



**Office of Children's Services**  
Empowering communities to serve youth

# ***Audit Plan***

***Fiscal Years 2024 - 2026***

***August 7, 2023***

***Updated November 14, 2024***



# 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

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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.



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Stephanie S. Bacote, CIGA  
Program Audit Manager

## AUDIT WORK PLAN SUMMARY

*Updated November 14, 2024*

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	Fairfax/Falls Church	Buckingham
Chesapeake	Fauquier	Chesterfield/Colonial Heights
Clarke	Floyd	Craig
Culpeper	Fluvanna	Dinwiddie
Cumberland	Franklin County	Essex
Danville	Giles	Frederick
Dickenson	Halifax	Fredericksburg
Franklin City	Harrisonburg/Rockingham	Galax
Goochland	Henrico	Gloucester
Greene	Henry/Martinsville	Grayson
Highland	Hopewell	Greensville/Emporia
King & Queen	King George	Hampton
Louisa	Lancaster	Hanover
Madison	Lee	King William
Manassas City	Lunenburg	Loudon
Manassas Park	Lynchburg	Mathews
Middlesex	Mecklenburg	Northumberland
Montgomery	Nelson	Norton
Newport News	Nottoway	Patrick
Norfolk	Orange	Petersburg
Page	Portsmouth	Pittsylvania
Powhatan	Prince William	Poquoson
Radford	Rappahannock	Portsmouth
Richmond County	Richmond City	Prince Edward
Roanoke County	Roanoke City	Prince George
Salem	Rockbridge/Lexington/Buena Vista	Pulaski
Smyth	Russell	Shenandoah
Southampton	Scott	Spotsylvania
Stafford	Sussex	Suffolk/Isle of Wight
Surry	Tazewell	Winchester
Warren	Virginia Beach	York
Westmoreland	Wise	
Williamsburg	Wythe	

## FY 2025 AUDIT WORK PLAN HOURS

*Updated November 14, 2024*

LOCALITY AUDITS, PROJECTS, AND REVIEWS			
ONSITE AUDITS		SELF-ASSESSMENT VALIDATIONS	
Locality	Planned Work Hours	Locality	Planned Work Hours
Floyd County	160	Alleghany-Covington	64
Franklin County	200	Amelia County	48
Harrisonburg-Rockingham	240	Bristol-Washington	80
Hopewell City	200	Buchanan County	64
Lee County	200	Campbell County	64
		Caroline County	64
		Charlotte County	64
		Fairfax-Falls Church	80
		Fauquier County	64
		Fluvanna County	64
		Giles County	64
		Halifax County	64
		Henrico County	64
		Henry-Martinsville	64
		King George County	64
		Lancaster County	48
		Lunenburg County	48
		Lynchburg City	64
		Mecklenburg County	64
		Nelson County	48
		Nottoway County	48
		Orange County	64
		Portsmouth City	64
		Prince William County	64
		Rappahannock County	48
		Richmond City	80
		Roanoke City	80
		Rockbridge-Lexington-Buena Vista	80
		Russell County	64
		Scott County	64
		Sussex County	48
		Tazewell County	64
		Virginia Beach City	80
		Wise County	64
		Total Work Plan Hours	



## FY 2026 AUDIT WORK PLAN HOURS

*Updated November 14, 2024*

*Refer to the Audit Work Plan Summary listing planned audits for fiscal year 2026. Classifications of audits as either on-site or self-assessment validation engagement for fiscal year 2026 will be determined per the annual risk assessment results. Pending the yearly risk assessment results, the Audit Work Plan Hours for fiscal year 2026 will be updated and published accordingly.*