

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.

AGENCY DASHBOARD 			
Key Data	FY 2012	FY 2013	FY 2014
1. Total General Fund Revenues (in billions)	\$3.380	\$3.498	\$3.582
2. Total General Fund Disbursements (in billions)	\$3.413	\$3.531	\$3.636
3. Federal Grant Expenditures (in millions)	\$294.4	\$264.2	\$269.1
4. County FTEs	12,278.0	12,281.0	12,314.0
5. County Population	1,109,725	1,111,620	1,116,300
6. Number of County budgeted agencies, departments and funds	145	145	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

Financial and Program Auditor

Budget and Staff Resources

Category	FY 2014 Actual	FY 2015 Adopted	FY 2015 Revised	FY 2016 Advertised	FY 2016 Adopted
FUNDING					
Expenditures:					
Personnel Services	\$225,560	\$325,708	\$325,708	\$334,950	\$335,797
Operating Expenses	12,707	32,166	32,166	32,166	32,166
Total Expenditures	\$238,267	\$357,874	\$357,874	\$367,116	\$367,963
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Exempt	3 / 3	3 / 3	3 / 3	3 / 3	3 / 3
1 Auditor E	1	1 Management Analyst IV E	1	1 Management Analyst II E	
TOTAL EXEMPT POSITIONS					
3 Positions / 3.0 FTE			E Denotes Exempt Positions		

FY 2016 Funding Adjustments

The following funding adjustments from the FY 2015 Adopted Budget Plan are necessary to support the FY 2016 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 April 28, 2015.

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Employee Compensation **\$10,089**
 An increase of \$10,089 in Personnel Services includes \$3,583 for a 1.10 percent market rate adjustment (MRA) for all employees and \$6,506 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2015.

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Reductions **\$0**
 It should be noted that no reductions to balance the FY 2016 budget are included in this agency.

Changes to FY 2015 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2015 Revised Budget Plan since passage of the FY 2015 Adopted Budget Plan. Included are all adjustments made as part of the FY 2014 Carryover Review, FY 2015 Third Quarter Review, and all other approved changes through April 30, 2015.

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 There have been no adjustments to this agency since the approval of the FY 2015 Adopted Budget Plan.

Financial and Program Auditor

Key Performance Measures

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate/Actual	FY 2015	FY 2016
Financial and Program Auditor					
Percent of recommendations accepted by the Audit Committee	100%	100%	90%/100%	90%	90%

A complete list of performance measures can be viewed at www.fairfaxcounty.gov/dmb/fy2016/adopted/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 2014, the agency completed 16 studies which contained 21 recommendations. All recommendations were accepted by the Audit Committee and Board of Supervisors. The agency's studies resulted in the identification of \$6.5 million in additional fiscal resources/cost mitigation during fiscal year 2014.