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.

AGENCY DASHBOARD			
Key Data	FY 2010	FY 2011	FY 2012
1. Total General Fund Revenues (in billions)	$3.351B	$3.321B	$3.380B
2. Total General Fund Disbursements (in billions)	$3.308B	$3.333B	$3.413B
3. Federal Grant Expenditures (in millions)	$315.6M	$324.6M	$294.4M
4. County FTEs	11,183.8	11,040.0	12,278.0
5. County Population	1,081,726	1,096,798	1,109,668
6. Number of County budgeted agencies, departments and funds	140	141	145

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.

The Financial and Program Auditor supports the following County Vision Element:

Exercising Corporate Stewardship

Budget and Staff Resources

Category	FY 2012 Actual	FY 2013 Adopted	FY 2013 Revised	FY 2014 Advertised
FUNDING				
Expenditures:				
Personnel Services	$300,499	$314,533	$314,533	$318,416
Operating Expenses	17,940	32,166	32,992	32,166
Capital Equipment	0	0	0	0
Total Expenditures	$318,439	$346,699	$347,525	$350,582
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Exempt	3 / 3	3 / 3	3 / 3	3 / 3

1 Auditor E

1 Management Analyst IV E
1 Management Analyst II E

TOTAL EXEMPT POSITIONS
3 Positions / 3.0 FTE

E Denotes Exempt Position

FY 2014 Funding Adjustments

The following funding adjustments from the FY 2013 Adopted Budget Plan are necessary to support the FY 2014 program:

- **Employee Compensation** **$3,883**
  An increase of $3,883 in Personnel Services reflects the full year impact of the FY 2013 2.5 percent performance-based scale and salary increase, effective January 2013, for non-uniformed employees. It should be noted that no funding is included for additional employee compensation for this department in FY 2014.

- **Reductions** **$0**
  It should be noted that no reductions to balance the FY 2014 budget are included in this agency.

Changes to FY 2013 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2013 Revised Budget Plan since passage of the FY 2013 Adopted Budget Plan. Included are all adjustments made as part of the FY 2012 Carryover Review, and all other approved changes through December 31, 2012:

- **Carryover Adjustments** **$826**
  As part of the *FY 2012 Carryover Review*, the Board of Supervisors approved encumbered funding of $826 in Operating Expenses primarily associated with computer related accessories and supplies.

Key Performance Measures

Indicator	Prior Year Actuals FY 2010 Actual	FY 2011 Actual	FY 2012 Estimate/Actual	Current Estimate FY 2013
Financial and Program Auditor				
Percent of recommendations accepted by the Audit Committee	100%	100%	90% / 100%	90%

A complete list of performance measures can be viewed at www.fairfaxcounty.gov/dmb/fy2014/advertised/pm/37.pdf

Performance Measurement Results

The Office of the Financial and Program Auditor provides an independent means for determining the manner in which resources authorized by the Board of Supervisors are being deployed. During FY 2012, OFPA completed 20 studies which contained 31 recommendations. All recommendations were accepted by the Audit Committee and Board of Supervisors. The studies specifically identified $4.47 million in fiscal resources/cost mitigation.