



## SUBMISSION FORM

All submission forms must include the following information. Separate submission forms must be turned in for each eligible program. **Deadline: Friday, April 3, 2026.** Please include this submission form as the first page of your electronic entry. Contact [Gage Harter](#) with any questions.

### PROGRAM INFORMATION

County: \_\_\_\_\_

Program Title: \_\_\_\_\_

Program Category: \_\_\_\_\_

### CONTACT INFORMATION

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Department: \_\_\_\_\_

Telephone: \_\_\_\_\_ Website: \_\_\_\_\_

Email: \_\_\_\_\_

### SIGNATURE OF COUNTY ADMINISTRATOR OR DEPUTY/ASSISTANT COUNTY ADMINISTRATOR

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

## Nomination Summary

### 1. Abstract:

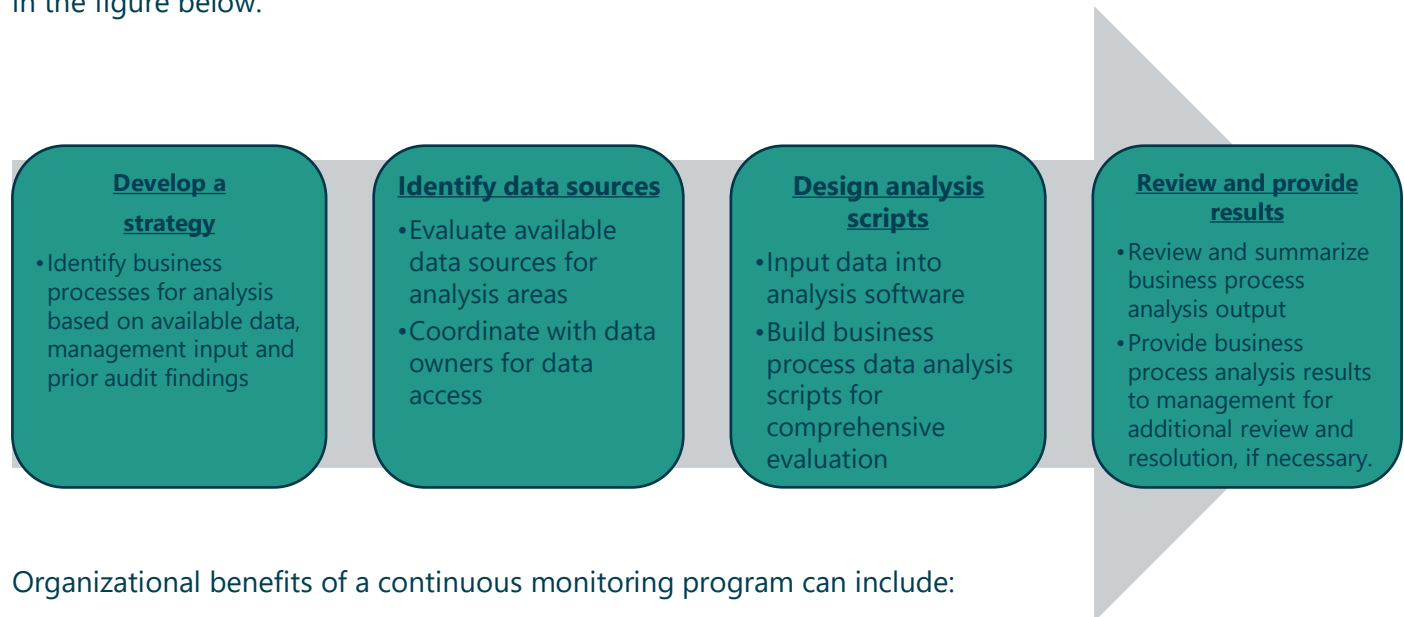
#### What is Continuous Monitoring?

Continuous Monitoring is a proactive, technology-driven process used by Internal Audit and management to consistently evaluate controls, risks, and performance in real time or near-real time. Unlike periodic audits, it involves frequent, routine data analysis and automated testing of transactions and controls. Continuous monitoring can provide oversight of the accuracy, security, and effectiveness of business processes, IT systems, or financial operations.

#### Why is Continuous Monitoring Useful?

Continuous monitoring allows management to determine more quickly and accurately where it should focus attention and resources to improve processes, address risks, or launch initiatives to better enable the organization to achieve its goals. Continuous Monitoring's can provide management and internal auditors with ongoing assurance that controls are functioning as intended and that emerging risks are identified and addressed.

Internal Audit's continuous monitoring project is completed by following the process described in the figure below:



Organizational benefits of a continuous monitoring program can include:

- Early detection of issues, allowing for a quick response
- Improved decision-making through comprehensive insights
- Enhanced risk management and reduced exposure to financial, security, or compliance risks
- Reduced costs related to errors, fraud, or compliance violations
- Proactively manages risks, assists compliance, and optimizes performance across various operational areas

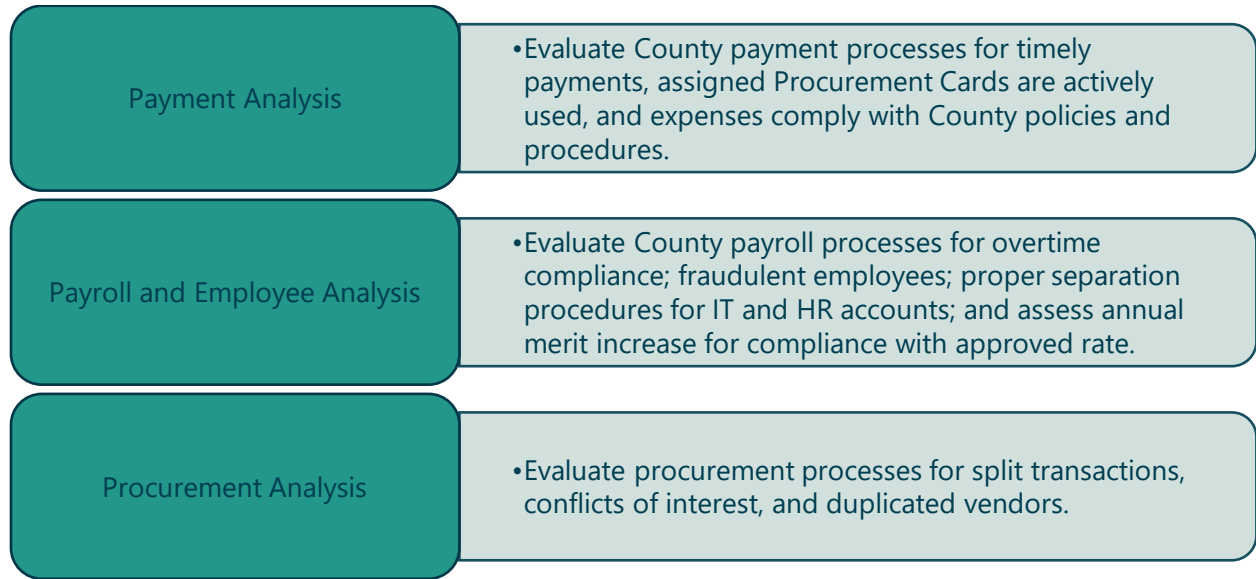
**2. Problem/Program Need:**

The County relies on multiple systems across all departments to process, maintain, and store different types of data. The Continuous Monitoring project brings together multiple data types from a variety of County software systems and process areas for analysis. By combining and extracting data results and providing department management with information periodically, internal controls can be reviewed, operational efficiencies identified, process improvements implemented and decision making improved. The use of analysis tools allows internal audit to identify potential issues in real time as well as evaluating entire data populations rather than samples. The table below demonstrates transaction populations from multiple County systems that were reviewed for the continuous monitoring project. Total transactions analyzed for CY24 and CY25 were 155,139 and 134,210 respectively.

Description of Transaction Types	System	CY25	CY24
<b>P-Card Transactions</b>	Bank of America	23,359	24,659
<b>P-Card Users</b>	Bank of America	507	482
<b>Finance Enterprise Invoices</b>	Finance Enterprise	76,447	95,858
<b>Number of Employees</b>	Finance Enterprise	6,032	5,581
<b>Number of Vendors</b>	Finance Enterprise	22,916	23,717
<b>Number of Active Directory Accounts</b>	Active Directory	4,949	4,842

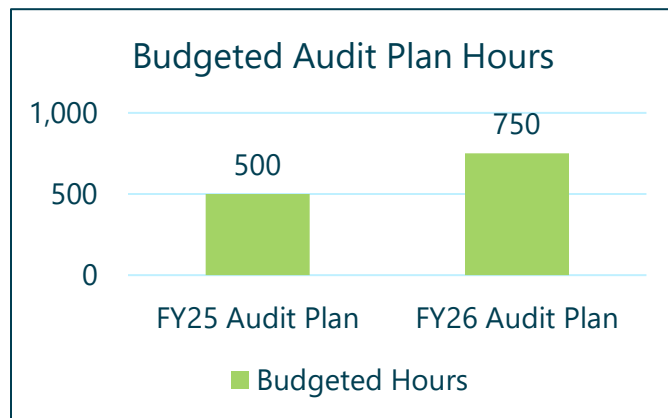
**3. Program Description:**

The Continuous Monitoring program was established as an annual non-audit project to evaluate comprehensive data sets from a variety of County systems. The evaluation areas were identified based on prior audit objectives, findings, and available data. The three data analysis areas and their objectives are described below:



**4. Program Cost**

The Continuous Monitoring project is part of the approved fiscal year audit plan and has an assigned program budget. One employee, in addition to other auditing responsibilities, administers the continuous monitoring program and data analysis. The table below demonstrates budget and actual hours for the last two fiscal year plans:



Additional project hours were budgeted during FY26 to accommodate the extra time needed to revise analytic scripts as the County transitioned to Workday.

Employee time is allocated to creation and updates of analysis scripts, summarizing results and providing to management and writing a publicly available project report.

**5. Program Results/Success**

We continue to work with department management to identify additional analysis areas and refine results to ensure it reflects information that provides the best value for their operations. The table below represents the project results for the last two calendar years. The table below represents a summary showing the analysis results extracted that met each objective and the potential financial impact (if any) for the last two calendar years. For each result shown below, detailed files with all line items are provided to management for their review and analysis.

Analysis Procedures	CY25 Records Outside Parameters	CY25 Dollar Value Outside Parameters	CY24 Records Outside Parameters	CY24 Dollar Value Outside Parameters
<b>Payment Analysis (PA)</b>				
To identify potential software purchases that circumvent IST approval, we summarized P-Card transactions for software and subscription purchases exceeding \$100.	113 Expenditures	\$89,609	94 Expenditures	\$59,046
To search for potentially fraudulent expenditures, we summarized even dollar P-Card transactions exceeding \$100.	436 Transactions	\$429,500	522 Transactions	\$342,900
To search for inactive P-Card users, we summarized P-Card users without transactions.	66 Active P-Cards	N/A	64 Active P-Cards	N/A
To evaluate compliance with the Prompt Payment Act, we identified invoices paid more than 45 days after the invoice date.	3,680 Invoices greater than 45 days	\$26,272,939	6,543 Invoices greater than 45 days	\$40,591,294
<b>Payroll and Employee Analysis (PEA)</b>				

Development of a Continuous Monitoring Data Analysis Program

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To identify County employees that exceed the HR Policy overtime hours limit (850 hours (non-Fire) and 1,350 hours (Fire)).	6 Employees	\$29,681	6 Employees	\$12,030
To identify County employees with earnings pay codes > 14 days after their separation date.	15 Employees	\$13,707	22 Employees	\$6,274
To identify enabled active directory accounts for employees that separated County employment.	1 Account	N/A	46 Accounts	N/A
To search for potential ghost employees, we identified County employees who have a P.O. Box or shared address not determined as family members.	228 Duplicate Addresses 68 P.O. Boxes	N/A	179 Duplicate addresses 69 Employees with P.O. boxes	N/A
To search for potential ghost employees, we identified County employees who share bank accounts not determined as family members.	10 Duplicate Bank Accounts	N/A	14 Duplicate Bank Accounts	N/A
To identify inactive employees with active P-Cards assigned.	8 Inactive Employees with Active P-Cards	N/A	5 Inactive Employees with Active P-Cards	N/A
To identify employees with merit increases that do not align with the FY25 approved rate.	0 Employees with unusual merit increases	N/A	N/A	N/A
<b>Procurement Analysis (PR)</b>				
Analyze County invoices for potential violations of the split purchases policy	2,050 Finance Enterprise Invoices	\$4,902,782	1,410 Finance Enterprise Invoices	\$2,825,686

to avoid small purchasing thresholds.				
Analyze County procurement card transactions for potential violations of the split purchases policy to avoid small purchasing thresholds.	510 P-Card Transactions	\$468,716	535 P-Card Transactions	\$404,682
To identify County employees with the same address as vendors to search for potential conflicts of interest.	20 Active vendors with matching addresses to County employees	\$95,518	17 Active vendors with matching addresses to County employees	\$53,684
To identify vendors with the same banking information to search for duplicates.	22 active vendors with 11 matched bank accounts	N/A	38 active vendors with 19 matched bank accounts	N/A

**6. Worthiness of an Award**

Chesterfield County Internal Audit’s mission is to provide objective analysis and information to management and those charged with governance to support County benefiting the community. Providing comprehensive data analysis results in key County process areas has allowed department management insight into comprehensive oversight outside their normal processing and work with Internal Audit to find other analysis areas that meet their program needs. It also allows key controls to be updated and reviewed for any necessary updates or improvements. Continuous Monitoring helps all employees to implement the County’s Strategic Plan, specifically Everyday Excellence. Internal Audit is committed to providing resources that will allow all employees to provide a first-choice community through excellence in public service.