



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

# ***Audit Plan***

***Fiscal Years 2017 - 2019***

***October 5, 2016***



# COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.  
Executive Director

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

October 3, 2016

## MEMORANDUM

TO: Scott Reiner, Executive Director  
FROM: Stephanie S. Bacote, Program Audit Manager  
SUBJECT: Fiscal Years 2017 – 2019 Audit Work Plan

The Fiscal Years 2017-2019 Audit Work Plan for the Office of Children's Services (OCS) Program Audit Activity is enclosed. The workload is divided into three audit categories:

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

The scope of these audits is to conduct an independent, objective evaluation of the locally administered Children's Services Act (CSA) programs in order to provide reasonable assurance that the mission and vision of CSA and OCS are accomplished. The basis for the audit selections included risk assessment, management input, and the established audit cycle (every 3 years).

In addition, due consideration was given to the availability of resources to successfully execute this plan. The availability of resources in fiscal year 2017 is much more limited than the available resources anticipated for fiscal years 2018-2019. Therefore, fewer audits are planned for fiscal year 2017. However, 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; recommend operational improvement.

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.



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Stephanie S. Bacote, CIGA  
Program Audit Manager

## AUDIT WORK PLAN SUMMARY 2017 - 2019

FISCAL YEAR 2017	FISCAL YEAR 2018	FISCAL YEAR 2019
Alleghany/Covington	Albemarle	Accomack/Northampton
Arlington	Augusta/Staunton/Waynesboro	Alexandria
Buchanan	Bedford County	Amelia
Chesapeake	Campbell	Amherst
Danville	Caroline	Appomattox
Fluvanna	Charles City	Bath
Franklin County	Charlotte	Bland
Henrico	Chesterfield/Colonial Heights	Botetourt
Hopewell	Clarke	Brunswick
Lancaster	Craig	Buckingham
Lynchburg	Fairfax/Falls Church	Carroll
Montgomery	Fauquier	Charlottesville
Nottoway	Frederick	Culpeper
Orange	Fredericksburg	Cumberland
Pittsylvania	Giles	Dickenson
Portsmouth	Gloucester	Dinwiddie
Richmond City	Goochland	Essex
Roanoke City	Grayson	Floyd
Sussex	Greene	Franklin City
Virginia Beach	Halifax	Galax
	Hanover	Greensville/Emporia
	Henry/Martinsville	Hampton
	King George	Highland
	King William	Isle of Wight
	Lee	James City
	Lunenburg	King & Queen
	Madison	Loudoun
	Manassas Park	Louisa
	Mecklenburg	Manassas City
	Newport News	Mathews
	Norfolk	Middlesex
	Petersburg	Nelson
	Powhatan	New Kent
	Prince George	Northumberland
	Pulaski	Norton
	Radford	Page
	Rappahannock	Patrick
	Roanoke County	Poquoson
	Rockbridge/Lexington/Buena Vista	Prince Edward
	Rockingham/Harrisonburg	Prince William
	Russell	Richmond County
	Salem	Scott
	Shenandoah	Smyth
	Spotsylvania	Southampton
	Tazewell	Stafford
	Warren	Suffolk
	Washington/Bristol	Surry
	Winchester	Westmoreland
	Wise	Williamsburg
	Wythe	York



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## FY 2017 AUDIT WORK PLAN HOURS

<b>Locality Audits, Projects &amp; Reviews</b>	<b>Work Hours</b>
<b>On-site Audits</b>	
Buchanan	250
Hopewell	300
Lancaster	250
Nottoway	250
Pittsylvania	125
Portsmouth	250
Sussex	125
Virginia Beach	300
On-site Work Plan Hours	1,850
<b>Self-Assessment Validations</b>	
Allegheny/Covington	50
Arlington	50
Chesapeake	50
Danville	50
Fluvanna	50
Franklin County	50
Henrico	50
Lynchburg	50
Montgomery	50
Orange	50
Richmond City	50
Roanoke City	50
Self-Assessment Validation Work Plan Hours	600
<b>Special Projects</b>	
To Be Determined	225
<b>Total Work Plan Hours</b>	<b>2675</b>

*Refer to the Audit Work Plan Summary for the listing of planned audits for fiscal years 2018 – 2019. Classifications of audits as either on-site or self-assessment validation engagement for fiscal years 2018 – 2019 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 2018 – 2019 will be updated and published accordingly.*