

Office of County Auditor

Annual Audit Work Plan – FY 2026

July 1, 2025 – June 30, 2026

Background

The Annual Audit Work Plan for Fiscal Year 2026 (FY 2026 Plan) consists of audits and other tasks to be performed by the Arlington County Office of County Auditor (OCA) for FY2026. OCA reports to the County Board, independent of management, and is charged with conducting performance audits of departments, offices, boards, commissions, activities, and programs of Arlington County that directly or indirectly report or are accountable to the County Board. Performance audits encompass a variety of scopes and objectives, including effectiveness and efficiency, economy, transparency, internal controls, and compliance.

The County Auditor is appointed by the Arlington County Board under the authority of § 15.2-709.2 of the Code of Virginia, 1950, as amended. The County Auditor proposes this the FY 2026 Annual Audit Work Plan to the County Board.

Work Plan Development and Strategy

The FY 2026 Annual Audit Work Plan (Plan) will cover the period from July 1, 2025, through June 30, 2026. The Plan was developed in consultation with members of the County Board, the County Manager's Office, Commissioner of Revenue, and the Treasurer. The FY 2026 Plan is approved by the County Board and is designed to be flexible to respond to organizational needs as they arise. The FY 2026 Plan may be altered by the Board during the year, in consultation with the County Auditor, Audit Committee, and County management, if a significant reallocation of County Auditor resources is deemed necessary.

The Plan is presented in three sections:

- Performance Audits – Audits scheduled to be announced within the Plan term (including a FY 2025 carry over audit).
- Follow Up Audits – Verification of implemented corrective action to prior completed audits.
- Office of County Auditor Infrastructure – Update policies, procedures, and job aides.

A roadmap listing these key activities is included within the Plan.

Planned Performance Audits

Audit Name	Objective	Client(s)	Estimated Start *
Procurement Process	To assess Arlington County departments' procurement and management practices for compliance with the County's Purchasing guidelines and the Virginia Public Procurement Act (VPPA), with the objective of ensuring that goods and services are procured at fair and competitive prices, consistent with quality expectations, and that the County's interests are protected from potential vendor advantage or procurement inefficiencies.	Department of Management and Finance	2Q2026
IT Enterprise Architecture Governance	To assess the organization's strategy for assessing existing and future technology services across the enterprise, with the objective of determining whether adequate controls and governance mechanisms are in place to prevent the acquisition of redundant applications, systems, and cloud services across departments, and to ensure alignment with enterprise IT strategy and business objectives. Further, the audit will evaluate whether the organization has a defined strategy for decommissioning outdated or underutilized IT assets in a timely and cost-effective manner.	Department of Technology Services	1Q2026

* Anticipated timing for audit announcement date.

Planned Performance Audits

Audit Name	Objective	Client(s)	Estimated Start *
Recruiting Process	To assess the efficiency and effectiveness of the County's recruiting and hiring process, focusing on timeliness, following established service level agreements, and providing flexibility for hiring managers, while ensuring the process remains objective, consistent, and fair.	Department of Human Resources	3Q2026
Flood Resilience Plan Recommendations	To assess the effectiveness and timeliness of Arlington County's implementation of stormwater capacity improvement initiatives developed in response to the 2019 flood, with a focus on adherence to established plans, incorporation of community input, and alignment with countywide stormwater management goals.	Department of Environmental Services	2Q2026
Public Safety Overtime	To assess the effectiveness and appropriateness of awarding overtime pay to safety employees covered under collective bargaining agreements, including an evaluation of whether the agreements support equitable and efficient compensation practices. The audit will also examine the agreements for potential vulnerabilities or unclear provisions that may be subject to misinterpretation, exploitation, or result in inconsistent application of overtime compensation.	Emergency Communications; Fire; Police	3Q2026

* Anticipated timing for audit announcement date.

Follow Up Audit Activities

Audit Title	Audit Report Issue Date	Total Findings	Proposed Schedule
Police Overtime*	September 23, 2021	2	2Q2026
Fire Overtime*	October 21, 2024	1	2Q2026
Department of Technology Services – Contract Management*	January 23, 2025	1	1Q2026
Housing Grants Program	March 10, 2025	8	3Q2026
Emergency Communications Center Overtime*	May 13, 2025	1	3Q2026
Total		13	

* Follow-up audits previously conducted, with recommendations which remain open.

Infrastructure

- Generally Accepted Government Auditing Standards (GAGAS)
 - Published by GAO in 2024
 - Effective for Performance audits starting on or after December 15, 2025
- Policies and Procedures
 - Align internal practices with revised GAGAS requirements
 - Update procedures to reflect current practice
 - Incorporate changes to improve audit process and service to clients
- Job Aides and Tools
 - Standardize templates and checklist to support consistent application

Audit Work Plan Roadmap

DRAFT

