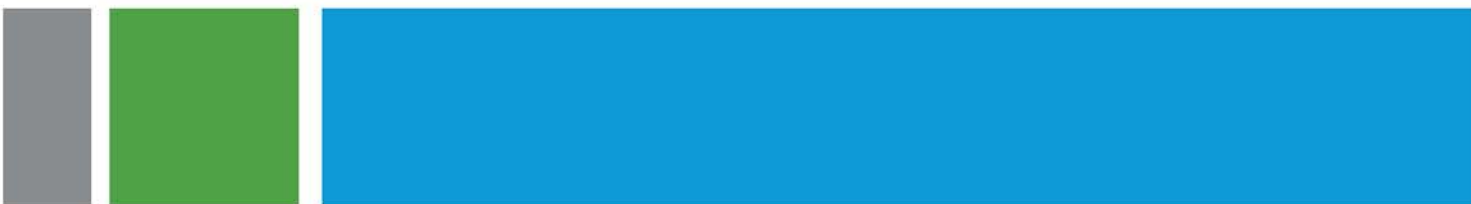




PRINCE WILLIAM COUNTY, VIRGINIA

**Prince William County, Virginia  
Social Services Director's Transition Audit**

Report Date: November 5, 2015





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November 5, 2015

The Audit Committee of  
Prince William County, Virginia  
1 County Complex Court  
Prince William, Virginia 22192

Attention: Courtney Tierney  
Director, Department of Social Services

Pursuant to the approved internal audit plan for Prince William County, Virginia (the "County") we hereby present the Social Services Director's (the "Director") Transition Audit. We will be presenting this report to the Audit Committee of the Board of County Supervisors at the next scheduled meeting on December 15, 2015.

## **INTRODUCTION**

An audit for the Prince William County Social Services Director's transition out of office was conducted from September 28, 2015 through November 5, 2015.

## **BACKGROUND**

Janine Sewell's position as Director of Social Services Board was eliminated pursuant to BOCS Resolution 14-585. Courtney Tierney was named Acting Director of Social Services Department from September 29, 2014 to May 11, 2015. The Prince William County Board of Supervisors promoted and appointed Courtney Tierney as the new Social Services Director, effective May 11, 2015.

As the County's Social Services Director, Ms. Sewell's professional, administrative, and managerial responsibilities included, but were not limited to:

- Planning, managing and directing a full range of family service programs and services of public assistance intended to serve the County's low-income families and individuals; locally operated juvenile justice programs; local homeless shelter services programs; foster care and adoption services; adult and child protective service programs.
- Implementing the budget as approved by the County Board of Supervisors.
- Collaborating with public, private and non-profit service delivery organizations.
- Supervising a large staff that includes professionals, paraprofessional program staff, accounting and administrative support staff.
- Planning, directing, and reviewing the work of employees towards the achievement of adopted goals and policies and within County organizational policies.
- Directing the Social Services Department in the delivery of quality services to the community and citizenry.
- Ensuring the department is in full compliance with all federal, state and local legislation, rules, regulations and policies.
- Planning, coordinating and directing a full range of family service programs and services of public assistance intended to improve the social and economic conditions of the County's low income families and individuals.

## **BACKGROUND – continued**

- Administering locally operated juvenile justice, homeless shelter services, child and adult protective services, and foster care and adoption services.
- Working with public, private and non-profit service delivery organizations which provide services to Prince William residents.
- Ensuring that the staff of the Department has appropriate training, certifications and qualifications for their job responsibilities.
- Providing information and education to the community about Department of Social Services programs and services.
- Participating in regional and state social, housing/homeless and juvenile justice services activities.
- Evaluating the effectiveness of service components, developing and revising services, and updating policies and procedures as needed.
- Collaborating with the Administrative Board of Social Services and implementing input from that Board.

This audit was conducted to determine whether County assets and administrative responsibilities associated with the Social Services Director were effectively transferred and/or terminated.

## **OBJECTIVES AND APPROACH**

The objectives of the audit were to determine whether:

- All County assets assigned to the Director, such as keys, credit cards, and equipment were properly returned;
- Access codes, including security codes, and computer password(s), assigned or provided to the Director were changed or invalidated;
- The signatory authority for the Director's office documents and expenditure approvals was cancelled;
- Business expenses, travel advances, and other accounts held by the Director were liquidated;
- All applicable separation procedures were properly completed;
- County obligations for vested benefits paid to the Director were accurate, adequately documented, and properly approved;
- Final pay for the Director was appropriate and calculated accurately during the transition period; and
- Any and all contracts overseen or managed by the Director were executed according to the (financial) terms of the contract and that the contracts were properly transferred (as applicable).

The scope of the audit was to determine whether upon her departure, the Director no longer had signatory authority and responsibility for any County funds, documents, or other assets, and that any outstanding financial transactions had been identified and appropriately addressed.

In order to accomplish the audit objectives we: (1) researched County assets associated with or assigned to the Social Services Director; (2) interviewed the staff; (3) reviewed evidence documenting changes in access to County information systems and applications, and the identification and return of County assets; (4) reviewed separation policies for compliance; and (5) reviewed and recalculated final payroll transactions for the Social Services Director.

## **CONCLUSION**

Based on our review of documents and testing performed, we concluded that the Social Services Director's transition was satisfactory.

We would like to thank you and your staff who assisted us in connection with the Social Services Director's Transition Audit.

Respectfully Submitted,

*RSM US LLP*

**INTERNAL AUDITORS**

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