

Audit Committee Meeting

Meeting Date & Time:

July 11, 2016

5:00 pm – 7:00 pm

Meeting Location:

Courthouse Plaza

2100 Clarendon Blvd., Room 311

Arlington VA, 22201

ABOUT THE AUDIT COMMITTEE

The Audit Committee provides input on the development of the County Auditor's annual audit work plan. The Audit Committee is responsible for formally approving the annual audit work plan; and in the future, may consider the development of a multi-year plan.

The Audit Committee is composed of two Arlington County Board members, three citizen members, the County Manager, and the Director of the Department of Management and Finance (DMF).

AUDIT COMMITTEE CO-CHAIRS

John Vihstadt

Arlington County Board Member
Audit Committee Co-Chair

Jay Fiset

Arlington County Board Vice Chair
Audit Committee Co-Chair

CONTACT

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County Auditor

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TABLE OF CONTENTS

1. Meeting Agenda..... Page 3
2. Meeting Minutes (March 29).....Page 4
3. “Suggest an Audit” Response Summary.....Page 5
4. Draft Fiscal Year 2017 Audit Plan.....[Under Separate Cover]
5. Interim Audit Report[Under Separate Cover]

AUDIT COMMITTEE MEETING

July 11, 2016

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AGENDA

1. Introductions
2. Approval of the March 29 Meeting Minutes
3. Audit Committee Co-Chairs – County Auditor Recruitment Status
4. County Auditor – Interim Audit Report
 - **Ambulance Fees:** Contract Oversight and Revenue Management
 - **Site Plan Conditions:** Tracking, Monitoring, and Enforcement
 - **Jail Medical Services:** Follow-up on January 2006 Recommendations
5. Online “Suggest an Audit” Form – Response Summary
6. Draft Fiscal Year 2017 Annual Audit Plan & Fiscal Years 2018 – 2019 Audit Horizon
7. Internal Auditor – Update on the Employee Financial Fraud Waste & Abuse Hotline

Arlington County Audit Committee

****DRAFT**** Meeting Minutes: March 29, 2016 ****DRAFT****

2100 Clarendon Blvd., Room 311

5:00 pm – 7:00 pm

Attendees:

Audit Committee Members:

Jay Fiset, Board Vice Chair

John Vihstadt, Board Member

Mark Schwartz, County Manager

Mary Beth Chambers, Acting Director, Department of Management and Finance (DMF)

Tenley Peterson, Citizen Member

Hal Steinberg, Citizen Member

Nancy Tate, Citizen Member

County Staff:

Jessica Tucker, County Auditor

Maria Meredith, Deputy Director, DMF

Lynn Porfiri, Chief of Staff, County Manager's Office

Victor Hoskins, Director, Arlington Economic Development

Members of the Public:

Roger Morton, Arlington County Civic Federation

Meeting Summary:

Preliminary Audit Assignments

The Committee reviewed and discussed the list of 33 audit suggestions provided by the Advisory Commissions, the County Auditor, and the County Manager. The Committee members reached a consensus on the first assignments:

- Site Plan Conditions: Tracking, Monitoring, and Enforcement
- Jail Medical Services: January 2006 Recommendations Follow-up
- Emergency Medical Services (Ambulance) Fees: Contract Oversight and Revenue Management

It was agreed that the three preliminary audit assignments would be included in the County Auditor's draft Fiscal Year 2017 Audit Plan, which will be presented at the next Audit Committee meeting.

Online "Suggest an Audit" Form

The Committee reviewed and discussed the online "Suggest an Audit" form. The Committee reached a consensus on the following revisions:

- For both questions, replace "departments or programs" with "programs or services."
- For the first question, replace "audit" with "review."
- Add an optional location field (Zip Code) to the Contact Information section.
- Add a sentence that defines an "audit" within the context of the County Auditor's charge.

County Auditor Charge Addendum

The Committee reviewed and discussed the draft Addendum to the Board's Charge for the County Auditor. The Committee members agreed to add the following statement to the lead-in for the Addendum, "*With respect to carrying out regular duties or any engagement directed by the Audit Committee...*"

Next Audit Committee Meeting

- The next meeting was tentatively scheduled for July 11, 2016.
- The Committee will review the County Auditor's draft Fiscal Year 2017 Annual Audit Plan.

ARLINGTON COUNTY AUDITOR

“Suggest an Audit” Form

As of June 30, 2016

Implementation Date: April 14, 2016

Total Submissions: 81

Contact Information Provided: Yes – 42 (52%)

No – 39 (48%)

Submissions Summary

Audit Suggestions	75
Complaints/Safety Issues*	6
TOTAL	81

*Specific complaints and safety issues will be referred to the Resident Ombudsman.

Summary by Subject Area

Subject Area	Submissions
Pedestrian Safety (Crosswalks)	6
Capital Construction Projects	6
Arlington Public Schools (APS)	5
Vehicle Tax Enforcement	4
Streets and Facilities (Repair and Maintenance)	4
Zoning/Building Permits	4
Affordable Housing/AHIF	3
Fleet Management	3
Sidewalks	2
Economic Development Incentives	2
Procurement Process	1
Developer Contributions (Rosslyn Fund)	1
Duplicative/Overlapping Functions	1
Streetlights	1
Libraries	1
Neighborhood Conservation Program	1
Parking Enforcement	1
Real Estate Assessment Process	1
Signature Theater	1
Other	33
TOTAL	81

Summary by Audit Benefit

Audit Benefit	% of Total Selections
Transparency and Accountability	24%
Cost Savings	21%
Increased Efficiency	18%
Improved Service Delivery	16%
Risk Mitigation	14%
Revenue Enhancement	7%
TOTAL	100%

*Respondents can select more than one benefit.

Summary by Zip Code (if provided)*

Zip Code	Neighborhood	Submissions
22201	Clarendon	13
22204	Glencarlyn	10
22207/22213	North Arlington	9
22205	East Falls Church	5
22209	Rosslyn	4
22203	Ballston	4
22206	Shirlington	3
22202	Crystal City	2
TOTAL		50

*42 respondents provided their full contact information; 8 provided only their zip code.