

Office of Financial and Program Auditor

Administration

Mission

Working under the guidance and direction of the Audit Committee, the Office of Financial and Program Auditor (OFPA) provides an independent means for determining the manner in which policies, programs, and resources authorized by the Board of Supervisors (BOS) are deployed by management and whether they are consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances and directives.

Focus

This agency plans, designs, and conducts studies, surveys, evaluations, and investigations of County agencies as assigned by the BOS or the Audit Committee acting on behalf of the BOS. The OFPA works apart from the Office of Internal Audit which focuses on day-to-day administration of the County as requested by the County Executive. For each study conducted, the agency focuses primarily on the County's Corporate Stewardship vision element. The agency does this by developing, whenever possible, information during the studies performed which are used to identify revenue leakage, facilitate cost containment and revenue enhancement.

Office of Financial and Program Auditor supports the following County Vision Element:



Exercising Corporate Stewardship

To assist OFPA with executing the responsibilities under our charge, members of the Fairfax County BOS submit study recommendations of which the findings and management responses are included in published studies. This process is utilized to provide the constituents, BOS and management reasonable assurance that fiscal and physical controls exist within the County.

Additionally, this agency conducts follow-up work on prior period studies. As part of the post study work conducted, this agency reviews the agreed upon management's action plan. To facilitate the process, this agency collaborates with management prior to completion of the study. Through this collaboration, timelines for the implementation of corrective action and status updates are documented for presentation at upcoming Audit Committee Meetings.

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Budget and Staff Resources

Category	FY 2018 Actual	FY 2019 Adopted	FY 2019 Revised	FY 2020 Advertised	FY 2020 Adopted
FUNDING					
Expenditures:					
Personnel Services	\$295,063	\$368,538	\$368,538	\$377,648	\$381,702
Operating Expenses	24,422	32,166	33,933	32,166	32,166
Total Expenditures	\$319,485	\$400,704	\$402,471	\$409,814	\$413,868
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	2 / 2	2 / 2	2 / 2	2 / 2	2 / 2
Exempt	1 / 1	1 / 1	1 / 1	1 / 1	1 / 1
1 Auditor, E		1 Management Analyst IV		1 Management Analyst II	
TOTAL POSITIONS					
3 Positions / 3.0 FTE			E Denotes Exempt Position		

FY 2020 Funding Adjustments

The following funding adjustments from the FY 2019 Adopted Budget Plan are necessary to support the FY 2020 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the Budget on May 7, 2019.

- ◆ **Employee Compensation** **\$13,164**
An increase of \$13,164 in Personnel Services includes \$7,739 for a 2.10 percent market rate adjustment (MRA) for all employees and \$5,425 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2019.

Changes to FY 2019 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2019 Revised Budget Plan since passage of the FY 2019 Adopted Budget Plan. Included are all adjustments made as part of the FY 2018 Carryover Review, FY 2019 Third Quarter Review, and all other approved changes through April 30, 2019.

- ◆ **Carryover Adjustments** **\$1,767**
As part of the FY 2018 Carryover Review, the Board of Supervisors approved funding of \$1,767 for unencumbered carryover in Operating Expenses associated with the Incentive Reinvestment Initiative.

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Key Performance Measures

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimate/Actual	FY 2019	FY 2020
Percent of recommendations accepted by the Audit Committee	100%	100%	90%/100%	90%	90%

A complete list of performance measures can be viewed at
<https://www.fairfaxcounty.gov/budget/fy-2020-adopted-performance-measures-pm>

Performance Measurement Results

OFPA provides an independent means for determining the manner in which resources authorized by the BOS are being deployed. During FY 2018, the agency completed 12 studies which contained 41 recommendations. All recommendations were accepted by the Audit Committee and BOS. The agency’s studies resulted in the identification of \$35.98 million in additional fiscal resources/cost mitigation during FY 2018.