

Office of the Financial and Program Auditor

► Agency 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 are consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.

► Trends/Issues

This two-member agency, comprised of a Director and a Management Analyst II, plans, designs and conducts audits, surveys, evaluations, and investigations of the operations of County agencies as assigned by the Board of Supervisors or the Audit Committee acting on behalf of the Board. 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. The Financial and Program Auditor works apart from the Office of Internal Audit which focuses on audits and day-to-day administration of the County as requested by the County Executive.

The Office of the Financial and Program Auditor issues quarterly status reports that describe its efforts to assist the County by working with agencies to improve cash management and other operations, with a goal of maximizing General Fund revenue and preventing unnecessary General Fund expenditures. The savings achieved by audits will vary depending upon the type of audits undertaken at the direction of the Audit Committee and the Board of Supervisors, and the conditions found. However, the Office strives to produce savings equal to or in excess of twice its annual operating budget, which is \$179,210 for FY 2002.

From FY 1999 through FY 2001, the Office of the Financial and Program Auditor issued 13 reports that discussed savings generated by its reviews totaling more than \$3.4 million. The Office also processed more than 100 hotline calls.

During FY 1999, the Office of the Financial and Program Auditor issued 5 audit reports to the Board of Supervisors that discussed cost savings in excess of \$1.8 million. In FY 2000, the Office issued 4 reports that discussed savings totaling approximately \$923,000. Four reports issued in FY 2001 by the Office discussed savings of approximately \$686,000.

In FY 2002, the Office of the Financial and Program Auditor will continue to monitor both the collection of overdue accounts receivable by County agencies as well as expediting grant reimbursement requests by several County agencies to maximize funds available for investment by the County, and the subsequent interest income the County earns. The Office will also review the controls over the money pledged for proffers by developers and will conduct other reviews as determined by the Audit Committee and the Board of Supervisors.

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► **Summary of All Agency CAPS**

CAPS Number	CAPS Title	CAPS Net Cost	CAPS Number of Positions/SYE
37-01	Independent Reviews of County Operations As Directed By the Board of Supervisors Through Its Audit Committee	\$179,210	2/2
TOTAL Agency		\$179,210	2/2