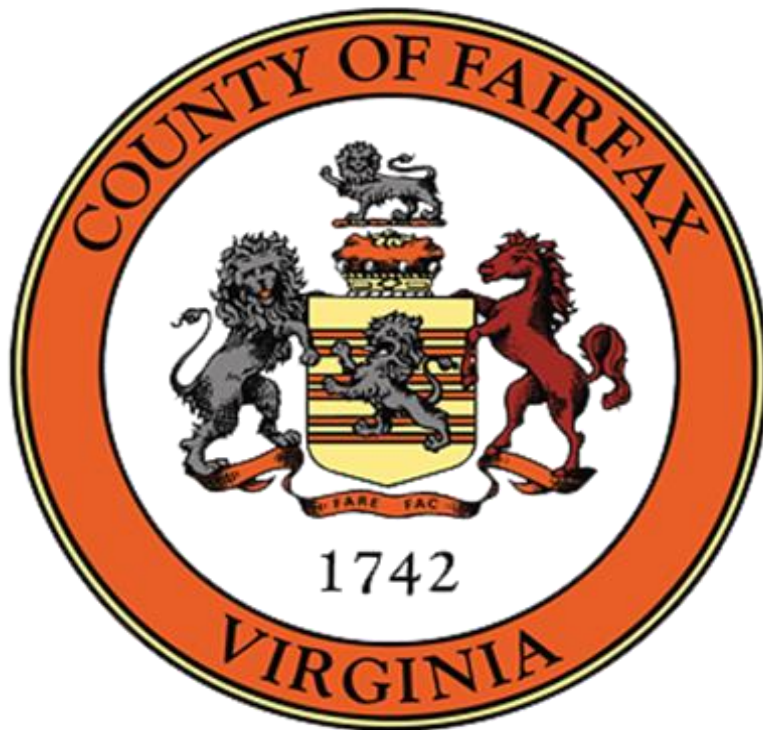


COUNTY OF FAIRFAX, VIRGINIA OFFICE OF FINANCIAL AND PROGRAM AUDIT



October 2018

Quarterly Report

**FAIRFAX COUNTY BOARD OF SUPERVISORS
AUDITOR OF THE BOARD
www.fairfaxcounty.gov/boardauditor**

Fairfax County
Office of Financial and Program Audit



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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.

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MISCELLANEOUS G/L ACCOUNTS 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 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.; operational, financial, compliance, internal controls, 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 assess the appropriateness of entries in the Miscellaneous G/L Accounts in FOCUS. This includes opportunities to reduce the historical balances going-forward. This study included, **(but not limited to)** reviews of; recording of financial activities, the chart of accounts, and etc. Inclusive in this process was a review of capital asset recognition. A review performed by the Department of Finance (DOF) validated the proper recognition of assets recorded in the Miscellaneous G/L Account. Due to the large number of agencies/departments utilizing these miscellaneous accounts, OFPA selected a sample of the County's agencies for testing and interviews. Any benefits garnered from this review will be rolled out pan-organizationally. The agencies/departments selected for review were; Department of Family Services (DFS), Fairfax County Fire and Rescue Department (FCFRD), Office of the County Executive (OCEX), Facilities Management Department (FMD) and the Office of the Sheriff. The following table provides the amounts recorded in the miscellaneous accounts by these five agencies for FY17:

5 AGENCIES WITH THE HIGHEST MISCELLANEOUS CODINGS <i>(Includes Both Debits and Credits)</i>	
Cost Center Number & Agency	FY2017
<i>G6767 - Department of Family Services</i>	\$4,840,921.66
<i>G9292 - Fire and Rescue Department</i>	\$1,084,586.21
<i>G9191 - Office of the Sheriff</i>	\$969,692.02
<i>G0808 - Facilities Management Department</i>	\$339,083.90
<i>G0202 - Office of the County Executive</i>	\$171,600.00
Total Misc. Codings for Sample in FY17:	\$7,405,883.79
Total Misc. General Fund Codings FY17:	\$8,036,069.31
Total Misc. Grant Funding Codings FY17:	\$4,379,091.01
Total Misc. Balance @ YE FY17:	\$12,415,160.32
Top 5 Agencies as Percentage of General Fund:	60%
<i>16% or 5 Agences Code 60% of the Miscellaneous Charges</i>	

To facilitate this study, OFPA obtained several sources of data from the **OFPA Study Support Team** (Department of Management and Budget/Department of Finance/Focus Business Support Group)

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and the Department of Procurement and Material Management (DPMM). The Study Support Team assisted with the data extractions, data compilations and participated in the agency interviews with OFPA during this study. The periods of review for this study were FY2016 & FY2017.

OFPA interviewed agencies' staff which included reviewing samples of expenditures and reimbursements. We used this process to understand the nature of the expenditures and reimbursements recorded in the miscellaneous account. This process assist in identifying trends, causes and effects. We have identified observations and recommendation that are pan-organizational and agencies/departments specific, based on this review. The areas identified for potential enhancements are detailed in further in this document.

OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
NIGP Codes on Contracts Posting to G/L	Needs Improvement
No or Vague Expenditure Descriptions in FOCUS	Needs Improvement
Travel Related Costs Recognized as Miscellaneous Expenditures	Needs Improvement
FCFRD Equipment/Supplies Recognized as Miscellaneous Expenditures	Needs Improvement
Operating Expense Reimbursements Coded to Misc. G/L Account	Needs Improvement
Grant Funding Recognized as Miscellaneous Expenditures	Needs Improvement
Garage Service Costs Recognized as Miscellaneous Expenditures	Needs Improvement
Condo Fees Recognized as Miscellaneous Expenditures	Needs Improvement
Harmony System G/L Account Routed to Miscellaneous Expenditures	Needs Improvement

Control Summary	
Good Controls	Weak Controls
	<ul style="list-style-type: none"> Concluded by Study Support Team and DPMM, NIGP codes on contracts are posting expenditures to the Miscellaneous G/L account. Several expenditures/reimbursements recorded in the miscellaneous G/L accounts are not supported by documented and/or full descriptions. US&R travel and related costs are being recorded in the miscellaneous accounts to segregate from other FCFRD travel and related costs. Various types of FCFRD public safety equipment & supplies are being coded to the miscellaneous accounts.

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Control Summary	
Good Controls	Weak Controls
	<ul style="list-style-type: none"> Work Performed For Others (WPFO) collected by departments are being coded to a Miscellaneous GL account. Federal & State Grant funds are being recorded in the miscellaneous accounts to segregate funds as required by the granting agencies. FMD staff is coding parking garage maintenance services to the miscellaneous accounts. FMD staff is coding condo fees to the miscellaneous accounts. The DFS Harmony System is utilizing populated G/L accounts in the system to post expenditures to the miscellaneous accounts.

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).

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**NIGP CODES ON CONTRACTS POSTING TO G/L
PAN-ORGANIZATION IMPACT**

Risk Ranking

MEDIUM

In coordination with the OFPA Study Support Team and the DPMM, a review was performed to identify any drivers contributing to the aggregated balances in the County's Miscellaneous G/L Account. Of the 5 out of 32 (or 16%) agencies/departments reviewed, revealed two instances which are directly being addressed in this observation of this report. The OFPA Support Team's analysis revealed a relationship between the set-ups of the NIGP code routings for expenditures tied to certain contracts (e.g. temporary staffing services, legislative consultants). DMB management informed the OFPA Study Support Team that these NIGP codes could be changed to better post to a more appropriate G/L account.

Recommendation

We recommend that the OFPA Study Support Team and DPMM collaborate on a change management process for routing expenditures currently tied to NIGP codes. This process should be performed to gain reasonable assurance that all expenditures are recorded in the most appropriate G/L Accounts. As part of this review, the OFPA Support Team should keep in view, efforts to reduce the County's Miscellaneous Account balances to a de minimis or minimized balance.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Ellicia Seard (DMB Deputy Director)	July 1, 2019	Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov
Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov
Patti Innocenti (DPMM Deputy Director)		Patricia.Innocenti@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DPMM concurs that a review of the NIGP (product category) crosswalk posting to the General Ledger (expense) account is appropriate. DPMM will work with DOF and the FBSG to review the chart of accounts to determine if there are existing General Ledgers accounts that provide a better fit and more appropriately account for the expenses that post via the NIGP crosswalk. As part of that review,

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we will also determine if new general ledgers should be created to classify the expense postings. DPMM notes that approximately 99 percent or more of PO expenses were posted appropriately pursuant to the crosswalk that codes NIGP codes to General Ledger expense accounts.

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**NO OR VAGUE EXPENDITURE DESCRIPTIONS IN FOCUS
PAN-ORGANIZATION IMPACT**

Risk Ranking

MEDIUM

Based on our review of the selected sample of agencies’/departments’ miscellaneous expenditures for FY17, a large number of items for which no or vague descriptions were provided as context. The aggregated data for the miscellaneous expenditure samples in count & dollar magnitude reflects the following quantifications; blank descriptions = **704** and **~\$3.3M** respectively. The count/dollar magnitude for miscellaneous expenditures with vague descriptions are; **745** and **~\$9.0M** respectively. **Some of the items in the below table could be reduced following the updates of the NIGP codes on the contracts and the reclassification of specific categories in the prior observation/recommendation.** The table below provides the breakdown by agency/department for both blank and vague descriptions:

FY16 & FY17 Miscellaneous Expenditures With Blank or Vague Descriptions Sample Includes both General Fund & Grant Funding								
Agency	FY16 Count (Blank)	FY16 Amt. (Blank)	FY16 Count (Vague Desc.)	FY16 Amt. (Vague Desc.)	FY17 Count (Blank)	FY17 Amt. (Blank)	FY17 Count (Vague Desc.)	FY17 Amt. (Vague Desc.)
Department of Cable and Consumer Services (DCCS)	16	\$20,609.50	0	\$0.00	8	\$15,849.72	0	\$0.00
Fairfax County Circuit Courts (FCCC)	82	\$61,583.01	0	\$0.00	49	\$86,672.17	0	\$0.00
Fairfax County Health Department (FCHD)	254	\$30,727.01	21	\$3,697.68	35	\$13,138.17	55	\$9,696.49
Department of Family Services (DFS)	39	\$214,243.41	225	\$7,962,566.07	55	\$248,956.12	212	\$8,173,194.66
Department of Finance (DOF)	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Department of Tax Administration (DTA)	229	\$1,319,696.32	59	\$6,621.80	140	\$1,085,908.66	38	-\$147,263.21
Fairfax County Economic Development Authority (FCEDA)	17	\$38,781.73	118	\$115,203.78	15	\$33,273.25	85	\$101,137.33
Fairfax County Fire and Rescue Department (FCFRD)	50	\$685,906.10	245	\$152,774.43	47	\$1,133,000.55	267	\$147,771.83
Fairfax County Police Department (FCPD)	197	\$318,911.42	0	\$0.00	184	\$130,500.76	10	\$2,305.19
Facilities Management Department (FMD)	2	\$4,840.00	22	-\$41,742.73	2	\$1,847.27	33	-\$23,038.70
Juvenile and Domestic Relations District Court (JDRDC)	3	\$7,225.00	14	\$448.97	18	\$45,329.60	0	\$0.00
Office of the County Executive (OCE)	0	\$0.00	21	\$259,385.35	2	\$1,245.76	13	\$209,100.00
Office of the Sheriff (Sherriff)	48	\$162,918.43	0	\$0.00	149	\$494,135.61	32	\$483,995.32
Totals	937	\$2,865,441.93	725	\$8,458,955.35	704	\$3,289,857.64	745	\$8,956,898.91

Recommendation

As this data was aggregated by the OFPA Study Support Team, we recommend continued coordination to identify feasible remedies to reduce the recognition of expenditures in this account based on any amendments to the County’s Chart of Accounts. Further to this issue; any previously County disseminated memorandums/communiques related to this issue should be reviewed for amendments. This enhancement could assist the agencies/departments staff in managing the accounting for expenditures.

Action Plan

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Point of Contact	Target Implementation Date	Email Address
Ellicia Seard (DMB Deputy Director)	July 1, 2019	Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov
Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DOF concurs with the finding. We anticipate that based on the recommendations that will be implemented to address the other findings in this report, (e.g. NIGP to General Ledger account crosswalk update, new General Ledger account for Grant Expenditures, changes to Harmony Interface) the number of postings that remain in the Miscellaneous Expenditures accounts will be significantly reduced and subsequently the number of entries with “no or vague” descriptions will also be reduced.

In addition, DOF will continue to look for opportunities to further educate agencies and provide guidance on the proper accounting treatment for items classified in the Miscellaneous Expenditure General Ledger account. For example, we will remind agencies to check the Chart of Accounts thoroughly to confirm if there is a more specific General Ledger account that could be used; to use other master data elements in the accounting string, if applicable, to further segregate the expense; or to provide more clarity and context in the description attached to the transaction in FOCUS if they use the miscellaneous category. DOF and DMB will explore communicating this information to end users via the FOCUS website, in FOCUS newsletter, training classes, etc.

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**TRAVEL RELATED COSTS RECOGNIZED AS MISCELLANEOUS EXPENDITURES
PAN-ORGANIZATION IMPACT**

Risk Ranking

LOW

Based on our meeting with FCFRD staff, a large number of the FCFRD miscellaneous expenditures are related to the US&R Program. US&R staff informed OFPA that the P-Card is utilized for these expenditures and manually coded in FOCUS. US&R staff also informed OFPA that these expenditures are travel and related costs and need to be segregated from the other FCFRD travel and related costs. To segregate these costs, US&R staff manually codes these expenditures to the miscellaneous accounts. The counts and dollar magnitudes for these costs are; **FY17: 104 expenditures for ~\$90K**. Discussions were held with FCFRD and DMB staff re: opportunities for recording these expenditures in alternative G/L Accounts.

Recommendation

OFPA recommends that the OFPA Study Support Team review the existing Chart of Accounts to ascertain if opportunities exist for enhancements to the Travel and Related Costs accounts. Any applicable pan-organizational enhancements to the G/L accounts for travel related costs should be disseminated County-wide.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Ellicia Seard (DMB Deputy Director)	July 1, 2019	Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov
Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DOF concurs with the finding and will work with DMB to review cost coding related to the US&R program and set up applicable, alternative General Ledger accounts for travel and related costs. In addition, we will review General Ledger accounts organization-wide relating to travel for best practice application of costs.

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**FCFRD EQUIPMENT/SUPPLIES RECOGNIZED AS MISCELLANEOUS EXPENDITURES
PAN-ORGANIZATION IMPACT**

Risk Ranking

LOW

During our meeting with FCFRD staff, discussions were held re: public safety equipment that has been coded to the miscellaneous G/L accounts. FCFRD staff informed OFPA that these items are inclusive of several types of public safety equipment. The counts and dollar magnitudes for these costs are; **FY17: 41 expenditures for ~\$62K**. DMB management suggested the possibility of changing the G/L account to a more appropriate naming convention e.g.; Other Public Safety Equipment & Supplies.

Recommendation

OFPA recommends that the Study Support Team review the existing Chart of Accounts to ascertain if opportunities exist for enhancements to the Public Safety Equipment & Supply account as the current naming convention does not fully reflect the activity recorded in the account. Any applicable pan-organizational enhancements to the G/L accounts should be disseminated County-wide.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Ellicia Seard (DMB Deputy Director)	October 31, 2018	Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov
Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DOF concurs with the finding and will work with DMB to review the General Ledger account to determine the appropriate naming convention for this category of expense.

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**OPERATING EXPENSE REIMBURSEMENTS CODED TO MISCELLANEOUS G/L ACCOUNT
PAN-ORGANIZATION IMPACT**

Risk Ranking

LOW

During several of our meetings with the selected sample of agencies/departments, it appears that a large number of the expenditures being captured in this account are operating. The name of the G/L account is Miscellaneous Expense Reimbursements (G/L Account 542590). Based on our review of the supporting data, these reimbursements appear to be mostly for utilities and work performed for others. DMB management discussed the possibility of changing the G/L account to a more appropriate naming convention.

Recommendation

OFPA recommends that the OFPA Study Support Team review the existing Chart of Accounts to ascertain if opportunities exist for enhancements to the Miscellaneous Expense Reimbursements account as the current naming convention does not fully reflect the activity recorded. Any pan-organizational enhancements to the G/L accounts should be disseminated County-wide.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Ellicia Seard (DMB Deputy Director)	October 31, 2018	Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov
Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DMB and DOF concur with the finding. We will review the General Ledger account to determine the appropriate naming convention for this category of expense.

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GRANT FUNDING RECOGNIZED AS MISCELLANEOUS EXPENDITURES

Risk Ranking

MEDIUM

During our meeting with DFS staff, OFPA was informed that these expenditures are tied to grants appropriated to DFS by the Federal & State Governments. The processes established with the Federal & State governments requires DFS staff to segregate these grant funds separate from other DFS operating expenditures. To be in compliance with these approved processes, DFS staff has coded these grant expenditures to the miscellaneous accounts. OFPA was informed that any changes to the established processes would require approval by the Federal & State granting agencies. Following approval of updated processes, DFS staff has agreed to reclassify these grant expenditures to an alternative G/L account going forward. Additionally, DFS staff also informed OFPA that any changes could not be made until July 1, 2019 as the current grant funds are in effect until this date. Based on our review of the miscellaneous G/L accounts, these DFS grant expenditures account are; **~\$4.1M (FCPS/VPI)** of **~\$12.4M** (or 33%) of FY17 Countywide expenditures recorded in the Miscellaneous G/L accounts.

Recommendation

OFPA recommends that DFS staff liaise with the OFPA Study Support Team to update the related grant processes for submission to the Federal & State granting agencies for approval. DFS receives grant funds from Federal and State agencies. These funds are currently being recorded in the County's Miscellaneous G/L Account. In order to change how funds are being recognized, the County must go through an approval process with the granting agencies. If a change in the fund recognition is approved, a significant reduction to the Miscellaneous G/L Account balance will be realized.

If approved, we recommend that DFS staff code these grant expenditures utilizing the new process on a going-forward basis.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Maryom Fox (DFS Head Start Fiscal Manager)	July 1, 2019	Maryom.Fox@FairfaxCounty.gov
Theresa Byers (DFS Fiscal Manager)		Theresa.Byers@FairfaxCounty.gov
Ellicia Seard (DMB Deputy Director)		Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov

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Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov
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MANAGEMENT RESPONSE:

DFS concurs with the finding. DFS will work with DOF to create new General Ledger accounts to better reflect the nature of the expenses and to continue to achieve the segregation of payments required by grant sponsors. Based on the need to get these changes approved and certified by the grantors, the estimated completion date is July 1, 2019.

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GARAGE SERVICE RECOGNIZED AS MISCELLANEOUS EXPENDITURES

Risk Ranking

MEDIUM

During our walkthrough of miscellaneous expenditures with FMD staff, we discussed the parking service expenditures being recorded in the miscellaneous G/L accounts. FMD staff informed OFPA that these expenditures are related to a contract whereby the vendor performs garage maintenance services for the County. The counts and dollar magnitudes for these costs are; **FY17: 13 for ~\$334K**. FMD staff historically has coded these expenditures to the miscellaneous accounts. FMD staff agreed going forward that these expenditures will be coded to a more appropriate G/L account going-forward.

Recommendation

OFPA recommends that FMD and the OFPA Study Support Team code these parking service expenditures to a more appropriate account on a going-forward basis, if an account exist. If no appropriate account exist, staff should obtain expenditure recognition guidance from the OFPA Study Support Team.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Michael Izadi (FMD Admin Div. Asst. Dir.)	July 1, 2019	Michael.Izadi@FairfaxCounty.gov
Ellicia Seard (DMB Deputy Director)		Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov
Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov

MANAGEMENT RESPONSE:

FMD concurs with the finding and has worked with DOF and the FBSG to review the chart of accounts to determine if there are existing General Ledger accounts that provide a better fit and more appropriately account for the garage expenses. As a result of that review, FMD is proposing that starting in FY 2019 we will post these transactions to General Ledger account 521080, Other Professional Consultant & Contractual Services. Furthermore, FMD will consult with DMB/FBSG to determine if there are other master data elements in the accounting string (e.g. an internal order) that

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might provide additional clarity around the nature of the expense and provide a mechanism to further segregate the activity for better monitoring.

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CONDO FEES RECOGNIZED AS MISCELLANEOUS EXPENDITURES

Risk Ranking

LOW

Discussions were held with FMD regarding the Hollybooke Condo Fees being recorded in the miscellaneous G/L accounts. FMD staff informed OFPA that these expenditures are Funds Reservation and manually coded to these miscellaneous accounts. The counts and dollar magnitudes for these costs for **FY17: 11 for ~\$27K**. DMB management suggested the possibility of recording these condo fees in an alternative G/L account or if a new account should be created.

Recommendation

OFPA recommends that, with the assistance of the OFPA Study Support Team, FMD recognize the expenditures in a more appropriate G/L account going forward.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Michael Izadi (FMD Admin Div. Asst. Dir.)	July 1, 2019	Michael.Izadi@FairfaxCounty.gov
Ellicia Seard (DMB Deputy Director)		Ellicia.Seard@FairfaxCounty.gov
Chris Pietsch (DOF Director)		Christopher.Pietsch@FairfaxCounty.gov
Deirdre Finneran (DOF Deputy Director)		Deirdre.Finneran@FairfaxCounty.gov

MANAGEMENT RESPONSE:

FMD concurs with the finding and has worked with DOF and the FBSG to review the chart of accounts to determine if there are existing General Ledger accounts that provide a better fit and more appropriately account for the condo fee expenses. As a result of that review, FMD is proposing that starting in FY 2019 we will post these transactions to General Ledger account 521080, Other Professional Consultant & Contractual Services. Furthermore, FMD will consult with DMB/FBSG to determine if there are other master data elements in the accounting string (e.g. an internal order) that might provide additional clarity around the nature of the expense and provide a mechanism to further segregate the activity for better monitoring.

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HARMONY SYSTEM G/L ACCOUNT ROUTED TO MISCELLANEOUS EXPENDITURES

Risk Ranking

LOW

DFS staff advised OFPA that the Harmony System posts expenditures to the miscellaneous accounts in FOCUS. The staff informed OFPA that these expenditures are posted based on G/L accounts populated in the Harmony System. DFS staff also informed OFPA that these G/L accounts can be updated in the Harmony System to route to a more appropriate G/L account in FOCUS.

Recommendation

OFPA recommends that DFS liaise with DMB to review the miscellaneous G/L accounts populated in the Harmony System to identify alternative G/L accounts in FOCUS, if exist. This process should assist in reducing the amount and count of expenditures/reimbursements recorded in the miscellaneous G/L accounts and more appropriately recognize the County's expenditures.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Theresa Byers (DFS Fiscal Manager)	September 30, 2018	Theresa.Byers@FairfaxCounty.gov
Ellicia Seard (DMB Deputy Director)		Ellicia.Seard@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DFS concurs with the finding and has resolved charges to the Miscellaneous General Ledger account resulting from the Harmony payments system interface into FOCUS as of September 30, 2018, DFS has adapted the Harmony crosswalk to do an auto select of a more appropriate General Ledger account to capture Foster Care Child Care payments. This change will affect all new Harmony PO's. Please note that the segregation of child care payments is required for reporting purposes of the IV-E program.

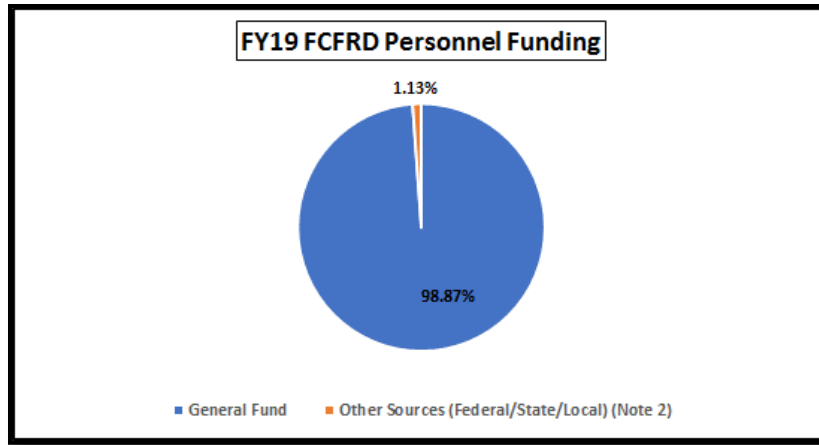
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PUBLIC SAFETY OVERTIME STUDY (FCFRD)

OVERVIEW AND UPDATES

The purpose of this study was to assess the management and controls around overtime at FCFRD. In performing this review, we endeavored to assess the controls, spend and equity of assignment of overtime of this agency. In FY19, FCFRD budget is ~\$24M for overtime costs. FCFRD management informed OFPA that some funding is also provided by other sources (e.g. federal, state, local). The following tables reflect FCFRD staffing & funding information for FY19:

FY19 FCFRD Personnel Funding Sources



FY19 FCFRD Budgeted Personnel Financial Support		
Personnel Cost Funding Sources	Amounts (Note 1)	Percentage
General Fund	\$180,113,118.00	98.87%
Other Sources (Federal/State/Local) (Note 2)	\$2,060,361.00	1.13%
Total FY19 Funding:	\$182,173,479.00	100%

Note (1) Amounts are based on FY19 Adopted Budget data provided by FCFRD staff.
Note (2) Other sources amount is subject to change depending on awards received in FY19.

FY19 FCFRD Staffing Levels

FY19 FCFRD Staffing Levels	
Category	Count
<i>Approved Staffing Level</i>	1,594
<i>Actual Staffing Level</i>	1,479
<i>Vacant Positions</i>	115
<i>Decommissioned Positions</i>	0

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FY18 FCFRD Budget vs. Actuals / Personnel Costs

FY18 Budget vs. Actual Analysis / Personnel Costs	
<i>FY18 Personnel Budget</i>	\$170,124,801.00
<i>FY18 Personnel Expenditures</i>	\$166,456,226.00
<i>FY18 Personnel Costs Year-End Balance*</i>	\$3,668,575.00
<i>* Note: No significant natural or man made incidents occurred in FY18 to impact personnel costs.</i>	

FY18 FCFRD Budget vs. Actuals / Overtime Analysis

FY18 Budget vs. Actual Analysis / Overtime Costs	
<i>Overtime Budget</i>	\$23,385,826.00
<i>FY18 Personnel Expenditures</i>	\$21,853,671.00
<i>FY18 Overtime Costs Year-End Balance*</i>	\$1,532,155.00
<i>* Note: FY19 Adopted Budget has been reduced \$1.5M to account for actual FLSA lawsuit impact.</i>	

OFPA utilized data provided by the Department of Human Resources (DHR) & DMB to facilitate the process of selecting samples for this study. For the FY16 & FY17 selected samples, the funding sources for disbursed pay was segregated to detail the amounts coming from the general fund and other funding sources. The below tables provide this information:

Funding Sources for FY16 Selected Samples

FY 2016 Funding Sources for Selected Sample (FCFRD)										
Sample Attributes										
Position	Regular Pay	Overtime Pay	Other Pay	Callbacks	Level Pay	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount <i>(Federal, State, Local, etc.)</i>	Ties to Gross Pay	
FIRE LIEUTENANT	\$106,264.76	\$69,783.94	\$7,862.51	\$8,365.79	\$863.66	\$193,140.66	\$180,020.70	Grant Fund	\$13,119.96	\$193,140.66
FIRE LIEUTENANT	\$106,906.58	\$66,754.31	\$7,383.53	\$4,314.28	-\$507.02	\$184,851.68	\$141,617.42	Grant Fund	\$43,234.26	\$184,851.68
FIRE TECHNICIAN	\$78,981.57	\$59,381.35	\$14,943.24	\$55,381.81	\$147.85	\$208,835.82	\$207,762.18	Grant Fund	\$1,073.64	\$208,835.82
FIRE BATTALION CHIEF	\$141,173.57	\$50,999.00	\$13,677.92	\$7,578.34	\$0.00	\$213,428.83	\$6,144.60	Grant Fund	\$207,284.23	\$213,428.83
FIRE TECHNICIAN	\$92,654.03	\$49,811.74	\$7,034.32	\$7,840.74	\$750.94	\$158,091.77	\$115,533.73	Grant Fund	\$42,558.04	\$158,091.77
<i>Note (1) - Data stratified for High Overtime Earning Staff.</i>										

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Funding Sources for FY17 Selected Samples

FY 2017 Funding Sources for Selected Sample (FCFRD)										
Sample Attributes										
Position	Regular Pay	Overtime Pay	Other Pay	Callbacks	FLSA Settlement Payout	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount <i>(Federal, State, Local, etc.)</i>		Ties to Gross Pay
FIRE CAPTAIN I	\$118,851.57	\$38,684.69	\$10,036.44	\$7,477.92	\$38,118.00	\$213,168.62	\$187,475.89	Grant Fund	\$25,692.73	\$213,168.62
FIRE CAPTAIN II	\$129,796.80	\$35,296.54	\$18,056.16	\$4,154.97	\$20,459.51	\$207,763.98	\$177,781.91	Grant Fund	\$29,982.07	\$207,763.98
FIRE CAPTAIN II	\$136,066.27	\$31,064.39	\$20,713.49	\$84,938.22	\$98,277.56	\$371,059.93	\$363,029.55	Grant Fund	\$8,030.38	\$371,059.93
FIRE TECHNICIAN	\$94,670.67	\$40,558.57	\$6,070.82	\$93,306.48	\$0.00	\$234,606.54	\$233,738.93	Grant Fund	\$867.61	\$234,606.54
ASST FIRE APPARATUS SUPERVISOR (Note 2)	\$61,774.11	\$40,118.72	\$10,878.54	\$893.78	\$0.00	\$113,665.15	\$93,340.60	Grant and DVS Fund	\$20,324.55	\$113,665.15

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

Note (2) - This employee worked in the Department of Vehicle Services for part of FY17, accounting for \$19,826.07 of the \$20,324.55 referenced in Disbursement from Other Source.

OFPA performed substantive testing on a selected sample of overtime worked by FCFRD staff. Included in our testing we reviewed for; justifications, requests, pre-approvals, work within position description, logs reconcile to FOCUS, hours worked in compliance with policy and several other related areas. FCFRD provided source documentation to facilitate the review to include; policies and procedures, Telestaff scheduling reports, justifications for overtime worked and etc. The Telestaff Scheduling System and the internal **FRD-043 Authorization for Leave and Overtime (FRD-043)** forms are utilized by FCFRD staff to track and schedule overtime worked. The FRD-043 forms for the FY16 & FY17 samples were unable to be provided as they were disposed after maintaining for one year (per DHR Policy PPAPP8). Detailed on these forms is information such as; assignment, shift, location, justification and approver at the location worked. This information is not recorded in Telestaff for non-minimum employees (EMS, fire marshal, fire prevention, academy, apparatus and etc.).

Testing was performed on FY16 & FY17 limited samples of 10 staffs' overtime pay. Reviewing an expanded sample and previous periods was not performed. The manner in which some support was maintained (**disposed FRD-043 forms**) impaired our ability to perform a review whereby the analytics would yield measurable results. To that end, the focus and results (**for some parameters and staff**) of this review were related to financial recognition, control elements and process enhancements. At the conclusion of this review, based on the parameters of the fieldwork, this report will include a process enhancement to address the issues we identified.

OFPA also interviewed FCFRD staff on several occasions during this study. This allowed us to obtain an understanding of these operations performed. The results of the substantive testing can be found in **Appendix A**.

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OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
Retention of Payroll Records (Pan-Organizational)	Needs Improvement
Non-Minimum Staffing Overtime Not Recorded in Telestaff or Retained	Needs Improvement
Time Adjustments in FOCUS not Telestaff	Needs Improvement
Manual Calls for Overtime not Integrated into Telestaff	Needs Improvement
Overtime Assignment Equity	Satisfactory
Reconciliation of FCFRD to DHR Payroll Compilation	Satisfactory

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Based on our testing, the assignment of staff overtime appears to be equitable. The assignment of staff overtime (<i>in most cases</i>) is automated through the Telestaff scheduling system. • FCFRD payroll compilation reconciles to DHR independent payroll compilation. 	<ul style="list-style-type: none"> • Several supporting overtime data are not being tracked in FOCUS. Some payroll support is physically maintained for one year in compliance w/ DHR Policy PPAPP8. • Non-minimum staffing overtime is not recorded in the Telestaff scheduling system and not retained. • Time adjustments in FOCUS are not entered into Telestaff resulting in reconciling differences. • Manual calls for overtime are not integrated into Telestaff system which impairs the equity and certification check.

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**

RETENTION OF PAYROLL RECORDS (PAN-ORGANIZATIONAL)

Risk Ranking

MEDIUM

FCFRD staff utilizes FRD-043 forms and Telestaff to record and track overtime worked by staff. Overtime requests are communicated to staff via; Telestaff and manual calls. Post-completion of overtime worked, staff records overtime hours worked on the FRD-043 forms and Telestaff. While essential staff overtime data is captured on the FRD-043 forms and Telestaff, non-minimum overtime (e.g. headquarters, EMS, apparatus, fire marshal, academy and etc.) is **only** tracked on the FRD-043 forms. FCFRD disposes these forms after being maintained for one year (*per DHR Policy PPAPP8*).

Recommendation

As FOCUS is the payroll system of record and some of the source documents are disposed, we recommend that FCFRD liaise with DHR and the Office of the County Attorney (OCA) regarding the retention of payroll source documentation.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Deputy Chief Richard Roatch (FCFRD)	Based on Post Review by Counsel & DHR	Richard.Roatch@FairfaxCounty.gov
Cathi Schultz-Rinehart (FCFRD Fiscal Services Division Director)		Catherine.Schultz- Rinehart@FairfaxCounty.gov
Beth Teare (County Attorney)		Elizabeth.Teare@FairfaxCounty.gov
Karen Gibbons (Deputy County Attorney)		Karen.Gibbons@FairfaxCounty.gov
Cathy Spage (DHR Director)		Catherine.Spage@FairfaxCounty.gov
Millie Mundy (DHR Payroll)		Millie.Mundy@FairfaxCounty.gov
Brian Conley		

**Fairfax County
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DIT County Archivist		Brian.Conley@FairfaxCounty.gov
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MANAGEMENT RESPONSE:

Because FCFRD is in compliance with the Countywide *DHR Policy PPAPP8* for retention of pay records, FCFRD contends this is not an area of weak control in the agency. FOCUS is the acknowledged system of record for time entry and approval of time worked. Each pay period supervisors review FRD-043's against time entered into FOCUS; their approval of FOCUS entries, documents the data's accuracy. However, FCFRD will consult with OCA, DHR and the County Archivist to re-visit payroll source documentation retention.

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NON-MINIMUM STAFFING OVERTIME WORK NOT RECORDED IN FOCUS OR RETAINED

Risk Ranking

HIGH

FCFRD staff informed OFPA essential overtime support is tracked utilizing the FRD-043 forms and Telestaff. Non-minimum staffing overtime (e.g. EMS, fire marshal, fire prevention, academy, apparatus and etc.) support is tracked only on the FRD-043 forms. For our selected sample of overtime worked by staff, 8 out of 10 (**or 80%**) were non- minimum and not tracked in Telestaff. These types of overtime are tracked on the FRD-043 forms and time worked is entered into FOCUS. After maintaining the FRD-043 forms for one year, the forms are disposed (**as per DHR Policy PPAPP8**). FOCUS does not capture all support data detailed on these forms.

Discussions were held with FCFRD staff regarding enhancing this process to include the above data in FOCUS as it should capture the necessary overtime information should any lookback reviews need to be performed.

Recommendation

We recommend that FCFRD liaise with DHR, FBSG, DIT and OCA (**and appropriate parties**) regarding a data documentation standard for overtime in FOCUS. This endeavor is being explored to enhance the tracking process for overtime worked and paid. While limited hard copy documentation is utilized to track non-minimum overtime worked by staff, capturing more specific overtime information in FOCUS should provide management more complete payroll records.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Deputy Chief Richard Roatch (FCFRD)	TBD	Richard.Roatch@FairfaxCounty.gov
Cathi Schultz-Rinehart (FCFRD Fiscal Services Division Director)		Catherine.Schultz-Rinehart@FairfaxCounty.gov
Millie Mundy (DHR Payroll)		Millie.Mundy@FairfaxCounty.gov
Ellicia Seard DMB Deputy Director		Ellicia.Seard@FairfaxCounty.gov

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

Wanda Gibson Director DIT		Wanda.Gibson@FairfaxCounty.gov
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MANAGEMENT RESPONSE:

FCFRD utilizes Telestaff purely as a staffing tool for operational minimum staff field personnel; and is in compliance with county standards regarding payroll documentation retention. The Telestaff tool is not intended to capture all hours worked by all personnel. FCFRD recognizes FOCUS as the official record of hours worked and is in agreement with OFPA that it would be ideal if FOCUS capabilities could be utilized for more robustly documenting overtime. To bring this recommendation to fruition, FCFRD will collaborate with appropriate parties to document and institutionalize existing capabilities, identify needed enhancements, and grant any identified additional FOCUS roles to supervisors so they may access the necessary reporting modules to review time entries thoroughly.

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TIME ADJUSTMENTS IN FOCUS NOT TELESTAFF

Risk Ranking

LOW

As part of the substantive testing for our samples, we performed reconciliations of time recorded in Telestaff to FOCUS. For our selected sample, 1 out of 2 tested hours recorded in Telestaff did not reconcile to FOCUS. Eight of the 10 samples were excluded from this testing, as these data are not tracked in Telestaff, mentioned in the above observation. FCFRD staff informed OFPA that the overtime shift was for 24 hours however the employee only worked 22.5 hours. The 22.5 hours worked was recorded correctly in FOCUS.

Recommendation

We recommend that adjustments are recorded in both Telestaff and FOCUS. Additionally, any related process and procedures should be updated to reflect these changes. These enhancements should assist FCFRD staff when performing reconciliations and/or lookbacks of payroll data should the FRD-043 forms no longer exist.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Deputy Chief Richard Roatch (FCFRD)	October 31, 2018	Richard.Roatch@FairfaxCounty.gov
Cathi Schultz-Rinehart (FCFRD Fiscal Services Division Director)		Catherine.Schultz-Rinehart@FairfaxCounty.gov

MANAGEMENT RESPONSE:

While FCFRD makes every attempt to reconcile Telestaff with actual hours worked on a daily basis, the nature of a Shift Officers' workload, may push this activity to a lower priority. It should be noted that after a shift ends adjustments can no longer be made, so even when a discrepancy is identified later, it cannot be corrected in Telestaff.

Shift Officers will be instructed on the criticality of daily reconciliation before the end of shift. This instruction will occur in September 2018.

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MANUAL CALLS FOR OVERTIME NOT INTEGRATED INTO TELESTAFF

Risk Ranking

LOW

An automated call process in the Telestaff System auto-calls available staff for overtime opportunities. Staff has options when receiving these automated overtime calls to include; accept, reject, skip and no answer. These actions are automatically tracked in Telestaff should any concerns arise. To go along with this automated calling process, the Staffing Incident Command Post Officer (SICPO) for each shift performs manual calls to fill vacant shifts when needed. FCFRD staff informed OFPA when manual calls to staff for overtime are performed, the actions taken by staff re: accepting, rejecting, skipping, no answer are not tracked in Telestaff or any other form of documentation. This practice impairs the equity and certification checks for overtime staff inherent in the automated Telestaff process.

Recommendation

We recommend that efforts are made by FCFRD to either incorporate a tracking process in Telestaff or develop and implement a tracking process for manual calls made to staff for available overtime shifts. This enhancement to the process should provide FCFRD management the support needed if any equity concerns arise.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Deputy Chief Richard Roatch (FCFRD)	September 30, 2018	Richard.Roatch@FairfaxCounty.gov
Cathi Schultz-Rinehart (FCFRD Fiscal Services Division Director)		Catherine.Schultz-Rinehart@FairfaxCounty.gov

MANAGEMENT RESPONSE:

Effective immediately manual calls will be entered in the Telestaff system.

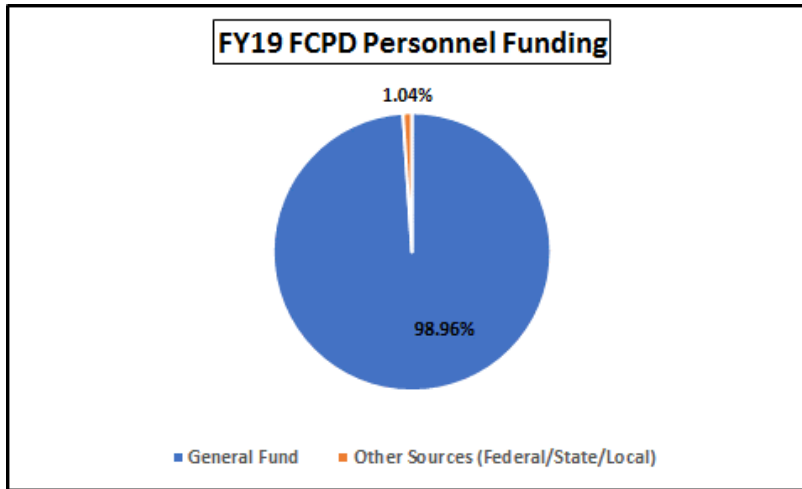
**Fairfax County
Office of Financial and Program Audit**

PUBLIC SAFETY OVERTIME STUDY (FCPD)

OVERVIEW AND UPDATES

The purpose of this study was to assess the management and controls around overtime at the Fairfax County Police Department (FCPD). In performing this review, we endeavored to assess the controls, spend and equity of assignment of overtime of this agency. In FY19, FCPD budget is ~\$25M for overtime costs. FCPD management informed OFPA that some funding is also provided by other sources (e.g. federal, state, local). The following tables reflect FCPD staffing & funding information for FY19:

FY19 FCPD Personnel Funding Sources



FY19 FCPD Budgeted Personnel Financial Support		
Personnel Cost Funding Sources	Amounts (1)	Percentage
General Fund	\$175,136,797.00	98.96%
Other Sources (Federal/State/Local)	\$1,833,368.00	1.04%
Total FY19 Funding:	\$176,970,165.00	100%

Note (1) Amounts are based on FY19 budget data provided by FCPD staff.

FY19 FCPD Staffing Levels

FY19 FCPD Staffing Levels	
Category	Count
Approved Staffing Level (Sworn & Civilian)	1,792
Actual Staffing Level (Sworn & Civilian)	1,739
Vacant Positions	53
Decommissioned Positions	0

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FY18 FCPD Budget vs. Actual / Personnel Costs

FY18 Budget vs. Actual Analysis / Personnel Costs	
<i>FY18 Personnel Budget</i>	\$139,335,839.00
<i>FY18 Personnel Expenditures Actual</i>	\$139,512,815.54
<i>FY18 Personnel Costs Year-End Balance</i>	-\$176,976.54

FY18 FCPD Budget vs. Actual / Overtime Analysis

FY18 Budget vs. Actual Analysis / Overtime Costs	
<i>Overtime Budget</i>	\$23,828,559.00
<i>FY18 Personnel Expenditures Actual</i>	\$23,620,240.79
<i>FY18 Overtime Costs Year-End Balance</i>	\$208,318.21

FY18 FCPD Budget vs. Actual / Personnel & Overtime Analysis

FY 18 Budget vs. Actual / Overall Personnel & Overtime	
<i>FY18 Personnel & Overtime Budget</i>	\$163,164,398.00
<i>FY18 Expenditures Actual</i>	\$163,133,056.33
<i>FY18 Personnel & Overtime Costs Year-End Balance</i>	\$31,341.67

OFPA utilized data provided by DHR & DMB to facilitate the process of selecting samples for this study. For the FY16 & FY17 selected samples, the funding sources for disbursed pay was segregated to detail the amounts coming from the general fund and other funding sources. The below tables provide this information:

Funding Sources for FY16 Selected Samples

FY 2016 Funding Sources for Selected Sample (FCPD)									
Sample Attributes									
Position	Regular Pay	Overtime Pay	Other Pay	Callbacks	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount (Federal/State/Local)		Ties to Gross Pay
POLICE OFFICER II	\$80,110.34	\$69,126.51	\$14,637.39	\$4,260.77	\$168,135.01	\$168,135.01	N/A	\$0.00	\$168,135.01
POLICE OFFICER II	\$87,695.51	\$65,910.64	\$8,197.44	\$0.00	\$161,803.59	\$161,803.59	N/A	\$0.00	\$161,803.59
POLICE OFFICER II	\$92,689.46	\$65,706.60	\$7,882.54	\$3,072.79	\$169,351.39	\$169,351.39	N/A	\$0.00	\$169,351.39
POLICE OFFICER II	\$93,253.69	\$61,529.03	\$9,349.39	\$2,154.19	\$166,286.30	\$166,286.30	N/A	\$0.00	\$166,286.30
POLICE SECOND LIEUTENANT	\$95,549.38	\$59,996.43	\$10,564.71	\$0.00	\$166,110.52	\$166,110.52	N/A	\$0.00	\$166,110.52

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

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Funding Sources for FY17 Selected Samples

FY 2017 Funding Sources for Selected Sample (FCPD)									
Sample Attributes									
Position	Regular Pay	Overtime Pay	Other Pay	Callbacks	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount (Federal/State/Local)		Ties to Gross Pay
POLICE OFFICER II	\$81,902.84	\$54,822.59	\$2,991.58	\$3,518.47	\$143,235.48	\$143,235.48	N/A	\$0.00	\$143,235.48
POLICE OFFICER II	\$84,266.09	\$51,387.89	\$5,067.15	\$1,220.03	\$141,941.16	\$141,941.16	N/A	\$0.00	\$141,941.16
POLICE OFFICER II	\$93,909.15	\$50,966.22	\$9,220.89	\$0.00	\$154,096.26	\$154,096.26	N/A	\$0.00	\$154,096.26
POLICE SECOND LIEUTENANT	\$96,065.51	\$50,546.12	\$8,385.61	\$2,271.23	\$157,268.47	\$157,268.47	N/A	\$0.00	\$157,268.47
POLICE OFFICER II	\$88,482.30	\$50,516.45	\$12,921.79	\$2,126.95	\$154,047.49	\$154,047.49	N/A	\$0.00	\$154,047.49
Note (1) - Data stratified for High Overtime Earning Staff.									

OFPA performed substantive testing on a selected sample of overtime worked by FCPD staff. Included in our testing we reviewed for; justifications, requests, pre-approvals, work within position description, logs reconcile to FOCUS, hours worked in compliance with policy and several other related areas. FCPD provided source documentation to facilitate the review to include; policies and procedures, Telestaff payroll reports, justifications for overtime worked and etc. Some source documentation (e.g. requests, pre-approval, lineups, assignment of shifts) related to overtime were unable to be provided as it was disposed after maintaining for one year (per DHR Policy PPAPP8). Testing was performed on a FY17 limited sample of five staffs' overtime pay. Reviewing an expanded sample and previous periods was not performed. The manner in which some support was maintained (**emails and paper documents/logs**) impaired our ability to perform a review whereby the analytics would yield measurable results. To that end, the focus and results of this review were related to financial recognition, control elements and process enhancements. At the conclusion of this review, based on the parameters of the fieldwork, this report will include a process enhancement to address the issues we identified.

OFPA also interviewed FCPD staff on several occasions during this study. This allowed us to obtain an understanding of these operations performed. The results of the substantive testing can be found in **Appendix B**.

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OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
Retention of Payroll Records (Pan-Organizational)	Needs Improvement
Telestaff System Utilized by FCPD	Needs Improvement
Equity of Assigning Overtime	Satisfactory
Reconciliation of FCPD to DHR Payroll Compilation	Satisfactory

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> Based on interviews w/ Internal Affairs, no reportable instances of equity related to overtime assignment have been identified. FCPD payroll compilation reconciles to DHR independent payroll compilation. 	<ul style="list-style-type: none"> Several supporting overtime data are not being tracked in FOCUS. Some payroll support is physically maintained for one year in compliance w/ DHR Policy PPAPP8. The Telestaff System currently being utilized by FCPD is only for payroll processes.

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**

RETENTION OF PAYROLL RECORDS (PAN-ORGANIZATIONAL)

Risk Ranking

MEDIUM

FCPD staff utilizes internal source documentation to record and track overtime worked by staff. Overtime requests are manually communicated to staff via; emails, postings and during roll calls. Post-completion of overtime worked, staff enters overtime hours worked into Telestaff. While some overtime payroll data is captured in the Telestaff currently utilized by FCPD, other data is not recorded as it is performed/tracked manually at the police stations. FCPD staff did provide some of the source documentation for the selected samples but there were instances in which certain documents (e.g. email requests, supplemental certification lists, lineups) were disposed after being maintained for one year (*per DHR Policy PPAPP8*).

Recommendation

As FOCUS is the payroll system of record and some of the source documents are disposed, we recommend that FCPD liaise with DHR and OCA regarding the retention of payroll source documentation.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Major Shawn Bennett (FCPD)	Based on Post Review by Counsel & DHR	Shawn.Bennett@FairfaxCounty.gov
Beth Teare (County Attorney)		Elizabeth.Teare@FairfaxCounty.gov
Karen Gibbons (Deputy County Attorney)		Karen.Gibbons@FairfaxCounty.gov
Cathy Spage (DHR Director)		Catherine.Spage@FairfaxCounty.gov
Millie Mundy (DHR Payroll)		Millie.Mundy@FairfaxCounty.gov

MANAGEMENT RESPONSE:

FCPD will work with DHR and OCA regarding the retention of payroll source documentation and will advise OFPA once the decision has been made.

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TELESTAFF SYSTEM UTILIZED BY FCPD

Risk Ranking

MEDIUM

FCPD staff utilize the Telestaff system to perform payroll functions **only** and not for staff scheduling. The overtime scheduling process performed by FCPD management whereby; requests, pre-approvals, equity, position eligibility and other related areas for hours worked and leave taken are performed manually.

OFPA discussed with FCPD staff the possibility of enhancing the Telestaff system being utilized to include the scheduling functions. The Telestaff scheduling functions allow the agency to; allocate overtime hours to staff, ensures staff is certified to perform overtime duties, manages hours worked, track overtime requests and approvals and several other related functions. *FCPD management informed OFPA the Telestaff scheduling system would be beneficial to off-duty employment. For 90-staff, staff scheduling cannot be performed in the Telestaff system as FCPD staff is required to follow guidelines detailed in **DHR Procedural Memorandum 14B** re: coding this overtime performed.*

Recommendation

We recommend that FCPD staff liaise with the **appropriate agency(s)** to procure and implement the Telestaff System to be utilized for off-duty employment staff scheduling, *where applicable*. This system should assist management in reducing the costs and amount of time needed for scheduling tasks. These scheduling hours could be used to perform other assigned operational duties. Additionally, this system should assist in tracking and maintaining source documentation (*re: above in the observation*) for prior pay periods.

For staff scheduling processes that cannot be managed through the Telestaff software, consideration should be given to creating a repository to capture and retain overtime supporting documentation. The retention of this information should comply with standards compiled by OCA, DHR and other related parties.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Major Shawn Bennett (FCPD)	Estimated deadline needed to complete this would by July 1, 2019	Shawn.Bennett@FairfaxCounty.gov

MANAGEMENT RESPONSE:

FCPD is open to discuss the option and possible implementation of using the scheduling option in FOCUS; however, this option for FCPD was explored when FOCUS was going live and the following hurdles were identified:

1. Based on the FCPD cost center and internal order structure the “drop down” menu in Telestaff works best in order to prevent coding errors. In FOCUS each internal order and cost center numbers would have to

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be individually keyed into the system thus causing room for coding errors and therefore more hours spent in staff reclassifying these errors.

2. In Telestaff, the Shift differential is calculated on the back end of the interface, and in FOCUS the employee would have to conduct a manual computation which would result in errors, which would then result in additional employee hours to correct.

3. Flex hours – FCPD has a majority of employees that flex their hours continuously in order to cover the twenty-four hour police operational coverage that exists within the Police department. In Telestaff, the changing of these hours is quite an easy process and can be completed by the employees and approved by the supervisors. In FOCUS, each supervisor would have to go in and make these changes, which based on the volume, would add to the amount of hours that the supervisors would be spending on making these changes thus taking away from “actual” supervision and management of the department.

FCPD will do the necessary review and conduct discussions with appropriate agencies in an effort to look into whether the scheduling option could be utilized by FCPD in Telestaff and will inform OFPA of the outcome of this review.

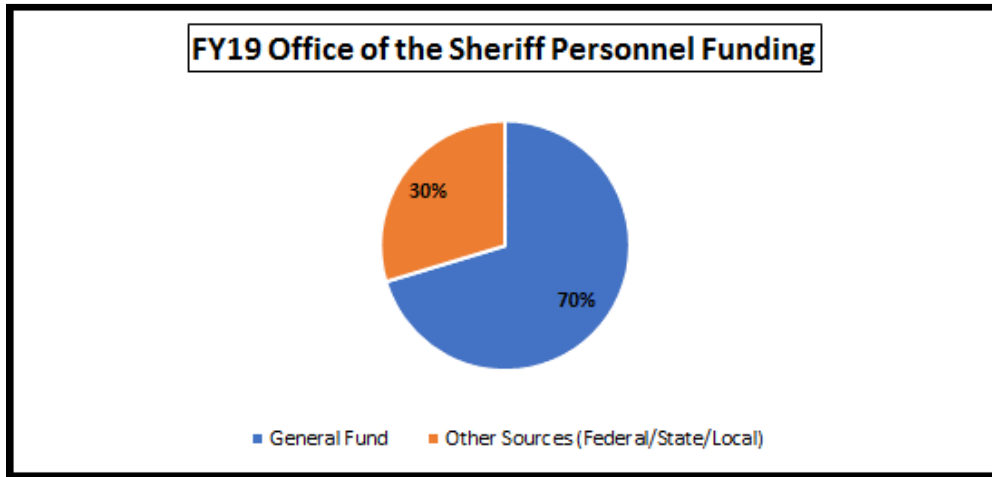
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PUBLIC SAFETY OVERTIME STUDY (OFFICE OF THE SHERIFF)

OVERVIEW AND UPDATES

The purpose of this study was to assess the management and controls around overtime at the Office of the Sheriff. In performing this review, we endeavored to assess the controls, spend and equity of assignment of overtime of this agency. In FY19, the Office of the Sheriff is budgeted for ~\$5.4M in overtime costs. The following tables provide Office of the Sheriff staffing & funding information for FY19:

FY19 Office of the Sheriff Personnel Funding Sources



FY19 Office of the Sheriff Budgeted Personnel Financial Support		
Personnel Cost Funding Sources	Amounts (1)	Percentage
General Fund	\$42,626,300.00	70%
Other Sources (Federal/State/Local)	\$17,968,852.00	30%
Total FY19 Funding:	\$60,595,152.00	100%

Note (1) Amounts are based on FY19 budget data provided by Office of the Sheriff staff.

FY19 Office of the Sheriff Staffing Levels

FY19 Office of the Sheriff Staffing Levels	
Category	Count
Approved Staffing Level (Includes 30 Overhires)	640
Actual Staffing Level	588.5
Vacant Positions	51.5
Decommissioned Positions	0

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FY18 Office of the Sheriff Budget vs. Actual / Personnel Costs

FY18 Budget vs. Actual Analysis / Personnel Costs	
<i>FY18 Personnel Budget</i>	\$57,887,757.00
<i>FY18 Personnel Expenditures Actual</i>	\$54,948,916.00
<i>FY18 Personnel Costs Year-End Balance</i>	\$2,938,841.00

FY18 Office of the Sheriff Budget vs. Actual / Overtime Analysis

FY18 Budget vs. Actual Analysis / Overtime Costs	
<i>Overtime Budget</i>	\$5,212,798.00
<i>FY18 Personnel Expenditures Actual</i>	\$5,340,646.00
<i>FY18 Overtime Costs Year-End Balance</i>	-\$127,848.00

While the Office of the Sheriff exceeded the overtime budget, ~\$3M was returned to the General Fund at the end fiscal year.

OFPA utilized data provided by DHR & DMB to facilitate the process of selecting samples for this study. For the FY16 & FY17 selected samples, the funding sources for payroll disbursements were segregated to detail the amounts coming from the general fund and other funding sources. The below tables provide this information:

Funding Sources for FY16 Selected Samples

FY 2016 Funding Sources for Selected Sample (Office of the Sheriff)							
Sample Attributes							
Position	Regular Pay	Overtime Pay	Other Pay	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount (State of VA)	Ties to Gross Pay
DEP SHERIFF II	\$92,620.78	\$59,018.58	\$10,064.29	\$161,703.65	\$126,133.39	\$35,570.26	\$161,703.65
DEP SHERIFF II	\$87,792.81	\$53,546.24	\$9,079.00	\$150,418.05	\$112,393.73	\$38,024.32	\$150,418.05
DEP SHERIFF II	\$66,923.34	\$45,421.68	\$8,014.24	\$120,359.26	\$111,962.00	\$8,397.26	\$120,359.26
DEP SHERIFF II	\$85,311.20	\$43,315.84	\$9,196.26	\$137,823.30	\$102,253.04	\$35,570.26	\$137,823.30
DEP SHERIFF II	\$86,729.22	\$37,787.64	\$8,684.17	\$133,201.03	\$95,180.05	\$38,020.98	\$133,201.03

The highest overtime dollars were selected, however this does not reflect the average payout. The average amount of overtime earned in dollars is between \$8k and \$9K.

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Funding Sources for FY17 Selected Samples

FY 2017 Funding Sources for Selected Sample (Office of the Sheriff)							
Sample Attributes							
Position	Regular Pay	Overtime Pay	Other Pay	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount (State of VA)	Ties to Gross Pay
DEP SHERIFF II	\$85,562.17	\$31,623.04	\$10,783.14	\$127,968.35	\$92,281.43	\$35,686.92	\$127,968.35
DEPUTY SHERIFF SERGEANT	\$88,556.13	\$31,360.40	\$6,543.51	\$126,460.04	\$105,073.28	\$21,386.76	\$126,460.04
DEP SHERIFF II	\$77,335.16	\$30,938.98	\$9,290.95	\$117,565.09	\$81,075.72	\$36,489.37	\$117,565.09
DEP SHERIFF II	\$79,802.15	\$30,822.47	\$9,592.16	\$120,216.78	\$80,302.32	\$39,914.46	\$120,216.78
DEP SHERIFF II	\$79,952.53	\$30,721.85	\$9,221.21	\$119,895.59	\$67,803.11	\$52,092.48	\$119,895.59

The highest overtime dollars were selected, however this does not reflect the average payout. The average amount of overtime earned in dollars is between \$8k and \$9K.

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

- Overtime pre-approvals – Maintaining documented pre-approvals when assigning overtime provides the agency with the support needed to validate additional unscheduled spend (*except in exigent circumstances, which should be less frequent*) was analyzed and justified.
- Completed Overtime Approvals – These documents assist the agency by providing support that the overtime worked was properly approved and allows for payroll reconciliations to be performed between source data and FOCUS.
- Justifications – Maintaining justification documentation provides the agency with the support of work performed, reasons for overtime, approval and hours worked.
- Requests – Maintaining overtime request documents assists the agency in managing the number of hours worked by staff including controlling the equity of overtime allocation.
- Logs – Maintaining documented overtime logs provides the agency with the support needed to manage overtime requests, equity of assigning overtime, allocating overtime, hours worked by staff is under threshold and the number of overtime hours worked. These overtime logs can also assist the agency re: payroll reconciliations.
- Payroll reconciliations – The payroll reconciliation documents assist the agency in ensuring accuracy of time worked and recorded by staff. These documents also allow the agency to manage budgeted vs actual payroll expenditures.

Due to limitations of the manual source documentation process, the substance testing area of this study was truncated. No anomalies were noted as we limited our substantive testing due to the form of the overtime payroll source documentation. Limits of the testing included; accuracy of time recorded, purposes of the overtime, staffing needs, sign-off by supervisor for completion.

The above-mentioned source documents could assist the department in maintaining adequate internal system controls. It allows supervisors to perform period reviews of overtime worked and if

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the work was completed/pre-approved. It also assists staff in managing any payroll related issues should any arise.

OFPA interviewed the Office of the Sheriff 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
Lack of Source Documentation for Overtime Pay	Needs Improvement

Control Summary	
Good Controls	Weak Controls
	Lack of source documentation to support prior period overtime pay. As retrieving documentation is manual, there is limited ability to validate disbursements to support payroll reconciliation (<i>in the event of reconciling items exists</i>) and scope and completion of work performed.

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).

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LACK OF SOURCE DOCUMENTATION FOR OVERTIME PAY

Risk Ranking

MEDIUM

Our reviewed revealed that source documentation is not maintained for onsite prior period overtime pay review. Overtime source documentation would include; pre-approvals, work completion approvals, justifications, requests and logs. The Office of the Sheriff staff informed OFPA that supervisors utilize daily post sheets which detail; scheduled employees, employees on leave, employees working overtime, duty posts, hours worked and other related attributes. However, after each shift, supervisors place these sheets in a box where they are sent to County Archives. Copies of these documents are not sent to the Office of the Sheriff HR & Payroll division for review and reconciliations purposes.

Office of the Sheriff staff informed OFPA that the scheduling processes for managing overtime are performed manually. These annualized costs/hours¹ required to perform these processes manually are detailed in the table below.

Estimated Cost to Manually Schedule/Track Overtime (Office of the Sheriff)					
CONFINEMENT	# of Positions	Hours Spent on OT		Monthly Cost	Annual Cost
		Per Month/Per Position	Rate of Pay (Midpoint)		
<i>2nd Lieutenant</i>	4	25	\$37.35	\$3,735.00	\$44,820.00
<i>Sergeant</i>	2	15	\$35.57	\$1,067.10	\$12,805.20
COURTS					
<i>2nd Lieutenant</i>	4	16	\$37.35	\$2,390.40	\$28,684.80
<i>Sergeant</i>	4	25	\$35.57	\$3,557.00	\$42,684.00
Total Estimated Annual Staff Cost					\$128,994.00

OFPA discussed with Office of the Sheriff staff the possibility of procuring the Telestaff Scheduling System being utilized by a different Public Safety Agency. This system allows the agency to; track the above-mentioned overtime documentation, allocate overtime hours to staff, ensures staff is certified to perform overtime duties, manage hours worked, record justifications, assists in payroll reconciliations and several other related areas.

Recommendation

We recommend that the Office of the Sheriff staff liaise with the **appropriate agency(s)** to procure an electronic medium to be utilized for scheduling purposes. This system should assist management amount of time needed for scheduling tasks. Additionally, this system should assist in tracking and maintaining source documentation (*re: above in the observation*) for prior pay periods.

Action Plan

¹ These estimates were compiled by the Office of the Sheriff.

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Point of Contact	Target Implementation Date	Email Address
Major Tyler Corey (Office of the Sheriff)	TBD	Tyler.Corey@FairfaxCounty.gov

MANAGEMENT RESPONSE:

The Fairfax County Sheriff's Office is committed to providing the highest quality of professional services to the residents of Fairfax County in an innovative and fiscally responsible manner. We always welcome independent audits and recommendations for ways we can improve our operations and the administration of our agency. It is important to note that our FY 2019 compensation budget was reduced by \$750,000; therefore, we do not anticipate having as large of a balance at the end of the fiscal year. The Sheriff's Office will explore electronic scheduling systems as recommended in this audit report.

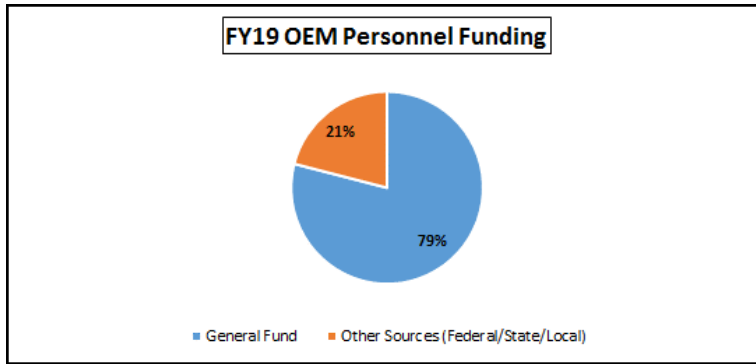
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PUBLIC SAFETY OVERTIME STUDY (OEM)

OVERVIEW AND UPDATES

The purpose of this study was to assess the management and controls around overtime at the Office of Emergency Management (OEM). In performing this review, we endeavored to assess the controls, spend and equity of assignment of overtime of this agency. The overtime costs incurred by OEM in FY17 was ~\$13K. Most of the OEM overtime stems from the Duty Officer Program. This program entails of one certified OEM employee per week that remains on-call should any emergencies arise. OEM does not line item budget for overtime as the dollar magnitude is *de minimis*. Overtime costs are included in the overall personnel costs. The following tables provide OEM staffing & funding information for FY19:

FY19 OEM Personnel Funding Sources



FY19 OEM Budgeted Personnel Financial Support		
Personnel Cost Funding Sources	Amounts (1)	Percentage
General Fund	\$1,394,228.00	79%
Other Sources (Federal/State/Local)	\$366,834.00	21%
Total FY19 Funding:	\$1,761,062.00	100%
<i>Note (1) Amounts are based on FY19 budget data provided by OEM. Other Sources is the salaries of the 4.5 grant funded positions</i>		

FY19 OEM Staffing Levels

FY19 OEM Staffing Levels	
Category	Count
<i>Approved Staffing Level (General Fund)</i>	13
<i>Actual Staffing Level (General Fund)</i>	11
<i>Vacant Positions (General Fund) (To Be Advertised in September 2018)</i>	2
<i>Decommissioned Positions</i>	0
<i>Grant Funded Positions</i>	4.5

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FY18 OEM Budget vs. Actual / Personnel Costs

FY18 Budget vs. Actual Analysis / Personnel Costs	
<i>FY18 Personnel Budget</i>	\$1,206,010.00
<i>FY18 Personnel Expenditures Actual</i>	\$1,199,633.00
<i>FY18 Personnel Costs Year-End Balance</i>	\$6,377.00

FY18 OEM Budget vs. Actual / Overtime Analysis

FY18 Budget vs. Actual Analysis / Overtime Costs	
<i>Overtime Budget</i>	\$0.00
<i>FY18 Personnel Expenditures Actual</i>	\$3,004.00
<i>FY18 Overtime Costs Year-End Balance</i>	-\$3,004.00

OFPA utilized data provided by the DHR & DMB to facilitate the process of selecting samples for this study. For the FY16 & FY17 selected samples, the funding sources for payroll disbursements were segregated to detail the amounts coming from the general fund and other funding sources. The below tables provide this information:

Funding Sources for FY16 Selected Samples

FY 2016 Funding Sources for Selected Sample (OEM)							
Sample Attributes							
Position	Regular Pay	Overtime Pay	Other Pay	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount	Ties to Gross Pay
EMERGENCY MGMT SPECIALIST III	\$74,756.22	\$1,524.50	\$1,923.77	\$78,204.49	\$78,204.49		\$78,204.49
FINANCIAL SPECIALIST II	\$57,353.38	\$863.96	\$468.58	\$58,685.92		Federal Grants	\$58,685.92
ADMIN ASST III	\$50,933.14	\$482.25	\$915.02	\$52,330.41	\$52,330.41		\$52,330.41
EMERGENCY MGMT SPECIALIST III	\$76,078.32	\$441.56	\$2,563.44	\$79,083.32	\$1,766.24	Federal Grant	\$77,317.08
EMERGENCY MGMT SPECIALIST II	\$12,331.41	\$184.36	\$3,757.26	\$16,273.03	\$16,273.03		\$16,273.03
EMERGENCY MGMT SPECIALIST II	\$20,769.22	\$57.69		\$20,826.91	\$20,826.91		\$20,826.91
Notes							
Emergency Management Specialist III Positions were Emergency Management Specialist II in 2016							
Emergency Management Specialist II positions were not fully staffed during 2016							
Includes leave payoff							

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Funding Sources for FY17 Selected Samples

FY 2017 Funding Sources for Selected Sample (OEM)									
Sample Attributes									
Position	Regular Pay	Overtime Pay	Callback Pay	Other Pay	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount		Ties to Gross Pay
EMERGENCY MGMT SPECIALIST I	\$24,262.62	\$1,267.74	\$0.00	\$0.00	\$25,530.36	\$246.36	Grants Funded	\$25,284.00	\$25,530.36
EMERGENCY MGMT SPECIALIST II	\$41,225.11	\$873.10	\$0.00	\$737.61	\$42,835.82	\$42,835.82			\$42,835.82
EMERGENCY MGMT SPECIALIST III	\$80,356.11	\$432.25	\$471.54	\$628.73	\$81,888.63	\$81,888.63			\$81,888.63
ADMIN ASST IV	\$51,834.19	\$419.70	\$0.00		\$52,253.89	\$52,253.89			\$52,253.89
FINANCIAL SPECIALIST II	\$63,373.31	\$351.51	\$0.00	\$244.53	\$63,969.35	\$290.38	Grant Funded	\$63,678.97	\$63,969.35
EMERGENCY MGMT SPECIALIST III	\$88,363.54	\$294.37	\$0.00	\$1,342.94	\$90,000.85	\$1,637.31	Grant Funded	\$88,363.54	\$90,000.85
<i>Includes leave payoff</i>									

Due to the nature in which supporting documentation is captured and maintained, limitations existed to the extent of which overtime hours/pay could be validated. E.g. email, verbal and site verifications used for the overtime process. No anomalies were noted utilizing this limited substantive testing process.

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

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OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
Tracking Overtime Worked in FOCUS	Needs Improvement
Assignment of Overtime	Satisfactory
Reconciliation of OEM to DHR Payroll Compilation	Satisfactory

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> Few overtime opportunities exist, overtime for this agency is most often used for emergency disasters. OEM payroll compilation reconciles to DHR independent payroll compilation. 	<ul style="list-style-type: none"> Several supporting overtime data are not being tracked in FOCUS. Some payroll support is physically maintained for one year in compliance w/ DHR Policy PPAPP8.

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).

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TRACKING OVERTIME WORKED IN FOCUS (PAN-ORGANIZATION)

Risk Ranking

MEDIUM

As of FY18, OEM requires staff to provide descriptions of overtime work performed in the notes column in FOCUS. While the overtime work performed is 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 and verification of work completed. Discussions were held with OEM staff regarding enhancing this process to include the above data as it should capture the necessary overtime information should any lookback reviews need to be performed.

Recommendation

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

Action Plan

Point of Contact	Target Implementation Date	Email Address
Diane Hansen (Director of Admin., OEM)	Based on Post Review by Counsel & DHR	Diane.Hansen@FairfaxCounty.gov
Beth Teare (County Attorney)		Elizabeth.Teare@FairfaxCounty.gov
Karen Gibbons (Deputy County Attorney, OCA)		Karen.Gibbons@FairfaxCounty.gov
Cathy Spage (Director, DHR)		Catherine.Spage@FairfaxCounty.gov
Millie Mundy (Payroll, DHR)		Millie.Mundy@FairfaxCounty.gov

MANAGEMENT RESPONSE:

OEM follows county procedures relating to employee overtime. In addition, OEM has internal policies addressing overtime specifically with the agency Duty Officer Program and Emergency Operations Center (EOC) activations. Overtime associated with the Duty Officer Program and

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EOC activations does not require *“name of pre-approver, date of pre-approval and verification of work completed”* due to the nature of work. The time is coded in FOCUS accordingly such as on call, call back, and emergency work. EOC activations are tracked on FOCUS time sheets with a county internal order. The data documentation standard for overtime and support documentation retention standard is a county wide DHR policy revision in cooperation with OCA. OEM will liaise with DHR and OCA to ensure that the agency is compliant with any policy revision set forth. *In addition, OEM concurs that the FOCUS HCM system should be enhanced to include the capabilities recommended by the BOS Auditor. OEM will utilize the new capabilities to enhance overtime management once implemented by DHR.*

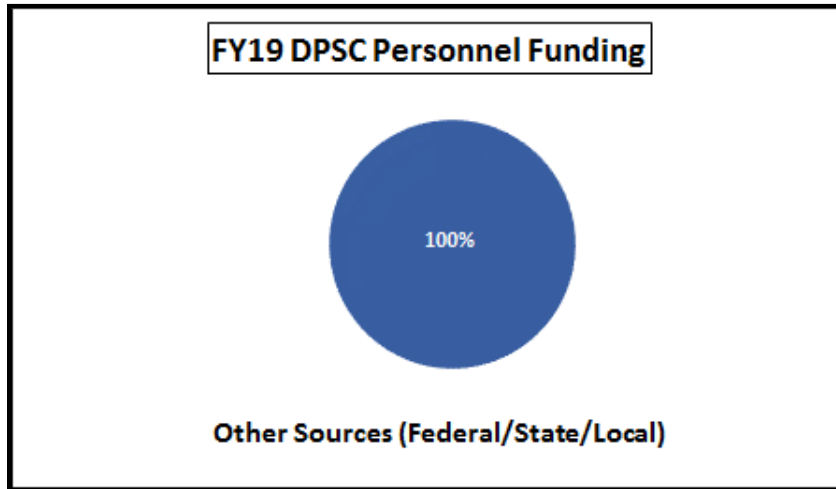
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PUBLIC SAFETY OVERTIME STUDY (DPSC)

OVERVIEW AND UPDATES

The purpose of this study was to assess the management and controls around overtime at the Department of Public Safety Communications (DPSC). In performing this review, we endeavored to assess the controls, spend and equity of assignment of overtime of this agency. In FY19, DPSC budgeted ~\$3.5M for overtime costs. DPSC management informed OFPA that all funding is provided by the State of VA. This agency does not receive any funding from the General Fund. The following tables provide DPSC staffing & funding information for FY19:

FY19 DPSC Personnel Funding Sources



FY19 DPSC Budgeted Personnel Financial Support		
Personnel Cost Funding Sources	Amounts (1)	Percentage
Other Sources (Federal/State/Local)	\$27,433,563.00	100%
Total FY19 Funding:	\$27,433,563.00	100%

Note (1) Amounts are based on FY19 budget data provided by DPSC staff.

FY19 DPSC Staffing Levels

FY19 DPSC Staffing Levels	
Category	Count
<i>Approved Staffing Level</i>	232
<i>Actual Staffing Level</i>	210
<i>Vacant Positions</i>	22
<i>Decommissioned Positions</i>	0

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FY18 DPSC Budget vs. Actual / Personnel Costs

FY18 Budget vs. Actual Analysis / Personnel Costs	
<i>FY18 Personnel Budget</i>	\$25,658,901
<i>FY18 Personnel Expenditures Actual</i>	\$23,810,837
<i>FY18 Personnel Costs Year-End Balance</i>	\$1,848,064

FY18 DPSC Budget vs. Actual / Overtime Analysis

FY18 Budget vs. Actual Analysis / Overtime Costs	
<i>Overtime Budget</i>	\$2,959,064
<i>FY18 Personnel Expenditures Actual</i>	\$1,998,760
<i>FY18 Overtime Costs Year-End Balance</i>	\$960,304

OFPA utilized data provided by DHR & DMB to facilitate the process of selecting samples for this study. For the FY16 & FY17 selected samples, the funding sources for disbursed pay was segregated to detail the amounts coming from the general fund and other funding sources. The below tables provide this information:

Funding Sources for FY16 Selected Samples

FY 2016 Funding Sources for Selected Sample (DPSC)							
Sample Attributes							
Position	Regular Pay	Overtime Pay	Other Pay	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount (State of VA)	Ties to Gross Pay
P S COMM OP SUPVR	\$65,388.79	\$61,420.33	\$4,789.00	\$131,598.12	\$0.00	\$131,598.12	\$131,598.12
P S COMMUNICATOR II	\$63,355.94	\$48,114.38	\$6,311.27	\$117,781.59	\$0.00	\$117,781.59	\$117,781.59
P S COMM OP SUPVR	\$62,187.94	\$43,184.59	\$5,868.32	\$111,240.85	\$0.00	\$111,240.85	\$111,240.85
P S COMMUNICATOR III	\$81,314.75	\$41,829.34	\$7,103.56	\$130,247.65	\$0.00	\$130,247.65	\$130,247.65
P S COMMUNICATOR III	\$71,418.21	\$41,172.31	\$8,310.35	\$120,900.87	\$0.00	\$120,900.87	\$120,900.87

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Funding Sources for FY17 Selected Samples

FY 2017 Funding Sources for Selected Sample (DPSC)							
Sample Attributes							
Position	Regular Pay	Overtime Pay	Other Pay	Gross Pay	Disbursement From General Fund	Disbursement From Other Source / Amount (State of VA)	Ties to Gross Pay
P S COMM OP SUPVR	\$66,122.18	\$56,567.80	\$5,189.28	\$127,879.26	\$0.00	\$127,879.26	\$127,879.26
P S COMM OP SUPVR	\$69,823.92	\$51,041.24	\$3,993.91	\$124,859.07	\$0.00	\$124,859.07	\$124,859.07
P S COMMUNICATOR III	\$82,839.37	\$37,147.40	\$5,595.90	\$125,582.67	\$0.00	\$125,582.67	\$125,582.67
P S COMMUNICATOR II	\$65,447.91	\$35,372.73	\$5,128.38	\$105,949.02	\$0.00	\$105,949.02	\$105,949.02
P S COMMUNICATOR III	\$59,641.91	\$32,866.48	\$5,761.48	\$98,269.87	\$0.00	\$98,269.87	\$98,269.87

OFPA performed substantive testing on a selected sample of overtime worked by DPSC staff. Included in our testing we reviewed; justifications, requests, pre-approvals, work within position description, logs reconcile to FOCUS, hours worked in compliance with policy and several other related areas. DPSC provided source documentation to facilitate the review to include; policies and procedures, overtime request logs and their internal Overtime Justification Form. Testing was only performed for the FY17 selected sample as the source documentation for FY16 was disposed after maintaining for one year (per DHR Policy PPAPP8). No anomalies were noted for the overtime incurred for FY17 based on the **limited testing** performed. Manual tracking of supporting documentation limits our abilities to re-compute/validate incurred overtime costs for the full fiscal year.

OFPA also interviewed DPSC staff on several occasions during this study. This allowed us to obtain an understanding of these operations performed. The results of the substantive testing can be found in **Appendix C**.

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OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
Retention of Payroll Records (Pan-Organizational)	Needs Improvement
Equity of Assigning Overtime	Satisfactory

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> Overtime assignment equity appears to be mitigated in that overtime shifts frequently go unfilled. 	<ul style="list-style-type: none"> Several supporting overtime data are not being tracked in FOCUS. Some payroll support is physically maintained for one year in compliance w/ DHR Policy PPAPP8.

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).

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RETENTION OF PAYROLL RECORDS (PAN-ORGANIZATIONAL)

Risk Ranking

MEDIUM

DPSC staff utilizes several internal source documents to record and track overtime worked by staff. Request logs are posted by management for staff to sign-up for available overtime shifts. Following sign-ups by staff, the respective supervisors approve the shifts. This document serves as pre-approval for staff to work overtime. Additionally, DPSC utilizes an Overtime Justification Form to record and track overtime worked. There are areas in this form for recording several data, to include; names, (dates, times and hours worked), internal order numbers, work performed and supervisor approvals. Staff also records their hours worked in FOCUS whereby supervisors reconcile data entered to the forms. While these source documents are utilized by staff, they are disposed after being maintained for one year (per DHR Policy PPAPP8).

Based on our review of the payroll data captured in FOCUS, certain data (***data currently being tracked using paper documents and various logs***) are not maintained past the date prescribed by DHR PPAPP8. These data are shredded after one year (***based on the DHR policy***). Some of the documentation is not entered into FOCUS due to the nature of how the information is captured. Also, overtime for minimum staffing can be identified as such in FOCUS, non-minimum overtime staffing is less identifiable.

Recommendation

As FOCUS is the payroll system of record and the source documents are disposed, we recommend that DPSC liaise with DHR and OCA regarding the retention of payroll source documentation.

We also recommend that DPSC liaise with the proper parties to formulate a process to track non-minimum overtime staffing similarly to the process for tracking minimum overtime staffing.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Roy Oliver (Assistant Director, DPSC) Beth Teare (County Attorney) Karen Gibbons (Deputy County Attorney, OCA)	Based on Post Review by Counsel & DHR	Roy.Oliver@FairfaxCounty.gov Elizabeth.Teare@FairfaxCounty.gov Karen.Gibbons@FairfaxCounty.gov

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Cathy Spage (Director, DHR)		Catherine.Spague@FairfaxCounty.gov
Millie Mundy (Payroll, DHR)		Millie.Mundy@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DPSC has and continues to follow the County policy related to tracking and retaining OT records. DPSC stands ready to implement necessary changes to improve processes in place and is in liaison with recommended county agencies regarding records retention. However, so long as FOCUS lacks the functionalities to support and remains the system of record, no other findings in the report are within DPSCs control. We would welcome inclusion/consideration in any new policy that is developed by the County.

We appreciate that there were no findings by the OFPA questioning the equity in which overtime is utilized within DPSC.

DPSC takes the management, oversight and assurance of equity in overtime use very seriously. In addition to the processes put in place DPSC regularly monitors the application of overtime. We continue the hard work to resolve staffing issues and in kind reduce overtime use, with these efforts, from 2016 to 2018, DPSC has reduced its use of overtime to nearly 30%.

FCPA RECREATIONAL ACTIVITIES REVENUE ANALYSIS STUDY

OVERVIEW AND UPDATES

The purpose of this study was to assess the revenues, collections and controls performed by the Fairfax County Park Authority (FCPA). OFPA performed reviews on the following FCPA recreational activities; recreation classes, golf, season passes and swimming. This included **(but not limited to)** assessments of; revenue recognition, reconciliations, point of sale transactions, cash handling, returns, onsite facility controls and procedures, and several other related areas. The table below details the revenues garnered in FY17 for each of these recreational areas in this study:

FY 2017 FCPA Recreational Activities Revenues	
Category	Amount (1)
<i>Recreation Classes</i>	~\$17.6M
<i>Season Passes</i>	~\$8.8M
<i>Golf</i>	~\$4.3M
<i>Swimming</i>	~\$2.7M
Total	~\$33.4M

1) Amounts listed are from FOCUS.

To facilitate this study, OFPA obtained several sources of data from FCPA. Data collected included; policies and procedures, revenues, monthly reconciliations, transactional detail reports, and etc. We also reviewed the controls around the two systems (Parknet & EZLINKS) utilized for the periods of FY16 & FY17. We selected samples of passes and fees for recreation, golf, season and swimming activities for substantive testing. The goals of this process were to gain reasonable assurance that the revenues collected by FCPA reconcile to the daily transaction reports, funds recorded in the internal systems and FOCUS. This process was performed to assess the controls over the accounting and administrative practices at the site locations. The results of the substantive testing can be found in **Appendix D**.

As part of this study, OFPA selected three FCPA Facilities to performed onsite walkthroughs/observations. The facilities included in our onsite visits were, Oak Marr Golf Course, Lee District Recreational Center and South Run Recreational Center. We developed a point of sale checklist to facilitate the interviews conducted with FCPA staff. Discussions were in held around the processes and controls utilized at the facilities re: cash handling, safe access, daily reconciliations, bank deposits, processing refunds, no-sale transactions, e-commerce, sale tenders accepted, season pass utilization, rates for activities and etc.

OFPA also interviewed FCPA administrative staff on several occasions during this study to obtain an understanding of operations performed.

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OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
Large Number of Safe Keys Issued to FCPA Staff	Needs Improvement
Safe Keys for FCPA Facilities	Needs Improvement
E-Commerce Payments in EZLINKS System	Needs Improvement
Safe Doors Left Unlocked	Needs Improvement
Safe External Closet Door	Needs Improvement
Daily Point of Sale Reconciliations	Satisfactory
Revenue Recognition	Satisfactory
Periodic Spot Check Audits Performed at FCPA Facilities	Satisfactory

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> • Daily reconciliations and approvals performed by supervisors onsite and at FCPA Fiscal Branch for each cash drawer and money stored in safe. • Based on our tested data, the revenues collected reconcile to the funds recorded in the internal systems and FOCUS. • Fiscal controls are enhanced by FCPA Fiscal Branch Staff periodic spot check audits at the park facilities. 	<ul style="list-style-type: none"> • One FCPA facility had a large number of safe keys issued to staff. • The safe keys at the FCPA facilities do not detail "Do Not Duplicate" on the key. • The EZLINKS system utilized at the golf courses does not accept e-commerce payments. • The doors on the safe at one of the FCPA facilities remained unlocked during business hours. • At one of the FCPA facilities, the closet door which houses the safe had an open hole where the previous lock was mounted.

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
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LARGE NUMBER OF SAFE KEYS ISSUED TO FCPA STAFF (PAN-AGENCY)

Risk Ranking

MEDIUM

As part of the walkthrough testing at the Lee District Recreational Center, OFPA requested a list of staff that has access to the safe. At the time of our onsite visit, 23 FCPA staff working at this location have been assigned key and combination access to the safe. Staff positions with access include; Managers on Duty (MOD), administrative assistants, recreation specialists, and aquatics directors. For staff to be assigned a safe key, training and certification is required. These keys are taken home with staff after each shift. Discussions were held with FCPA regarding reducing the number of staff that have individual keys to the safe. We noted on our site visit to South Run Recreation Center, controls were in place whereby only one safe key exist and it is maintained within the closet door where the safe is housed. Only staff that has been assigned a key to the closet will be able to access the safe key maintained in a passcode controlled lockbox.

Recommendation

OFPA recommends that consideration is given to reducing the number of safe keys issued to FCPA staff, similarly to the process utilized at the South Run Recreation Center, *if feasible*. This process could enhance the facilities' key controls. Consideration should be given to incorporating any viable key control opportunities throughout all related FCPA facilities.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Kirk Kincannon (FCPA Director)	December 31, 2018	Kirk.Kincannon@FairfaxCounty.gov
Sara Baldwin (FCPA Deputy Director)		Sara.Baldwin@FairfaxCounty.gov
Janet Burns (FCPA Senior Fiscal Manager)		Janet.Burns@FairfaxCounty.gov

MANAGEMENT RESPONSE:

Due to staffing changes to control costs, more part time staff have keys as they may open or close the RECenter as part of their responsibilities. To control the key distribution, 7 staff will have keys. Other staff will be issued a key when their schedule requires that they open or close the RECenter. Additionally, the safe is counted, at a minimum, morning and evening, weekly it's audited by headquarters staff, and periodic surprise checks are in place to monitor controls. These other activities serve to mitigate any exposure.

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SAFE KEYS FOR FCPA FACILITIES (PAN-AGENCY)

Risk Ranking

LOW

OFPA performed onsite visits at three FCPA facilities. Safe keys provided to FCPA are not stamped with “Do Not Duplicate”. These keys are taken home with staff after each shift. This key control advises locksmiths and related facilities of the propriety which would allow only the owner or agent the authority to duplicate. Discussions were held with FCPA staff regarding the potential risks by not having this language stated on the keys. FCPA management concurred to the potential risks and was willing to replace the keys when new locks are installed on the doors where the safes are maintained.

Recommendation

OFPA recommends that FCPA obtain and distribute new keys for door locks when replaced that reflect “Do Not Duplicate”. This process should enhance the physical key controls.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Kirk Kincannon (FCPA Director)	Ongoing: as safes are replaced.	Kirk.Kincannon@FairfaxCounty.gov
Sara Baldwin (FCPA Deputy Director)		Sara.Baldwin@FairfaxCounty.gov
Janet Burns (FCPA Senior Fiscal Manager)		Janet.Burns@FairfaxCounty.gov

MANAGEMENT RESPONSE:

County policy does not require Do Not Duplicate on the key. However, to adhere to best practices, as new safes are installed, the key protocol to include Do Not Duplicate will be instituted. Additionally, staff will, when issued a key, sign an agreement that they will not makes copies, loan it out or let it out of their possession. The safe is counted, at a minimum, morning and evening, weekly it’s audited by headquarters staff, and periodic surprise checks are in place to monitor controls. These other activities serve to mitigate any exposure.

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E-COMMERCE PAYMENTS IN EZLINKS SYSTEM (PAN-AGENCY)

Risk Ranking

LOW

FCPA utilizes EZLINKS for point of sale transactions and scheduling of golf tee times. Currently, point of sale transactions in EZLINKS can only be performed onsite. Discussions were held (**at the Oak Marr Golf Course**) with FCPA regarding incorporating e-commerce functions to the EZLINKS system utilized by all County golf courses. FCPA staff is in the process of contacting the EZLINKS vendor to identify if e-commerce **payments** can be incorporated into the EZLINKS system. This enhancement could assist FCPA staff in expediting the check-in process and reduce cashiering staff time.

Recommendation

OFPA recommends that efforts are made by FCPA staff to continue reviewing the opportunity to incorporate e-commerce payments in the EZLINKS. This enhancement could assist FCPA staff in expediting the check-in process and reduce cashiering staff time. Upon review, we recommend the assessment is documented for implementation or reason for incompatibility.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Kirk Kincannon (FCPA Director)	September 30, 2019	Kirk.Kincannon@FairfaxCounty.gov
Sara Baldwin (FCPA Deputy Director)		Sara.Baldwin@FairfaxCounty.gov
Janet Burns (FCPA Senior Fiscal Manager)		Janet.Burns@FairfaxCounty.gov

MANAGEMENT RESPONSE:

Staff will assess the feasibility, efficiencies, any negative impacts and the opportunity to use the Golf tee time booking system to capture payment at the time that the tee time is arranged.

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SAFE DOORS LEFT UNLOCKED

Risk Ranking

LOW

During an onsite visit to the South Run Recreation Center, FCPA staff performed a walkthrough of where the facility safe is located. FCPA staff informed OFPA that there were three separate doors on the safe; one houses cash drawers, the second houses lost and found items, and the last is the change fund drawer. Safe doors are left unlocked during normal operations but the safe closet door is locked. Only Managers on Duty have keys to that closet. Cash is maintained in this safe. As cash is the most liquid of assets, consideration should be made to maintaining all security measures. OFPA and FCPA agreed to the safe doors for lost & found and cash drawers remaining unlocked. This is due to the de minimis values and the frequency of needed access. To that end, concurrence was made as to the cash change fund safe door remain locked going-forward.

Recommendation

OFPA recommends that the South Run Recreation Center cash change fund safe door remain locked at all times.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Kirk Kincannon (FCPA Director)	December 31, 2018	Kirk.Kincannon@FairfaxCounty.gov
Sara Baldwin (FCPA Deputy Director)		Sara.Baldwin@FairfaxCounty.gov
Janet Burns (FCPA Senior Fiscal Manager)		Janet.Burns@FairfaxCounty.gov

MANAGEMENT RESPONSE:

When the safe drawer that typically holds cash is open during the day, there is no cash in it as it's in the drawers being used by the site's cashiers. Going forward, even though it may be empty, the safe drawer used for cash will be locked at all times. Additionally, the safe is counted, at a minimum, morning and evening, weekly it's audited by headquarters staff, and periodic surprise checks are in place. These other activities serve to further mitigate any exposure.

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SAFE EXTERNAL CLOSET DOOR

Risk Ranking

LOW

During our walkthrough of the South Run Recreation Center, OFPA identified a hole in the closet door where the safe is maintained. As cash is the most liquid of assets, consideration should be made to maintaining all security measures. FCPA staff informed us that **“this hole is where the previous door lock was located”**. Discussions were held regarding patching the hole to make the door more secure. FCPA staff agreed that this door should be fixed.

Recommendation

OFPA recommends that FCPA repair the opening in the closet (**external safe**) door. This improvement to the door enhances the secureness of the closet that houses the safe.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Kirk Kincannon (FCPA Director)	September 30, 2018	Kirk.Kincannon@FairfaxCounty.gov
Sara Baldwin (FCPA Deputy Director)		Sara.Baldwin@FairfaxCounty.gov
Janet Burns (FCPA Senior Fiscal Manager)		Janet.Burns@FairfaxCounty.gov

MANAGEMENT RESPONSE:

A repair ticket was submitted and the door will be repaired by 9/30/18.

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APPENDICIES

APPENDIX A

FY16 Testing For Overtime (FCFRD)												
Sample Attributes		Testing Attributes										
Overtime Date Reviewed	Position	Overtime Justification Support/Approval	Overtime Request Support	Overtime Approval Support	Overtime Work W/in Scope of PD	Logs Reconcile to Request & Approval Docs (Y/N)	Logs Reconcile to Internal System & FOCUS	Regular Hours Worked For Selected Day	Overtime Hours Worked For Selected Day	Total Hours Worked For Selected Day	Daily Hours Worked Under Threshold	Compliance w/ Policy & Procedures
7/10/2015	FIRE LIEUTENANT	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	11	Note (1)	Note (1)	Note (1)
4/21/2016	FIRE LIEUTENANT	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	24	Note (1)	Note (1)	Note (1)
6/29/2016	FIRE TECHNICIAN	Y	Y	Y	Y	Y	Y	0	24	24	Y	Y
1/10/2016	FIRE BATTALION CHIEF	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	13	Note (1)	Note (1)	Note (1)
5/3/2016	FIRE TECHNICIAN	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	24	Note (1)	Note (1)	Note (1)

Tickmark Legend
 Note (1) - Non-minimum overtime worked / No documentation exist (disposed per HR Policy) and not tracked in Telestaff System.

APPENDIX A (Cont'd)

FY17 Testing For Overtime (FCFRD)												
Sample Attributes		Testing Attributes										
Position	Overtime Date Reviewed	Overtime Justification Support/Approval	Overtime Request Support	Overtime Approval Support	Overtime Work W/in Scope of PD	Telestaff Logs Reconcile to Request & Approval in FOCUS (Y/N)	Telestaff Hours Logs Reconcile to FOCUS (Y/N)	Regular Hours Worked For Selected Day	Overtime Hours Worked For Selected Day	Total Hours Worked For Selected Day	Daily Hours Worked Under Threshold	Compliance w/ Policy & Procedures
FIRE CAPTAIN I	7/23/2016	Y	Y	Y	Y	Y	Y	0	24	24	Y	Y
FIRE CAPTAIN II	2/14/2017	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	24	Note (1)	Note (1)	Note (1)
FIRE CAPTAIN II	3/30/2017	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	8	Note (1)	Note (1)	Note (1)
FIRE TECHNICIAN	12/26/2016	Y	Y	Y	Y	Y	N	0	22.5	22.5	Y	Y
ASST FIRE APPARATUS SUPERVISOR	5/14/2017	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	Note (1)	13	Note (1)	Note (1)	Note (1)

Tickmark Legend

Note (1) - Non-minimum overtime worked / No documentation exist (disposed per HR Policy) and not tracked in Telestaff System.

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APPENDIX B

FY17 Testing for Overtime (FCPD)												
Sample Attributes		Testing Attributes										
Position	Pay Period Reviewed	Overtime Justification Support/Approval	Overtime Request Support	Overtime Approval Support	Overtime Work W/in Scope of PD	Telestaff Logs Reconcile to Request & Approval Docs	Telestaff Logs Reconcile to Internal System & FOCUS	Scheduled Hours in Pay Period	Overtime Hours Worked in Pay Period	Total Hours Worked in Pay Period	Bi-Weekly Hours Worked Under Threshold of 120.5	Compliance w/ Policy & Procedures
POLICE OFFICER II	10/29 - 11/11	Overtime Justification Documented in Telestaff	No overtime request documentation exist	Y	No supplemental list exist	Not able to test as request documentation does not exist	Y	80.5	58.5	139	Total Hours Worked Does Not Exceed Threshold as it was Departmental Overtime	Y
POLICE OFFICER II	10/29 - 11/11	Overtime Justification Documented in Telestaff	Need to obtain the request support for this pay period, if exists	Y	No supplemental list exist	Not able to test as request documentation does not exist	Y	80	45.5	125.5	Total Hours Worked Does Not Exceed Threshold as it was Departmental Overtime	Y
POLICE OFFICER II	10/15 - 10/28	Overtime Justification Documented in Telestaff	Y	Y	Y	Y	Y	80.5	43	123.5	Total Hours Worked Does Not Exceed Threshold as it was Departmental Overtime	Y
POLICE SECOND LIEUTENANT	2/4 - 2/17	Overtime Justification Documented in Telestaff	No overtime request documentation exist	Y	No supplemental list exist	Not able to test as request documentation does not exist	Y	80.5	50.5	131	Total Hours Worked Does Not Exceed Threshold as it was Departmental Overtime	Y
POLICE OFFICER II	2/4 - 2/17	Overtime Justification Documented in Telestaff	No overtime request documentation exist	Y	Y	Not able to test as request documentation does not exist	Y	80	53.5	133.5	Total Hours Worked Does Not Exceed Threshold as it was Departmental Overtime	Y

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APPENDIX C

FY17 Overtime Selected Sample (DPSC)											
Sample Attributes		Testing Attributes									
Position	Overtime Date Reviewed	Overtime Justification Support/Approval	Overtime Request Support	Overtime Approval Support	Overtime Work W/in Scope of PD (Y/N)	Logs Reconcile to Request & Approval Docs (Y/N)	Logs Reconcile to Internal System & FOCUS (Y/N)	Scheduled Hours Per Day	Overtime Hours Worked Per Day	Daily Hours Worked Under Threshold	Compliance w/ Policy & Procedures (Y/N)
P S COMM OP SUPVR	6/14/2017	Overtime Justification Forms Maintained	Employee Recorded on Request Log	Overtime Properly Approved	Y	Y	Y	0	4	Y	Y
P S COMM OP SUPVR	6/23/2017	Overtime Justification Forms Maintained	Employee Recorded on Request Log	Overtime Properly Approved	Y	Y	Y	8	4	Y	Y
P S COMMUNICATOR III	6/15/2017	Overtime Justification Forms Maintained	Employee Recorded on Request Log	Overtime Properly Approved	Y	Y	Y	0	12	Y	Y
P S COMMUNICATOR II	6/12/2017	Overtime Justification Forms Maintained	Employee Recorded on Request Log	Overtime Properly Approved	Y	Y	Y	0	12	Y	Y
P S COMMUNICATOR III	1/21 - 2/3	Overtime Justification Forms Maintained	Employee Recorded on Request Log	Overtime Properly Approved	Y	Y	Y	12.5	0	Y	Y

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APPENDIX D

FY17 Golf Revenue Testing

Golf Revenue Analysis												
FY 17 FCPA Revenue Testing												
Selected Sample Attributes					Testing Attributes							
FY	G/L	Doc. #	Doc. Date	Fee Description	Revenue Recorded Timely in EZLINKS & FOCUS	Revenue Reconciles to Support	Support Detailed For Service and Extended Charge	Support Reconciles to Service Delivery	Service Delivery Reconciles to Rates	Amount Per Agency System	Amount Per FCPA File	Diff.
2017	441090	6201800581	5/30/2017	GOLF GREEN FEES_G546	Y	Y	N/A	N/A	No Manual Rates Entered into System/Established Rates Recorded in ParkNet Annually/POS is System of Record for POS Transactions	\$ (70,832.85)	\$ (70,832.85)	\$0.00
2017	441090	6201837928	6/30/2017	\$1647.7 ADJ GOLF GREENS FEES_G512	Y	Y	N/A	Y	N/A	\$ (1,602.35)	\$ (1,602.35)	\$0.00

FY17 Recreation Classes Revenue Testing

Recreation Classes Revenue Analysis												
FY 17 FCPA Revenue Testing												
Selected Sample Attributes					Testing Attributes							
FY	G/L	Doc. #	Doc. Date	Fee Description	Revenue Recorded Timely in ParkNet & FOCUS	Revenue Reconciles to Support	Support Detailed For Service and Extended Charge	Support Reconciles to Service Delivery	Service Delivery Reconciles to Rates	Amount Per Agency System	Amount Per FCPA File	Diff.
2017	441160	6201710272	2/10/2017	FEES - CLASS A926	Y	Y	N/A	N/A	No Manual Rates Entered into System/Established Rates Recorded in ParkNet Annually/POS is System of Record for POS Transactions	\$ (295,985.90)	\$ (295,985.90)	\$0.00
2017	441160	3000160163	5/25/2017	SPLIT NET INCOME WITH RMD, PSD-CAMPS-SU'16, SP'17	Y	Y	N/A	Y	N/A	\$ (59,895.00)	\$ (59,895.00)	\$0.00

**Fairfax County
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APPENDIX D (Cont'd)

FY17 Season Passes Revenue Testing

Season Passes Revenue Analysis												
FY 17 FCPA Revenue Testing												
Selected Sample Attributes					Testing Attributes							
FY	G/L	Doc. #	Doc. Date	Fee Description	Revenue Recorded Timely in ParkNet & FOCUS	Revenue Reconciles to Support	Support Detailed For Service and Extended Charge	Support Reconciles to Service Delivery	Service Delivery Reconciles to Rates	Amount Per Agency System	Amount Per FCPA File	Diff.
2017	444530	6201761067	4/7/2017	SEASON PASSES_G646	Y	Y	N/A	Y	No Manual Rates Entered into System/Established Rates Recorded in ParkNet Annually/POS is System of Record for POS Transactions	\$ (81,673.13)	\$ (81,673.13)	\$0.00
2017	444530	3000149449	1/11/2017	Debit Credit 1/4	Y	Y	N/A	Y	No Manual Rates Entered into System/Established Rates Recorded in ParkNet Annually/POS is System of Record for POS Transactions	\$ 400.00	\$ 400.00	\$0.00

FY17 Swimming Contract Revenue Testing

Swimming Contract Revenue Analysis												
FY 17 FCPA Revenue Testing												
Selected Sample Attributes					Testing Attributes							
FY	G/L	Doc. #	Doc. Date	Fee Description	Revenue Recorded Timely in ParkNet & FOCUS	Revenue Reconciles to Support	Support Detailed For Service and Extended Charge	Support Reconciles to Service Delivery	Service Delivery Reconciles to Rates	Amount Per Agency System	Amount Per FCPA File	Diff.
2017	441200	6201651754	12/9/2016	CONTRACTS - SWIMMING A926	Y	Y	N/A	Y	No Manual Rates Entered into System/Established Rates Recorded in ParkNet Annually/POS is System of Record for POS Transactions	\$ (48,639.13)	\$ (48,639.13)	\$0.00
2017	441200	3300054818	3/17/2017	2016-2017 FCPS HIGH SCHOOL SWIM SEASON	Y	Y	N/A	Y	No Manual Rates Entered into System/Established Rates Recorded in ParkNet Annually/POS is System of Record for POS Transactions	\$ (71,044.30)	\$ (71,044.30)	\$0.00

**Fairfax County
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LIST OF ACRONYMS

AC	Audit Committee
BOS	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
CY	Calendar Year
DFS	Department of Family Services
DIT	Department of Information Technology
DMB	Department of Management and Budget
DOF	Department of Finance
DPMM	Department of Procurement & Material Management
DPSC	Department of Public Safety Communications
FBSG	Focus Business Support Group
FCPA	Fairfax County Park Authority
FCPD	Fairfax County Police Department
FCFRD	Fairfax County Fire and Rescue Department
FMD	Facilities Management Department
FY	Fiscal Year
JE	Journal Entry
MOD	Manager on Duty
OCA	Office of the County Attorney
OCEX	Office of the County Executive
OEM	Office of Emergency Management
OFPA	Office of Financial and Program Audit
SICPO	Staffing Incident Command Post Officer
SOW	Scope of Work
US&R	Urban Search & Rescue
WPFO	Work Performed for Others
Y-T-D	Year to Date

ADDENDUM SHEET

OFPA (October 2018 /Agency Report and/or Debriefing)

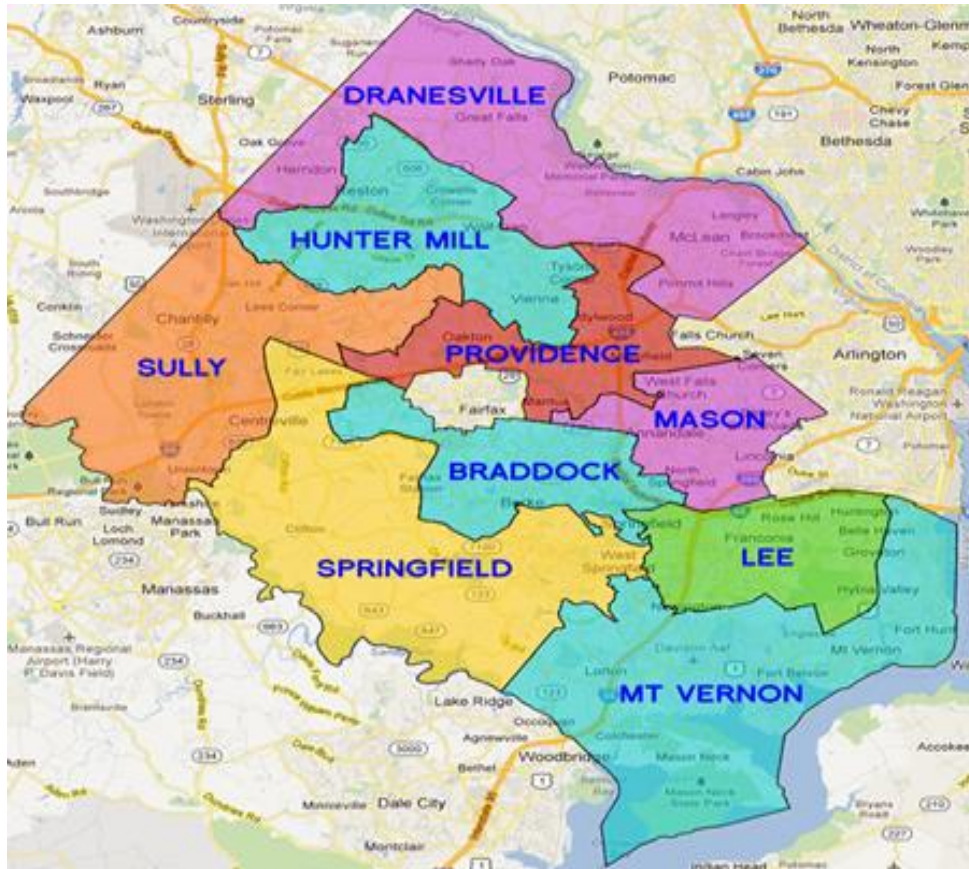
10/2/2018

The table below lists discussions from the Audit Committee.

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

~End~

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FAIRFAX COUNTY BOARD OF SUPERVISORS
AUDITOR OF THE BOARD
www.fairfaxcounty.gov/boardauditor
Office of the Financial and Program Audit
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