

**November 2016**

**Quarterly Report**

**FAIRFAX COUNTY BOARD OF SUPERVISORS  
AUDITOR OF THE BOARD  
[www.fairfaxcounty.gov/boardauditor](http://www.fairfaxcounty.gov/boardauditor)**

---

## Table of Contents

<u>CONSULTANTS / CONTRACTORS STAFF REVIEW .....</u>	<u>2</u>
<u>GRANTS MANAGEMENT REVIEW .....</u>	<u>8</u>
<u>STATUS REPORT ON PRIOR RECOMMENDATIONS.....</u>	<u>12</u>
<u>APPENDIX.....</u>	<u>21</u>
<u>LIST OF ACRONYMS .....</u>	<u>24</u>

## **CONSULTANTS / CONTRACTORS STAFF REVIEW**

### **DETAIL OBSERVATIONS AND ACTION PLAN**

#### **BACKGROUND**

The purpose of this review was to assess the nature, extent, allowability, and reasonableness of consulting and contractor costs to the County. For the purpose of this study, consultants/contractors were defined as persons who are members of a particular profession or possess a special skill and who were not officers or employees of the County. The study included consultant costs charged directly to contracts, and those charged through indirect pools such as; overhead and administrative expenses. The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist in the area. Items reported are those which could be assessed within the scheduled timeframe and scope.

This study was conducted as Phase II of an ongoing process whereby we initially worked with selected departments/agencies. Office of Financial and Program Audit (OFPA) staff liaised with the County Executive Office, the Office of the County Attorney, Department of Procurement and Materials Management (DPMM), Department of Information Technology (DIT), Department of Management and Budget (DMB), Department of Finance (DOF) and FOCUS Business Support Group (FBSG) to develop the study methodology, create data bases, repositories and compile quantitative information. Two agencies were selected for review this period, they were; Department of Transportation (DOT) and Department of Public Works and Environmental Services (DPWES). Phase III of this study will commence with the approval of next quarter's Audit Committee Work Plan.

Per the County Purchasing Resolution, Article 3 Construction Contracting, the procurement of architectural, engineering and related consultant services are excluded from the duties of the DPMM for DOT and DPWES.

As per this resolution, the Director, DPWES and Director, DOT or his designee, shall have the same authority as the County Purchasing Agent. This authority allows staff to execute, administer and address remedies to these contracts. This authority is outlined in Article 3 of the County Purchasing Resolution. It also states that, any such agreements shall be approved by the County Attorney.

#### **SCOPE AND METHODOLOGY**

The goal of this study was to assess staffing levels, assignments, and hiring practices for consultants/contractors. During the execution of the work plan for this study, we realized that no repository existed whereby a complete list of individual consultants by name and title could be provided. Information related to the employees sampled was limited to the timeframe for which FOCUS was implemented. These anomalies resulted in OFPA staff restructuring the method by which we evaluated the processes and controls utilized to practice direct oversight with respect to the above the mentioned attributes.

Given the instances above, OFPA staff did; vouch vendor billings, validated the related support provided before disbursements, the procurement process for consultants/contractors, contract compliance and service delivery, a review of the disbursement register to validate that remittances were made to only approved vendors (including taking discounts and timely payments), and other related attributes.

Our audit approach included interviewing appropriate staff, reviewing consultant work functions, substantive transaction testing, and evaluating the processes for compliance with sound internal controls, regulations, and departmental policies and procedures. OFPA staff conducted a data-driven risk assessment tailored to the County’s operating environment related to the consultants/contractors review. OFPA staff also reviewed the departments/agencies procedures to ensure the process employed was holistic and complete.

Lastly, with the assistance of DPMM and FBSG, OFPA was provided access to Spikes Cavell (The Observatory). This software is a modular suite of data-driven online tools that have been designed to meet the unique requirements of the public sector delivered as a cloud based service. OFPA utilized this tool to extract the total population of contractors procured by the County to select a sample for substantive testing. The selected sample was also utilized to extract a test group of consultants and contractors for the above mentioned attributes.

A spreadsheet which details DPWES contracts is maintained by DPWES. They are uniquely identified and recorded on this spreadsheet to assist in tracking each executed document. Professional services contract closeout is initiated by the project manager once all contract obligations (deliverables, services, etc.) have been met. A designated “contract specialist” performs DOT’s contract administration process for all contracts other than the Basic Ordering Agreement (BOA) contracts. For the BOA contracts, there is a designated person (Engineer III) charged with maintaining all the records/documentation. For individual Task Orders related to those contracts, each Project Manager (PM) maintains the records for each Task Order that they negotiate.

**OBJECTIVES AND RESULTS**

<b>Business Objectives</b>	<b>Study Assessment</b>
Controls Over the Procurement of Contractors/Consultants	<b>Satisfactory</b>
Contract Compliance & Contract Repository Maintenance for Contractor and Consultants	<b>Satisfactory</b>
Tracking of Service Delivery	<b>Satisfactory</b>
Process for Legal Review of Contracts - DOT	<b>Needs Improvement</b>
Updated Certificates of Insurance for Vendors – DOT & DPWES	<b>Needs Improvement</b>

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>Departments/agencies work directly with DPMM to procure the vendors and services, if applicable. As subject matter experts in the area of</li> </ul>	<ul style="list-style-type: none"> <li>Assessment of procedures for review of contract documents by County Attorney.</li> </ul>

### Control Summary

Good Controls	Weak Controls
<p>procurement, DPMM provides competent guidance.</p> <ul style="list-style-type: none"><li>• DOT and DPWES maintains current and properly executed contracts for contractors and vendors not included in the County Contract Register.</li><li>• The respective departments/agencies verify agreed upon service deliveries based on contracted criteria.</li></ul>	<ul style="list-style-type: none"><li>• Maintenance of Updated Certificates of Insurance for vendors.</li></ul>

## OBSERVATIONS AND ACTION PLAN

The following table(s) details observation(s), recommendation(s) and management response(s) from this study.

**Fairfax County  
Office of Financial and Program Audit**

**REVIEW OF CONTRACTS AND CONTRACT LEVERAGING - DOT**

**Risk Ranking**

**MEDIUM**

As per DOT staff, BOA Contracts, the “contract” is the Request for Proposal (RFP) plus the Engineering Proposal Document (EPD). Each document is referred to in the “Statements and Signatures” which is signed by the Contractor and the Director of Transportation. The EPD and any updates or changes to the contractual language in the EPD are vetted through the County Attorney’s office. Only changes to the EPD in recent years were the addition of BOA mandated paragraphs for items such as the “Living Wage” Clause.

DOT asserts that the EPD was originally developed by DPWES and that DOT adopted this document and modified the technical portions to conform to DOT’s projects. RFP’s are also vetted through the County Attorney’s office as to form and also reviewed by Virginia Department of Transportation (VDOT).

OFPA liaised with the County Attorney’s Office to discuss the process for legal review of contract documents. The County Attorney’s Office agrees with OFPA’s recommendation of a review of contracting procedures to assess best practices for coordination for legal review and leveraging off of DPWES contract documents and templates.

**Recommendation**

OFPA, with the concurrence of the County Attorney’s Office, recommends a review of procedures for legal review of contract documents and templates in order to maintain consistency with County requirements and practices. We further recommend that this review include an assessment of the process for leveraging off of contracting documents developed by other agencies.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Tom Biesiadny Gail P. Langham Todd Minnix Mohamad Elkaissi	January 1, 2017	<a href="mailto:Tom.Biesiadny@Fairfaxcounty.gov">Tom.Biesiadny@Fairfaxcounty.gov</a> <a href="mailto:Gail.Langham@fairfaxcounty.gov">Gail.Langham@fairfaxcounty.gov</a> <a href="mailto:Wesley.Minnix@FairfaxCounty.gov">Wesley.Minnix@FairfaxCounty.gov</a> <a href="mailto:Mohamad.Elkaissi@FairfaxCounty.gov">Mohamad.Elkaissi@FairfaxCounty.gov</a>

**MANAGEMENT RESPONSE:**

FCDOT concurs with this recommendation and will meet with the County Attorney’s Office to develop an approach for implementing the recommendation.

**Fairfax County**  
**Office of Financial and Program Audit**

**UPDATED VENDOR CERTIFICATES OF INSURANCE – DOT**

**Risk Ranking**

**MEDIUM**

When an institution contracts with a vendor for materials, equipment, supplies, or services, that vendor's activities and the goods provided create an inherent liability risk to the institution. By obtaining an appropriate certificate of insurance and maintaining a current certificate of insurance on file, the institution has evidence that insurance has been obtained which transfers risks associated with the business relationship with the vendor from the institution to the insurer.

A sample of DOT contract files revealed that the Certificates of Insurance existed but the policies had expired as per the dates. As per our interview with Risk Management, updated copies of these documents should be maintained by the County. We were also informed that it is the responsibility of the agencies that have contracting authority to ensure that these documents remain current in the respective files. Further to this issue, we were also informed by Risk Management that language should be included in the contracts to inform vendors of their responsibility to forward updated Certificates of Insurance to the County if and when they expire.

Triggered by this review, updated certificates have been obtained for most of the vendors identified in OFPA's sample. Efforts should be made to address this issue holistically and as mentioned above, a mechanism should be developed to monitor and update these documents in the files as needed.

**Recommendation**

OFPA recommends that DOT work with vendors to obtain updated Certificates of Insurance documents and include them in contract files. Processes should be developed to ensure that these files remain updated.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
Tom Biesiadny Todd Minnix Mohamad Elkaissi	January 1, 2017	<a href="mailto:Tom.Biesiadny@Fairfaxcounty.gov">Tom.Biesiadny@Fairfaxcounty.gov</a> <a href="mailto:Wesley.Minnix@FairfaxCounty.gov">Wesley.Minnix@FairfaxCounty.gov</a> <a href="mailto:Mohamad.Elkaissi@FairfaxCounty.gov">Mohamad.Elkaissi@FairfaxCounty.gov</a>

**MANAGEMENT RESPONSE:**

Current versions of all insurance certificates have been obtained. FCDOT concurs with this recommendation and will establish a single person responsible for tracking all insurance policies and ensuring that updated certificates are received prior to the expiration of existing insurance certificates.

**Fairfax County  
Office of Financial and Program Audit**

**UPDATED VENDOR CERTIFICATES OF INSURANCE – DPWES**

**Risk Ranking**

**MEDIUM**

When an institution contracts with a vendor for materials, equipment, supplies, or services, that vendor's activities and the goods provided create an inherent liability risk to the institution. By obtaining an appropriate certificate of insurance and maintaining a current certificate of insurance on file, the institution has evidence that insurance has been obtained which transfers risks associated with the business relationship with the vendor from the institution to the insurer.

A sample of DPWES contract files revealed that the Certificates of Insurance existed but the policies had expired as per the dates. As per our interview with Risk Management, updated copies of these documents should be maintained by the County. We were also informed that it is the responsibility of the agencies that have contracting authority to ensure that these document remain current in the respective files. Further to this issue, we were also informed by Risk Management that language should be included in the contracts to inform vendors of their responsibility to forward updated Certificates of Insurance to the County if and when they expire. Efforts should be made to address this issue holistically and as mentioned above, a mechanism should be developed to monitor and update these documents in the files as needed.

**Recommendation**

OFPA recommends that DPWES work with vendors to obtain updated Certificates of Insurance documents and include them in contract files. Processes should be developed to ensure that these files remain updated.

**Action Plan**

Point of Contact	Target Implementation Date	Email Address
James Patteson Brad Melton	January 1, 2017	<a href="mailto:James.Patteson@FairfaxCounty.gov">James.Patteson@FairfaxCounty.gov</a> <a href="mailto:Brad.Melton@FairfaxCounty.gov">Brad.Melton@FairfaxCounty.gov</a>

**MANAGEMENT RESPONSE:**

DPWES will work with the Project Managers (PMs) that maintain all contract records/documentation and vendors to receive updated Certificates of Insurance. A tracking log will be developed for each contract to ensure the receipt of current Certificates of Insurance annually. DPWES will review the language in future contracts, informing consultants of their responsibility to forward updated Certificates of Insurance to Fairfax County if and when they expire.



## **GRANTS MANAGEMENT REVIEW**

### **DETAIL OBSERVATIONS AND ACTION PLAN**

#### **BACKGROUND**

The purpose of this review by OFPA was to assess the management and oversight of grants in the Federal-State Grant Fund for Fairfax County (County). This review will include Federal, State and Other Grants in the Federal-State Grant Fund (collectively called grants for the purpose of this review). This review does not include; federal and/or state revenue received in other County funds, including the General Fund, such as the reimbursement for human services programs not in the Federal-State Grant Fund, e.g.; Medicaid, Foster Care, and Children's Services Act. In addition, non-grant state revenue such as state cost sharing for constitutional officers and other compensation board expenses, and Personal Property Tax Relief Act (PPTRA) reimbursements are excluded from this review. The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist in the area. Items reported are those which could be assessed within the scheduled timeframe and scope.

The DMB defines a grant in the Federal-State Grant Fund as an award of financial assistance disbursed by one party (Grant Sponsor), often a State or Federal Government Department, Corporation, Foundation, Trust, or Non-profit organization, to a recipient (the County). Most grants fund a specific program or project. In order to receive a grant, recipients typically, but not always, apply for the award directly to the Grant Sponsor administering the program by submitting some form of written proposal or application. The Grant Sponsor must then determine the amount of assistance to be awarded and notifies the recipient of the award. In order for an award to be considered official, a contract or grant agreement is entered between the Grant Sponsor and the recipient where details of the use of the award, the restrictions and limitations of the award, and reporting requirements of the award may be included. Detailed in the award is the time period during which the recipient may use the assistance. Some grant awards also require a local match. The local match are resources the County is required to contribute as a condition of the grant award. The local match is met as either a cash match (referred to as Local Cash Match), in-kind match, or a combination of the two; depending on the grantor requirements and available County resources.

There were a total of 667 grants in the Federal-State Grant Fund with financial activity in either FY 2015 or FY 2016. This study was conducted as Phase II of an ongoing process whereby we initially worked with selected departments/agencies. OFPA staff liaised with the DMB and DOF to develop the study methodology, create downloads and compile quantitative information. This quarter, OFPA staff selected; the DOT and the Department of Family Services (DFS) for this study.

#### **SCOPE AND METHODOLOGY**

The scope of this review was to assess the controls and practices over grants in the Federal-State Grant Fund for the County. The review included assessing compliance with County policies and procedures and grant reporting requirements to grantors. OFPA staff worked with DMB to assess

indirect cost allocations, third quarter and carryover closeout procedures. This included assessing the accuracy of revenue and/or expenditure postings, how obligations were paid, how all encumbrances and reservations were liquidated.

For this study OFPA staff reviewed five grants per agency for a total of 10 grants, additional agencies and grants will be reviewed upon approval of upcoming proposed Audit Committee Work Plans. The two agencies reviewed this quarter were the DOT and DFS. The grant awards ranged from ~\$300K to ~\$5M.

OFPA staff met with DMB and DOF to assess the accounting and recording practices for grants. A list of all grants in the Federal-State Grant Fund with financial activity in either FY 2015 or FY 2016 was provided by DMB. A sample of 10 grants were reviewed for; compliance with County policies and procedures, grant reporting efforts, indirect cost allocations and accuracy of revenue and expenditure transactions. We reviewed grants in three different stages which were; Awarded, Closing and Closed. In the Appendix section is a checklist of items assessed for each grant under review.

The grantor outlines the stipulations and guidelines for the grant award. County agency financial and program staff are responsible for ensuring compliance with all grantor requirements. County agency financial staff worked with DMB and DOF to ensure compliance with County policies and procedures.

Grants reviewed this quarter for DFS included; USDA Child and Adult Care Food Program, Head Start, Virginia Preschool Initiative VPI, Virginia Quality Rating and Improvement System, and Early Head Start Childcare Partnership & Expansion Grants. (See Appendix A Test Attributes)

Grants reviewed this quarter for DOT included; Old Courthouse Ride Safe Routes to School, Reston Bike Share Infrastructure, Fairfax Connector Transit Stores, and Marketing /Ridesharing-TDM Programs. (See Appendix B Test Attributes)

## OBJECTIVES AND RESULTS

<b>Business Objectives</b>	<b>Study Assessment</b>
Departments/Agencies Work Closely With DMB Grants Team to Set Up and Monitor Grants	<b>Satisfactory</b>
Departments/Agencies Reconcile Expenditures Monthly	<b>Satisfactory</b>
Requested Billing Documentation Sent To Grantor's On Time	<b>Satisfactory</b>
Grant Closeout Processes by Agencies	<b>Satisfactory</b>
Accuracy of Information in Grant Module	<b>Needs Improvement</b>

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>Departments/Agencies work closely with DMB on recording grants in FOCUS and answering any clarifying questions for departments/agencies.</li> </ul>	<ul style="list-style-type: none"> <li>Data reflected in Grant Module inconsistent either with grant award documents and/or how information is presented, e.g. with or without Local</li> </ul>

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> <li>Expenditures are reconciled monthly with supporting documentation.</li> <li>Supporting billing documentation required by grantors is sent on time and in a clear and concise manner.</li> </ul>	Cash Match (LCM), and/or supplemental awards.

### OBSERVATIONS AND ACTION PLAN

The following table details observation, recommendation and management response from this study.

**Fairfax County  
Office of Financial and Program Audit**

ACCURACY OF INFORMATION IN GRANT MODULE	
Risk Ranking	LOW
<p>A sample review of <b>grant values</b> in the grant module revealed instances whereby the data elements differed from the actual award documents. Some grants included; only the grantor’s award amounts, the grantor’s award amounts and local matches, and/or any supplemental awards. (See Appendix C Test Attributes)</p> <p>OFPA obtained audit evidence whereby this information was relied upon for master data accuracy and reconciliation purposes by the agencies. DOT staff reported that their office relies on the master data in the grant module (GMGRANTD) for accurate and complete data. This staff also informed us that they do not have access to the Grant Module to input data, all grant data entry for DOT is performed by DMB. Further to this issue, <b>valid to dates</b> on the (General Data Tab) in (GMGRANTD) are not consistent with the information reflected on the Posting and Budget tabs.</p> <p>As per interviews with DMB some of the Grant Module (Grant Master) fields contain critical information and must be correct while other fields are not, e.g. <b>grant value, valid dates</b> and <b>etc.</b> It is our assertion that efforts should be made to accurately report all information in the Grants Module.</p> <p>If this information is not properly updated to reflect accurate information, consideration should be given to suppressing the unused fields. Presenting diverging information on grants tabs in the Grants Module increases the risk of reliance on outdated and/or incorrect information.</p>	
Recommendation	
<p>We recommend that consideration is given to ensuring the presentation of information is consistent on all tabs for each grant. Consideration should be given to having DMB forward updated instructions to the grants representative for each agency re: the required consistent and standard practices to uploading grant information. If feasible, with existing staff levels, periodic sample reviews of the grant uploaded information should be reviewed for accuracy.</p>	

**Action Plan**

<b>Point of Contact</b>	<b>Target Implementation Date</b>	<b>Email Address</b>
Joe Mondoro Ellicia Seard Katie Horstman	June 30, 2017	<a href="mailto:Joe.Mondoro@Fairfaxcounty.gov">Joe.Mondoro@Fairfaxcounty.gov</a> <a href="mailto:Ellicia.Seard@FairfaxCounty.gov">Ellicia.Seard@FairfaxCounty.gov</a> <a href="mailto:Katie.Horstman@FairfaxCounty.gov">Katie.Horstman@FairfaxCounty.gov</a>

**MANAGEMENT RESPONSE:**

DMB recognizes the complexity of the Grants Management module and that agencies should maintain consistent practices for updating grant information. The Board auditor reviewed grant management processes and procedures with agency staff and identified a couple of areas that would benefit from re-distribution of instructions and guidance related to use of the grants management module. One area that was cited was the use of the Grant Value field. The Grant Value field is an optional field utilized by agency staff at their discretion. This field is informational only and does not impact any of the other FOCUS modules and/or determine budget authority. Another data element reviewed was consistency of the dates captured in the Grants Management module. The Grants Management module records both the grantor defined award period (valid to dates) as well as financial posting and budget dates associated with reconciliation of financial and budget transactions such as depreciation of assets, receipt of revenue, close out of purchases, and payroll postings. The valid to dates must match the grantor defined award period; the financial posting and budget dates do not necessarily match the valid to dates and are dependent on when final reconciliation has been completed and the grant has been closed. It is not intended that the Grants master data captured in the Grants Management module be used for reconciliation.

DMB will remind agencies of the various resources and tools at their disposal. This includes, identifying training opportunities that are available to grants management staff as well as redistributing the guidelines for maintaining and updating grant master data and the steps to take should data fields require updating. For example, DMB will work with agencies to insure that the agencies that are using the grant value field for internal tracking purposes are aware of the steps they must take to insure that the data maintained in the field is up to date and accurate. In addition, agencies will be reminded not to use the data maintained in the master data section of the Grants Management module for reconciliation. DMB and DOF will redistribute ATB – 020 - Reconciliation of Financial Transactions (Revised April 2013) which provides guidance on the reconciliation of financial transactions.

## **STATUS REPORT ON PRIOR RECOMMENDATIONS**

### **DETAIL OBSERVATIONS AND ACTION PLAN**

#### **BACKGROUND**

This quarters approved audit work plan included a status report of the implementation of prior study recommendations by the OFPA staff. As part of this study, we conducted a follow-up on all prior study recommendations that were in progress or not implemented. OFPA staff endeavored to assess why items remained open past the agreed upon implementation target dates. Prior study recommendations were reviewed from February 2012 to June 2016.

#### **SCOPE AND METHODOLOGY**

The purpose of this review was to provide informational updates on recommendations from prior studies. To facilitate this study, staff reviewed open recommendations from February 2012 to September 2016. Departments were contacted to provide updates on the implementation status of recommendations. OFPA also endeavored to obtain audit evidence to support any assertions by the process owners that the recommendation had been fully implemented. Process Owners were sent excel spreadsheets detailing the: status of recommendations (e.g. in progress, partially or not implemented). As part of this process, OFPA staff assessed compliance with the implementations/target dates and documentation to support the status and/or implementation of the recommendations. Lastly, when/if items remained open past the agreed upon target dates, we liaised with management to understand any contributing factors and obtain new target dates.

#### **SUMMARY OF CONCLUSION**


Department managers and process owners are working towards implementing recommendations by OFPA. Based on the informational updates; 15 out of 27 (or 56%) are in progress and 12 out of 27 (or 44%) were implemented. OFPA staff will continue to provide status updates for all ongoing recommendations that were not implemented.

The spreadsheet below details; the period and report date in which the review was performed and reported, the study areas under review, the related OFPA recommendations, the target implementation dates, and the related management's responses. This spreadsheet is being utilized to record the status update and facilitate the discussion with the Audit Committee.

## OBSERVATIONS AND ACTION PLAN








The following tables include the overall study conclusions.

### Status of Prior Recommendations




IN PROGRESS					
Year	Month	Study Topic	Recommendation Outline	Target Implementation Date	Department Response
2016	June	Completeness of the Accounts Receivable Aging Report	OPPA recommended that the Office of the Sheriff's finance staff explore opportunities to enhance their AR process (e.g. Aged Receivable Management) to better align with No. FPS 436.	June 30, 2017 (Updated)	As per The Office of the Sheriff, the AR report issues have been addressed with the FOCUS user groups and DOF. A revised AR report has been developed and is currently being worked on by the FOCUS user groups and DOF.
2016	June	Tracking/Reporting/Recording of Bad Debt & Accruals	OPPA recommended the Office of the Sheriff's finance staff consider coordinating with DOF to develop procedures to account for bad debts in their AR process.	June 30, 2017 (Updated)	The Office of the Sheriff met with DOF in October 2016, and are in the process of setting up a Bad Debt account within their (Office of the Sheriff) budget as well as the corresponding procedures about how and when adjustments to an account will be made.
2016	May	Sub Object Orders Codes or Unique Identifiers in FOCUS for Administrative Leave – Fairfax County Public Schools	OPPA recommended that FCPS adopt a mechanism whereby Administrative Leave codes include unique identifiers in order to track/monitor and audit the time spent by employees.  OPPA recommended that FCPS conduct periodic audits to ensure that the allotted time is being utilized.	June 30, 2017	As per the FCPS staff, the "Smart Time Express" now has "Organizational Leave" as a "Reason." Teachers can now utilize this system when requesting a substitute. This "Organization" reason is linked to the budgetary organizational leave index sub-object code that will automatically fill into the generated substitute's time sheet. FCPS has closed the open loop through the My Time and Smart Time Express systems and can now track the funds for organizational leave.  The new time and attendance program, My Time, will allow FCPS staff to run monthly reports in order to audit usage of sub-object code and correct any erroneous designations.
2016	May	Internal Orders Codes in FOCUS HCM Module for Employee Organizations Administrative Leave & Periodic Audits – Fairfax County	OPPA recommended communication is made through the proper Fairfax County channels, whereby managers must only approve leave time coded to Administrative Leave (L201 and L204) in HCM.  OPPA also recommended DHR develop a procedure which reconciles and monitors/audits Employee Organization annual allotments (240 hours).	October 31, 2016 (Original Date)  February 29, 2017 (Updated Date)	As per DHR, staff has expanded the policies and procedures as necessary that clearly outline areas of accountability, responsibility, reconciliation procedures, and removing any unintended organizational impediments related to compliance. DHR plans to review the changes with the Office of Internal Audit by years end.  DHR has an education event planned for December 2016 that will incorporate the changes in policies and procedures to ensure the employees have an understanding of the updates.  DHR is still working towards future enhancements and this process will be ongoing. Staff is still developing an optional online training enhancement but it has not been solidified at this time.

## Status of Prior Recommendations (Cont'd)

### IN PROGRESS (Cont'd)



Year	Month	Study Topic	Recommendation Outline	Target Implementation Date	Department Response
2016	May	Proper Use of Administrative Leave Codes by Employees & Approval by Managers – Fairfax County	OFPA recommended that DHR redistribute the Administrative Leave Memorandum as well as any other relevant information to all related employees.	<div style="text-align: center;">                       June 30, 2016 (Original Date)                 </div> <div style="text-align: center;">                       February 29, 2017 (Updated Date)                 </div>	As per DHR, the Administrative Leave Memorandum and all other relevant information has been revised and posted. Implementation will occur after the January 2017 BOS meeting where it will be discussed with all related employees.
2016	February	Risk Management - DPWES Safety & Injury Claims	OFPA recommended the Risk Management Division work with third-party administrator (CorVel) to ensure that there are adequate controls in the claims management system (CareMC) that would prevent medical payments from being issued prior to documented approval.	<div style="text-align: center;">                       April 30, 2016 (Original Date)                 </div> <div style="text-align: center;">                       April 30, 2017 (Updated Date)                 </div>	As per Finance, Risk Manager, CorVel is working to develop a system flag that will prevent claims specialists from issuing a medical payment until a compensability note is appropriately documented.
2016	February	Take-Home Vehicle & Fleet Utilization	OFPA recommended the County update its policies and procedures to support the take-home vehicle program.	<div style="text-align: center;">                       August 31, 2016 (Original Date)                 </div> <div style="text-align: center;">                       February 29, 2017 (Updated Date)                 </div>	As per the DVS, Procedural Memorandum No. 10-01 has been revised and is currently being reviewed internally.
2015	October	Non-Tax Accounts Receivable	OFPA recommended the DTA work with FOCUS Business Support Group to develop complete system-generated AR aging reports using existing resources.	<div style="text-align: center;">                       April 30, 2017 (Updated)                 </div>	As per the DTA, the system that will generate AR aging reports is in the final testing stages with Community Services Board (CSB) and external business system Credible to provide detailed an summary aging reports.  The aging reports will provide information for all current and outstanding accounts with unpaid balances.

## Status of Prior Recommendations (Cont'd)

IN PROGRESS (Cont'd)					
Year	Month	Study Topic	Recommendation Outline	Target Implementation Date	Department Response
2015	October	Records Management	OFPA recommended the Archives and Records Management Branch implement a formal compliance review program that accurately reflects the Virginia Public Records Management Manual.	April-September 30, 2016 (Original Date)  February 29, 2017 (Updated Date)	As per DIT, a Risk Management Compliance Review System has been developed and testing is in progress prior to implementation:  1. Phase one DIT will conduct a Pilot Review of a mid-size agency (Clerk to the Board of Supervisors Volunteer). Original projected date of phase one was 30th May 2016 but due to scheduling conflicts and additional inquiries made by the clerk the adjusted completion date of this phase is 30th November 2016. 2. Phase two is implementation of the system upon successful completion of the Pilot Review but this step has been delayed pending results from the test pilot review.  DIT states although a decision is premature, the original thought of four to six compliance reviews per year might need to be adjusted due to current staff levels and the timeframe to complete the audit process.
2015	July	Tax Recovery and Collection	OFPA recommended the DTA have tax auditors review prior periods to ensure Federal Information Processing Standard (FIPS) codes are correct.  If the FIPS codes are incorrect efforts should be made by the tax specialists to communicate with the business of what it needed.	October 31, 2015 (Original Date)  December 31, 2016 (Updated Date)	As per DTA, data entry has been completed for filings that included requested sales tax account information for prior periods.  A letter will be sent to accounts in the system with missing sales tax account numbers or FIPS code. The letter has been finalized and is in the process of being reviewed and approved by the new DTA Director. Due to the upcoming BPOL processing season the letters will not be sent out until afterwards.
2015	July	Tax Recovery and Collection	OFPA recommended that DTA staff should continue efforts to review all filers over a 36 month period, within the statute of limitations for collections.  OFPA recommended that DTA should incorporate use of excel formulas which would match unique identifiers quicker therefore speeding up the review process.	August 31, 2015 (Original Date)  May 31, 2017 (Updated Date)	As per DTA staff, a matching program has been written in which the BPOL system will match the Monthly Sales and Use Tax Distribution Report (4D.O) using the sales tax account number and/or federal identification number.  DTA is currently in the process of completing the data entry of all the sales tax account numbers or FEIN for all business accounts. When the data entry has been completed DTA plans to test the program to ensure it runs as expected.  DTA staff is discussing/preparing how the Business Tax Specialists will incorporate the review of sales tax accounts in their daily workload.



## Status of Prior Recommendations (Cont'd)

IN PROGRESS (Cont'd)					
Year	Month	Study Topic	Recommendation Outline	Target Implementation Date	Department Response
2015	May	Library Departmental Gift Fund	<p>OFPA recommended a procedure and the adoption of these procedures of "On-going Book Sale" funds should be implemented.</p> <p>All relevant electronic should be updated to ensure the most current information is available for the constituents and the Friends Organizations.</p>	<p>September 30, 2016 (Original Date)</p> <p style="text-align: center;"></p> <p>December 31, 2016 (Updated Date)</p>	<p>As per the Library, Deputy Director; The Library Board of Trustees' decision to implement the recommendations re: developing and adopting procedures for "On-going Book Sales" has been deferred at the Wednesday (9th November 2016) meeting.</p> <p>These recommendations will be revisited at the Wednesday (14th December 2016) meeting. FCPL will provide OFPA with updated information after that meeting.</p>
			<p>OFPA recommended that decisions regarding the reported discrepancy in the agreed upon 50% revenue share for On-going Book Sales are reviewed and approved by the appropriate authorities prior to an agreement being made.</p> <p>OFPA also recommended that documentation for this approval is properly retained as support in accordance with the County's record retention policy.</p>	<p>September 30, 2016 (Original Date)</p> <p style="text-align: center;"></p> <p>December 31, 2016 (Updated Date)</p>	<p>As per the Library, Deputy Director; The Library Board of Trustees' decision to implement the recommendations regarding decisions regarding the agreed upon 50% revenue share for "On-going Book Sales" has been deferred at the Wednesday (9th November 2016) meeting.</p> <p>These recommendations will be revisited at the Wednesday (14th December 2016) meeting. FCPL will provide OFPA with updated information after that meeting.</p>
2014	June	Housing Cash Proffers (Remaining Balance)	<p>OFPA recommended HCD work with DOF to develop written procedures that address accounting practices directly related to housing cash proffers.</p>	<p>December 31, 2016</p>	<p>As per Housing and Community Development, Director of Finance; HCD has developed an accounting mechanism to tracks cash proffers and have a new policy procedure. This policy is currently under review with the Deputy Director of Finance.</p> <p>HCD will provide OFPA with updated information after review.</p>
			<p>OFPA recommended HCD continuously identify and reconcile unresolved reporting variances between the fund balances in the Adopted Budget and the Comprehensive Annual Financial Report (CAFR) for the Housing Trust Fund.</p>	<p>January 31, 2017</p>	<p>As per Housing and Community Development, Director of Finance; HCD will identify and resolve reporting variances that exist in the fund balances noted between the Adopted Budget and CAFR for the Housing Trust Fund. The Director of Financial Management will work closely with staff to resolve the outstanding issue.</p>

## Status of Prior Recommendations (Cont'd)

IMPLEMENTED				
Year	Month	Study Topic	Recommendation Outline	Department Response
2016	June	Fixed Assets Management	<p>OFPA recommended that DOF identify missing contracts and populate the repository and/or register.</p> <p>OFPA recommended the Office of the Sheriff communicate with DPSM and DOF to transfer all fixed assets to the Fairfax County fixed asset register.</p> <p>Additionally, the Office of the Sheriff should consistently follow PM No. 12-03 administrative procedures related to the acquisition, transfer, disposal and physical validation of all accountable equipment.</p>	<p>The Office of the Sheriff concurs that all of the assets should be recorded on the Fairfax County fixed asset register.</p> <p>The Office of the Sheriff has now completed the agency policy statement for capital asset management. This policy solidifies implementation of the procedural discussions relating to acquisition, transfer, disposal, and physical validation of all accountable equipment. The policy was discussed with all of the staff involved.</p>
			<p>OFPA recommended that the Office of the Sheriff update their Billing and Collection procedures.</p> <p>OFPA recommended the Office of the Sheriff should submit their updated billing and collection plan for all non-tax receivables to DTA for approval. A signed copy of the approval from DTA should be maintained on site.</p>	<p>The Office of the Sheriff concurs that the Finance SOP (SOP 011) needs to continue to be updated to reflect system changes, to include Accounts Receivable using FOCUS guidelines and reconciliation of the monthly A/R Aging report.</p> <p>The Office of the Sheriff will continue to work with DOF to correct the A/R Aging Report so it will accurately reflect financial data. When the updated A/R Aging Report is completed it will be sent to DTA for approval.</p>
2016	June	Account Payment Process / Discounts & Late Payments	<p>OFPA recommended that the Office of the Sheriff's finance staff take advantage of all payment discounts offered by the vendors in compliance with the AP guiding principles of PM No. 12-09.</p> <p>OFPA recommended that the Office of the Sheriff's finance staff should also make payments to vendors in a timely fashion.</p>	<p>As per The Office of the Sheriff, every effort will continue to be made to ensure all discounts available are used. The Office of the Sheriff will continue to explore to see if there is any mechanism that can be used to collect discounts on partial deliveries.</p> <p>Effective immediately the Office of the Sheriff will be date stamping receipt of invoices so an analysis can be conducted as to why payments are late.</p> <p>The Office of the Sheriff staff will continue to work with DOF to see what other factors could be generating late payments.</p>

## Status of Prior Recommendations (Cont'd)

IMPLEMENTED (Cont'd)					
Year	Month	Study Topic	Recommendation Outline	Completed	Department Response
2016	May	Review of Unemployment Insurance Liability Based on Original Notice of Liability	OFPA recommended that DHR reconcile original Notices of Liabilities and Quarterly Reimbursable Billings (at time of receipt) to payroll records in HCM module in FOCUS to validate an employees' existence. This practice would provide assurance that the County is only incurring costs it is responsible for.	Prior Period	This recommendation has already been discussed with the necessary staff and has been implemented.
2016	May	Supporting Documentation for Unemployment Insurance Liability (Payment Requests) to DOF	OFPA recommended the DHR-Payroll Division staff attach copies of the signed VEC Response letters (letters signed off by the DHR-Payroll Division Chief or designee) to payment requests for review and approval by the DOF.  The process of attaching the signed VEC Response letters would assist DOF in maintaining complete A/P voucher package in their department.	Prior Period	This recommendation has already been discussed with the required staff and has been implemented.
2016	May	Documentation to Support Dependent Healthcare Eligibility Missing or Illegible	OFPA recommended for the County's records, that DHR staff contact the employees (included in the sample) to obtain the needed documents to determine whether an employee's dependents are eligible or not.  Additionally, staff should consider implementing periodic checks/audits of these records to gain reasonable assurance that the County is only incurring premium costs for which we are responsible.	Prior Period	As per DHR staff, all employees (included in the sample) have been contacted and illegible or missing documents have been supplied to support coverage of the employees' eligible dependents for the full period of coverage that was provided.  As per DHR staff, currently all dependent additions and required paperwork are "peer reviewed" and initialed by Benefits staff prior to documents being scanned into permanent record.

## Status of Prior Recommendations (Cont'd)

IMPLEMENTED (Cont'd)					
Year	Month	Study Topic	Recommendation Outline	Completed	Department Response
2016	May	Supporting Documentation for Healthcare Premiums (Payments Requests) to DOF	OFPA recommended the DHR staff attach respective Healthcare Provider documents to provide support to the payment requests for review and approval by DOF.	Prior Period	This recommendation has already been discussed with the required staff and has been implemented.
2016	February	Relocation Package Agreement	OFPA recommended DHR develop policies and procedures that govern how Relocation (Service/Repayment) are approved, executed, and retained.	Prior Period	As per DHR staff, a Moving and Relocation Policy has been finalized effective 8 <sup>th</sup> March 2016. The policy is posted on the Fairfax County Website with the other policies. ( <a href="http://fairfaxnet.fairfaxcounty.gov/Dept/DHR/Admin/PROMIEMS/58.pdf">http://fairfaxnet.fairfaxcounty.gov/Dept/DHR/Admin/PROMIEMS/58.pdf</a> ).
2016	February	Relocation Package Agreement-Coordination Between Department for IRS Reporting	OFPA recommended that management review the process for IRS reporting and imputing taxable income to identify the process gaps.	Prior Period	As per DHR staff, a Moving and Relocation Policy has been finalized effective 8 <sup>th</sup> March 2016. DHR centralized the management of the relocation agreements to prevent problems with agencies paying for items that should be reported by the IRS.
2016	February	FOCUS Accounts Payable Module	OFPA recommended that DOF develop specific policies and procedures that cover the validation and reconciliation of accounts payable data interfaces between the external systems and FOCUS.	Prior Period	As per DOF, staff worked with FBSG and OD&T to develop/update written processing procedures and it is located in uPerform to serve as a FOCUS resource tool for all county staff.  In addition, we had information about this placed in the latest inFOCUS publication that went out last week ( <a href="http://fairfaxnet.fairfaxcounty.gov/Dept/County/FOCUS/Agency/%20Documents/inFOCUS%202016/inFOCUS%20October%202016.pdf#search=infocus">http://fairfaxnet.fairfaxcounty.gov/Dept/County/FOCUS/Agency/%20Documents/inFOCUS%202016/inFOCUS%20October%202016.pdf#search=infocus</a> ). We also have an announcement on our FairfaxNet site ( <a href="http://fairfaxnet.fairfaxcounty.gov/Dept/DOF/Pages/default.aspx">http://fairfaxnet.fairfaxcounty.gov/Dept/DOF/Pages/default.aspx</a> ).

## Status of Prior Recommendations (Cont'd)

IMPLEMENTED (Cont'd)					
Year	Month	Study Topic	Recommendation Outline	Completed	Department Response
2016	February	Take-Home Vehicle & Fleet Utilization	CFPA recommended DVS should consider updating the policies and procedures relating to low-mileage vehicles to include a review of the same type of vehicle appearing on the low-mileage report in alternative years.	Prior Period	As per DVS, staff concludes that the Fleet Utilization Management Committee (FUMC) reviews a low-mileage history chart for the entire fleet sorted by department and prior low-mileage reports for departments with vehicles on the low-mileage list.
2015	May	Police and Fire Overtime	CFPA recommended Police and the Fire and Rescue Department be given guidance to manage their budget appropriations to the bottomline. The Police and Fire Department should consider reviewing the consistently overrun areas of the budget. This will help to better align budgeted expenditures with actuals.	FY 2018 Budget Development	As per the Police and the Fire and Rescue Departments, they concur with direction provided by the Department of Management and Budget (DMB), which is consistent with the discussion at the May 2015 Audit Committee meeting.

Department of Family Services						
Checklist	USDA Child and Adult Care Food Program	Head Start	Virginia Preschool Initiative VPI	Virginia Quality Rating and Improvement System	Early Head Start Childcare Partnership & Expansion Grant	
Grant Number	1670028-2016	1670030-2015	1670031-2016	1670040-2015	1670072-2015	
Grant Validity	10/1/2015 to 12/31/2016	8/1/2014 to 3/31/2016	7/1/2015 to 10/31/2016	7/1/2014 to 9/30/2015	1/1/2015 to 10/31/2016	
Program Year	2016	2015	2016	2015	2015	
Grant Status as of October 2016	Award	Closing	Award	Closed	Award	
Award Type	Federal Pass-Through	Federal	State	Federal Pass-Through	Federal	
<b>Award amount</b>	<b>\$4,771,546</b>	<b>\$4,967,091</b>	<b>\$5,080,000</b>	<b>\$292,000</b>	<b>\$2,113,043</b>	
Grant close out notification to grantor	N/A	v	N/A	v	N/A	
Grant closeout date grantor	N/A	07/31/15	N/A	07/31/15	N/A	
Local cash match and/or in-kind contributions	N/A	v	v	v	v	
Accuracy of financial data in FOCUS	x	x	x	v	x	
Compliance with grantor's required monitoring process and procedures	N/A	v	N/A	v	v	
Timely billing and collection efforts.	v	v	N/A	v	v	
Progress and/or progress reports are submitted to grantor's or pass through entity	N/A	v	N/A	v	v	
Encumbrances and reservations have been liquidated and obligations have been paid.	N/A	v	N/A	v	N/A	
Billing for grants is complete and accurate	v	v	N/A	v	N/A	
All grant income has been received	N/A	v	v	v	v	
Cash matching efforts and/or in-kind contributions are complete, accurate and timely.	N/A	v	v	N/A	v	
Reconcile program year revenues and expenditures	N/A	v	v	v	v	
Accuracy of year-end reconciliations of revenues and expenditures for carryover.	v	N/A	N/A	v	N/A	
Carryover of unexpended grants funds.	v	N/A	N/A	N/A	N/A	
Accuracy of the appropriation of new or supplemental awards.	N/A	N/A	v	N/A	v	
Accurate indirect cost rates used on County grants and contracts with the Federal and State Governments	v	N/A	N/A	N/A	N/A	

**Legend:**

v = Denotes test attribute passed further audit work (PFAW).  
 x = Did not pass further audit work (DNPAW).  
 N/A = Non-applicable.

Appendix B

Department of Transportation						
Checklist	Old Courthouse Ride Safe Routes to School	Reston Bike Share Infrastructure	Fairfax Connector Transit Stores	Marketing / Ridesharing-TDM Program	Marketing / Ridesharing-TDM Program	Marketing / Ridesharing-TDM Program
Grant Number	1400138-2015	1400139-2015	1400090-2015	1400021-2015	1400021-2015	1400021-2016
Grant Validity Dates	3/18/2015 to 10/1/2018	3/18/2015 to 10/1/2017	11/6/2014 to 2/15/2016	7/1/2014 to 10/31/2015	7/1/2014 to 10/31/2015	7/1/2015 to 10/31/2016
Program Year	2015	2015	2015	2015	2015	2016
Grant Status as of October 2016	Award	Award	Closed	Closed	Closed	Award
Award Type	Federal Pass-Through	Federal Pass-Through	Federal Pass-Through	State	State	State
Award amount	\$385,000	\$385,000	\$500,000	\$626,934	\$626,934	\$708,014
Grant close out notification to grantor	N/A	N/A	✓	✓	✓	N/A
Grant closeout date grantor	N/A	N/A	1/4/2016	9/30/2015	9/30/2015	N/A
Local cash match and/or in-kind contributions	N/A	N/A	N/A	✓	✓	✓
Accuracy of financial data in FOCUS	✓	✓	x	x	x	✓
Compliance with grantor's required monitoring process and procedures	✓	✓	✓	✓	✓	✓
Timely billing and collection efforts.	✓	N/A	✓	✓	✓	✓
Progress and/or progress reports are submitted to grantor's or pass through entity	N/A	✓	✓	✓	✓	✓
Encumbrances and reservations have been liquidated and obligations have been paid.	N/A	N/A	✓	✓	✓	✓
Billing for grants is complete and accurate	✓	N/A	✓	✓	✓	✓
All grant income has been received	N/A	N/A	✓	✓	✓	✓
Cash matching efforts and/or in-kind contributions are complete, accurate and timely.	N/A	N/A	N/A	✓	✓	✓
Reconcile program year revenues and expenditures	✓	✓	✓	✓	✓	✓
Accuracy of year-end reconciliations of revenues and expenditures for carryover.	N/A	N/A	N/A	N/A	N/A	N/A
Carryover of unexpended grants funds.	✓	N/A	N/A	N/A	N/A	N/A
Accuracy of the appropriation of new or supplemental awards.	N/A	N/A	N/A	N/A	N/A	N/A
Accurate indirect cost rates used on County grants and contracts with the Federal and State Governments	N/A	N/A	N/A	N/A	✓	✓

Legend:

✓ = Denotes test attribute passed further audit work (PFAW).  
 x = Did not pass further audit work (DNPFAW).  
 N/A = Non-applicable.

## Appendix C

Grant Module Data Analysis									
Grants	Grant Number	Grant Award - Valid to Dates	Grant Budget & Posting Dates	Document vs. Module - Date Comparisons	Grant Award - Values	Grant Module / Master Data - Values	Differences		
USDA Child and Adult Care Food Program	1670028-2016	10/1/2015 to 09/30/2016	10/1/2015 to 12/31/2016	X	\$4,771,546.00	\$4,722,667.00	\$48,879.00		
Head Start	1670030-2015	8/1/2014 to 7/31/2015	8/1/2014 to 3/31/2016	X	\$4,967,091.00	\$4,307,995.00	\$659,096.00		
Virginia Preschool Initiative VPI	1670031-2016	7/1/2015 to 06/30/2016	7/1/2015 to 12/31/2016	X	\$5,080,000.00	0	\$5,080,000.00		
Virginia Quality Rating and Improvement System	1670040-2015	7/1/2014 to 06/30/2015	7/1/2014 to 9/30/2015	X	\$292,000.00	\$292,000.00	\$0.00		
Early Head Start Childcare Partnership & Expansion Grant	1670072-2015	1/1/2015 to 06/30/2016	1/1/2015 to 10/31/2016	X	\$2,113,043.00	\$989,177.00	\$1,123,866.00		
Old Courthouse Ride Safe Routes to School	1400138-2015	3/18/2015 to 10/1/2018	3/18/2015 to 10/1/2018	√	\$385,000.00	\$385,000.00	0		
Reston Bike Share Infrastructure	1400139-2015	3/18/2015 to 10/1/2017	3/18/2015 to 10/1/2017	√	\$385,000.00	\$385,000.00	0		
Fairfax Connector Transit Stores	1400090-2015	11/6/2014 to 01/31/2016	11/6/2014 to 2/15/2016	X	\$500,000.00	\$500,000.00	0		
Marketing /Ridesharing-TDM Program	1400021-2015	7/1/2014 to 06/30/2015	7/1/2014 to 10/31/2015	X	\$626,934.00	\$606,000.00	\$20,934.00		
Marketing /Ridesharing-TDM Program	1400021-2016	7/1/2015 to 06/30/2016	7/1/2015 to 10/27/2016	X	\$708,014.00	\$708,014.00	0		

**Tickmark Legend:**

√ = Pass Further Audit Work (PFAW)

X = Does Not Pass Further Audit Work (DNFAW)



## LIST OF ACRONYMS

BOA	Basic Ordering Agreement
BOS	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
CSB	Community Services Board
DFS	Department of Family Services
DHR	Department of Human Resources
DIT	Department of Information Technology
DMB	Department of Management and Budget
DOF	Department of Finance
DPWES	Department of Public Works and Environment Services
DOT	Department of Transportation
DPMM	Department of Procurement and Material Management
DPWES	Department of Public Works and Environmental Services
DTA	Department of Tax Administration
DVS	Department of Vehicle Services
EPD	Engineering Proposal Document
FBSG	FOCUS Business Support Group
FY	Fiscal Year
FCPL	Fairfax County Public Library
FCPS	Fairfax County Public Schools
FPS	Financial Policy Statement
HCD	Housing and Community Development
HCM	Human Capital Management
LCM	Local Cash Match
OFPA	Office of Financial and Program Audit
PPTRA	Personal Property Tax Relief Act
PM	Procedural Memorandum
RFP	Request for Proposal
SME	Subject Matter Expert
VDOT	Virginia Department of Transportation
VMF	Vendor Master File