OFFICE OF
INTERNAL AUDIT

Office of Internal Audit
Department Workplan
Fiscal Year 2027-2029
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 funds are recorded. In FY27 we will conduct a Select Payment Site Audit. We will also conduct a follow-up audit of previously issued recommendations. We plan to conduct a City-wide Petty Cash Audit in FY28. Also in FY28 we plan to conduct a City-wide Inventory Audit.

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 and FY27, OIA conducted a Vendor File Audit designed to assess the controls protecting our vendor credentialing process. We are currently collaborating with Finance and the Information Technology Services Department to implement the recommendations. As a follow-up to this audit we will conduct an Invoice Audit which may result in the recovery of improper payments. In FY 28 we plan to conduct audits of Procurement and Purchase Cards.

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. OIA also regularly participates in working groups focusing on fiscal management, IT operations, and human resources.

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. In FY27 we began conducting an Employee Dependent Eligibility Audit. We anticipate this audit will be completed by the second quarter of FY27. Also in FY27 OIA is working with our contingency audit contractor to conduct an audit of program compliance of the Recreation, Parks, and Cultural Activities Department. This engagement will cover several HR related objectives. In FY28 we plan to conduct an audit of another benefit program.

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	FY27 Work	FY28 Work	FY29 Work
City Asset Related Area	Select Audit of Payment Sites Recommendations Follow-up Audit	City-wide Petty Cash Audit City-wide Inventory Audit	Select Audit of Payment Sites Fixed Asset Audit
Financial Process Related Risk Areas	Vendor File Audit Invoice Audit	Procurement Audit Purchase Card Audit	Contract Oversight Audit
Human Resources Process Related Risk Areas	FY26-FY27 Employee Dependent Eligibility Audit RPCA Program Compliance Audit	Audit of Benefit Programs	Audit of HR Operational Processes (Hiring, Discipline)
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
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

Phone: 703.746.4742

To Report Fraud, Waste, and Abuse

Please file a report at the following website:

https://www.alexandriava.gov/InternalAudit#ReportingFraudWasteandAbuse