



Office of Children's Services

Empowering communities to serve youth

Audit Plan

Fiscal Years 2020 - 2023

July 23, 2019

Updated August 12, 2020



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

OFFICE OF CHILDREN'S SERVICES
Administering the Children's Services Act

MEMORANDUM

TO: Scott Reiner, Executive Director
FROM: Stephanie S. Bacote, Program Audit Manager
DATE: August 12, 2020
SUBJECT: Fiscal Years 2020-2023 Audit Work Plan

The Fiscal Years 2020-2023 Audit Work Plan for the Office of Children's Services (OCS) Program Audit Activity is enclosed. The workload is divided into four audit categories:

- On-Site Audits
- Self-Assessment Audits
- Carry-over Audits
- Special Projects

The scope of these audits is to conduct an independent, objective evaluation of locally administered Children's Services Act (CSA) programs in order to provide reasonable assurance that the mission, vision, goals and objectives of CSA and OCS are accomplished. The basis for the audit selections included risk assessment, management input, and the established audit cycle (every three years). In addition, due consideration was given to the availability of resources to successfully execute this plan.

Due to concerns regarding COVID-19 that affects the manner in which CSA program audits are normally conducted, many audits scheduled to be completed in the FY 2020 audit cycle were suspended. The audits that were not completed have been carried over to the FY 2021 audit cycle. Because of the rescheduling, the overall audit plan has been extended for an additional year. This change was necessary to allow for modifications to our existing audit process due to continued uncertainty about the return to normal operations, and to responsibly manage the availability of resources to successfully execute the full audit plan. We anticipate that audits of all local CSA programs will be conducted by the end of the audit plan cycle.

In accordance with the Institute of Internal Auditors, Standards for the Professional Practice of Internal Auditing, we are submitting this plan for your approval.

☒ Approved


Scott Reiner, Executive Director

INTRODUCTION

The Program Audit Activity of the Office of Children's Services (OCS) is responsible for evaluating the adequacy and effectiveness of the systems of internal control and quality of performance in meeting mission requirements established by the State Executive Council (SEC) and the locally administered programs of the Children's Services Act (CSA). To accomplish our objective of promoting effective controls, high standards for sound fiscal accountability, and responsible use of taxpayer funds, our audits provide analyses, appraisals, recommendations, counsel, and information concerning various activities of CSA to assist CSA employees, partners, and other stakeholders to effectively administer CSA.

We will add value to OCS goals by:

- Reviewing the adequacy of CSA risk management, governance, and control processes.
- Determining whether the established goals and objectives of CSA are accomplished.
- Determining the extent of compliance with CSA laws, statutes, policies and procedures, etc.
- Reviewing the reliability and integrity of CSA program and financial information.
- Evaluating the controls governing the safeguarding of CSA assets and/or data.
- Appraising whether CSA resources are used effectively and efficiently.
- Recommending operational improvements.

Program Audit personnel possess the training, expertise, and experience to effectively evaluate locally administered CSA programs. Auditors are required to comply with the continuing professional education criteria established by the Institute of Internal Auditors and the Department of State Internal Auditor. Personnel are encouraged to pursue professional certification as Certified Internal Auditors.

We will continue to look for ways to improve our audit programs to ensure that we consistently add value to the Office of Children's Services.



Stephanie S. Bacote, CIGA
Program Audit Manager



Office of Children's Services
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AUDIT WORK PLAN SUMMARY

(Updated August 12, 2020)

FISCAL YEAR 2020	FISCAL YEAR 2021	FISCAL YEAR 2022	FISCAL YEAR 2023
Alleghany/Covington	Alleghany/Covington	Albemarle	Accomack/Northampton
Arlington	Bristol/Washington	Amelia	Alexandria
Bristol/Washington	Buchanan	Bath	Amherst
Buchanan	Campbell	Botetourt	Appomattox
Campbell	Charlotte	Buckingham	Augusta/Staunton/ Waynesboro
Carroll	Chesterfield/ Colonial Heights	Charles City	Bedford County
Chesapeake	Essex	Clarke	Bland
Danville	Fairfax/Falls Church	Craig	Brunswick
Fauquier	Fauquier	Culpeper	Caroline
Floyd	Floyd	Dinwiddie	Charlottesville
Fluvanna	Franklin County	Franklin City	Cumberland
Franklin County	Giles	Fredericksburg	Dickenson
Giles	Halifax	Galax	Frederick
Greene	Henry/Martinsville	Grayson	Gloucester
Halifax	Hopewell	Greensville/Emporia	Goochland
Henrico	King George	Hampton	Highland
Hopewell	Lancaster	Hanover	Isle of Wight
King George	Lee	James City	King & Queen
Lancaster	Lunenburg	King William	Louisa
Lee	Mecklenburg	Loudoun	Manassas City
Lynchburg	Nelson	Manassas Park	New Kent
Madison	Orange	Mathews	Newport News
Mecklenburg	Petersburg	Middlesex	Page
Montgomery	Pittsylvania	Northumberland	Poquoson
Norfolk	Portsmouth	Norton	Pulaski
Nottoway	Prince William	Patrick	Radford
Orange	Rappahannock	Powhatan	Roanoke County
Pittsylvania	Richmond City	Prince Edward	Salem
Portsmouth	Roanoke City	Prince George	Smyth
Prince William	Rockbridge/Lexington/ Buena Vista	Richmond County	Spotsylvania
Rappahannock	Rockingham/Harrisonburg	Shenandoah	Warren
Roanoke City	Russell	Southampton	Westmoreland
Rockbridge/Lexington/ Buena Vista	Scott	Stafford	Williamsburg
Rockingham/Harrisonburg	Sussex	Suffolk	Winchester
Scott	Tazewell	Surry	York
Sussex	Wise		
Tazewell			
Virginia Beach			
Wise			
Wythe			

FY 2021 AUDIT WORK PLAN HOURS

(Updated August 12, 2020)

LOCALITY AUDITS, PROJECTS, AND REVIEWS			
Onsite Audits	Planned Work Hours	Self-Assessment Validations	Planned Work Hours
Charlotte	360	Chesterfield/Colonial Heights	50
Essex	360	Henry/Martinsville	50
Fairfax/Falls Church	425	Nelson	40
Hopewell	360	Russell	40
Lunenburg	360		
Petersburg	360		
Richmond City	425		
CARRY-OVER AUDITS			
Onsite Audits	Planned Work Hours	Self-Assessment Validations	Planned Work Hours
Alleghany/Covington	120	Buchanan	40
Fauquier	230	Bristol Washington	40
Franklin County	120	Campbell	40
Halifax	200	Floyd	40
Lancaster	120	Giles	40
Mecklenburg	120	King George	40
Orange	150	Lee	40
Rappahannock	230	Pittsylvania	40
Roanoke City	350	Portsmouth	40
Rockbridge/Lexington/Buena Vista	150	Prince William	40
Scott	200	Rockingham/Harrisonburg	40
Sussex	150	Tazewell	40
Wise	230		
Special Projects			Planned Work Hours
To be determined			312

Total Work Plan Hours

5992

Refer to the Audit Work Plan Summary for the listing of planned audits for fiscal years 2022 - 2023. Classifications of audits as either on-site or self-assessment validation engagement for fiscal years 2022 - 2023 will be scheduled in accordance with the results of the annual risk assessment. Pending the results of the annual risk assessment, the Audit Work Plan Hours for fiscal years 2022 - 2023 will be updated and published accordingly.