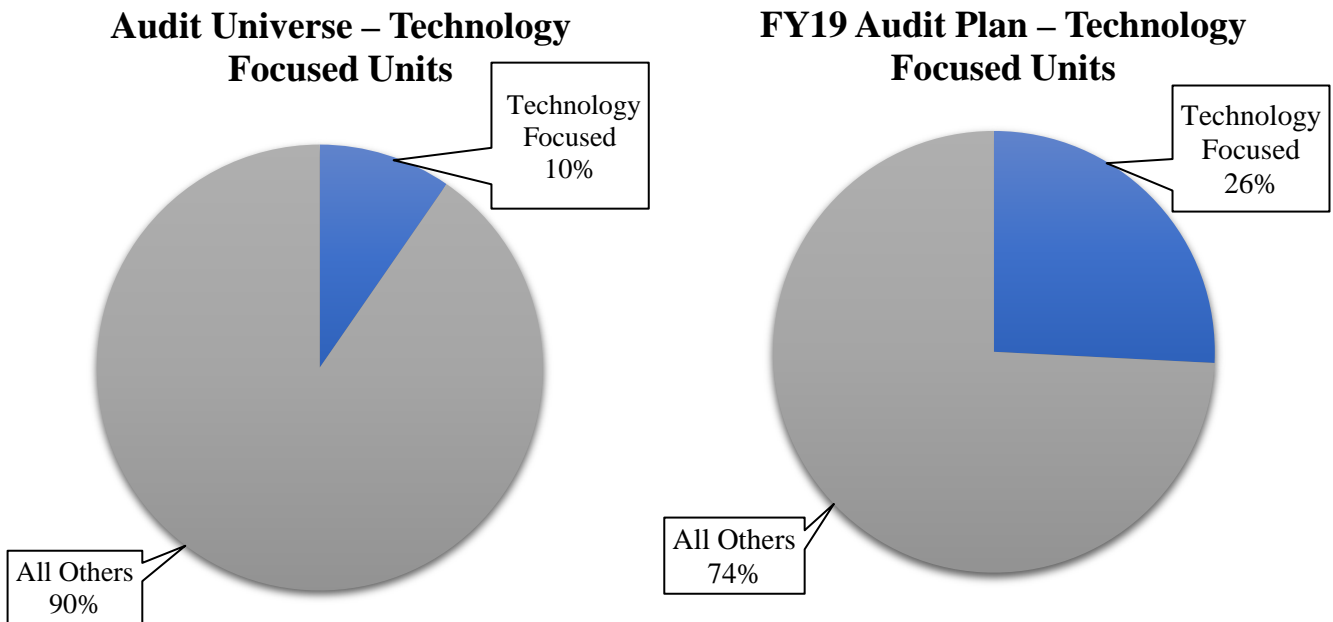
Audit Universe			FY19 Audit Plan	
Type	Units	Percentage	Units	Percentage
School	45	17%	6	19%
<i>High Risk</i>	3	7%	2	33%
<i>Medium Risk</i>	40	89%	4	67%
<i>Low Risk</i>	2	4%	-	0%
County	225	83%	25	81%
<i>High Risk</i>	8	4%	2	8%
<i>Medium Risk</i>	144	64%	17	68%
<i>Low Risk</i>	73	32%	6	24%
Total	270	100%	31	100%

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TECHNOLOGY FOCUS COVERAGE

We evaluated the universe and identified 10% of units that require a technology focus. The Proposed FY19 Plan includes 8 (26%) technology focused projects.

Technology is a growing risk for Chesterfield County, and Internal Audit is reallocating resources to create a technology audit team. We have staff pursuing technology audit training and certifications, and we are actively recruiting for technology experience.



Audit Universe			FY19 Audit Plan	
Type	Units	Percentage	Units	Percentage
Technology Focused	26	10%	8	26%
<i>High Risk</i>	5	19%	2	25%
<i>Medium Risk</i>	19	73%	6	75%
<i>Low Risk</i>	2	8%	-	0%
All Others	244	90%	23	74%
Total	270	100%	31	100%

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CHESTERFIELD COUNTY PROPOSED FY2019 AUDIT PLAN

FY19 Carry Over:

In Progress as of 6/30/18:

- Accounting, Enterprise System Security^T
- CDBG Program Compliance
- County/School Special Projects
- Financial Analysis:
 - Nursing Home Financial Monitoring
- HR, Benefits Administration
- MHSS, Medicaid
- Planning, Proffers and Conditions Tracking^T
- Police, Animal Services
- Real Estate Assessor, Assessment Processes & Systems and Expenditures^T
- Schools, Food Service/Vendors
- Schools, Payroll & HR Classification and Compensation
- Schools, Temporary Work Assignments

Remaining:

- Emergency Communications Center, Training, Operations, and Expenditures^T
- General Services, Security Program
- IST, Application Security Controls^T
- Parks & Recreation, Concessions Stands Leases and Leases (Softball, etc.)
- Police, Training
- Risk Management, Claims Administration and Workers Compensation
- Social Services, General Relief
- Treasurer Tax Billing, Payment Procedures and Balances^T
- Utilities, Customer Information System^T

Proposed FY19 Projects:

- Accounting, Revenue Collection Points
- Accounting, Quarterly Expenditure Analysis
- Economic Development, Revitalization
- Schools, FY18 School Activity Funds
- Schools, School IT Risk Assessment^T
- Sheriff, FY18 Jail Canteen & Inmate Trust Fund
- Audit Risk and Work Plan
- Internal Audit Systems Maintenance
- Peer Review
- Monitor 3rd Party Audit Results
- Quality Assurance Review
- Special Projects/Hotline
- County Wide Affiliated Entities/ERM
- External Audit
- Financial Analysis:
 - APA Comparative Report Analysis
 - CDBG & HOME Program Organizations
 - Community Organizations Applying for \$10,000 or More
 - Volunteer Fire & Rescue Organizations

Note T – Technology Focused

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CHESTERFIELD COUNTY AUDIT UNIVERSE FY2019

AUDIT PROJECT NAME ⁽³⁾	RISK ⁽²⁾	Estimated Hours			FY Rpt. Issued (Zero if last audit > 10yrs or not audited, & NA)
		Carry-over	FY19 Proposed	FY19 Total ⁽¹⁾	
ADMINISTRATION AND FINANCE		550	450	1,000	
ACCOUNTING*					
- Accounts Payable/Vendor Address	M	-	-	-	2010, 2012
- Accounts Receivable/Debt Collection	M	-	-	-	2011
- Payroll/Benefits - County Wide	M	-	-	-	2009, 2013, 2015, 2018
- Fixed Assets	M	-	-	-	0
- Debt Mgmt. - Pmt. Proc.	M	-	-	-	0
- General Accounting	M	-	-	-	0
- Enterprise System Security ⁽⁷⁾	M	210	-	210	0
- County P.Cards & Credit Cards	M	-	-	-	2008, 2013
- P. Cash/Change Funds County Wide	H	-	-	-	2017, 2018
- Revenues	L	-	-	-	0
- Revenue Collection Points	H	-	200	200	0
- Expenditures	L	-	-	-	0
- Quarterly Expenditure Analysis	L	-	250	250	0
- Convention Center Fiscal Agent	L	-	-	-	0
R.E. ASSESSOR*					
- Assessment Processes & Systems ⁽⁷⁾	M	250	-	250	2008, 2011
- Expenditures	L	50	-	50	2011
PURCHASING*					
- Contract Admin (Service Cont.)	M	-	-	-	2015
- Procurement - County Wide	M	-	-	-	2015
- Expenditures	L	-	-	-	2015
- Surplus Property & Auctions	M	-	-	-	2015
REGISTRAR					
- Expenditures	L	-	-	-	0
- Program Goals & Results	M	-	-	-	0
BUDGET & MANAGEMENT*					
- Expenditures	L	-	-	-	2015
- Cost Monitoring & YE Closing	M	-	-	-	0
- Cash Proffers	M	-	-	-	2015
- Revenue Estimates/Appropriations	M	-	-	-	0
- Debt Management	M	-	-	-	0
- CIP Process	M	-	-	-	2015
- Operating Budget & Development	M	-	-	-	0
- CDBG Program Compliance	M	40	-	40	2010, 2016
LEARNING & PERFORMANCE CENTER (LPC)					
- Tuition Assistance	M	-	-	-	2009
- Expenditures	L	-	-	-	2014
COMMUNICATIONS & MEDIA					
- Expenditures	M	-	-	-	0
COUNTY MANAGEMENT					
CLERK OF THE BOARD					
- Board Agenda/Minutes	L	-	-	-	0
- Expenditures	L	-	-	-	2013
COMMUNITY SERVICES		1,130	-	1,130	
GENERAL SERVICES					
- Construction Management	M	-	-	-	2014
- County Garage/Fleet/Radio Shop	M	-	-	-	2011
- Support Center/Print Shop	M	-	-	-	0
- Building & Grounds Maintenance	M	-	-	-	2013
- Convenience Centers	M	-	-	-	2016
- Surplus Property	M	-	-	-	2008
- Records Management	L	-	-	-	0
- Expenditures	L	-	-	-	2014
- Energy Mgt. Recycling	M	-	-	-	0
- Custodial	L	-	-	-	0
- Security Program	M	300	-	300	0
- Environmental Management Program	M	-	-	-	0

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AUDIT PROJECT NAME ⁽³⁾	RISK ⁽²⁾	Estimated Hours			FY Rpt. Issued (Zero if last audit > 10yrs or not audited, & NA)
		Carry-over	FY19 Proposed	FY19 Total ⁽¹⁾	
AIRPORT					
- Leases/FBO	M	-	-	-	2008, 2012
- Expenditures	L	-	-	-	2012
- Grants Management	M	-	-	-	2012
- Consultants/Contracts	L	-	-	-	0
INFORMATION TECHNOLOGY					
ADMINISTRATION					
- IT Governance ⁽⁷⁾	M	-	-	-	0
- Expenditures ⁽⁷⁾	L	-	-	-	2013
- Billing - Phone, Computer Support, Project Mgmt. ⁽⁷⁾	L	-	-	-	2010
- Bus. Continuity & Disaster Recovery ⁽⁷⁾	M	-	-	-	2012
- TIP & TIP Project Management ⁽⁷⁾	M	-	-	-	2009
INFRASTRUCTURE SVCS.					
- Infrastructure Life Cycle Mgmt. ⁽⁷⁾	M	-	-	-	0
- Infrastructure IT Svcs. Delivery & Support ⁽⁷⁾	M	-	-	-	0
- Infrastructure Protection of Assets ⁽⁷⁾	H	-	-	-	2008, 2014
APPLICATION & WEB SVCS.					
- Applications Security/Controls ⁽⁷⁾	M	300	-	300	2011
LIBRARIES					
- Accounts Receivables (Fines/Dues)	L	-	-	-	2010, 2013
- Expenditures	L	-	-	-	2010, 2013
- Automated System	L	-	-	-	2013
- Central Administration/Branches	L	-	-	-	2013
PARKS & RECREATION					
- Revenues/Registrations	M	-	-	-	2011
- Parks/Recs. Programs	L	-	-	-	0
- CIP	M	-	-	-	2010, 2013
- Expenditures	M	-	-	-	2008, 2013
- Concession Stands Leases	L	115	-	115	0
- Maintenance & Repair	M	-	-	-	2011
- Leases (Softball, etc)	L	115	-	115	2013 SP
- Historic Property Operation (Historical Society)	L	-	-	-	2015
RISK MANAGEMENT					
- Claims Administration & W. Comp	M	300	-	300	2008
- Financial (Funds, Bonds & Insur. Billings, Subro)	M	-	-	-	2013
- Loss Prevention/Safety	M	-	-	-	2013
- RMIS ⁽⁷⁾	M	-	-	-	2013
- Expenditures	L	-	-	-	2013
COOPERATIVE EXTENSION					
- Expenditures	L	-	-	-	0
- Program Goals & Results	L	-	-	-	0
HUMAN SERVICES		675	-	675	
NURSING HOME					
- Financial Monitoring	M	75	-	75	Annual
YOUTH PLANNING & DEV.					
- Expenditures	L	-	-	-	0
YOUTH GROUP HOME					
- Program Results & Goals	M	-	-	-	0
- Expenditures	L	-	-	-	0
MHSS					
- AR Receipts & Revenue & System ⁽⁷⁾	M	-	-	-	2014
- Expenditures	M	-	-	-	2013
- Medicaid	M	325	-	325	2012
- Pharmacy	M	-	-	-	2008
- Chesterfield Employee Services	M	-	-	-	2009

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		Carry-over	FY19 Proposed	FY19 Total ⁽¹⁾	
- Group Homes/Non Profits	M	-	-	-	2008
SOCIAL SERVICES					
- Food Stamp Program	M	-	-	-	0
- Expenditures	M	-	-	-	2015
- Child Day Care	M	-	-	-	2010
- General Relief	M	275	-	275	0
- Revenues	L	-	-	-	0
- Housing Programs	M	-	-	-	0
- Medicaid	M	-	-	-	2012
- Emergency Intake	M	-	-	-	2008
- Special Welfare Funds	M	-	-	-	2017
HEALTH					
- Expenditures	L	-	-	-	0
JUVENILE DETENTION HOME					
- Program Goals & Results	M	-	-	-	2012
- Expenditures	L	-	-	-	2012
- Grants Management	M	-	-	-	2012
- Inmate Funds	M	-	-	-	2012
COMMUNITY CORRECTIONS					
- Domestic Violence Resource Center	M	-	-	-	2012
- Local Probation - Drug Court	M	-	-	-	2012
- Pretrial Diversion	M	-	-	-	2012
- Treatment Services - Day Reporting Center	M	-	-	-	2012
- Probation Services	M	-	-	-	2012
- Expenditures	L	-	-	-	0
JUVENILE DRUG COURT					
- Expenditures	L	-	-	-	0
CITIZEN INFORMATION AND RESOURCES					
- Child Advocacy	L	-	-	-	0
- Community Engagement	L	-	-	-	0
- Comprehensive Services Act & Controls	M	-	-	-	2009 2013
- Interagency Services	L	-	-	-	2009, 2013
- Access Chesterfield	L	-	-	-	2013
- Senior Advocate	L	-	-	-	0
- Juvenile Probation	L	-	-	-	2010
- Youth Planning & Development	L	-	-	-	2007
COUNTY MANAGEMENT		60	-	60	
COUNTY ADMINISTRATOR					
- Expenditures	L	-	-	-	2012, 2016
- CARES	L	-	-	-	0
COUNTY ATTORNEY					
- Expenditures	L	-	-	-	2009, 2013
INTERGOVERNMENTAL RELATIONS					
- Expenditures	L	-	-	-	2013
COUNTY ADMINISTRATION					
- Community Services Department	L	-	-	-	2012, 2016
- Human Services Department	L	-	-	-	2012, 2016
- Community Development Department	L	-	-	-	2012, 2016
HUMAN RESOURCES MANAGEMENT					
- Recruitment/Selection/App. Tracking	M	-	-	-	2013
- Expenditures	L	-	-	-	2013
- Benefits Administration	M	60	-	60	0
- Background Testing	M	-	-	-	0
- Compensation/Class. IFAS	M	-	-	-	2009, 2013, 2015
- Employee Relations/Drug & Alcohol Testing	M	-	-	-	0
- Employee Medical Center	M	-	-	-	2010
- EEO Reporting	M	-	-	-	0
PUBLIC SAFETY		625	-	625	
POLICE					
- Animal Control	M	25	-	25	2010

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		Carry-over	FY19 Proposed	FY19 Total ⁽¹⁾	
- Expenditures	M	-	-	-	2011
- Police Benefit Fund	M	-	-	-	2009, 2011, 2013, 2018
- Planning & Information Services ⁽⁷⁾	H	-	-	-	2009, 2014
- Police HR/Administrative Services	M	-	-	-	0
- Police Property	M	-	-	-	2014
- Training	M	300	-	300	0
- Asset Forfeiture	M	-	-	-	2010
- Office of Professional Standards	M	-	-	-	0
- Grant Management	M	-	-	-	0
- Support Services	M	-	-	-	0
FIRE					
- Expenditures	M	-	-	-	2012
- Emergency Operations ⁽⁷⁾	M	-	-	-	2014
- Maintenance & Logistics	M	-	-	-	2013
- Training & Safety	M	-	-	-	2012
- Volunteers	M	-	-	-	0
- Fire & Life Safety	M	-	-	-	2010
- Revenue Recovery	M	-	-	-	2014
- Chesterfield Emergency Planning Committee	M	-	-	-	2011, 2012, 2013, 2014, 2018
- EMS Division	M	-	-	-	0
- Emergency Management	M	-	-	-	2015
EMERGENCY COMM. 911 CENT.					
- Expenditures	L	50	-	50	2009
- Operations ⁽⁷⁾	M	200	-	200	2009
- Training	M	50	-	50	2009
COMMUNITY DEVELOPMENT		360	300	660	
BUILDING INSPECTION					
- Plan Review	M	-	-	-	0
- Expenditures	L	-	-	-	2008, 2011, 2018
- Inspections/Code Compliance ⁽⁷⁾	M	-	-	-	2011, 2018
- Administration/Records/Revenues	M	-	-	-	2013
- Complaint Tracking/Citizen Asst.	L	-	-	-	0
ECONOMIC DEVELOPMENT					
- Program Goals & Results	M	-	-	-	0
- Expenditures	L	-	-	-	2012
- Economic Dev. Authorities. (CDA's)	M	-	-	-	2010, 2014
- Revitalization	M	-	300	300	0
ENVIRONMENTAL ENGINEERING					
- Plan Review/Drainage	M	-	-	-	0
- Inspections	M	-	-	-	2013
- Signs	L	-	-	-	0
- Drainage District Revenue	L	-	-	-	2014
- Expenditures	L	-	-	-	2010
- Street Lights	L	-	-	-	0
- Capital Projects	L	-	-	-	2011
- Erosion Control Deposits	M	-	-	-	2014
- Water Quality	M	-	-	-	2017
- Stormwater Program	H	-	-	-	0
TRANSPORTATION					
- Expenditures	L	-	-	-	2008, 2012, 2016
- Plans Review	M	-	-	-	0
- Capital Projects	M	-	-	-	2008, 2012, 2016
- Right of Way Payments	M	-	-	-	2008, 2012, 2016
PLANNING					
- Plan Review Process (Resid)	M	-	-	-	0
- Plan Review Process (Comm & Indust)	H	-	-	-	0
- Automated System	H	-	-	-	0
- Expenditures	L	-	-	-	2010, 2015

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		Carry-over	FY19 Proposed	FY19 Total ⁽¹⁾	
- Cash Receipts/Revenue	M	-	-	-	2010, 2015
- Zoning	M	-	-	-	0
- Code Enforcement (Prop. Maint.)	M	-	-	-	2011
- Proffers & Conditions Tracking ^(T)	H	160	-	160	0
- Comprehensive Planning	M	-	-	-	0
UTILITIES					
- CIP - Utilities	M	-	-	-	2009, 2013
- Customer Info System ^(T)	M	200	-	200	2005
- Finance & Admin.	M	-	-	-	2010, 2011, 2014
- Operations & Maintenance	M	-	-	-	2012
- Expenditures	M	-	-	-	2010, 2014
- Plans Review	M	-	-	-	0
- Right of Way	M	-	-	-	2017
- MIS ^(T)	M	-	-	-	0
- Internal Services Charges	L	-	-	-	2014
COMMUNITY ENHANCEMENT					
LICENSE INSPECTOR					
- Business Licenses	M	-	-	-	0
- Vehicle Registrations	M	-	-	-	0
- Expenditures	L	-	-	-	2014
SCHOOL BOARD		725	875	1,600	
BUSINESS AND FINANCE					
- Expenditures (non-payroll)	M	-	-	-	2018
- Payroll	M	300	-	300	2008, 2012, 2014
- School Activity Funds	H	-	125	125	Annual
- Federal Grants	M	-	-	-	0
- Textbooks	M	-	-	-	2014
- Food Service/Vendors	M	25	-	25	2008, 2009, 2010, 2011, 2012
OPERATIONS					
- Facilities Construction - CIP	M	-	-	-	2009, 2012, 2015, 2016
- Transportation	M	-	-	-	2009, 2013
- Planning	M	-	-	-	0
- Observations	M	-	-	-	Annual since FY2011
ADMIN. SERVICES					
- Facilities Custodial	M	-	-	-	2010, 2018
- Facility Rentals	M	-	-	-	0
- Structural/Maintenance	M	-	-	-	0
- Environmental Health And Safety	M	-	-	-	2010
- Mail Processing	M	-	-	-	0
- Expenditures (non payroll, direct reports)	M	-	-	-	2009, 2013
HUMAN RELATIONS					
HUMAN RESOURCES					
- Recruitment/Selection	M	-	-	-	0, 2010
- Classification/Compensation	M	100	-	100	2008, 2012, 2014
- Systems/Subfinder	L	-	-	-	0
- Benefits Administration	M	-	-	-	2018
- EEO Reporting	M	-	-	-	0
- Certification	M	-	-	-	0
- Expenditures (non payroll)	M	-	-	-	2012, 2013
- Performance Evaluations	M	-	-	-	2008
- Staff Development	M	-	-	-	0
- Temporary Work Assignments	M	300	-	300	0
- Administrative Support	M	-	-	-	2018
- Community Relations	M	-	-	-	0
- Communities in Schools	M	-	-	-	0
- Special Projects/Hotline	N/A	-	450	450	various
- Student Conduct	M	-	-	-	0

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		Carry-over	FY19 Proposed	FY19 Total ⁽¹⁾	
SCHOOL LEADERSHIP AND SUPPORT SERVICES					
- Student Services & Registration	M	-	-	-	2011
- MIS - Technology Security ⁽⁷⁾	M	-	-	-	2009, 2012
- PCI Compliance ⁽⁷⁾	H	-	-	-	0
- Privacy of Information ⁽⁷⁾	M	-	-	-	0
- School IT Risk Assessment ⁽⁷⁾	H	-	300	300	0
STUDENT LEARNING AND ORGANIZATIONAL DEVELOPMENT					
INSTRUCT. & STDT. SUPT. SERV.					
- Administration	M	-	-	-	2013, 2018
- Special Education	M	-	-	-	0
- General & On-line Education	M	-	-	-	2015
- State Grants	L	-	-	-	0
- Summer School	M	-	-	-	2015
- Adult Education	M	-	-	-	2010, 2015
- Federal Grants	M	-	-	-	0
- Homebound Instruction	M	-	-	-	2012
- Expenditures (non payroll)	M	-	-	-	0
- Vocational Ed	M	-	-	-	0
CONSTITUTIONAL OFFICERS		325	325	650	
TREASURER					
- Deposit Prep. & Bank Reconciliation	M	-	-	-	2013
- Tax Billing, Payment Proc & Balance ⁽⁷⁾	M	325	-	325	0
- Refund Activity	M	-	-	-	2010
- Investment Activity	M	-	-	-	2011
- Expenditures	L	-	-	-	2015
- Bank Account Review	L	-	-	-	2013
COMMISSIONER OF REVENUE					
- Expenditures	L	-	-	-	2015
SHERIFF					
- Jail Canteen & Inmate Trust	L	-	325	325	annual
- Expenditures	L	-	-	-	2010, 2015
- Inmate Phone Commissions	M	-	-	-	annual
- RRJA - Financial Activities - Billings	M	-	-	-	2017
COMM. ATTORNEY					
- Grants	L	-	-	-	2012
- Expenditures	L	-	-	-	2012, 2016
CIRCUIT COURT CLERK					
- Expenditures	L	-	-	-	2015
VICTIM/WITNESS					
- Expenditures	L	-	-	-	2014
County Wide Issues:			200	200	
- Strategic Plan Performance Measures	M	-	-	-	0
- Phone & Internet Customer Service	L	-	-	-	2008
- Phone/Internet Utilization	M	-	-	-	2008
- HIPPA/Private Information Security ⁽⁷⁾	M	-	-	-	0
- Travel & Training County/School Wide	M	-	-	-	2010, 2014
- Wireless Devices	M	-	-	-	2009
- Vehicle Utilization/Gas Usage Analysis	M	-	-	-	2013, 2017
- Span of Control	M	-	-	-	0
- Department Efficiency Reviews	M	-	-	-	2008, 2009
- Travel - Direct Reports	L	-	-	-	2013, 2016

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CHESTERFIELD COUNTY AUDIT UNIVERSE FY2019

AUDIT PROJECT NAME ⁽³⁾	RISK ⁽²⁾	Estimated Hours			FY Rpt. Issued (Zero if last audit > 10yrs or not audited, & NA)
		Carry-over	FY19 Proposed	FY19 Total ⁽¹⁾	
- Affiliated Entities/ERM	N/A	-	200	200	annual
OTHER:		-	4,000	4,000	
- External Auditors	N/A	-	300	300	annual
- Special Projects/Hotline	N/A	-	1,800	1,800	various
- Audit Follow-Up	N/A	-	200	200	annual
- Financial Analysis:	N/A	-	-	-	annual
- APA Comparative Report	N/A	-	75	75	annual
- CDBG & HOME Program Organizations	N/A	-	75	75	annual
- Community Organizations Applying for \$10,000 or More	N/A	-	75	75	annual
- Volunteer Fire & Rescue Organizations	N/A	-	75	75	annual
- Quality Assurance Review	N/A	-	100	100	NA
- Audit Risk and Work Plan	N/A	-	800	800	NA
- Internal Audit Systems Maintenance	N/A	-	200	200	NA
- Peer review	N/A	-	100	100	annual
- Monitor 3rd party audit results	N/A	-	200	200	annual
Total		4,450	6,150	10,600	

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Chesterfield County Mission Statement

Providing a FIRST CHOICE Community Through Excellence in Public Service

