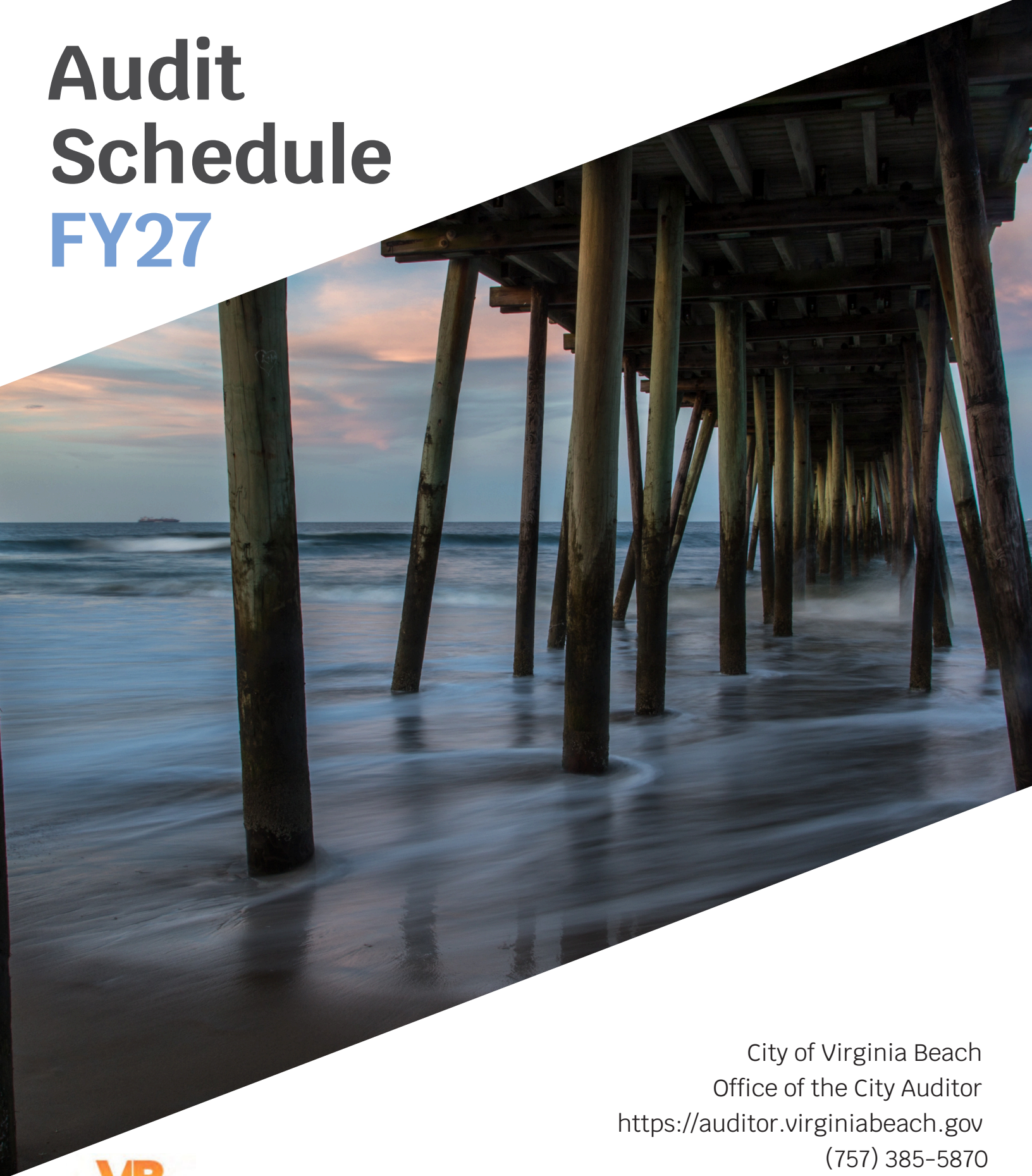


# Audit Schedule FY27



City of Virginia Beach  
Office of the City Auditor  
<https://auditor.virginiabeach.gov>  
(757) 385-5870



*“Promoting Accountability and Integrity in City Operations”*

# Contents

- 1 About Us
- 1 Powers and Duties; Scope of Audits
- 2 Audit Committee
- 2 Project Planning and Selection
- 3 Planned Projects
- 4 Audit Resources

# About Us

The Office of the City Auditor is an independent appraisal function responsible for financial, attestation engagements, and performance audits of City programs, functions, and activities. Other responsibilities include oversight and management of the City's external audit contract, coordination of the City's fraud, waste, and abuse prevention and reporting program, and provision of technical and advisory services. The audit services provided by the Office enhance the efficiency and effectiveness of City operations, ensure compliance with federal, state, and local laws and regulations, and help maintain an internal control framework that reduces the risk of loss to the City.

## **Powers and Duties; Scope of Audits (per City Code 2-466)**

The City Auditor shall have authority to conduct financial and performance audits of departments, offices, boards, activities, agencies, programs and systems of the entity to independently and objectively determine, depending on the scope and type of audit, whether:

The mission of the Office of the City Auditor is to promote accountability and integrity in City operations by providing quality audit services.

Activities and programs being implemented have been authorized by government charter or code, state law or applicable federal law or regulations and are being conducted and funds expended in compliance with applicable laws and regulations;

The department, office, or agency is acquiring, managing, protecting, and using its resources, including public funds, personnel, property, equipment, technology and space, economically, efficiently, and effectively and in a manner consistent with the objectives intended by the authorizing entity or enabling legislation;

The entity, programs, activities, functions, or policies are effective, including the identification of any causes of inefficiencies or uneconomical practices;

The desired result or benefits are being achieved;

Financial and other reports are being provided that disclose fairly, accurately, and fully all information required by law, to ascertain the nature and scope of programs and activities, and to establish a proper basis for evaluating the programs and activities, including the collection of, accounting for, and depositing of, revenues and other resources;

Management has established adequate operating and administrative procedures and practices, accounting systems or internal control systems and internal management controls; and

Indications of fraud, waste and abuse are valid and need further investigation.

# Audit Committee

To ensure organizational independence, the City Auditor reports to City Council through an Audit Committee consisting of five (5) members: two (2) non-voting City Council Liaisons and three (3) voting citizen members appointed by City Council.

## Committee Members

**Council Liaison**

Stacy Cummings

**Council Liaison**

Joash Schulman

**Committee Chair**

Emil Espiritu

**Committee Member**

Steven Sandoval

**Committee Member**

Robert Broermann

## Project Planning and Selection

Determining which areas to focus limited audit resources is the key to a successful audit function. With this in mind, the Office of the City Auditor uses several factors in determining which areas to audit. These factors include, but are not limited to, the following:

<b>Risk Factors</b>
City Council / Management Concern or Request
City Auditor Concern
Time Expired Since Last Audit
Financial Exposure
Turnover of Key Personnel

**Note:** Per City Code Sec. 2-470 The audit schedule may be amended after review with the audit committee, but the city auditor shall have final authority to select the audits planned. City council shall be notified of any amendments. City council may request an unscheduled audit depending upon newly discovered facts, provided, however, that such request must be approved by a majority of the members of city council.

# Planned Projects

The following provides an overview of the planned projects for the fiscal year ending June 30, 2027. The planned scope of these projects is subject to change based on the results of the planning phase.

- **1. Housing Choice Voucher (HCV) Program / Property Inspections**  
**Housing and Neighborhood Preservation** - Evaluate the effectiveness of the HCV inspection process and ensure compliance with program requirements.
- **2. EMS Compassionate Billing**  
**Emergency Medical Services (EMS)** - Evaluate policies, procedures, and internal controls for newly established compassionate billing for EMS services.
- **3. Public Utilities and Public Works City Services Billing**  
**Public Utilities/Public Works** - Evaluate the accuracy and completeness of the utility billing process, including manual meter readings and variable billing periods.
- **4. CIP Close Out Process**  
**Finance** - Evaluate the processes for accounting for and closing of Capital Improvement Projects (CIPs).
- **5. Atlantic Park CIP**  
**Economic Development / VBDA** - Annual review of Atlantic Park CIP expenditures for FY26.
- **6. Police Property and Evidence**  
**Police Department** - Review of cash and evidence handling processes to ensure cash/evidence seized and/or found is appropriately recorded and inventoried.
- **7. The Dome by Rutter Mills**  
**Economic Development / VBDA** - Evaluate newly opened Dome is operating in adherence to contract terms with the VBDA.
- **8. Third Party Utility Vendor Review**  
**Citywide** - Facilitate the ongoing annual third-party review of utility billing and usage.
- **9. Healthcare Claims (2025)**  
**Consolidated Benefits Office** - Coordinate the annual third-party audit of City/Schools healthcare claims.
- **10. Follow-up on Prior Year Audit Recommendations**  
**Various** - Perform follow-up activities to determine whether management has taken appropriate corrective action.
- **11. External Audit Contract Administration**  
Provide oversight and management of the City's annual financial statement audit contract.

# Audit Resources

The Office of the City Auditor comprises seven professional audit positions, including the City Auditor, and two administrative positions. A list of the current members and their respective positions is provided below.

## Members

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Lyndon Remias, CIA, CPA, CRMA	City Auditor
Sharon Hayes, CFE	Deputy City Auditor, FID
Daniel Rinehart, CFE, CIA	Senior Fraud Investigator
Keith Piper, CIA	Senior Auditor
Jackie Scheller	Auditor
Alex Nichols	Auditor
Akachi Agbakwuru	Auditor
Rosana Clark	Assistant to the City Auditor
Mason Marcelo	Audit Investigative Assistant

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