

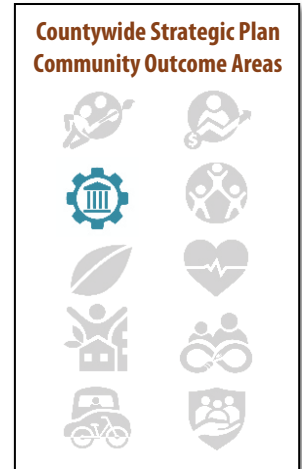
Office of the Financial and Program Auditor

Mission

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

Connection to the Countywide Strategic Plan

The Fairfax County Board of Supervisors adopted the first-ever Countywide Strategic Plan on October 5, 2021. The Countywide Strategic Plan serves as a road map to help guide future work, focusing on the 10 Community Outcome Areas that represent the issues of greatest importance to the community. In February of 2023, the first Annual Report on the work of the strategic plan was released to the public. The report contains point-in-time progress highlights for each of the proposed plan strategies, plus a sample data dashboard and data story that is being replicated across all of the outcome areas, and a number of additional initiatives to embed the elements of the plan within department-level work. The report also includes a Year Two Implementation Model, which focuses on identifying the specific strategies that will move forward to implementation under the guidance of the Board of Supervisors. For more information on the Countywide Strategic Plan, please visit www.fairfaxcounty.gov/strategicplan. The Office of the Financial and Program Auditor primarily supports the following Community Outcome Area:



Community Outcome Area	Vision Statement
Effective and Efficient Government	<i>All people trust that their government responsibly manages resources, is responsible to their needs, provides exceptional services and equitably represents them.</i>

Focus

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

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

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

Budget and Staff Resources

Category	FY 2022 Actual	FY 2023 Adopted	FY 2023 Revised	FY 2024 Advertised	FY 2024 Adopted
FUNDING					
Expenditures:					
Personnel Services	\$302,660	\$406,268	\$406,268	\$427,506	\$438,724
Operating Expenses	74,417	32,166	52,164	32,166	32,166
Total Expenditures	\$377,077	\$438,434	\$458,432	\$459,672	\$470,890
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	2 / 2	2 / 2	2 / 2	2 / 2	2 / 2
Exempt	1 / 1	1 / 1	1 / 1	1 / 1	1 / 1

FY 2024 Funding Adjustments

The following funding adjustments from the FY 2023 Adopted Budget Plan are necessary to support the FY 2024 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors’ actions, as approved in the adoption of the Budget on May 9, 2023.

Employee Compensation \$35,214
 An increase of \$35,214 in Personnel Services includes \$22,101 for a 5.44 percent market rate adjustment (MRA) for all employees and \$8,174 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2023. The remaining increase of \$4,939 is included to support employee retention and recruitment efforts that will reduce pay compression and align the County’s pay structures with the market based on benchmark data.

Targeted Vacancy Savings (\$2,758)
 A decrease of \$2,758 is included to recognize targeted vacancy savings. Although the County has taken actions to reduce the vacancy rate, it is anticipated that vacancies will remain high for the foreseeable future, generating flexibility in agency budgets.

Changes to FY 2023 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2023 Revised Budget Plan since passage of the FY 2023 Adopted Budget Plan. Included are all adjustments made as part of the FY 2022 Carryover Review, FY 2023 Third Quarter Review, and all other approved changes through April 30, 2023.

Carryover Adjustments \$19,998
 As part of the FY 2022 Carryover Review, the Board of Supervisors approved funding of \$19,988 for encumbered carryover for professional services.

Position Detail

The FY 2024 Adopted Budget Plan includes the following positions:

OFFICE OF THE FINANCIAL AND PROGRAM AUDITOR - 3 Positions			
1	Auditor, E	1	Management Analyst IV
		1	Management Analyst III
E Denotes Exempt Position(s)			

Performance Measurement Results by Community Outcome Area

Effective and Efficient Government

OFPA provides an independent means for determining the manner in which resources authorized by the BOS are being deployed. During FY 2022, the agency completed eight studies which contained 51 recommendations. All recommendations were accepted by the Audit Committee and BOS.

Community Outcome Area	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate
Effective and Efficient Government						
Financial Sustainability and Trustworthiness						
Percent of recommendations accepted by the Audit Committee	100%	100%	90%	100%	90%	90%

A complete list of performance measures can be viewed at
<https://www.fairfaxcounty.gov/budget/fy-2024-adopted-performance-measures-pm>