



# County of Fairfax, Virginia

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To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

## Audit Committee Meeting Agenda

**February 13, 2018 (5:00 PM)**  
**Fairfax County Government Center, Room 232**

- I. Review and Approval of the Meeting Minutes from the prior Quarterly Audit Committee Meeting (November 28, 2017)
- II. Review the **February 2018 Draft Quarterly Report**:
  - i. **Emergency Medical Services Billings and Collections Revenue Analysis Study** – *This study was performed to assess the third-party administrators' billing and collection practices. Included in this review we reviewed the hardship waiver process, accounting and service delivery of this process.*
  - ii. **County Procurement Cycle Analysis** – *This study was performed to assess the procurement process from initial requests to contract award. Included in this study we reviewed support agencies' roles in the procurement process.*
  - iii. **County Owned Land Revenue and Control Study** – *This review was performed to assess the Board of Supervisors County Owned Land records for existence (recorded value and physical count). Included in this study we reviewed assessing County Owned Land recognition practices, reconciliation practices between agency tracking and FOCUS and the County Owned Land valuation process.*
  - iv. **Business, Professional and Occupational Licenses Revenue Recognition and Accounting Control Study** – *This review was performed to assess the revenue recognition and accounting control practices related to the BPOL process. Included in this study we reviewed cash handling, accounting & revenue recognition, effectiveness of the renewal process and BPOL remittances.*
  - v. **Status Report on Prior Period Recommendations**
  - vi. **Inquiries to OFPA**
- III. Solicitation of Study Areas from the Audit Committee, Consideration of the **June 2018 Quarterly Proposed Work Plan**.
- IV. Upcoming Audit Committee Meeting:
  - Tuesday (26<sup>th</sup> June 2018) @5:00PM
  - Fairfax County Government Center, Room 232