



## Presentation of Annual Work Plan

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## **Overview**

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- Strategic Planning
- Other Activities
- Staffing
- Prior Work Plan Results
- Work in Progress
- Proposed 2015 Work Plan

## **Strategic Planning Areas**

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- Office Structure
- Work Plan Development and Staffing
- Focus on Staff
- Project Processes
- Innovative Audit Approaches
- Reporting and Communicating Results
- Methods of Communication

## **Strategic Planning Initiative – 2015 Accomplishments**

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- Purchased software to help us improve our business intelligence and data analysis capabilities
- Redesigned report cover and formatting
- Provided training to all audit staff on innovative audit approaches
- Developed new progression path for staff

## Other Activities

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- Respond to proposals for changes to accounting and auditing standards
- Make presentations to General Assembly and local government groups
- Maintain *Commonwealth Data Point*
- Perform quality control reviews of CPA firms auditing Virginia local governments

## Other Accomplishments

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- On March 31<sup>st</sup>, the APA was recognized as one of Richmond's Top 50 Workplaces in the Metro Business section of the Richmond Times-Dispatch.



## Staffing Overview

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- Approved 130
- Actual staff
  - June 1, 2011 105
  - June 1, 2012 109
  - June 1, 2013 111
  - June 1, 2014 115

## **Prior Work Plan Results**

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- Issued 468 Reports
  - Including financial statement, financial related and special reviews
  - Including audit of the Commonwealth's financial statements (CAFR) and federal programs (Single Audit)

## **Prior Work Plan Results: Key Reports**

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- Department of Game and Inland Fisheries
- Norfolk State University
- State Corporation Commission
- Virginia School for the Deaf and Blind

## **Prior Work Plan Results: Key Reports**

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- Review of the Governance Structure over the Virginia Railway Express
- Progress Report on the Electronic Health and Human Resources Program – Virginia’s Medicaid Modernization Solution

## **Prior Work Plan Results: Key Reports**

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- Review of the Management Agreement between CGI and the Department of Taxation
- Review of Retail Sales and Use Tax Collection and Distribution Processes

## **Prior Work Plan Results: Key Reports**

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- Agencies of Secretary of Finance
- Agencies of Secretary of Health and Human Resources
- Agencies of the Secretary of Transportation

## **Prior Year Work Plan Results: Key Reports**

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- Review of Capital Outlay Funding and Cash Flow Processes
- 2013 State of Information Security in the Commonwealth of Virginia
- Continue to review and investigate frauds and other complaints

## **Work in Progress: Agency Audits**

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- Department of Business Assistance
- Department of Conservation and Recreation
- Department of Emergency Management
- Department of Game Inland Fisheries

## **Work in Progress: Special Reports**

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- Department of Transportation's Asset Management System
- Status Report on Electronic Health and Human Resources Program – Virginia's Medicaid Modernization Solution
- Study of the Usage of Sub-recipient Schedule of Expenditure of Federal Awards

## **Work in Progress: Special Reports**

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- Review of Performance Measures
- Review of Surplus Procedures for Electronic Devices with Storage
- Statewide Review of Teleworking Data Risks
- Statewide Review of Mobile Devices

## **Work in Progress: Special Reports**

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- Higher Education Alternative Financing Study
- Security of Internet Facing Websites
- Statewide Review of Travel
- Study of the Bureau of Facilities Management

## **Proposed 2015 Work Plan**

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- Annual work plan = work performed during most of fiscal year 2015
- CAFR, Statewide Single Audit, mandatory and special projects are major focus
- Risk model used to evaluate the audit work to be performed with remaining resources

## **Work Plan Comparison**

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Proposed FY 2015 Work Plan	128,095
Prior Year Work Plan	<u>125,100</u>
Increase	2,995

FY 2015 work plan allows for completion of projects carried forward from the prior year

## **Total Hours by Function**

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### Statewide and Agency Projects:

Special Projects	10,355
Judicial Branch	325
Executive Departments	85,320
Cycled Agencies	4,000
Independent Agencies	7,495

Local Governments, Clerks, and Courts	<u>20,600</u>
<b>TOTAL WORK PLAN</b>	<u><u>128,095</u></u>

## **Hours by Executive Departments**

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Executive Offices and Administration	2,460
Agriculture and Forestry	600
Commerce and Trade	3,710
Education (including Higher Ed)	40,630
Finance	15,545
Health and Human Resources	10,575
Natural Resources	80
Public Safety	4,015
Technology	1,400
Transportation	5,605
Veterans Affairs and Homeland Security	<u>700</u>
Total Hours by Executive Departments	<u><u>85,320</u></u>

## **Types of Special Projects**

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- **Projects Required by Legislation, Statute, or Appropriation Act**
- **Projects Determined by an Analysis of Risk**

## Special Projects: Required by Legislation, Statute, or Appropriation Act

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- Maintaining *Commonwealth Data Point* Internet Database
- Review of Performance Measures
- Capital Project Cash Flow Requirements
- APA Annual Report
- MEI Project Approval Commission

## **Special Projects: Risk Based Analysis**

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- Review of the Commonwealth's Cardinal System Implementation and its Oversight
- Review of Independent Financial Systems and Recommendations of Future Cardinal Functionality

## **Special Projects: Risk Based Analysis**

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- Review of Integration Challenges between Virginia's Procurement and Financial Systems
- Statewide Review of Voyager Fuel Card Program
- Statewide Review of Vehicle Usage

## **Special Projects: Risk Based Analysis**

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- Review for Potential Improper Benefit Payments
- Review of Non-General Fund Budgeting Process
- Study of Accountability and Oversight of Independent Government-like Organizations

## **Special Projects: Risk Based Analysis**

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- Comparative Report for Higher Education
- State of Information Security in the Commonwealth
- Progress Report on Selected Systems Development Projects in the Commonwealth

## **Requested Actions**

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- Approval of the Overall Work Plan