

AUDIT COMMITTEE MEETING

FRIDAY, MARCH 1, 2024

OFFICE OF FINANCIAL AND PROGRAM AUDIT

+703-324-1501

FAIRFAXCOUNTY.GOV/BOARDAUDITOR

AUDITOROFTHEBOARD@FAIRFAXCOUNTY.GOV

MEETING AGENDA

- I. Review and Vote on the Meeting Minutes from the Prior Audit Committee Meeting
(November 22, 2022) – 5 mins

- II. Introduction and Overview of Office of Financial & Program Audit (OFPA) – 40 mins
 - a. Jennifer Girard, Performance Auditor to the Board
 - 1) Introduction of New Staff Members and Committee Members
 - 2) Overview of our Mission, Activities and History
 - 3) OFPA: Looking Forward

- III. Next Audit Committee Meeting:
 - a. May / June 2024 (Tentative)

MEETING MINUTES: VOTE



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods, and diverse communities of Fairfax County

Meeting Minutes for the November 22, 2022 Audit Committee Meeting

Audit Committee Members:

Dan Storck, Audit Committee Chairman, Mount Vernon District Supervisor *(Present)*
Dalia Palchik, Audit Committee Vice-Chairman, Providence District Supervisor *(Present)*
Rodney Lusk, Audit Committee Member, Lee District Supervisor *(Present)*
Pat Herrity, Audit Committee Member, Springfield District Supervisor *(Present)*
Les Myers, Audit Committee Citizen Member *(Present)*
Paul Svab, Audit Committee Citizen Member *(Present)*

Attendees:

Jim Shelton, Auditor of the Board	Ellicia Seard-McCormick, Dep. Cnty. Exec.
Ryan Huang, Fin. & Prog. Auditor	Christina Jackson – Chief Financial Officer
OTHER: DEPARTMENT HEADS / MANAGERS / STAFF - NOT LISTED	

Summary:

1. Committee approved the **September 2022 Audit Committee Meeting Minutes**.
2. Auditor of the Board proposed amendment of Election Readiness study to replace Fourth Quarter FY2023 Emergency Rental Assistance study.
3. Supervisor Palchik requested OFPA to consult with Office of Elections the availability of participation in the proposed Election Readiness Study.
4. Auditor of the Board explained the justification of both Stormwater Services Special Revenue and Conveyance System studies in FY2024 annual study plan raised by Citizen Member Paul.
5. Supervisor Palchik requested OFPA to coordinate with Fairfax County Public Schools for alternative School Bus Maintenance & Replacement Study if needed.
6. Committee discussed and approved the **FY2024 Annual Study Plan**.

INTRODUCTIONS: OFPA STAFF

Jennifer Girard, Performance Auditor to the Board of Supervisors

- Started in this role in November 2023
- Previously worked at the American Red Cross for nearly 17 years, with a background in audit, analytics, data visualizations and strategic operations, as well as fundraising.
- Master's degree in Latin American Studies from Georgetown University's School of Foreign Service; Bachelor's degree in Political Science and Spanish from Furman University.
- Certifications in fraud investigation and data analytics
- Professional Member of:
 - Institute of Internal Auditors
 - Association of Certified Fraud Examiners
 - National Association of Counties
 - Virginia Local Government Auditors' Association
 - INFORMS (Internal Association for Operations Research and Analytics)
- Board Member of:
 - Greenway Downs Citizens Association (Providence District)
 - Falls Church 29 (Cross jurisdictional effort to improve Route 29's walkability in Falls Church)
 - Fairfax County Crime Solvers



INTRODUCTIONS: OFPA STAFF

Cara O'Connor, Deputy Auditor to the Board of Supervisors

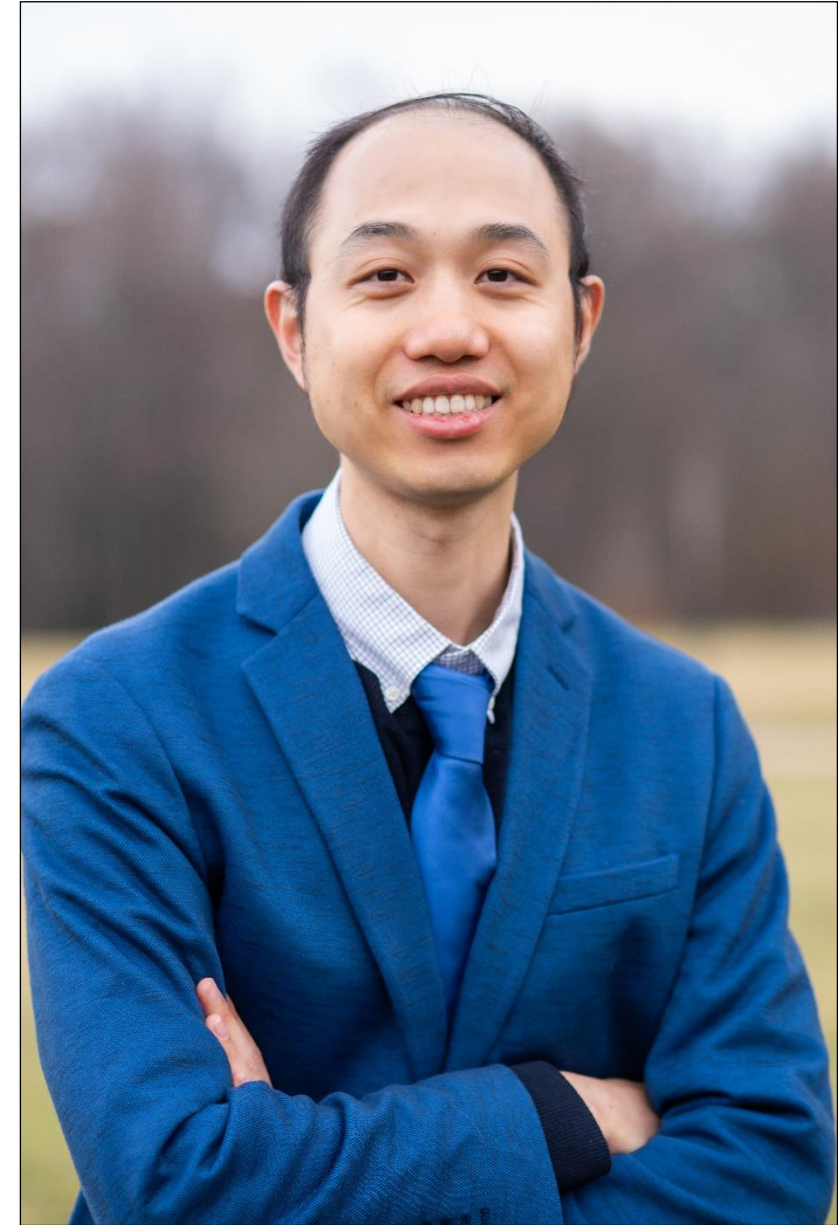
- Started in this role on Monday
- Previously worked at the American Red Cross for 10 years, the World Bank and PwC, with a background in internal audit, external audit, accounting, project management, advisory services and finance.
- Master of Accountancy from The George Washington University and Bachelor's degree in Economics from The College of William and Mary.
- Certified Public Accountant (CPA)
- Professional Member of Institute of Internal Auditors



INTRODUCTIONS: OFPA STAFF

Ryan Huang, Lead Analytics Auditor

- Started in this role in February 2024
- Prior, Ryan served as a Data Scientist at the Department of Management and Budget. He spearheaded research and data-mining in critical areas including Transportation and Government Efficiency and contributed to the County's strategic plan dashboard.
- Previously worked at OFPA as a data analyst from July 2022 to March 2023. Ryan used coding tools such as Python to mine data for insights, contributed to audit reports, and facilitated OFPA's studies with detailed visualizations.
- Ryan began his professional journey at China Information Consulting & Designing Institution Company for 7 years, where he excelled as a Business Analyst / Data Engineer.
- Master's degree in Finance from Johns Hopkins University; Bachelor's degree in Finance from University of Hawaii at Manoa.



INTRODUCTIONS: COMMITTEE MEMBERS

Audit Committee Members:

Supervisor Dan Storck, Chair, Mt. Vernon District

Supervisor Patrick Herrity, Springfield District

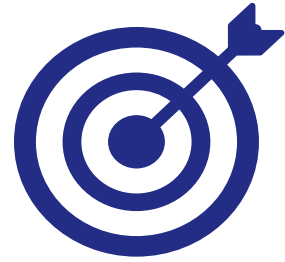
Supervisor Andres Jimenez, Mason District

Supervisor Jimmy Bierman, Dranesville District

Mr. Les Myers, Citizen Member

Mr. Paul Svab, Citizen Member

OFPA: OVERVIEW



Our Purpose:

Working under the guidance and direction of the Audit Committee, the Office of the Financial and Program Auditor (OFPA) provides an independent means for determining the manner in which operations, programs, and resources authorized by the Board of Supervisors (BOS) are deployed by management, and whether they are consistent with the intent of the Board and operating effectively and efficiently.



What do we do?

OFPA designs and conducts reviews, studies, and evaluations of county agencies as assigned by the BOS or the Audit Committee. For each study, we offer recommendations that can be used to increase county revenues, reduce county expenditures, or otherwise improve the efficiency and effectiveness of county resources.

OFPA activities can vary from a simple inquiry, a program study, or long-term monitoring.



Our Goals:

Review the effectiveness and efficiency of programs and operations of county departments, agencies, and authorities.

Identify cost savings and additional financial resources, as appropriate.

Recommend ways to improve, promote, and increase accountability.

OFPA: WORK CYCLE

STEP ONE

CREATE ANNUAL PLAN

Plan 7 - 8 studies per year, based on research, conversations, risk and opportunity



STEP TWO

CONDUCT STUDIES

Obtain data and gather information to identify opportunities for cost savings, revenue enhancement, and areas for improvement

STEP THREE

WRITE REPORTS

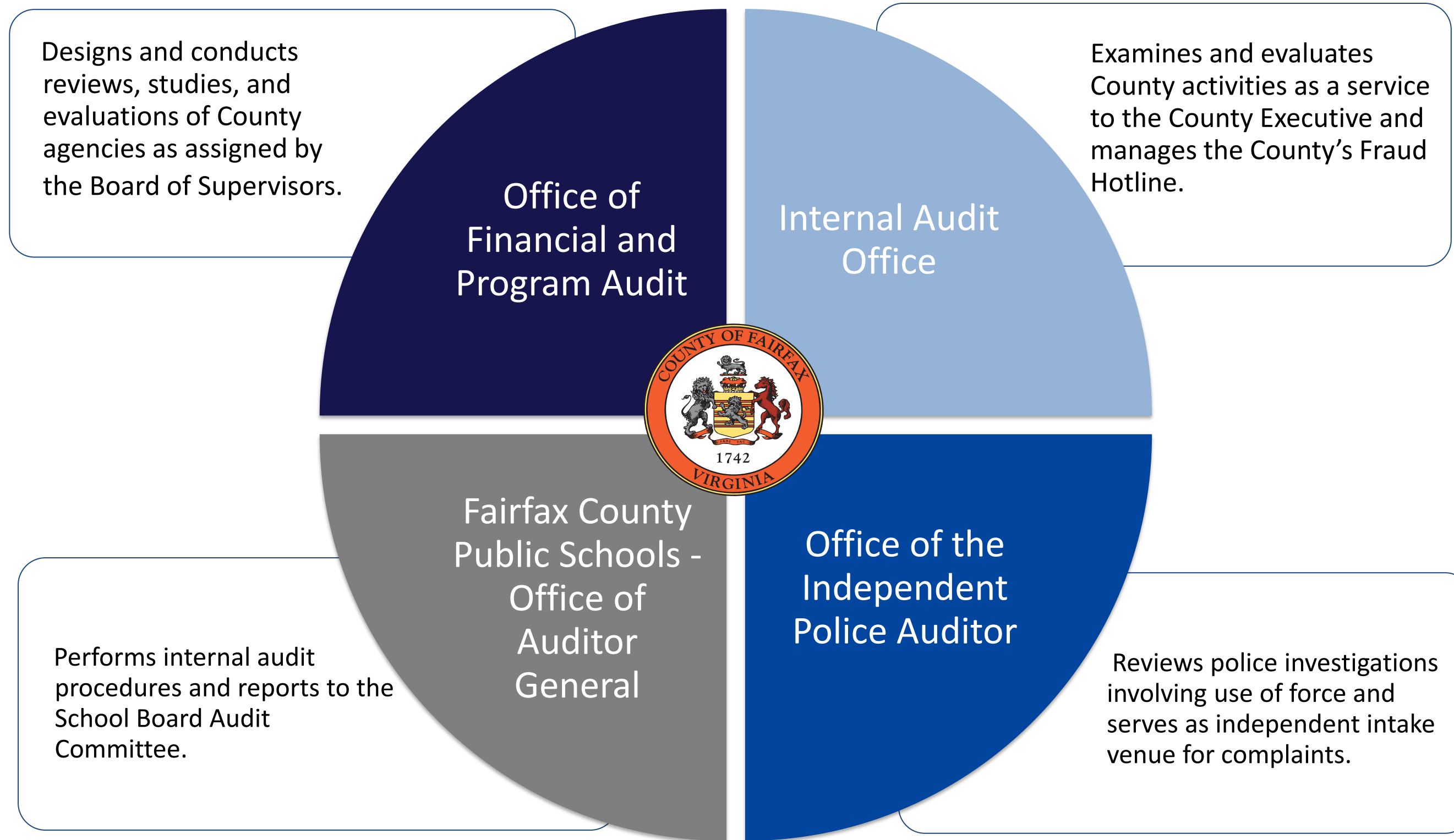
Develop reports that include recommendations and action plans agreed to by management

STEP FOUR

PRESENT REPORTS

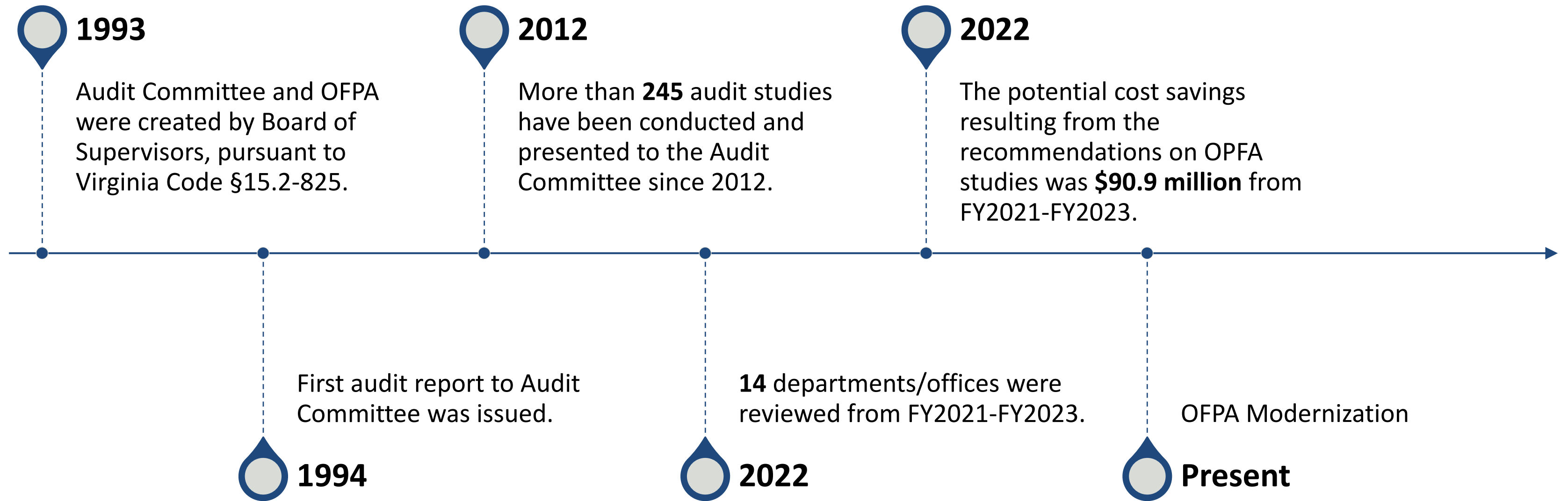
Present and share results with Audit Committee, and follow up as needed

ACCOUNTABILITY: FAIRFAX AUDIT FUNCTIONS



* The County also hires Cherry Bekaert LLP as external auditor to conduct an annual financial audit of the Comprehensive Annual Financial Report and Schedule of Expenditures of Federal Awards.

OFPA: HISTORY AND ACHIEVEMENTS



OFPA: LOOKING FORWARD



OFPA office vacant from December 2022 – November 2023



Jennifer hired Nov 2023; 3 month plan:

- Meet departments and board members ✓
- Hire team ✓
- Create plan to modernize OFPA ✓



- Create impactful studies
- Utilize data analytics in more innovative ways
- Build relationships and work collaboratively
- More follow up
- Become a trusted advisor to the Audit Committee

OFPA: DASHBOARD SNAPSHOT

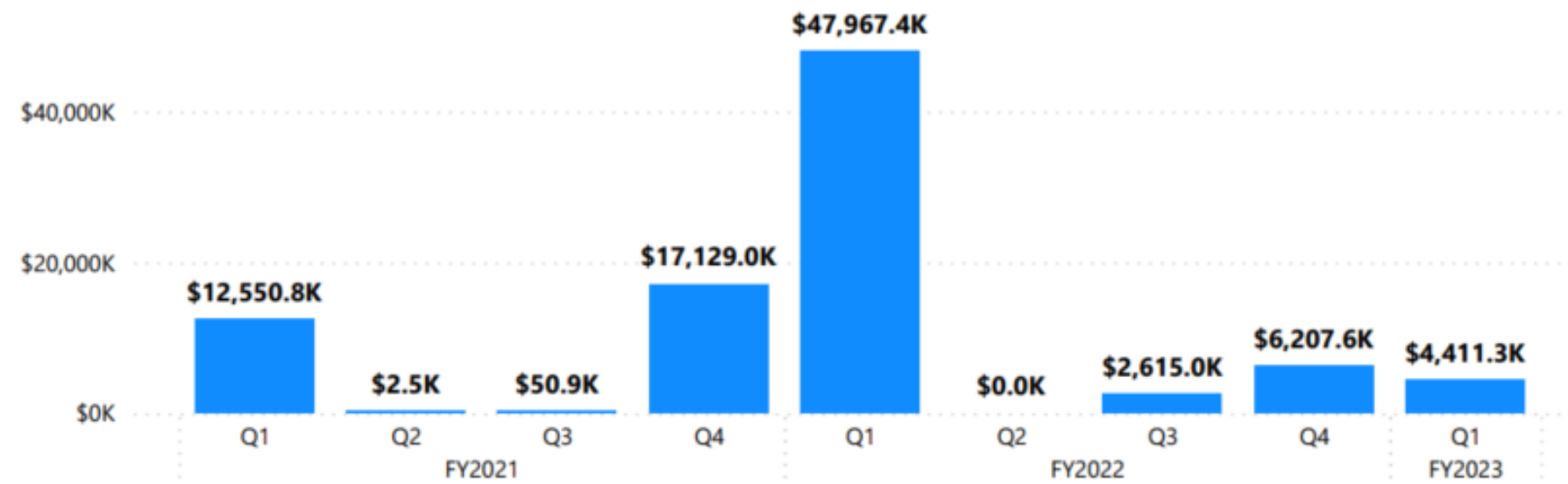


OFPA Audit Findings Summary (FY2021-FY2023)

Fiscal Year

Agency

Potential Cost Savings by Fiscal Quarter and Fiscal Year



Potential Cost Savings

\$90.9M

Observations

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Studies

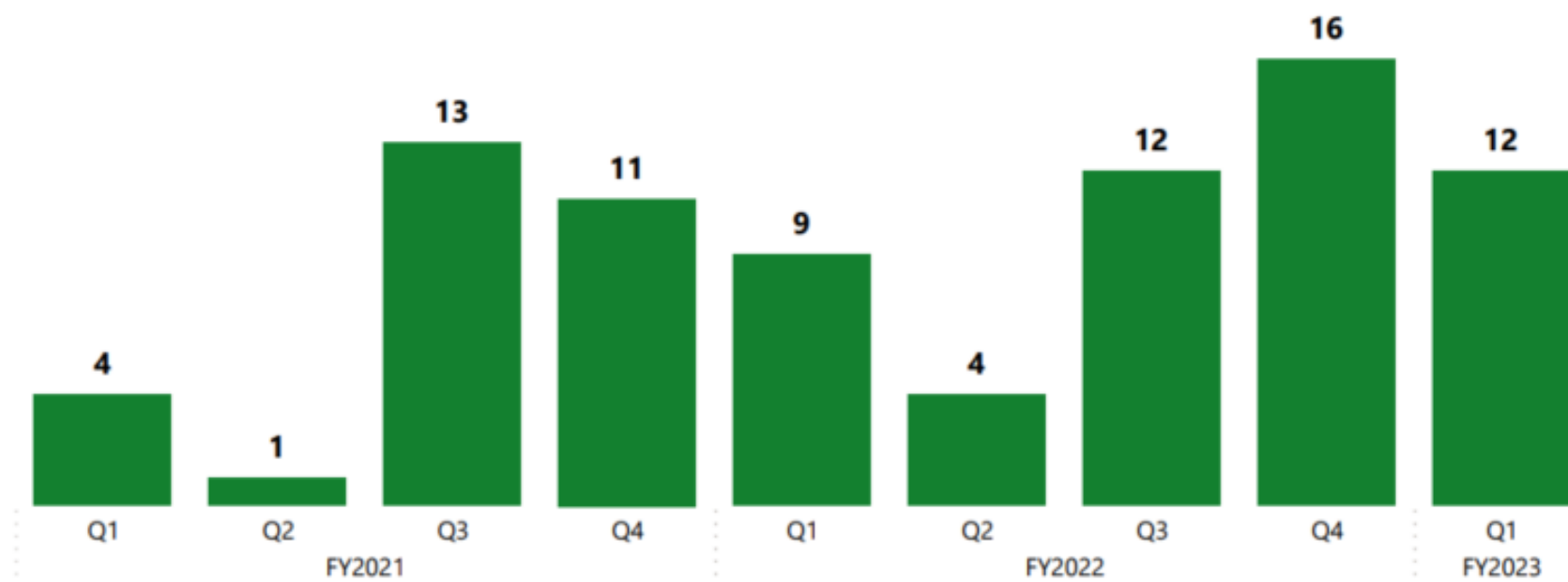
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Recommendations

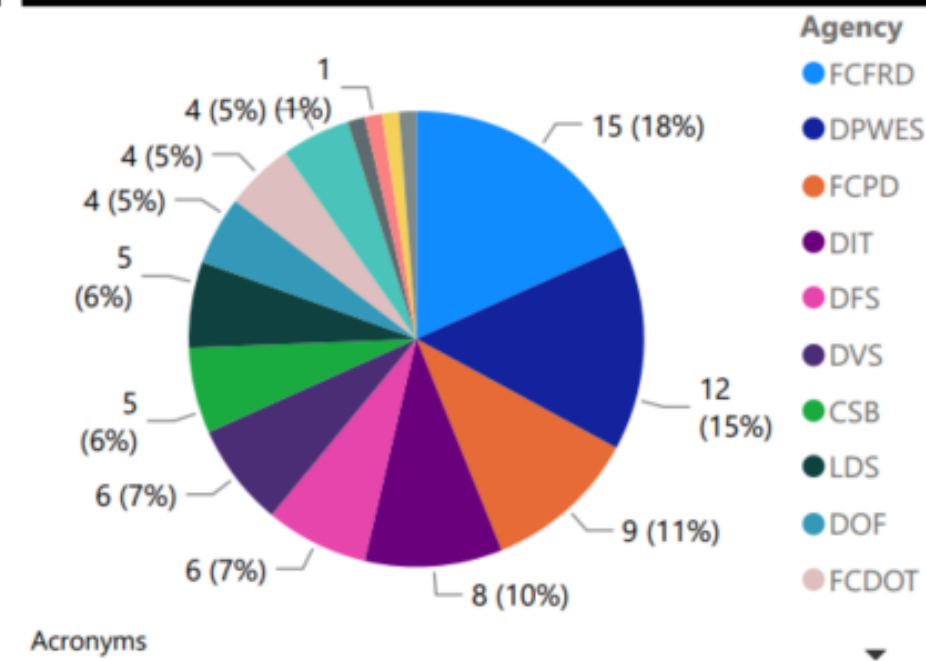
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[Full Audit Reports](#)

Observation by Fiscal Quarter and Fiscal Year



Observation by Agency



Acronyms

AUDIT COMMITTEE: NEXT MEETING

May / June 2024 (Tentative)