

# Financial and Program Auditor

## 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 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.

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.

### Budget and Staff Resources



Agency Summary					
Category	FY 2011 Actual	FY 2012 Adopted Budget Plan	FY 2012 Revised Budget Plan	FY 2013 Advertised Budget Plan	FY 2013 Adopted Budget Plan
Authorized Positions/Staff Years					
Exempt	3 / 3	3 / 3	3 / 3	3 / 3	3 / 3
Expenditures:					
Personnel Services	\$258,546	\$298,061	\$302,611	\$310,650	\$314,533
Operating Expenses	20,844	32,166	32,166	32,166	32,166
Capital Equipment	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$279,390</b>	<b>\$330,227</b>	<b>\$334,777</b>	<b>\$342,816</b>	<b>\$346,699</b>

Position Summary	
1 Auditor E	1 Management Analyst IV E
	1 Management Analyst II E
<b>TOTAL EXEMPT POSITIONS</b> 3 Positions / 3.0 Staff Years	<b>E Denotes Exempt Positions</b>

# Financial and Program Auditor

## FY 2013 Funding Adjustments

The following funding adjustments from the FY 2012 Adopted Budget Plan are necessary to support the FY 2013 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 1, 2012.

- ◆ **Employee Compensation** **\$10,511**  
An increase of \$10,511 in Personnel Services reflects \$6,628 for a 2.18 percent market rate adjustment (MRA) in FY 2013, effective July 2012, and \$3,883 for a 2.50 percent performance-based scale and salary increase for non-uniformed merit employees, effective January 2013.
  
- ◆ **Full Year Impact of FY 2012 Market Rate Adjustment** **\$5,961**  
As part of the *FY 2011 Carryover Review*, the Board of Supervisors approved an increase of \$5,961 in Personnel Services for a 2.0 percent market rate adjustment (MRA), effective September 24, 2011.

## Changes to FY 2012 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2012 Revised Budget Plan since passage of the FY 2012 Adopted Budget Plan. Included are all adjustments made as part of the *FY 2011 Carryover Review*, *FY 2012 Third Quarter Review*, and all other approved changes through April 24, 2012.

- ◆ **Carryover Adjustments** **\$4,550**  
As part of the *FY 2011 Carryover Review*, the Board of Supervisors approved funding of \$4,550 in Personnel Services for a 2.0 percent market rate adjustment, effective September 24, 2011.

## 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 2009 Actual	FY 2010 Actual	FY 2011 Estimate/Actual	FY 2012	FY 2013
<b>Output:</b>					
Audit reports issued to the BOS	4	4	4 / 4	4	4
<b>Efficiency:</b>					
Savings achieved as a percent of the agency's expenditures	928%	601%	200% / 3,114%	200%	200%
<b>Service Quality:</b>					
Percent of audit reports completed on time	100%	100%	100% / 100%	100%	100%
<b>Outcome:</b>					
Percent of recommended improvements in operations accepted by County agencies	90%	100%	90% / 100%	90%	90%

## Financial and Program Auditor

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### **Performance Measurement Results**

During FY 2011, OFPA completed 22 studies which contained 42 recommendations. All recommendations were accepted by the Board of Supervisors and management. The studies specifically identified \$4.32 million in General Fund resources and \$4.38 million in other financial resources which could be utilized for evolving County priorities.

In keeping with the Audit Committee's goal of transparency and accountability, OFPA staff developed and launched a new website in fiscal year 2011. The website provides citizens, county staff, and other interested parties with access to our reports and studies from 1998 to current.

In generating these results, OFPA worked with 14 County departments and agencies, several non-Fairfax County government organizations, and one nonprofit partner. During this period OFPA also monitored the Dulles Corridor Metrorail Project, specifically tracking the construction schedule and budget. OFPA tracks and monitors the implementation of the recommendations adopted by the Board of Supervisors. 81 percent of the recommendations from FY 2011 were implemented in the same fiscal year. The remaining 19 percent are in process during FY 2012.