Office of County Auditor

Audit Work Plan: FY 2027

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County Auditor

June 17, 2026

ARLINGTON
VIRGINIA

Approved June 17, 2026

Background

The Annual Audit Work Plan (work plan) outlines the performance audits and review activities planned by the Arlington County Office of County Auditor (OCA). OCA independently reports to the County Board and conducts performance audits of County departments, programs, and entities receiving County support or accountable to the Board. Audit engagements may include assessments of operational effectiveness and efficiency, internal controls, transparency, and compliance.

For Fiscal Year 2027, the work plan reflects a multi-year planning approach designed to provide the County Board and stakeholders with greater visibility into anticipated audit coverage. The FY 2027 work plan is presented for Board review and approval. This plan is subject to change based on emerging risks, Board priorities, resource availability, organizational changes, and ongoing risk assessment activities. The list of potential FY 2028 and FY 2029 audits are included for informational and future planning purposes.

The County Auditor is appointed by and reports directly to the Arlington County Board pursuant to § 15.2-1523.2 of the Code of Virginia.

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Work Plan Development and Strategy

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Work Plan Development

The FY 2027 Audit Work Plan was developed using a comprehensive risk-based assessment process designed to identify areas of elevated operational, financial, governance, compliance, and strategic risk across County operations.

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Work Plan Development

Stakeholders

County Board members

County Manager's Office Senior Leadership

Audit Committee

Constitutional Officers and senior staff

External business and community stakeholders

Risk Assessment and Discussion

Emerging and evolving risks

Operational challenges and service delivery concerns

Financial sustainability and resiliency

Internal controls and oversight practices

Strategic initiatives and organizational changes

Opportunities to improve efficiency, effectiveness, and transparency

Development of Audit Priorities

Common themes across stakeholder groups

Identifcation of potential audits

Recurring operational and governance concerns

Areas of elevated risk exposure

Opportunities for audit coverage providing the greatest organizational value

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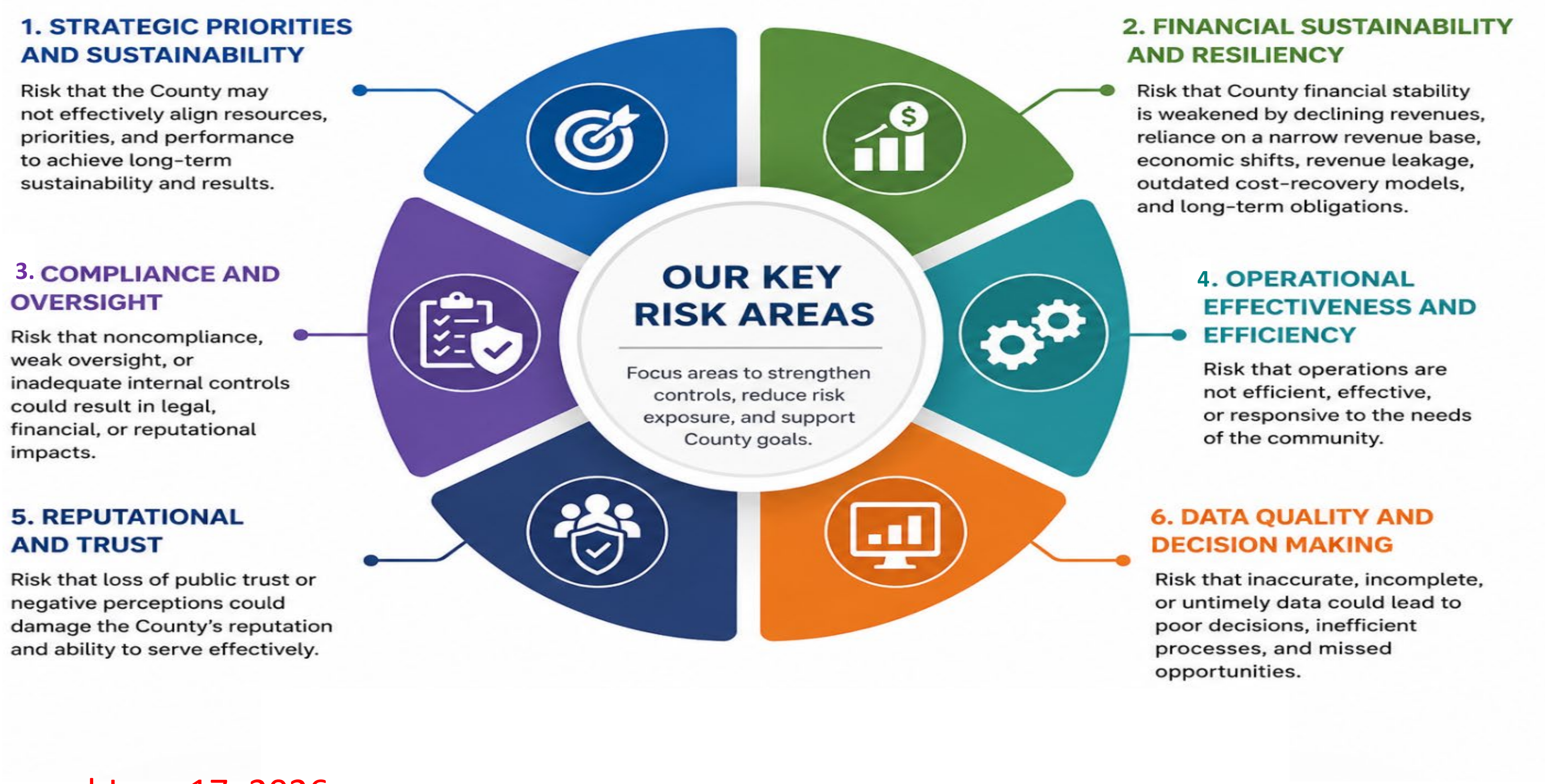
Key Risks Identified



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Work Plan Strategy

OCA is committed to a County government that consistently delivers effective, efficient, and transparent services to its residents. Through collaborative engagement and insightful auditing, OCA strives to be a trusted advisor to the County Board and the community, advancing continual improvement and responsible stewardship of public funds.

Our multi-year audit planning strategy focused on identifying audit areas where independent review and oversight can help reduce risk exposure to acceptable levels, strengthen internal controls, and mitigate risks that could impact the County's operations, financial sustainability, governance, or service delivery.

FY 2027 Work Plan

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FY 2027

Flood Resilience Plan Recommendations (Carryover FY2026)	Objective	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.
	Risks	1. Strategic Priorities and Sustainability* 2. Operational Effectiveness and Efficiency *
	Schedule	1Q2027
	Client	Department of Environmental Services
Effectiveness Over Service Charge Revenue Administration	Objective	Evaluate whether Arlington County's decentralized billing and collection structure effectively safeguards revenue integrity and supports the County's long-term fiscal stability objectives.
	Risks	1. Financial Sustainability and Resiliency 2. Operational Effectiveness and Efficiency
	Schedule	1Q2027
	Clients	Varies depending on collection method

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*Risk categories were not part of the FY 2026 Work Plan. The identified risks were added as part of the FY 2027 audit plan.

FY 2027

Operational Effectiveness of the Committed Affordable Unit Program	Objective	Evaluate the effectiveness and efficiency of the County's administration of the Committed Affordable Unit program, including application intake, eligibility processing, participant communication, and service delivery practices.
	Risks	1. Operational Effectiveness and Efficiency 2. Reputational and Trust
	Schedule	3Q2027
	Client	Community Planning, Housing & Development – Housing Division
Constituent Service Request Portal	Objective	Assess whether the County's issue reporting and case management system effectively supports the intake, tracking, resolution, monitoring, and reporting of community-reported issues in a timely and accountable manner.
	Risks	1. Operational Effectiveness and Efficiency 2. Reputational and Trust
	Schedule	1Q2027
	Client	Department of Environmental Services

Approved June 17, 2026

FY 2027

Department of Parks and Recreation Programming and Utilization	Objective	Evaluate whether DPR’s programming and fee-setting decisions and processes are informed by accurate and complete data, performance trends, and effective coordination of County resources to support efficient operations and sustainable service delivery.
	Risks	1. Data Quality and Decision Making 2. Strategic Priorities and Sustainability
	Schedule	3Q2027
	Client	Department of Parks and Recreation

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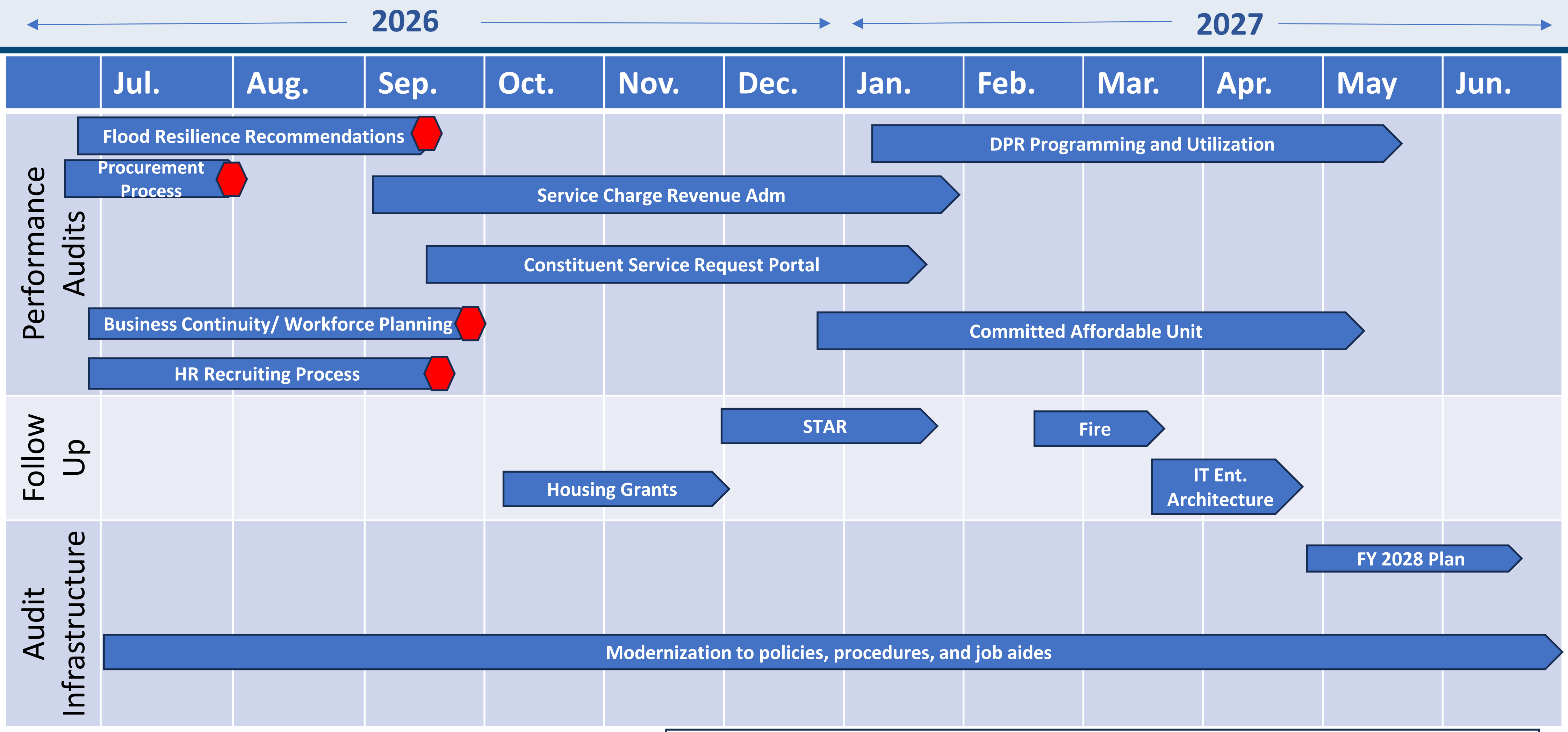
Follow-Up Audits

Audit	Report Issue Date	Recommendations	Proposed Schedule
Fire Department Overtime Follow-Up	10/21/2024	1	3Q2027
Housing Grants Program	3/10/2025	8	2Q2027
Specialized Transit for Arlington Residents	6/18/2025	15	2Q2027
IT Enterprise Architecture Governance	12/4/2025	1	3Q2027
Site Plan Community Benefit Administration	3/17/2026	19	FY 2028

Audit Work Plan Road Map



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Milestone Legend: On Track At Risk Delayed Completed

Potential FY 2028 & FY 2029 Audits

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Long Range Audit Areas

Audit Topic	Subject Area	Primary Risk	Primary Client
FY 2028*			
Permit Arlington - Operational Effectiveness	Permit Arlington Functionality	Operational Effectiveness and Efficiency	CPHD
DPR Program Revenue	Cost recovery and fees	Financial Sustainability and Resiliency	DPR
Department Performance Measurement Effectiveness Review – Phase I	Annual Budget Metric Reporting	Data Quality and Decision Making	Varies
BIDS and Partnerships Funding Effectiveness and Outcome Measures	Appropriate and effective use of funds	Financial Sustainability and Resiliency	AED
FY 2029*			
Permit Arlington Customer Experience	Customer Experience	Reputational and Trust	CPHD
Utilization of County Facilities	Effective use of space	Strategic Priorities and Sustainability	County-wide/APS
Countywide Performance Measurement Framework Review	Annual Budget Cycle	Data Quality and Decision Making	CMO
Assessment of Countywide Customer Service Practices and Accountability	Customer Service	Reputational and Trust	County-wide

** - Audits identified for FY 2028 and FY 2029 are presented for informational and planning purposes only and remain subject to change. Board approval is limited to the FY 2027 audit plan.*

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