



Office of Children's Services
Empowering communities to serve youth

Audit Plan

Fiscal Years 2024 - 2026

August 7, 2023



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 *Stephanie S. Bacote*

DATE: August 7, 2023

SUBJECT: Fiscal Years (FY) 2024 - 2026 Audit Work Plan

The Fiscal Years 2024-2026 Audit Work Plan for the Office of Children's Services (OCS) Program Audit Activity is enclosed. The workload is divided into three audit engagement types:

- On-Site Audits
- Self-Assessment Validations
- Special Projects

The scope of these audits is to conduct an independent, objective evaluation of locally administered Children's Services Act (CSA) programs 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.

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. 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



AUDIT WORK PLAN SUMMARY

FY 2024	FY 2025	FY 2026
Albemarle	Alleghany/Covington	Accomack/Northampton
Alexandria	Amelia	Amherst
Arlington	Bristol/Washington	Appomattox
Bath	Buchanan	Augusta/Staunton/Waynesboro
Bedford County	Campbell	Bland
Carroll	Caroline	Botetourt
Charles City/New Kent	Charlotte	Brunswick
Charlottesville	Essex	Buckingham
Chesapeake	Fairfax/Falls Church	Charlotte
Clarke	Fauquier	Chesterfield/Colonial Heights
Culpeper	Floyd	Craig
Cumberland	Fluvanna	Dinwiddie
Danville	Franklin County	Frederick
Dickenson	Giles	Fredericksburg
Franklin City	Harrisonburg/Rockingham	Galax
Goochland	Henrico	Gloucester
Greene	Henry/Martinsville	Grayson
Highland	Hopewell	Greensville/Emporia
King & Queen	Lancaster	Halifax
Louisa	Lee	Hampton
Madison	Lunenburg	Hanover
Manassas City	Lynchburg	King George
Manassas Park	Mecklenburg	King William
Middlesex	Nelson	Loudon
Montgomery	Nottoway	Mathews
Newport News	Orange	Northumberland
Norfolk	Petersburg	Norton
Page	Portsmouth	Patrick
Powhatan	Prince William	Petersburg
Radford	Rappahannock	Pittsylvania
Richmond County	Richmond City	Poquoson
Roanoke County	Roanoke City	Portsmouth
Salem	Rockbridge/Lexington/Buena Vista	Prince Edward
Smyth	Russell	Prince George
Southampton	Scott	Pulaski
Stafford	Sussex	Shenandoah
Surry	Tazewell	Spotsylvania
Warren	Virginia Beach	Suffolk/Isle of Wight
Westmoreland	Wise	Winchester
Williamsburg	Wythe	York



FY 2024 AUDIT WORK PLAN HOURS

LOCALITY AUDITS, PROJECTS, AND REVIEWS			
ONSITE AUDITS			
Locality	Planned Work Hours	Locality	Planned Work Hours
Albemarle	260	Louisa	200
Alexandria	260	Middlesex	120
Bath	120	Montgomery	200
Bedford	220	Norfolk	260
Charles City-New Kent	120	Radford	200
Charlottesville	220	Smyth	200
Culpeper	220	Southampton	120
Cumberland	120	Stafford	220
Dickenson	120	Williamsburg	120
Greene	200		
SELF-ASSESSMENT VALIDATION			
Locality	Planned Work Hours	Locality	Planned Work Hours
Arlington	120	Manassas Park	80
Carroll	120	Newport News	120
Chesapeake	120	Page	120
Clarke	80	Powhatan	80
Danville	120	Richmond County	80
Franklin City	80	Roanoke County	120
Goochland	80	Salem	120
Highland	60	Surry	80
King & Queen	80	Warren	80
Madison	80	Westmoreland	80
Manassas City	80		
Special Projects			Planned Work Hours
To be Determined			320

Total Work Plan Hours	5800
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Refer to the Audit Work Plan Summary for the listing of planned audits for fiscal years 2025-2026. Classifications of audits as either on-site or self-assessment validation engagement for fiscal years 2025 - 2026 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 2025 – 2026 will be updated and published accordingly.