

# COUNTY OF FAIRFAX, VIRGINIA OFFICE OF FINANCIAL AND PROGRAM AUDIT

---



**November 2018**

**Quarterly Report**

**FAIRFAX COUNTY BOARD OF SUPERVISORS  
AUDITOR OF THE BOARD**  
[www.fairfaxcounty.gov/boardauditor](http://www.fairfaxcounty.gov/boardauditor)

**Fairfax County  
Office of Financial and Program Audit**



**Jim L. Shelton, Jr., MBA, CRP (Auditor of the Board)**

[Jim.Shelton@FairfaxCounty.gov](mailto:Jim.Shelton@FairfaxCounty.gov)

**Mathew S. Geiser, Office Project Manager (Financial & Program Auditor)**

[Mathew.Geiser@FairfaxCounty.gov](mailto:Mathew.Geiser@FairfaxCounty.gov)

Fairfax County  
Office of Financial and Program Audit

**Table of Contents**

**ABSTRACT**.....4

**DFS OVERTIME FINANCIAL/OPERATIONAL/COMPLIANCE CONTROLS STUDY**.....5

- TRACKING OVERTIME WORKED IN FOCUS (PAN-ORGANIZATIONAL) .....10
- RETENTION OF PAYROLL RECORDS (PAN-ORGANIZATIONAL) .....12
- CASELOAD ASSIGNMENT.....14

**LIST OF ACRONYMS**.....15

**ADDENDUM SHEET**.....16

**Fairfax County  
Office of Financial and Program Audit**

**ABSTRACT**

Working under the guidance and direction of the Audit Committee, the Auditor of the Board provides an independent means for assessing management's compliance with policies, programs and resources authorized by the Board of Supervisors. Further to this process, efforts are made to gain reasonable assurance that management complies with all appropriate statutes, ordinances and directives.

This agency plans, designs, and conducts studies, surveys, evaluations and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee (AC). For each study conducted, the agency focuses primarily on the County's Corporate Stewardship vision elements. The agency does this by developing, whenever possible, information during the studies performed which are used to maximize County revenues or reduce County expenditures.

To assist the Office of Financial and Program Audit (OFPA) with executing the responsibilities under our charge, members of the Fairfax County Board of Supervisors (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, we review the agreed upon managements' action plans. To facilitate the process, we collaborate with management prior to completion of studies. Through this collaboration, timelines for the implementation of corrective action and status updates are documented for presentation at the upcoming Audit Committee Meetings.

The results of studies may not highlight all the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled timeframe, and overall organization's data-mining results. The execution of the OFPA's studies are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. Our audit approach includes interviewing appropriate staff and substantive transaction testing. OFPA staff employs a holistic approach to assess agencies/departments whereby the review is performed utilizing a flow from origination to closeout for the areas under review.

There are several types of studies performed by OFPA, e.g.; operational, financial, compliance, internal controls, etc. To that end, it is important to note; OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

**Fairfax County  
Office of Financial and Program Audit**

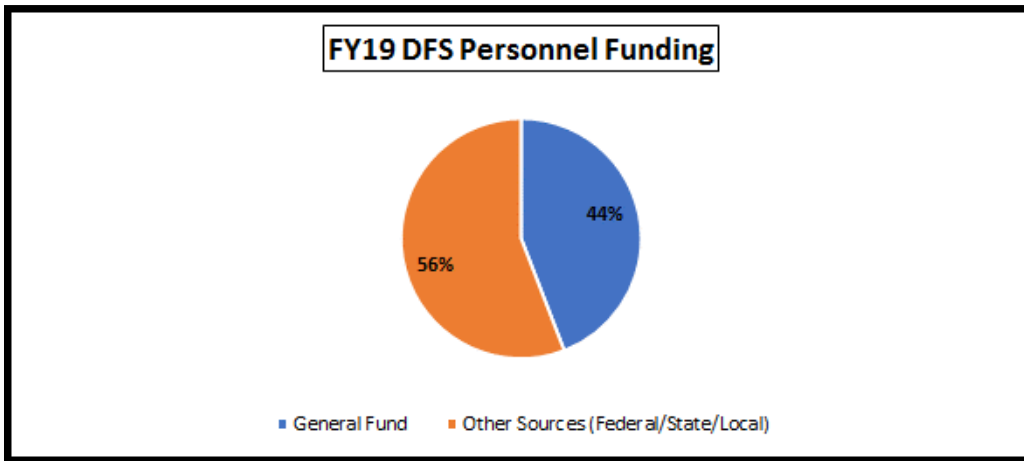
**DFS OVERTIME STUDY**

**OVERVIEW AND UPDATES**

The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled **timeframe, and overall organization's data-mining results**. The execution of the **Office of Financial and Program Audit (OFPA's) studies** are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. There are several types of studies performed by OFPA, e.g.; performance, operational, financial, compliance, and etc. To that end, it is important to note; OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

The purpose of this study was to execute a performance review on overtime allocation and expenditures at the Department of Family Services (DFS). In performing this review, we endeavored to assess the assignment, spend, support and equity of overtime for this agency. Overtime costs incurred by DFS in FY18 were ~\$1.1M. The following tables provide DFS staffing & funding information for FY19 & FY18:

**FY19 DFS Personnel Funding Sources**



FY19 DFS Budgeted Personnel Financial Support		
Personnel Cost Funding Sources	Amounts (1)	Percentage
General Fund	\$53,366,565.00	44%
Other Sources (Federal/State/Local)	\$67,477,336.00	56%
<b>Total FY19 Funding:</b>	<b>\$120,843,901.00</b>	<b>100%</b>
<i>Note (1) Amounts are based on FY19 budget data provided by DFS.</i>		

**Fairfax County  
Office of Financial and Program Audit**

**FY19 DFS Staffing Levels (General Fund & Grants)**

<b>FY19 DFS Staffing Levels (General Fund Positions)</b>	
Category	Count
Approved Staffing Level (Merit)	1592
Actual Staffing Level (Merit)	1495
Vacancies (Merit)	97
Approved Staffing Level (Non-Merit)	630
Actual Staffing Level (Non-Merit)	393
Vacancies (Non-Merit)	237
Decommissioned Positions	0
<i>Note: External &amp; Internal complexities related to claims handling appear to drive these vacancies. Continued hiring efforts are ongoing.</i>	

<b>FY19 DFS Staffing Levels (Grant Positions)</b>	
Category	Count
Approved Staffing Level (Merit)	208
Actual Staffing Level (Merit)	179
Vacancies (Merit)	29
Approved Staffing Level (Non-Merit)	32
Actual Staffing Level (Non-Merit)	19
Vacancies (Non-Merit)	13
Decommissioned Positions	1
<i>Note: OFPA considers these vacancies to be within an acceptable range for the purpose of this study.</i>	

**FY18 DFS Budget vs. Actual / Personnel Costs (General Fund & Grants)**

<b>FY18 Budget vs. Actual Analysis / Personnel Costs (General Fund)</b>	
FY18 Personnel Budget	\$96,983,295.00
FY18 Personnel Expenditures Actual	\$94,440,272.00
FY18 Personnel Costs Year-End Balance	\$2,543,023.00
<i>Note: General Fund budget appeared to be managed well as there was a ~\$2.5M residual balance at the end of FY18.</i>	

<b>FY18 Budget vs. Actual Analysis / Personnel Costs (Grants)</b>	
FY18 Personnel Budget	\$14,954,388.71
FY18 Personnel Expenditures Actual	\$13,326,791.12
FY18 Personnel Costs Year-End Balance	\$1,627,597.59
<i>Note: Grant budgets are appropriated based on the grantor defined program year and do not necessarily align to the County's fiscal year. In these instances awards are spent over multiple County fiscal years.</i>	

**Fairfax County  
Office of Financial and Program Audit**

**FY18 DFS Budget vs. Actual / Overtime Analysis (General Fund & Grants)**

FY18 Budget vs. Actual Analysis / Overtime Costs (General Fund)	
<i>Overtime Budget</i>	\$1,061,225.00
<i>FY18 Overtime Expenditures Actual</i>	\$1,077,550.00
<i>FY18 Overtime Costs Year-End Balance</i>	-\$16,325.00
<i>Note: While ~\$16k of appropriated funds were overspent, this amount represents ~2% of the overtime budget which OFPA has deemed de minimis.</i>	

FY18 Budget vs. Actual Analysis / Overtime Costs (Grants)	
<i>Overtime Budget</i>	\$0.00
<i>FY18 Overtime Expenditures Actual</i>	\$33,026.16
<i>FY18 Overtime Costs Year-End Balance</i>	-\$33,026.16
<i>Note: While ~\$33k of appropriated funds were overspent, this amount represents &lt;1% of the overtime budget which OFPA has deemed de minimis.</i>	

OFPA utilized data provided by the Department of Human Resources (DHR) to facilitate the process of selecting samples, assignment and justification for use. The funding sources for payroll were segregated to detail the disbursements from the general fund and other funding sources for the FY 2017 and FY 2018 samples. That information is provided in the tables below:

**Funding Sources for FY17 Selected Samples**

FY17 DFS SELECTED SAMPLE FUNDING SOURCES									
Sample Attributes									
Position	Callback Pay	Overtime Pay	Regular Pay	Stipend	Gross Pay	Disbursements From General Fund	Disbursements From Other Source / Amount		Ties to Gross Pay
SOCIAL SERVICES SPECIALIST III	\$992.96	\$14,542.57	\$69,161.78	\$0.00	\$84,697.31	\$44,042.60	Fed/State	\$40,654.71	\$84,697.31
SOCIAL SERVICES SPECIALIST III	\$181.91	\$13,156.06	\$65,063.10	\$0.00	\$78,401.07	\$40,768.56	Fed/State	\$37,632.51	\$78,401.07
HUMAN SERVICE WORKER IV	\$0.00	\$12,651.58	\$95,180.77	\$0.00	\$107,832.35	\$56,072.82	Fed/State	\$51,759.53	\$107,832.35
SOCIAL SERVICES SPECIALIST III	\$0.00	\$11,904.04	\$99,754.56	\$0.00	\$111,658.60	\$111,658.60	N/A	\$0.00	\$111,658.60
SOCIAL SERVICES SPECIALIST III	\$1,566.80	\$10,865.88	\$60,768.08	\$0.00	\$73,200.76	\$38,064.40	Fed/State	\$35,136.36	\$73,200.76
SOCIAL SERVICES SPECIALIST III	\$1,750.45	\$10,708.81	\$67,525.48	\$0.00	\$79,984.74	\$41,592.06	Fed/State	\$38,392.68	\$79,984.74
HUMAN SERVICE WORKER IV	\$0.00	\$10,669.87	\$87,666.44	\$0.00	\$98,336.31	\$51,134.88	Fed/State	\$47,201.43	\$98,336.31
SOCIAL SERVICES SUPERVISOR	\$251.44	\$9,863.63	\$94,020.43	\$0.00	\$104,135.50	\$54,150.46	Fed/State	\$49,985.04	\$104,135.50
HUMAN SERVICE WORKER III	\$0.00	\$9,709.38	\$59,867.87	\$0.00	\$69,577.25	\$69,577.25	N/A	\$0.00	\$69,577.25
SOCIAL SERVICES SPECIALIST II	\$920.74	\$9,272.62	\$60,736.56	\$0.00	\$70,929.92	\$36,883.56	Fed/State	\$34,046.36	\$70,929.92
SOCIAL SERVICES SPECIALIST III	\$0.00	\$9,246.56	\$86,200.47	\$1,300.00	\$96,747.03	\$50,308.46	Fed/State	\$46,438.57	\$96,747.03
HUMAN SERVICE WORKER III	\$0.00	\$9,203.32	\$59,465.22	\$0.00	\$68,668.54	\$35,707.64	Fed/State	\$32,960.90	\$68,668.54
SOCIAL SERVICES SPECIALIST III	\$0.00	\$8,984.25	\$69,561.52	\$0.00	\$78,545.77	\$40,843.80	Fed/State	\$37,701.97	\$78,545.77
DAY CARE CENTER TEACHER I	\$0.00	\$8,868.62	\$21,221.47	\$0.00	\$30,090.09	\$4,814.41	SACC Rev	\$25,275.68	\$30,090.09
HUMAN SERVICE WORKER II	\$0.00	\$8,758.45	\$74,689.78	\$1,300.00	\$84,748.23	\$44,069.08	Fed/State	\$40,679.15	\$84,748.23
<b>Note (1) - Data stratified for High Overtime Earning Staff.</b>									

**Fairfax County  
Office of Financial and Program Audit**

**Funding Sources for FY18 Selected Samples**

FY18 DFS SELECTED SAMPLE FUNDING SOURCES											
Sample Attributes											
Position	Awards	Callback Pay	Leave Payoff	Overtime Pay	Regular Pay	Stipend	Gross Pay	Disbursements From General Fund	Disbursements From Other Source / Amount	Ties to Gross Pay	
HUMAN SERVICE WORKER IV	\$464.38	\$0.00	\$0.00	\$20,419.85	\$95,272.25	\$0.00	\$116,156.48	\$60,401.37	Fed/State	\$55,755.11	\$116,156.48
HUMAN SERVICE WORKER III	\$0.00	\$0.00	\$0.00	\$15,793.57	\$86,559.68	\$0.00	\$102,353.25	\$53,223.69	Fed/State	\$49,129.56	\$102,353.25
SOCIAL SERVICES SUPERVISOR	\$0.00	\$0.00	\$20,062.94	\$13,848.28	\$83,170.20	\$0.00	\$117,081.42	\$60,882.34	Fed/State	\$56,199.08	\$117,081.42
SOCIAL SERVICES SPECIALIST III	\$0.00	\$0.00	\$0.00	\$11,513.65	\$87,580.68	\$1,300.00	\$100,394.33	\$52,205.05	Fed/State	\$48,189.28	\$100,394.33
HUMAN SERVICE WORKER III	\$0.00	\$0.00	\$0.00	\$9,939.30	\$56,624.64	\$1,300.00	\$67,863.94	\$35,289.25	Fed/State	\$32,574.69	\$67,863.94
SOCIAL SERVICES SPECIALIST III	\$0.00	\$717.78	\$0.00	\$9,784.64	\$70,720.20	\$0.00	\$81,222.62	\$42,235.76	Fed/State	\$38,986.86	\$81,222.62
SOCIAL SERVICES SPECIALIST III	\$0.00	\$701.78	\$0.00	\$9,429.25	\$69,378.87	\$0.00	\$79,509.90	\$41,345.15	Fed/State	\$38,164.75	\$79,509.90
HUMAN SERVICE WORKER III	\$0.00	\$0.00	\$0.00	\$9,266.19	\$62,408.50	\$0.00	\$71,674.69	\$37,270.84	Fed/State	\$34,403.85	\$71,674.69
HUMAN SERVICE WORKER IV	\$324.85	\$0.00	\$0.00	\$9,252.83	\$95,276.95	\$0.00	\$104,854.63	\$54,524.41	Fed/State	\$50,330.22	\$104,854.63
SOCIAL SERVICES SPECIALIST III	\$0.00	\$970.37	\$0.00	\$8,924.70	\$68,638.65	\$0.00	\$78,533.72	\$40,837.53	Fed/State	\$37,696.19	\$78,533.72
SOCIAL SERVICES SPECIALIST II	\$0.00	\$0.00	\$0.00	\$7,915.01	\$90,704.54	\$0.00	\$98,619.55	\$51,282.17	Fed/State	\$47,337.38	\$98,619.55
SOCIAL SERVICES SPECIALIST III	\$0.00	\$1,033.63	\$0.00	\$7,733.27	\$62,200.86	\$0.00	\$70,967.76	\$36,903.24	Fed/State	\$34,064.52	\$70,967.76
SOCIAL SERVICES SPECIALIST III	\$0.00	\$1,418.76	\$0.00	\$7,212.28	\$69,891.78	\$0.00	\$78,522.82	\$40,831.87	Fed/State	\$37,690.95	\$78,522.82
SOCIAL SERVICES SPECIALIST III	\$0.00	\$825.08	\$0.00	\$6,983.56	\$71,405.47	\$0.00	\$79,214.11	\$41,191.34	Fed/State	\$38,022.77	\$79,214.11
SOCIAL SERVICES SUPERVISOR	\$0.00	\$867.93	\$0.00	\$6,764.35	\$85,836.73	\$1,300.00	\$94,769.01	\$49,279.89	Fed/State	\$45,489.12	\$94,769.01

**Note (1) - Data stratified for High Overtime Earning Staff.**

To perform the overtime substantive testing, certain support/documentation is critical to the completion of the tasks, such as;

- **Requests** – Overtime request documents that assists the agency in managing the hours worked.
- **Justifications** – Documentation which provides support of work performed, reasons for overtime, approval and hours worked.
- **Pre-approvals** – Documentation which provides pre-event authorization for work performed, reasons for overtime and scheduled hours.
- **Allocation** – Overtime assignment and allocation methodology.
- **Post Approvals** – Documents which support overtime worked, approved and payroll reconciliations between Human Capital Management (HCM) and Financial & Logistics (FILO) in FOCUS.

DFS (FILO) was reconciled to DHR (HCM) payroll data for **(June & December 2017 / June & December 2018)** without exception. This analysis provided staff with reasonable assurance that overtime data captured in FILO comports with data in HCM. Also, this process was used to validate the recognition of expenditures for those periods.

Emails are utilized by DFS staff and supervisors to request, justify, allocate and approve overtime worked. This performance study analysis was limited as the overtime supporting documentation (e.g. emails) were not being captured and maintained. As a result, substantive testing was not completed for this study. Limitations existed to the extent of which overtime hours/pay could not



**Fairfax County  
Office of Financial and Program Audit**

be validated. Limits of the overtime testing included; allocation, accuracy, purposes, staffing needs, pre-approvals, requests, post approvals, and sign-off by supervisor for completion.

Noting these instances, several recommendations have been included in this report which, if implemented, should enhance the oversight/management initiatives. This process is considered **Analysis – Phase One**, with the impetus being a setup for a more complete performance review. That review should assist in streamlining the process and reducing costs.

OFPA interviewed DFS staff on several occasions during this study. This allowed us to obtain an understanding of these operations performed.

**OBJECTIVES AND RESULTS**

Business Objectives	Study Assessments
Tracking Overtime Worked in FOCUS (Pan-Organizational)	Needs Improvement
Retention of Payroll Records (Pan-Organizational)	Needs Improvement
Caseload Assignment	Needs Improvement
Payroll Data Reconciliations	Satisfactory

Performance Summary	
Good Controls	Performance Enhancements
<ul style="list-style-type: none"> <li>DFS (FILO) payroll reconciles to DHR (HCM) payroll for the selected periods.</li> </ul>	<ul style="list-style-type: none"> <li>Several supporting overtime data are not being tracked in FOCUS.</li> <li>Some overtime supporting documentation (e.g. emails) not being maintained in compliance w/ DHR Policy <b>PPAPP8</b>.</li> <li>Documented standards for assigning caseloads exist for some new staff. No standards exist for experienced staff.</li> </ul>

**OBSERVATIONS AND ACTION PLANS**

The following table(s) detail observation(s) and recommendation(s) from this study along with management’s action plan(s) to address these issue(s).

**Fairfax County  
Office of Financial and Program Audit**

**TRACKING OVERTIME WORKED IN FOCUS (PAN-ORGANIZATIONAL)**

**Risk Ranking**

**MEDIUM**

DFS requires staff to utilize emails to request and approve overtime worked. Our sample revealed several instances whereby the emails no longer exist. Further to this issue, the overtime information in the emails is not tracked in FOCUS. OFPA identified several critical data not being captured at the time of data entry, such as; name of pre-approver, date of pre-approval, justification and verification of work completed. OFPA discussed (*with DFS Management Teams during the Onsite Visits*) the opportunity to utilize FOCUS as an electronic medium to track and record pertinent overtime information (*as deemed appropriate by the Management Team*) to augment the current email process. DFS staff was informed that the FOCUS Business Support Group (FBSG), Department of Finance (DOF) and Department of Management and Budget (DMB) are already looking for enhancement opportunities with FOCUS based on our findings in the Public Safety Overtime Study we recently performed. DFS staff were amenable to this enhancement to the process to track overtime in FOCUS. DFS HR staff also informed us that trainings could be established to train staff on the new overtime recording processes following implementation. Enhancing the tracking process of overtime information to include the above data should capture the necessary overtime information should any lookback reviews need to be performed.

**Recommendation**

We recommend that DFS liaise with DHR and the Office of the County Attorney (OCA) (***and appropriate parties***) regarding data documentation standards for overtime in FOCUS. This endeavor is being explored to enhance the tracking process for overtime worked and paid. While limited documentation is utilized to track overtime worked by staff, capturing more specific overtime information in FOCUS should provide management more complete payroll records.

*Noting these instances, several recommendations have been included in this report which, if implemented, should enhance the oversight/management initiatives. This process is considered **Analysis – Phase One**, with the impetus being a setup for a more complete performance review. That review should assist in streamlining the process and reducing costs.*

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Ron Chavarro (DFS, Deputy Director)	Based on Post Review by Counsel and DHR	<a href="mailto:Ronald.Chavarro@FairfaxCounty.gov">Ronald.Chavarro@FairfaxCounty.gov</a>
Karen Gibbons (OCA, Deputy County Attorney)		<a href="mailto:Karen.Gibbons@FairfaxCounty.gov">Karen.Gibbons@FairfaxCounty.gov</a>

**Fairfax County  
Office of Financial and Program Audit**

Cathy Spage (Director, DHR)		<a href="mailto:Catherine.Spague@FairfaxCounty.gov">Catherine.Spague@FairfaxCounty.gov</a>
Millie Mundy (Payroll, DHR)		<a href="mailto:Millie.Mundy@FairfaxCounty.gov">Millie.Mundy@FairfaxCounty.gov</a>
Ellicia Seard (DMB Deputy Director)		<a href="mailto:Ellicia.Seard@FairfaxCounty.gov">Ellicia.Seard@FairfaxCounty.gov</a>

**MANAGEMENT RESPONSE:**

Per the management response from the Public Safety Overtime audit, the findings for DFS overtime will be included in the overall pan-organizational management response. It should be noted that DFS follows County procedures related to employee overtime. The data documentation standard for overtime and support documentation retention is a County wide DHR policy. Any revision to this policy will be coordinated between DHR and OCA, and communicated to County departments. DFS will liaise with DHR and OCA to ensure that the agency is compliant with any policy revisions set forth.

**Fairfax County  
Office of Financial and Program Audit**

**RETENTION OF PAYROLL RECORDS (PAN-ORGANIZATIONAL)**

**Risk Ranking**

**MEDIUM**

The process utilized by DFS staff to request, justify and approve overtime worked by staff is via email. In some instances, authorization memos are utilized to approve overtime for several staff working on a project as opposed to several emails. Overtime requests are both staff and supervisor driven. Overtime approval is based on several factors to include; caseloads assigned, mandated deadlines, vacancies and etc. While some staff overtime data (requests, pre-approvals, justifications) is captured in the emails, this information is not maintained in compliance with **DHR Policy PPAPP8**.

**Recommendation**

Based on conversations with management, we understand that some overtime source documentation may not be retained. We recommend that DFS liaise with DHR and OCA regarding the retention of payroll source documentation.

*Noting these instances, several recommendations have been included in this report which, if implemented, should enhance the oversight/management initiatives. This process is considered **Analysis – Phase One**, with the impetus being a setup for a more complete performance review. That review should assist in streamlining the process and reducing costs.*

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Ron Chavarro (DFS, Deputy Director)	Based on Post Review by Counsel and DHR	<a href="mailto:Ronald.Chavarro@FairfaxCounty.gov">Ronald.Chavarro@FairfaxCounty.gov</a>
Karen Gibbons (OCA, Deputy County Attorney)		<a href="mailto:Karen.Gibbons@FairfaxCounty.gov">Karen.Gibbons@FairfaxCounty.gov</a>
Cathy Spage (Director, DHR)		<a href="mailto:Catherine.Spage@FairfaxCounty.gov">Catherine.Spage@FairfaxCounty.gov</a>
Millie Mundy (Payroll, DHR)		<a href="mailto:Millie.Mundy@FairfaxCounty.gov">Millie.Mundy@FairfaxCounty.gov</a>
Ellicia Seard (DMB Deputy Director)		<a href="mailto:Ellicia.Seard@FairfaxCounty.gov">Ellicia.Seard@FairfaxCounty.gov</a>

**Fairfax County  
Office of Financial and Program Audit**

--	--	--

**MANAGEMENT RESPONSE:**

Per the management response from the Public Safety Overtime audit, the findings for DFS overtime will be included in the overall pan-organizational management response. It should be noted that DFS follows County procedures related to employee overtime. The data documentation standard for overtime and support documentation retention is a County wide DHR policy. Any revision to this policy will be coordinated between DHR and OCA, and communicated to County departments. DFS will liaise with DHR and OCA to ensure that the agency is compliant with any policy revisions set forth.

DFS is currently exploring internal policies and procedures to address record retention and will work closely with DHR and OCA to remain compliant with any policy revisions set forth.

**Fairfax County  
Office of Financial and Program Audit**

**CASELOAD ASSIGNMENT**

**Risk Ranking**

**MEDIUM**

OFPA performed onsite visits with two divisions within DFS; Self Sufficiency & Children, Youth and Families (CYF). DFS staff informed us that documented standards exist for new Self Sufficiency employees re: assigned caseloads which assists in maintaining low overtime hours worked. As per DFS staff documented caseload standards for experienced staff does not exist, while the information to compile and implement these standards are available. DFS staff informed us that documented standards **do not exist** for new or experienced employees re: assigned caseloads for CYF staff. Caseloads are assigned based on the experience level of the employees. While **no** documented standards exist, the information to compile and implement standards are available.

**Recommendation**

OFPA discussed the opportunity of developing caseload standards, for new and experienced staff in DFS (where applicable). These caseload standards could be used to monitor, control and potentially reduce overtime hours and spend (where appropriate).

*Noting these instances, several recommendations have been included in this report which, if implemented, should enhance the oversight/management initiatives. This process is considered **Analysis – Phase One**, with the impetus being a setup for a more complete performance review. That review should assist in streamlining the process and reducing costs.*

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Ron Chavarro (DFS, Deputy Director)	November 30, 2019	<a href="mailto:Ronald.Chavarro@FairfaxCounty.gov">Ronald.Chavarro@FairfaxCounty.gov</a>

**MANAGEMENT RESPONSE:**

DFS will review existing data currently compiled and implement a process to track data related to caseload assignment and completion over (periods deemed appropriate for analytics based on various DFS service deliveries). This information along with external data will be utilized to interpolate measurable analytics. This information will be used to monitor, control and potentially reduce overtime hours and overtime spend.

**Fairfax County  
Office of Financial and Program Audit**

**LIST OF ACRONYMS**

AC	Audit Committee
BOS	Board of Supervisors
CYF	Children, Youth and Families
DFS	Department of Family Services
DHR	Department of Human Resources
DMB	Department of Management and Budget
DOF	Department of Finance
FBSG	Focus Business Support Group
FILO	Financial & Logistics
FY	Fiscal Year
HCM	Human Capital Management
OCA	Office of the County Attorney
OFPA	Office of Financial and Program Audit
SOW	Scope of Work
Y-T-D	Year to Date

**ADDENDUM SHEET**

***OFPA (November 2018 /Agency Report and/or Debriefing)***

***11/27/2018***

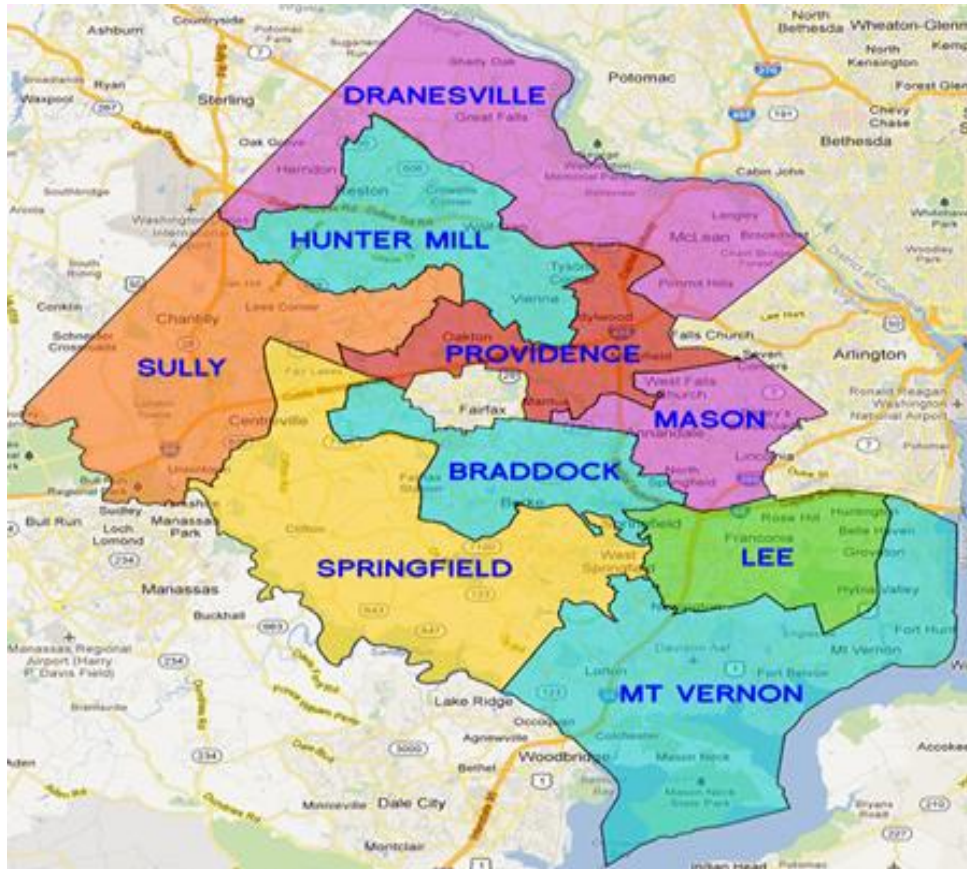
The table below lists discussions from the Audit Committee.

<b><i>Location in Document</i></b>	<b><i>Comments</i></b>

***~End~***



This page  
was intentionally  
left blank



**FAIRFAX COUNTY BOARD OF SUPERVISORS**  
**AUDITOR OF THE BOARD**  
[www.fairfaxcounty.gov/boardauditor](http://www.fairfaxcounty.gov/boardauditor)  
**Office of the Financial and Program Audit**  
**12000 Government Center Parkway, Suite 233**  
**Fairfax, Virginia 22035**