

October 28, 2025  
BAC Meeting  
Res. No. BAC 25-15

**MOTION: Gordy**

**SECOND: Bailey**

**RE: AMEND CALENDAR YEAR 2025 INTERNAL AUDIT PLAN**

**ACTION: APPROVED**

**WHEREAS**, performance standard – 2440, Disseminating Results, of the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) requires audit organizations to communicate the results of engagements to the appropriate parties, including those who can ensure that the results are given due consideration; and

**WHEREAS**, the Standards and best practices also require the audit organization to obtain input from management to ensure that its concerns about risk and other factors that could impede an organization from achieving its operational objectives are considered in developing the annual audit plan; and

**WHEREAS**, the internal audit charter approved by the Board of County Supervisors requires the governing body to approve the annual audit plan for the internal audit functions; and

**WHEREAS**, from time to time during the calendar year the Internal Audit Plan is amended;

**WHEREAS**, on April 1, 2025, by Resolution No. 25-172, the Board of County Supervisors approved the Proposed Internal Audit Plan Calendar Year Ending December 31, 2025, current Working Draft dated March 18, 2025, submitted by RSM US, LLP; and

**WHEREAS**, the Internal Auditor and the County Executive are recommending that the Calendar Year 2025 Proposed Internal Audit Plan be amended to add: (1) Site Inspections Phase 2 – Residential Sites; and (2) Information Technology Seat Management Fees Phase 2 – External Agencies and defer: Human Resources – Hiring Process and Asset Management;

**NOW THEREFORE BE IT RESOLVED** that the Prince William County Board Audit Committee does hereby recommend the Board of County Supervisors amend the Calendar

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Year 2025 Proposed Internal Audit Plan to add: (1) Site Inspections Phase 2 – Residential Sites; and (2) Information Technology Seat Management Fees Phase 2 – External Agencies and defer: Human Resources – Hiring Process and Asset Management.

ATTACHMENT: Modification to the CY 2025 Internal Audit Plan Memorandum

**VOTES:**

**Ayes: Jefferson, Bailey, Boddye, Gordy**

**Nays: none**

**Absent from Vote: none**

**Absent from Meeting: Angry**

**For Information:**

County Attorney

**ATTEST:** *Dawn Smith*  
**Clerk to the Board Audit Committee**