



City of Virginia Beach Audit Committee Fiscal Year 2025-2026 Annual Report to City Council

Appointive Agency Chair: Emil Espiritu

Date: June 16, 2026

Executive Summary

During the **FY 26** covering the period of July 1, 2025 – June 30, 2026, the Audit Committee volunteers and liaisons met 4 times.

- The Audit Committee's responsibilities are defined in City Code section 2-469. They are:
- Reviewing the City Auditor's annual audit schedule and budget before submission to Council.
- Reviewing audit reports upon issuance;
- Monitoring follow-up on reported findings to assure corrective action is taken;
- Reporting to Council on problems or problem areas at such times as deemed appropriate;
- Performing an evaluation of the City Auditor annually and reporting the results of the evaluation and effectiveness of the audit function to council;
- Reviewing reports of the external auditors; and
- Evaluating the findings and recommendations of the peer review of the audit function as required by Government Auditing Standards.

The Audit Committee meets quarterly to address its responsibilities.

Our most significant accomplishments are detailed below, along with recommendations for your consideration.

Mission Statement

The Audit Committee's mission is to ensure independence of the audit function. The City Auditor reports directly to the Audit Committee on all audit-related issues and organizationally to the City Council.

Accomplishment of Goals and Objectives

Over the past **FY 26**, the Audit Committee worked on the following key matters in furtherance of its mission. The audit committee's annual responsibilities are defined in City Code section 2-469.

1. Evaluated the findings and recommendations of the peer review of the audit function as required by Government Auditing Standards. The standards provide a framework for performing high-quality audit work with competence, integrity, and independence. The City Auditor's Office is required to undergo an external peer review every three years.

A Peer Review was conducted by a team of experienced local government auditors, independently selected by the Association of Local Government Auditors (ALGA), in November 2025. The City Auditor's Office received the highest level of assurance that our audits and engagements comply with Government Auditing Standards. The results of the Office of the City Auditor's 2025 Peer Review and previous reviews are available on www.virginiabeach.gov.

2. Additional resource needs and constraints are discussed regularly at our quarterly meetings. After much help from the Audit Committee and City Council liaisons, approval was granted to split our Auditor IV position into two positions.
3. Cherry Bekaert LLC, the City's external auditors, presented the results of the FY 25 annual financial statement audit and required communications to the Audit Committee on December 4, 2025. They also discussed the results of the Single Audit and APA requirements.
4. The committee met with the City Auditor to provide performance feedback and assess the effectiveness of the audit function on January 29, 2026.

5. The Office of the City Auditor presented the results of their annual follow-up activities at the March 18, 2026, meeting. The committee welcomed new member Robert Broermann following the departure of Tressa Shiffler.
6. The City Auditor presented the FY 27 annual audit plan to the audit committee on June 16, 2026. The plan is available on www.virginiabeach.gov.
7. The Audit Committee reviewed all audit reports upon issuance.

Membership and Attendance

The audit committee consists of five (5) members: two (2) non-voting councilmembers and three (3) voting citizen members, who shall be appointed by the council. At least one (1) of the citizen members shall be a licensed certified public accountant, and the other two (2) citizen members shall have a background in finance, accounting, and/or auditing.

Volunteer Hours Total for FY 26: **9.0**

A summary of the Audit Committee's membership and attendance is provided in the following table.

City of Virginia Beach Audit Committee 2025 Attendance Record

Members Attendance

Name	Term Expires on:	Mar 18th	Jun 18th	Sept 18th	Dec 5th	Total Present
Emilson Espiritu	5/31/2027	P	A	P	P	3 / 4
Steven Sandoval	5/31/2028	P	P	A	P	3 / 4
Tressa Schiffler	5/31/2026	P	P	P	R	3 / 4
This row indicates if there was a quorum; total number of members in person/total number of appointed members		3/3	2/3	2/3	2/3	

City Council Liaisons/Department Staff Liaisons

Council Member Liaison Stacy Cummings	P	P	-	-	2
Council Member Liaison Joashua Schulman	P	P	-	-	2
Staff Liaison Lyndon Remias	P	P	P	P	4
Staff Liaison Rosana Clark	P	P	P	P	4

Key: Present (P) Present/Virtually (P/V) Absent (**A**) Resigned (R) Excused Absence (**E**) Canceled (C)
City Council and staff liaisons should be marked either P or P/V, if not in attendance, the block should be blank

If commissioners participate P/V, it must be annotated in the minutes where they remotely participated from and the reason – does not apply to City Council or staff liaisons.

Meetings lacking a quorum of members attending in person should be designated with an asterisk (*)

City of Virginia Beach Audit Committee 2026 Attendance Record

Members Attendance

Name	Term Expires on:	Mar 17th	Jun 16th	Sept 15th	Dec 3rd	Total Present
Emilson Espiritu	4/30/2029	P	P	-	-	2 / 2
Steven Sandoval	5/31/2028	A	P	-	-	1 / 2
Robert Broermann	4/30/2029	P	P	-	-	2 / 2
This row indicates if there was a quorum; total number of members in person/total number of appointed members		2/3*	3/3			

City Council Liaisons/Department Staff Liaisons

Council Member Liaison Joashua Schulman	P	-	-	-	1
Council Member Liaison Stacy Cummings	P	-	-	-	1
Staff Liaison Lyndon Remias	P	P	-	-	2
Staff Liaison Rosana Clark	P	P	-	-	2

Key: Present (P) Present/Virtually (P/V) Absent (**A**) Resigned (R) Excused Absence (**E**) Canceled (C)

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Goals and Objectives for the Coming Year

In the year ahead, the Audit Committee intends to continue our commitment to the responsibilities outlined in the City Charter and to help and support the City Auditor fulfill his responsibilities.

Closing

Should you have any questions or desire a formal City Council briefing from our Committee, please contact Emil Espiritu, Chair, via email at em.espiritu@hotmail.com or Lyndon Remias at 757-385-5870 or via email at lremias@vbgov.com.