



Prince William County, Virginia Transition Audit – Dumfries-Triangle Rescue Squad

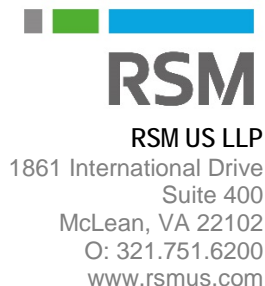
March 31, 2018



TRANSMITTAL LETTER

March 31, 2018

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



Pursuant to the internal audit plan for calendar year ending (“CY”) December 31, 2018 for Prince William County, Virginia (“County” / “PWC”), approved by the Board of County Supervisors (“BOCS”), we hereby present the results of the transition audit of the Dumfries-Triangle Rescue Squad (“DTRS”). We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on June 26, 2018.

On October 17, 2017, per resolution number 17-524, Prince William County’s BOCS approved the action to dissolve DTRS. This entailed termination of the 2009 agreement for provision fire and/or rescue services between DTRS and the County, including the direct transfer of all real and personal property, assets, contracts and accounts of DTRS to the County for the purpose of providing rescue service. February 2018, performance of a transition audit of Dumfries-Triangle Rescue Squad was requested by the County’s Fire and Rescue Chief.


The scope and objective of this transition audit was to determine whether, upon dissolution, all real and personal property, assets, contracts and accounts of DTRS were effectively transferred to the County and/or terminated. The scope and objective also included performance of limited follow-up procedures on the eight (8) open observations from the previously reported Internal Audit of Dumfries-Triangle Rescue Squad report dated June 30, 2013 (accepted by the BOCS on October 8, 2013), as it relates to compliance with active volunteer member background screenings and certifications.

RSM contacted the two (2) designated DTRS points of contact on February 13, 2018 and March 28, 2018. No response has been received by either point of contact, as such, no transition audit procedures have been performed as requested.

Respectfully Submitted,

RSM US LLP

Internal Auditors



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