



City of Virginia Beach

Office of the City Auditor

Annual Report



757.385.5870



@VBCityAuditor



www.vbgov.com/cityauditor



FY 19 Year in Review

The Office of the City Auditor is an independent appraisal function tasked with promoting integrity, accountability and effectiveness in City operations and service delivery.

Accountability

Transparency

Integrity



SELECTING TOPICS THAT MATTER



PERFORMING QUALITY WORK



VALUE ADDED



Selecting Audits

Each year the Office of the City Auditor develops a schedule of planned audits and activities. A summary of some of the activities and audits completed in FY 19 is included below.



Virginia Beach Development Authority

Audit to determine whether proper operating controls have been established and delineated to distinguish clear operating procedures between the Department of Economic Development and the Virginia Beach Development Authority (VBDA).



Select Cybersecurity Controls

Audit of the adequacy of select cybersecurity controls to reasonably reduce the risk of service disruption, data loss and/or data corruption resulting from certain types of cyberattacks.



Fire Department Operations

Audit of the effectiveness of operational controls over select functions of the Fire Department.



Virginia Beach Community Development Corporation

Audit of the Virginia Beach Community Development Corporation (VBCDC) to determine efficiency and effectiveness of VBCDC in its fulfillment of its strategic plan.



Community Services Performance Contract

Audit of Human Services/Behavioral Health Developmental Services Division's compliance with terms and conditions stated in the FY 2018 Human Services Community Services Performance Contract.



Healthcare Claims Audit

Contingency audit of healthcare claims processed by Optima Health (Optima) for paid dates of January 2017 through December 2017 performed by Healthcare Horizons.



Other Projects and Activities

- City Manager's Striving for Excellence Report
- External Audit Contract Administration
- Follow-up on Prior Year Audit Recommendations
- Information Technology Control Review
- Volunteer Resources Annual Report

To read any of our mentioned reports please visit our website at www.vbgov.com/cityauditor



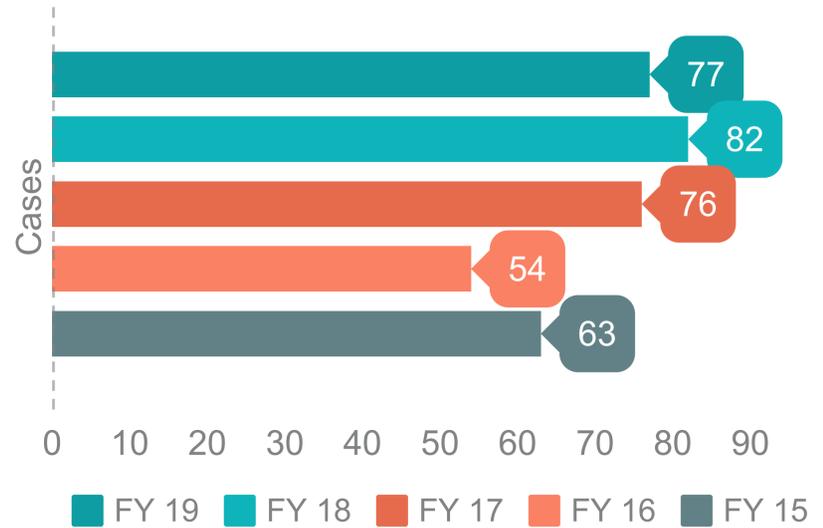
Fraud, Waste and Abuse Prevention and Reporting

The City's Fraud, Waste and Abuse Prevention Program, coordinated by the Office of the City Auditor, includes the operation and management of the City's Fraud Hotline, promoting awareness through communication and training, and investigations of alleged incidents of fraud, waste and/or abuse within City programs.

To report fraud, waste, or abuse within City programs, please call the FRAUD HOTLINE at [757.468.3330](tel:757.468.3330) or use your mobile device by downloading the mobile app, VB Connect, from iTunes.

For more information about the activities of this program, please see the FWA FY 19 Annual Report on our website: www.vbgov.com/cityauditor.

Number of Allegations per Year



Looking Ahead - Upcoming Audits

Some audits placed on the FY 20 Audit Schedule were based on concerns expressed in response to the citywide survey sent to all members titled -- Help the City Auditor Determine What to Audit in FY 20.



• Sandbridge Tax Increment Financing and Sandbridge Special Services District



• Employee Complaint Process



• City Boards and Commissions



• ERP Implementation



• Visitor Information Center



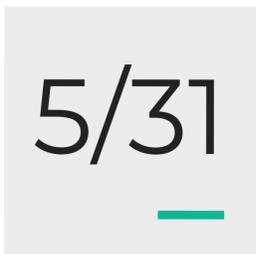
• Something in the Water (SITW) Expenses



Chris Ford, Enjoy Retirement!



Stephanie Dang, Summer Intern and Lyndon Remias



Message from Lyndon Remias, City Auditor

FY 19 was a period of continued productivity for the Office of the City Auditor. Chis Ford, Deputy City Auditor retired after 28.5 years of dedicated service to the City of Virginia Beach. We were fortunate enough to have a summer intern, Stephanie Dang a rising senior from Virginia Tech University expanded her work experience working with both our office and the Finance Department.

Our annual office workshop and retreat allowed us an opportunity for team bonding and learning more about other departments within the City. Director's from both the Convention and Visitors Bureau as well as the Virginia Aquarium and Historic Houses gave us overviews of their accomplishments for the year and upcoming projects.

As our fiscal year was coming to an end, our community was forever changed by the tragedy on May 31, 2019. We lost many friends and colleagues. As our community continues to heal we remember that we are VB Strong.

Congratulations



Tim Bell and Tony Gonzalez earned their Certified Internal Auditor (CIA) certification this year. 100% of our Audit staff is certified.