



OFFICE OF  
INTERNAL AUDIT

# **Office of Internal Audit Department Workplan Fiscal Year 2026-2028 City of Alexandria**

## **Office Mission:**

The Office of Internal Audit provides the City Manager and department heads with risk-based independent and objective reporting designed to increase the security and operational effectiveness of the City of Alexandria.

## **Department Initiatives by Council Priority**

### **Streamlining Systems & Processes:**

#### **City Asset Related Area**

OIA conducts cyclical audits of City assets which include cash, inventory, or high value equipment. Each year OIA conducts an audit of the Finance Departments cash collection sites to ensure that at the end of the fiscal year. This year we will conduct an audit of ALL City cash collection sites. This engagement will occur in the first quarter of FY26.

In FY24 we conducted a City-wide audit of inventory operations, and we recommended that an update of the regulations occur. OIA will assist the Finance Department with the facilitation of a tiger team to address this area. We expect this engagement to begin in the third quarter of FY26.

### Financial Process Related Risk Areas

OIA conducts audits of financial business processes which may include procurement, contract oversight, or payment disbursement. These engagements are designed to verify that existing internal controls are sound and identify areas of opportunity for risk reduction and process innovation. In FY26 we will conduct a vendor file security audit designed to assess the controls protecting our vendor credentialing process.

### Fraud, Waste, Abuse Prevention and Response

OIA conducts engagements which assess the effectiveness of internal controls and respond to reports related to fraud, waste, and abuse incidents. We also conduct fraud prevention training during Internal Audit Awareness Month, and the Association of Certified Fraud Examiners International Fraud Prevention Week. We conduct an annual risk assessment of financial risks with department fiscal representatives, and we train all new staff members on fraud prevention techniques.

## Attract and Retain the Workforce:

### Human Resources Process Related Risk Areas\*

OIA conducts audits of human resources related business processes. These are often conducted with the aid of our contingency audit contractor. Engagements support the protection of key operations such as payroll, benefits, recruitment, and discipline.

## Operational and Core Services:

### Federal and State Audit Oversight

OIA conducts oversight of departments which are undergoing federal and state audits, compliance reviews, or monitoring visits. These engagements assist the City by ensuring that proper oversight and follow-up is occurring. This initiative will provide summarized reporting which will include the amount of program funds covered. These types of engagements require various amounts of time depending on complexity and they are ongoing throughout the fiscal year.

## Department Workplan by Year

Department Initiative Area	FY2026	FY2027	FY2028
<b>Streamlining Systems &amp; Processes</b>			
City Asset Related Area	FY26 City-wide Cash Collection Audit  Inventory Tiger Team	City Fixed Asset Audit  Closeout Count of Finance Dept.	City-wide Inventory Operations  Closeout Count of Finance Dept.
Financial Process Related Risk Areas	Vendor File Security Audit	Procurement Audit	Contract Oversight Audit
Fraud, Waste, Abuse Prevention and Response	Annual Training Initiatives  Response Engagements Situation Dependent	Annual Training Initiatives  Response Engagements Situation Dependent	Annual Training Initiatives  Response Engagements Situation Dependent
<b>Attract and Retain the Workforce</b>			
Human Resources Process Related Risk Areas	FY25-26 Payroll Audit Phase II  FY26-FY27 Employee Dependent Eligibility Audit	Audit of Benefit Programs	Audit of HR Operational Processes (Hiring, Discipline)
<b>Operational and Core Services</b>			
Federal and State Audit Oversight	Various Federal & State Audits Depending on Grantor Agency Schedule	Various Federal & State Audits Depending on Grantor Agency Schedule	Various Federal & State Audits Depending on Grantor Agency Schedule

## **Additional Department Resources**

### **Office Website**

<https://www.alexandriava.gov/InternalAudit>

Email Contact: [OIA@alexandriava.gov](mailto:OIA@alexandriava.gov)

Phone: 703.746.4742

### **To Report Fraud, Waste, and Abuse**

Please file a report at the following website:

[https://www.alexandriava.gov/InternalAudit#ReportingFraudWaste  
andAbuse](https://www.alexandriava.gov/InternalAudit#ReportingFraudWasteandAbuse)