

# Presentation to the Audit Committee

Arlington County,  
Virginia

January 30, 2020



*Your guide forward*



# Engagement Services

## Financial Statement Audits

(in accordance with GAAP):

- Arlington County, includes Arlington Public Schools
- Arlington County Employees' Retirement System
- Ballston Public Parking Garage
- IDA Ballston Skating Facility

## Compliance:

- *Governmental Auditing Standards*
- County and School's Major Federal Programs required by Title 2 U.S. Code of Federal Regulations Part 200
- Auditor of Public Accounts *Specifications for Audits of Cities, Counties and Towns*
- Auditor of Public Accounts *Specifications for Authorities, Boards, and Commissions*

# Audit Services

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▶ **Financial Statement Audits:**

- Test the significant balances and transactions in the financial statements
- Gain an understanding of internal controls to assist in the design of the audit

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▶ **Compliance Audits:**

- Test compliance with laws, regulations and grant agreements
- Gain an understanding of internal controls and test key controls

# Engagement Results

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▶ **Financial Statement Audit Opinions:**

- Unmodified opinion issued November 14, 2019
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▶ **Compliance:**

- **Government Auditing Standards**
  - Unmodified opinion
  - No matters of noncompliance
  - No material weakness in internal controls
- **Uniform Grant Guidance**
  - Unmodified opinion
  - No matters of noncompliance
  - No material weakness in internal controls

# Engagement Results

- ▶ **Compliance** (continued)
  - **Specifications for Audits of Cities, Counties and Towns**
    - 3 matters of noncompliance:
      - Conflicts of Interest
      - Virginia Department of Social Services requirements:
        - » Annual Review of System Access
        - » Terminated Users

# Questions?

# Your Guide Forward

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