

Prince William County, Virginia Internal Audit Report – BOCS Records Management and Social Media Governance Recommended Actions

February 7, 2024



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TRANSMITTAL LETTER

February 7, 2024

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 ("CY") 2023 for Prince William County, Virginia ("County" / "PWC"), approved by the Board of County Supervisors ("BOCS"), we hereby present the internal audit of the BOCS records management and social media governance recommended actions. This report was presented to the Audit Committee of the BOCS on March 19, 2024, and September 17, 2024.

Our report is organized into the following sections:

Executive Summary This provides a high-level overview and summary of the observations noted in our in BOCS records management and social media governance process(es).	
Background This provides an overview of the function, as well as relevant background information.	
Objectives and Approach	The internal audit objectives are expanded upon in this section, as well as a review of the various phases of our approach.
Observations Matrix	This section includes a description of the observations noted during our internal audit and recommended actions.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

RSM US LLP

Internal Audit



EXECUTIVE SUMMARY

Background

The County's BOCS operates within a regulatory framework that mandates the effective management of public records and the governance of social media use. Compliance with these regulations is critical to the functionality and transparency of the County government. Public records encompass a range of documentation integral to the County's operations, decision-making, and communication processes.

Records management in PWC is governed by the requirements of the Library of Virginia ("LVA"), specifically focusing on record retention and disposition schedules relevant to board member and chairperson correspondences. Adherence to these schedules is a legal imperative for the BOCS offices and forms a significant component of their records management responsibilities. BOCS offices are responsible for their electronic records, but the physical records are securely stored by the County's Archives and Records Management function, located under Facilities and Fleet Management in the Property Management Division.

Social media has become an increasingly utilized tool by local governments for communicating with residents and businesses. Its role in public engagement and information dissemination necessitates a structured approach to governance and usage. The County, through its Office of Executive Management, has a Social Media Policy that applies to all County agencies which does not apply to BOCS.

Local governments are tasked with various functions including economic development, community engagement, and information dissemination across multiple channels, including social media. The different BOCS offices use various social media platforms to share information about community and County events and engage with residents, however, there is currently no social media policy utilized across the BOCS offices.

Internal Audit previously performed a review of the County's records retention process, see report dated June 1, 2017. This project did not include records maintained by the BOCS or the County's social media process.

Overall Summary / Highlights

The observations identified during our assessment are detailed within the pages that follow. We have assigned relative risk or value factors to each observation identified. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. There are many areas of risk to consider in determining the relative risk rating of an observation, including financial, operational, and/or compliance, as well as public perception or 'brand' risk.

Objectives and Scope

The objective of this internal audit was to assess current public records management and social media posture of the County's BOCS (not including constitutional officers), and adherence to applicable laws, regulations, requirements, and policies, including internal controls over public records retention and disposition, user access to social media accounts, appropriateness of use, and monitoring of social media activity.

As part of our internal audit, we performed the following:

- Determined the adequacy of existing records management and social media governance policies and standard operating procedures.
- Evaluated adherence to existing records management and social media policies and procedures.
- Distributed a survey to in-scope elected officials regarding the records management and social media governance processes.
- Evaluated adherence to state-prescribed records retention schedules.
- Reviewed in-scope elected officials' social media profiles across active platforms to identify potential inconsistencies in use.
- Performed on-site testing to assess whether the system of internal controls over records retention is adequate and appropriate.
- Performed analytics over survey results to identify similarities, variances, and trends across BOCS office records management and social media governance processes.
- Developed recommendations for any identified policy design gaps and compliance issues.

The scope of the audit, and subject of this report, was focused on Official County records and actions, not BOCS political social media pages.

Fieldwork was performed during September 2023 through January 2024.

Summary of Observation Ratings (See page 3 for risk rating definitions)

	High	Moderate	Low
BOCS Records Retention and Social Media	1	2	-

We would like to thank all County team members who assisted us throughout this internal audit.



EXECUTIVE SUMMARY (CONTINUED)

Observations Summary

Below is a summary listing of the observations that were identified during this internal audit. Detailed observations are included in the observations matrix section of the report.

Summary of Observations		
Observations	Rating	
1. BOCS Social Media Policy	High	
2. BOCS Social Media Training	Moderate	
3. BOCS Record Retention Guidance	Moderate	

Provided below are the observation risk rating definitions for the detailed observations.

Observation F	Risk Rating Definitions		
Rating	Explanation		
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals.		
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be in the near term.		
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately.		



BACKGROUND

Overview

In the Commonwealth of Virginia, every government entity is responsible for the management of public records. These records are used to conduct the entity's business and to support communications, actions and decisions. Some of these records are historical and culturally important documents that need to be preserved as a record of significant actions and events. This engagement, coupled with the necessity of maintaining comprehensive records in compliance with applicable laws, underlines the importance of effective records management and social media governance.

Commonwealth of Virginia

Under the authority of the Virginia Public Records Act, the Records Management section at the Library of Virginia assists state and local government in ensuring that public records are maintained and available throughout their life cycle and disposed of appropriately. Records Management supports the efficient and economical management of public records by publishing records retention and disposition schedules, presenting workshops, monitoring the disposal of non-permanent records, and assisting with the transfer of permanent records to the Archives.

Per the Virginia Public Records Act (Virginia § 42.1-77), "public record" or "record" is defined as recorded information that documents a transaction or activity by or with any public officer, agency, or employee of an agency. Regardless of physical form or characteristic, recorded information is public record if it is produced, collected, received, or retained in pursuance of law or in connection with the transaction of public business. The medium upon which such information is recorded has no bearing on the determination of whether the recording is a public record.

Records Management

In compliance with the Library of Virginia ("LVA") record retention schedules, BOCS offices in PWC manage records pertinent to board member and chairperson correspondences. BOCS offices are responsible for their electronic records, but the physical records are securely stored by the County's Archives and Records Management function, located under Facilities and Fleet Management in the Property Management Division. Additionally, the County Attorney provides confidential legal advice regarding the Public Records Act and record retention schedules. Notwithstanding this support, the responsibility for proper physical records management resides with each individual BOCS office.

Library of Virginia

The LVA functions as the Commonwealth's official archival agency and library, tasked with preserving Virginia's documentary heritage. Under the *Virginia Public Records Act*, it assists state and local governments in managing public records. The LVA issues records retention and disposition schedules, vital for maintaining compliance with statutory requirements. For localities, including counties and municipal governments, the LVA's schedules dictate the framework for records management practices.

In PWC, LVA regulations are critical to records management. General Schedule GS-19, effective as of December 8, 2022, outlines retention protocols for administrative records, encompassing those of BOCS members and chairpersons.



BACKGROUND (CONTINUED)

Records Management (Continued)

Library of Virginia (Continued)

The table below presents specific sections, termed 'series', from this schedule that are relevant to the audit procedures conducted.

Series #	Series Title	Description	Schedule Retention Period	Disposition Method
100891	Correspondence/Subject Files: Board/Council - Mandated by Code of Virginia or Virginia Administrative Code - Chairpersons	Correspondence of code-mandated boards, including, but not limited to letters, memoranda, faxes, notes, e-mail, and attachments.	Indefinitely	Permanent, Archives
100892	Correspondence/Subject Files: Boards/Commissions/Conferences	Incoming and outgoing letters, memoranda, faxes, notes, and their attachments, in any format including, but not limited to, paper and e-mail.	3 years after the end of the calendar year	Non-confidential destruction
100893	Correspondence/Subject Files: Board Members - Except Chairpersons	Incoming and outgoing letters, memoranda, faxes, notes, and their attachments, in any format including, but not limited to, paper and e-mail.	3 years after the end of the calendar year	Non-confidential destruction

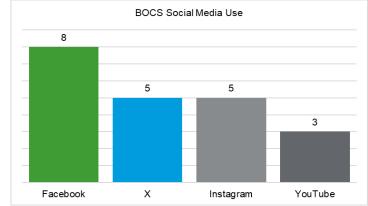
Records Management within each BOCS Office

A structured questionnaire was administered to each BOCS, ¹in office at the time of our review, to gather information on the existing records management and social media governance protocols within each office. See Appendix A for a listing of survey questions utilized, and the responses received. Insights from the survey, supplemented by information acquired from subsequent on-site walkthroughs, form the basis for the comparative analysis presented herein. BOCS staff are not County employees or employees of the BOCS body; they work solely for individual BOCS members and are employees at will.

Social Media Governance

The scope of responsibilities for each BOCS office encompasses promoting economic development within their districts, articulating the needs of constituents to relevant stakeholders, and engaging in the dissemination of public information. A spectrum of channels are employed to fulfill these duties. The utilization of social media is instrumental for sharing pertinent community updates and PWC events, fostering dialogue with residents. The County, through its Office of Executive Management, has a Social Media Policy that applies to all County government agencies which does not apply to the BOCS.

Through the questionnaire and walkthroughs, the chart to the right provides an overview of the social media platforms employed by each BOCS office, offering a perspective on the extent of utilization identified across by each BOCS.



¹ Chair Wheeler, Supervisor Bailey, Supervisor Vega, Supervisor Lawson, Supervisor Franklin, Supervisor Weir, Supervisor Boddye, Supervisor Angry

OBJECTIVES AND APPROACH

Objectives

The objective of this internal audit was to assess current public records management and social media posture of the County's BOCS and adherence to applicable laws, regulations, requirements, and policies, including internal controls over public records retention and disposition, user access to social media accounts, appropriateness of use, and monitoring of social media activity.

Approach

Our audit approach consisted of the following phases:

Understanding and Documentation of the Process

This phase consisted primarily of inquiry and walkthroughs to obtain an understanding of the current operating policies and procedures, monitoring functions, and control structures as they relate to the processes within our scope. The following was performed as part of this phase:

- Obtained and reviewed any documented policies and procedures related to BOCS records management and social media governance, as well as relevant state and County regulations, reporting, and any other relevant information.
- Distributed a survey to in-scope BOCS regarding the records management and social media governance processes.
- Conducted interviews and walkthroughs with key personnel from BOCS offices, Management, and the County Attorney's office to obtain a detailed understanding of operating policies and procedures, roles, and responsibilities for each in-scope elected official.
- Developed a work plan for the evaluation of the procedures and controls based on the information obtained through interviews, walkthroughs, and preliminary review of documentation.

Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to evaluate the design of key processes and controls and test compliance and internal controls for operating effectiveness based on our understanding of the processes obtained during the first phase. We utilized sampling and other auditing techniques to meet our audit objectives outlined above. Our testing procedures included, but were not limited to:

- Determined the adequacy of existing records management and social media policies and standard operating procedures.
- Evaluated adherence to existing records management and social media policies and procedures.
- Evaluated adherence to state-issued record retention schedules.
- Performed on-site testing to assess whether the system of internal controls over records retention is adequate and appropriate.
- Performed data analytics over survey results to identify similarities, variances, and trends across BOCS office records management and social media governance processes.
- Reviewed in-scope BOCS social media profiles across active platforms to identify potential inconsistencies in use.
- Based on our analysis and testing results, we developed recommendations for process and control modification/addition/deletion for any identified design gaps or non-compliance issues.

The scope of the audit, and subject of this report, was focused on Official County records and actions, not BOCS political social media pages.

Reporting

At the conclusion of this internal audit, we summarized our findings into this report. We have reviewed the results with the appropriate personnel.

PRINCE WILLIAM



OBSERVATIONS MATRIX

Observation	1. BOCS Social Media Policy					
High	The BOCS currently operates without a social media policy that governs the use of social media by the BOCS, which has led to varied practices in how social media is managed across different BOCS offices. While the County has established a social media policy for its County departments/agencies and personnel, this policy does not extend to encompass the social media practices of the BOCS. BOCS offices are at liberty to adopt the County's guidelines; however, these are not tailored specifically to BOCS operations.					
	We identified the following as part of our procedures performed amongst the BOCS offices:					
	• Application of varying comment functionality/accessibility on social media platforms, i.e., comments allowed vs. not allowed; public vs. private accounts, comments on or off.					
	 Various practices in the utilization of direct messaging capabilities on social media platforms, i.e., direct messaging capability disabled vs. direct messaging allowed, but with inconsistencies on whether a response is provided to the direct messages. Disparate levels of public access to official BOCS social media accounts, i.e., public vs private accounts. 					
	The absence of defined policies for BOCS social media use poses the following risks: Inconsistent messaging and inappropriate content, potentially damaging the government's reputation; legal issues including constitutional issues; compliance issues, including privacy violations or breaches of public records laws; lack of accountability and oversight, making it difficult to monitor and mitigate potential social media risks. Furthermore, inadequate guidance can leave local government vulnerable to misinformation, cybersecurity threats, and public trust erosion.					
Recommendation	 We recommend the development and implementation of a social media policy tailored specifically for the BOCS offices. This policy could be modeled after the County's existing social media policy and should address critical areas such as authorized users, content management, privacy, personal account use, moderation, training, and constituent engagement. Implementing such a policy will help standardize practices, enhance legal and regulatory compliance, and safeguard the government's standing and credibility with the public. The following are examples of topics that should be included in a BOCS social media policy: General: Professionalism: All content shared should be accurate, respectful, and professional. Transparency: Clearly identify all official BOCS social media accounts. Personal opinions must be clearly labeled as such. Privacy: Do not share confidential information. Accessibility: Ensure content is accessible to all users, including those with disabilites. Platform Use: All social media platforms utilized must meet applicable public record requirements or be considered unallowable. For example, if a platform automatically deletes records or encrypts records in manner that cannot comply with FOIA requirements, the platform should not be allowed to be utilized. Content Management: Accuracy: Verify all information before posting, but never guarantee the accuracy of information shared. Relevance: Content should be relevant to County operations, services, or community interests. Engagement: Disallow commenting and direct messaging; encourage constituents to instead contact the BOCS office directly via phone call or email with comments and inquiries, then respond in a timely and respectful manner. Copyright: Only post content that the County has rights to or has been granted permission to use. Training: All employees with access to official BOCS accounts must undergo s					



OBSERVATIONS MATRIX (CONTINUED)

Observation	1. BOCS Social Media Policy (Continued)
Recommendation – Continued	 Account Security: Password Protection: Use strong passwords and change them regularly; comply with County password security requirements. Unauthorized Access: Report any suspected unauthorized access or breaches immediately.
	In addition, the BOCS social media activity should be monitored for compliance with their social media policy (recommended) and the policy should be reviewed annually to validate relevance and accuracy.



OBSERVATIONS MATRIX (CONTINUED)

Observation	2. BOCS Social Media Training				
Moderate	BOCS offices do not receive consistent and formalized social media training but receives legal advice from the County Attorney's office. While BOCS staff members have received training on the Freedom of Information Act ("FOIA") and records management, which touches upon social media, there is no comprehensive or standardized training program in place related to social media.				
	Based on survey responses, 1 out of 8 BOCS offices received social media training to a certain extent, however, the training is not documented or periodically re-administered. Responses to the survey disclosed that half of the BOCS offices expressed interest in obtaining further training or resources pertaining to social media governance and public records management				
	The absence of consistent social media training presents several risks: reputational damage; possible litigation, regulatory non-complian spread of misinformation; and unprofessional or inappropriate social media posts.				
Recommendation	 We recommend the following: Develop and implement of a comprehensive social media training program for the BOCS and BOCS office staff. This program should be rooted in the social media policy recommended in Observation #1. Training should be mandatory for all new BOCS staff during the onboarding process, when BOCS staff are trained after hire, and should be repeated at regular intervals to validate continued compliance and awareness. Establish a process for the regular review and updating of training materials to reflect changes in policy and best practices. 				



OBSERVATIONS MATRIX (CONTINUED)

Observation	3. BOCS Record Retention Guidance
Moderate	The specific LVA records retention schedule applicable to this internal audit, General Schedule GS-19, describes retention requirements for administrative records including board members and chairpersons. For example, but not limited to, chairperson's correspondences are to be retained indefinitely whereas non-chairpersons (i.e., supervisors) are to retain records for three years after the end of the calendar year at which point the records are to be destroyed. The type of document dictates the applicable requirement of the LVA records retention schedule.
	Our internal audit procedures included on-site visits to BOCS offices where documents were sampled and tested for adherence to applicable records retention schedules.
	We identified the following as part of our testing procedures:
	 6 out of 7 BOCS offices visited² were found to retain documents older than the prescribed three-year post-calendar year period. These included correspondences dating back to 1992, 1996, 2005, 2011, 2013, and 2014. Through survey responses, 4 out of 8 BOCS offices reported not receiving records management training³. For the offices that reported receiving training, inconsistencies were observed in the source of training: two mentioned training provided by the County Attorney's office, one included it as part of onboarding, when BOCS staff are trained after hire, and another cited the Records Management Department as the provider. Despite this, all BOCS offices receive FOIA training, which encompasses certain aspects of records management practices.
	Additionally, our findings indicate a universal lack of a clear plan or guidance from the district office regarding the management of old records across all BOCS offices.
	Retaining old records beyond the required retention period poses the following risks: non-compliance with state and federal laws, which could result in legal ramifications; Increased storage costs for both physical and digital records; and Operational inefficiencies due to difficulties in retrieving relevant information.
Recommendation	 We recommend the following: Develop and implement a comprehensive records retention policy for BOCS office staff. This policy should detail record types and classifications, specify retention periods in line with applicable LVA schedules, outline the process for record disposal, and transferring of documents during Supervisor transitions. Develop a BOCS office staff training program to support the recommended records retention policy. The training should be an integral part of the onboarding process, when BOCS staff are trained after hire, for new BOCS staff and should be reiterated periodically to validate ongoing compliance. Additionally, a regular review and updating mechanism should be established for both the policy and training materials to maintain their relevance and effectiveness.

² A site visit was not performed at one BOCS office due to unavailability prior to exiting their BOCS position.

³ Formal FOIA training and legal advice was provided by the County Attorney's office although survey results may not reflect.



APPENDIX A - SURVEY QUESTIONS AND RESPONSES

Questions

The following survey questions were distributed to the eight members of the BOCS as part of our internal audit procedures. Responses were received from all survey recipients.

- 1. Please provide your Supervisor's name.
- 2. What social media platforms does your office and/or Supervisor currently utilize? (Check all that apply: Facebook, X, Instagram, YouTube, TikTok, and Other)
- 3. Please list any official social media accounts you or your office use for official county business communications. Specify the account name(s) and platform(s).
- 4. Do you have documented policies or procedures for social media usage by you or your staff for official county accounts? If yes, please describe.
- 5. How are official social media accounts managed? (Check all that apply: Supervisor, Staff member(s), Consultant/Agency, Platform Native Tools, Third Party, and Other)
- 6. If any third-party vendors participate in managing official social media accounts, how is their access controlled and monitored?
- 7. Are there defined processes for transferring ownership of social media accounts when elected officials leave office? If yes, please describe.
- 8. How are constituents' direct messages, posts, and other interactions on official social media accounts managed?
- 9. How is the content for official social media accounts created and approved?
- 10. Are there any guidelines or restrictions on the type of content that can be posted on official social media accounts? If yes, please describe.
- 11. How are complaints or negative comments on official social media accounts handled?
- 12. How does your office validate consistent messaging and branding across different social media platforms?
- 13. Have you or your staff received any training on social media usage laws, policies, or best practices? If yes, please describe.
- 14. How does your office coordinate with other county departments in social media communication?
- 15. What are your procedures for retaining and disposing of public records including emails, documents, calendars, and other communications related to official county business?
- 16. Do you have a records retention schedule that identifies retention periods for different types of public records? If yes, please provide details.
- 17. How and where are public records stored and backed up?
- 18. How long are social media records retained for public records compliance?
- 19. Are social media posts and interactions considered public records, and if so, how are they archived?
- 20. Are there regular reviews or audits of social media and public records management practices within your office? If yes, please describe.
- 21. What training and awareness programs are in place for staff regarding social media conduct and public records management?
- 22. Have you established guidelines for appropriate language and tone in your social media communications? If yes, please describe.
- 23. Do you have a strategy for handling negative comments or criticism in a constructive manner? If so, please describe.
- 24. Do you believe there are any gaps or opportunities for improvement in public records management practices for elected officials' offices? If so, please describe.
- 25. Would you be interested in additional training or resources related to social media governance or public records management? If so, what specific areas?



APPENDIX A - SURVEY QUESTIONS AND RESPONSES (CONTINUED)

Responses

Records Management within each BOCS Office

The table below delineates the current state of records management within the BOCS offices. It includes variables such as the presence of records management training, the format of such training, and the adherence to prescribed record retention schedules. This tabulation is derived from the collated survey responses and corroborative details from the walkthroughs. Note, according to the County Attorney's office, FOIA training and legal advice related to records retention was provided to all BOCS offices.

BOCS Office	Training Received?	Training Method	Retention Schedule Followed
Supervisor Bailey	No	None	Library of Virginia
Supervisor Vega	No	None	None; All Public Records Retained
Chair Wheeler	Yes	Provided by County Attorney's Office	Library of Virginia
Supervisor Lawson ⁴	Yes	Provided by County Attorney's Office	Library of Virginia
Supervisor Franklin	Yes	Included in Onboarding	Library of Virginia
Supervisor Weir	No	None	None; All Public Records Retained
Supervisor Boddye	No	None	None; All Public Records Retained
Supervisor Angry	Yes	Provided by Records Management Department	Library of Virginia

Social Media Governance within each BOCS Office

The survey results revealed that three BOCS offices limit their social media activities to Facebook; two offices expand their engagement to Facebook, X, and Instagram; and the remaining three offices also incorporate YouTube in their social media strategy. Facebook is identified as the sole platform utilized universally by all BOCS offices. During on-site walkthroughs, it was articulated that Facebook facilitates the most robust community engagement in terms of interaction, follower count, and rate of response.

⁴ Supervisor Lawson's information is based on survey responses only.



APPENDIX A - SURVEY QUESTIONS AND RESPONSES (CONTINUED)

Responses (Continued)

Social Media Governance within each BOCS Office (Continued)

The table below presents a comparative evaluation of social media management practices among the BOCS offices⁵. This assessment encompasses the identification of personnel accountable for social media content and user engagement, the degree of social media training provided to the individuals managing social media accounts, the adoption of social media policies and procedures, the presence of an account management succession plan, and the nature of documentation for such plans.

BOCS Office	Managers of Social Accounts	Training Received?	Use PWC Social Media Policy?	Succession Plan
Supervisor Bailey	Supervisor, and Staff	No	Yes	None
Supervisor Vega	Supervisor and Staff	No	No	Yes; Undocumented
Chair Wheeler	Supervisor and Staff	No	No	None
Supervisor Lawson ⁶	Supervisor and Staff	No	Yes	None
Supervisor Franklin	Supervisor and Staff	Yes	No	Yes; Undocumented
Supervisor Weir	Staff	No	No	Yes; Undocumented
Supervisor Boddye	Staff	No	No	None
Supervisor Angry	Staff	No	No	None

The analysis indicates that BOCS staff involvement in the management of social media accounts is universal across the BOCS offices. Variability exists in the extent of BOCS participation and staff assistance. Note, according to the County Attorney's office, FOIA training and legal advice related to records retention was provided to all BOCS offices.

⁵ Survey was conducted before Chair Jefferson and Supervisor Gordy took office.

⁶ Supervisor Lawson's information is based on survey responses only.

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