Administration

Mission

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

Focus

This agency, comprised of the Director and a job-shared Management Analyst II, plans, designs and conducts audits, surveys, evaluations and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee acting on behalf of the Board of Supervisors. The Financial and Program Auditor works apart from the Office of Internal Audit which focuses on day-to-day administration of the County as requested by the County Executive. In addition, the Financial and Program Auditor operates the Fairfax County Government Audit Hotline, which was established by the Board of Supervisors to obtain citizen comments and suggestions for improving County programs and services.

THINKING STRATEGICALLY

Strategic issues for the agency include:

- Continuing to positively respond to, and reinforce, the Audit Committee's goal of effective and efficient resource utilization by County agencies.

For each audit it conducts, the agency focuses primarily on the County's Corporate Stewardship vision element. The agency does this by developing, whenever possible, information during its audits that can be used to maximize County revenues or reduce County expenditures.

New Initiatives and Recent Accomplishments in Support of the Fairfax County Vision

Exercising Corporate Stewardship	Recent Success	FY 2009 Initiative
Reviewed the size of the County's vehicle fleet and performed additional analysis of under-utilized vehicles. As a result, the County Executive created a Fleet Utilization Management Committee (FUMC) to provide recommendations on vehicle-related matters including performing an annual review of under-utilized vehicles. Starting in 2004, four separate reviews have been conducted resulting in 178 vehicles being rotated, reassigned or sold. These reviews have resulted in total one-time savings of approximately $1,890,000 and annual savings of about $330,000. It is anticipated that these reviews will continue to be conducted on an annual basis.	☑	☑
Identified the need to better control the fuel issued at the County's 47 fueling sites, especially with regard to the use of miscellaneous fuel codes. During the 12 month period June 2006 through May 2007, the County took action to tighten controls over the use of miscellaneous fuel codes including eliminating their use by agencies that do not require them and limiting their use to specific groups and individuals in agencies that require their use.	☑	

Financial and Program Auditor

Exercising Corporate Stewardship	Recent Success	FY 2009 Initiative
Monitor and report on the status of the new Public Safety and Transportation Operations Center (PSTOC) project in terms of project costs and timeliness of completion. Anticipated completion is the summer/fall 2008. The total estimated cost of PSTOC is $135.5 million, which includes the County share of $102.5 million, the Commonwealth share of $20 million, and the Forensics Facility of $13 million. The County is proceeding with construction and costs that are within budget.		☑
Reviewed Fairfax County Specialized Transportation (FASTRAN) to determine that this paratransit bus system had enough buses to accomplish its mission, but not more than it needed. Compared FASTRAN bus fleet size to guidelines published by the Federal Transportation Administration and determined that there were 11 more buses than appeared to be required to provide transportation for disabled and/or low income residents of Fairfax County and the cities of Fairfax and Falls Church. FASTRAN has initiated a gradual reduction of the bus fleet to the number of buses required to maintain services and an acceptable spare ratio.	☑	
Worked with School and County officials to help develop a reporting system that provides a coordinated tracking process and periodic reports to the County and the public on the use of proffer money.	☑	☑
In response to recent increases in the amount of overtime being utilized in the Office of the Sheriff, work with the Office of the Sheriff to analyze issues pertaining to recruitment and retention of Sheriff Deputies. Recommendations are anticipated in FY 2008 for potential implementation in FY 2009 and beyond.		☑

Budget and Staff Resources

Agency Summary

Category	FY 2007 Actual	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan	FY 2009 Advertised Budget Plan	FY 2009 Adopted Budget Plan
Authorized Positions/Staff Years					
Exempt	2/ 2	2/ 2	2/ 2	2/ 2	2/ 2
Expenditures:					
Personnel Services	$202,565	$219,625	$219,625	$226,634	$229,664
Operating Expenses	11,978	15,166	15,166	15,166	15,166
Capital Equipment	0	0	0	0	0
Total Expenditures	**$214,543**	**$234,791**	**$234,791**	**$241,800**	**$244,830**

Position Summary

1 Auditor E	1 Management Analyst II E
TOTAL EXEMPT POSITIONS	
2 Positions / 2.0 Staff Years	**E Denotes Exempt Positions**

FY 2009 Funding Adjustments

The following funding adjustments from the FY 2008 Revised Budget Plan are necessary to support the FY 2009 program:

- **Employee Compensation** **$7,009**
  An increase of $7,009 is associated with salary adjustments necessary to support the County's compensation program. As a result of budget constraints, compensation adjustments for County employees have been reduced. For FY 2009, employee increases as part of the pay for performance system have been discounted by 50 percent and the impact of the lower pay for performance funding is reflected above.

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2009 Advertised Budget Plan, as approved by the Board of Supervisors on April 28, 2008:

- **Pay for Performance** **$3,030**
  An increase of $3,030 in Personnel Services is associated with the decision by the Board of Supervisors to eliminate the 50 percent reduction to employee increases as part of the pay for performance system. A reduction to pay for performance increases had been proposed in the FY 2009 Advertised Budget Plan due to budget constraints. However, as a result of the Board's decision, employees will be eligible for the full compensation increase for which they qualify based on performance.

Changes to FY 2008 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2008 Revised Budget Plan since passage of the FY 2008 Adopted Budget Plan. Included are all adjustments made as part of the FY 2007 Carryover Review and all other approved changes through December 31, 2007:

- There have been no revisions to this agency since approval of the FY 2008 Adopted Budget Plan.

The following funding adjustments reflect all approved changes to the FY 2008 Revised Budget Plan from January 1, 2008 through April 21, 2008. Included are all adjustments made as part of the FY 2008 Third Quarter Review:

- The Board of Supervisors made no adjustments to this agency.

Key Performance Measures

Objectives

- To review County agency operations to identify opportunities for savings and/or more efficient and effective operations, and achieve agreement with agency directors on implementing at least 90 percent of recommended improvements.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2005 Actual	FY 2006 Actual	FY 2007 Estimate/Actual	FY 2008	FY 2009
Output:					
Audit reports issued to the BOS	4	4	4 / 4	4	4
Efficiency:					
Savings achieved as a percent of the agency's budget	879%	256%	200% / 553%	200%	200%
Service Quality:					
Percent of audit reports completed on time	100%	100%	100% / 100%	100%	100%
Outcome:					
Percent of recommended improvements in operations accepted and implemented by County agencies	90%	100%	90% / 100%	90%	90%

Performance Measurement Results

This agency performs audits to identify and implement cost-saving recommendations. Audits are initiated under the direction of the Audit Committee of the Board of Supervisors. Savings achieved will vary based on the type of audits undertaken and conditions found. In FY 2007, audit recommendations to reduce the County's vehicle and FASTRAN fleets resulted in one-time and ongoing savings of $440,000 and $747,000 respectively, which represents 553 percent of the agency's FY 2007 expenditures of $214,543.

For FY 2008, the Financial and Program Auditor has identified a target of at least 90 percent acceptance of audit recommendations by County agencies, which are projected to result in savings equal to or in excess of twice the agency's annual operating budget of $234,791.