



PRINCE WILLIAM COUNTY, VIRGINIA  
**BOARD AUDIT COMMITTEE**  
**MINUTES OF MEETING**

One County Complex Court  
Prince William, Virginia 22192

HON. COREY A. STEWART, CHAIRMAN  
HON. MAUREN S. CADDIGAN  
HON. JOHN D. JENKINS  
*ALTERNATES*  
HON. RUTH ANDERSON  
HON. PETE CANDLAND  
HON. JEANINE LAWSON  
HON. MARTIN E. NOHE  
HON. FRANK J. PRINCIPI

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## February 6, 2018

The Board Audit Committee meeting was attended by the following:

Corey Stewart, Chairman, Regular Voting Member, arrived 11:17 am  
John Jenkins, Supervisor, Regular Voting Member  
Maureen Caddigan, Supervisor, Regular Voting Member (Assumed Chairman of Audit Committee role until 11:17 am)  
Ruth Anderson, Supervisor, Alternate Voting Member (Alternate for Chairman until 11:17 am)  
Jeanine Lawson, Supervisor, arrived 11:30 am  
Marty Nohe, Supervisor, arrived 12:07 pm  
Chris Martino, County Executive  
Michelle Casciato, Deputy County Executive  
Elijah Johnson, Deputy County Executive  
Chris Price, Deputy County Executive  
Michelle Robl, County Attorney  
Michelle Attreed, Director of Finance  
Tim Leclerc, Deputy Director of Finance  
Wade Hugh, Development Services Director  
Rebecca Horner, Planning Director  
Kerry Burnette, Planning  
Lisa Fink-Butler, Planning  
Mona Snead, Finance  
Linda Satlin, Human Resources Director  
Susan Washington, Human Resources  
Brian Landrum, Chairman's Office  
Lou Cannon, RSM Internal Auditor  
Jennifer Murtha, RSM Internal Auditor  
Clara Ewing, RSM Internal Auditor  
Rick Kawecki, RSM Internal Auditor  
Andy Lomasky, RSM Internal Auditor  
Jeff Tabor, RSM Internal Auditor

Meeting Called to Order at 11:03 p.m.

The Board Audit Committee (BAC) addressed the following items on the agenda:

**1. Approval of Minutes**

- A. RES – Approve Minutes of December 5, 2017 BAC Meeting

The motion to approve the minutes of December 5, 2017, was moved by Mr. Jenkins, seconded by Mrs. Anderson and approved unanimously. Copy of Resolution #BAC 18-24 attached.

**2. Internal Audit Update by RSM**

- A. Status update on audits
- B. Status on hotline calls

Clara Ewing of RSM provided status update on audits and hotline calls; there were no new hotline items.

**3. County Executive Time**

- A. Status of External Audits

Michelle Attreed summarized the status of external audits.

**4. County Attorney Time**

- A. RES – Authorize Closed Session to discuss the Calendar Year (CY) 2018 draft audit plan and two draft audit reports

The motion to go into closed session to discuss the CY 2018 draft audit plan and two draft audit reports was moved by Mr. Jenkins, seconded by Mrs. Anderson and approved unanimously. Copy of Resolution #BAC 18- 25 attached.

**5. Items Reported Out of Closed Session (if any)**

- A. RES – Certify – Closed Session

The Committee went into closed session at 11:10 a.m. and came out of closed session at 1:01p.m. The resolution to certify closed session was moved by Mr. Jenkins, seconded by Mrs. Caddigan and approved unanimously. Copy of Resolution #BAC 18-26 attached.

- B. RES- Approve Calendar Year 2018 Internal Audit Plan

The resolution to approve the Proposed Internal Audit Plan for Calendar Year 2018, current Working Draft dated January 25, 2018, as amended, submitted by RSM US, LLP was moved by Mr. Jenkins, seconded by Mrs. Caddigan and approved unanimously. Copy of Resolution #BAC 18-27 attached.

- C. RES – Accept – Internal Audit Report

The resolution to recommend that the Board of County Supervisors accept the Internal Audit Report on the Remediation of FY June 30, 2016 Finding 2016-001 related to Internal Controls over Financial Reporting – Unearned Revenue and Deposits & Escrow; and consider for consultation and further action on the Benefits Administration Assessment audit report moved by Mr. Jenkins, seconded by Mrs. Caddigan and approved unanimously. Resolution #BAC 18-28 attached.

6. **Audit Committee Member Time**

Lou Cannon, RSM, announced his upcoming retirement, which will be effective April 30, 2018.

7. **Adjournment**

A. RES – Adjourn Meeting

Having concluded all business on the agenda, the Board Audit Committee adjourned the meeting of February 6, 2018, at 1:04 p.m. The motion was moved by Mr. Jenkins, seconded by Mrs. Caddigan and approved unanimously. Copy of Resolution #BAC 18-29 attached.