



FY2023 APPROVED ANNUAL STUDY PLAN

Jim Shelton MBA, CRP
Auditor of the Board

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THIRD QUARTER'S FY2023 APPROVED AUDIT COMMITTEE STUDY PLAN

Study #1

Take-Home Vehicle Study FY22 589 Vehicles in Program

Review Areas Including (*but not limited to*):

- Take-Home Fleet Utilization
- Vehicle Allowance vs. Fleet Operational Costs
- Vehicle Fair Market Value Relative to Maintenance Costs

Study #2

NVTC Trust Study FY17-21 Distributions \$657M/ Receipts \$638M

Review Areas Including (*but not limited to*):

- Incurred Project Costs vs. Requests for Reimbursement
- Reimbursement Requests vs. Receipts
- Unreimbursed Projects and Effects on Investments in Pooled Cash

FOURTH QUARTER'S FY2023 PROPOSED AMENDMENT AUDIT COMMITTEE STUDY PLAN

Study #1

Health Dept. Services Study FY17-21 Revs \$98M / Exps \$280M

Review Areas Including (*but not limited to*):

- Shared Health Services Remittances to the County Based on MOAs
- Unbilled Health Services
- Unreimbursed Amounts from Insurance Companies

Study #2

Election Readiness Study FY17-21 Costs \$25M

Review Areas Including (*but not limited to*):

- Voting Machine Maintenance Cost and Replacement Schedule
- Mail-In Voting: Dropbox Counts, Locations, Ease of Access
- Benchmarking Election Official Staffing vs. Registered Voter Population



FY2024 PROPOSED ANNUAL STUDY PLAN

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FIRST QUARTER'S FY2024 PROPOSED AUDIT COMMITTEE STUDY PLAN

Study #1

Follow-Up DVS Study FY17-21 Revs \$399M/ Exps \$373M

Review Areas Including (*but not limited to*):

- Vehicles In Operation vs. Purchases/Scheduled for Replacement
- Data Provided to Support Fuel Purchase Assertions
- Improved Reporting by Voyager to Enhance Oversight

Study #2

Stormwater Services Study FY17-21 Revs \$420M/ Exps \$366M

Review Areas Including (*but not limited to*):

- Operational Expenditures vs. Revenues
- Ending Balances Carryover & General Fund Offset
- Benchmarking Rates to Comparable Jurisdictions

SECOND QUARTER'S FY2024 PROPOSED AUDIT COMMITTEE STUDY PLAN

Study #1

FY2025 AUDIT COMMITTEE ANNUAL STUDY PLAN PROPOSAL

DOCUMENT COMPILATION IN PROGRESS

Meeting Approach

Presentation of Quarterly Studies

Overview of Objectives

Preliminary Graphical & Tabular Data Review

Presentation of FY2025 Study Alternatives

Audit Committee & Board Auditor Q&A Session

Study #2

CSB Revenue Follow-Up FY18-22 Revs \$180M / Exps \$843M

Review Areas Including (*but not limited to*):

- Time to Bill and Collect
- Insurance Claims and Billing Adjustments
- Mechanism Under Which Shared Service Billing is Performed

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THIRD QUARTER'S FY2024 PROPOSED AUDIT COMMITTEE STUDY PLAN

Study #1

Metrorail Parking Study FY17-21 Revenues \$119M/ Expenditures \$138M

Review Areas Including (*but not limited to*):

- Revenue from Facilities & WMATA vs. Debt Service
- Parking Lot Rental Receivables
- Review of Shared Funding Between Partners

Study #2

Stormwater Conveyance System Study FY17-22 Expenditures \$38.8M

Review Areas Including (*but not limited to*):

- Inspections Performed Within 5-Year Life Cycle and Identifying Retrofits
- Cost Review of Retrofit vs. Proactive Repairs/Replacements of Pipe Systems
- Other Agency/Department Service Failures Contributing to Cost Increase

FOURTH QUARTER'S FY2024 PROPOSED AUDIT COMMITTEE STUDY PLAN

Study #1

ERA Program Study ERA1 & ERA2 Funding \$34.5M / \$35.1M

Review Areas Including (*but not limited to*):

- Federal Funds Distributed to County vs. Constituents Direct Requests to State
- Explore Cost Mitigation Areas for Administering the ERA Program
- Explore Effects of Undisbursed Time-Barred Funds

Study #2

SACC Study FY17-21 Revenues \$176M / Expenditures \$245M

Review Areas Including (*but not limited to*):

- Current Enrollment vs. Maximum Facility Capacity
- Operational Costs Relative to Rate Setting
- Benchmarking to Public (Comparative Jurisdictions) and Private Rates



ALTERNATIVE STUDY PLANS

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ALTERNATIVE STUDY PLANS

Alternative Study #1

GO Bonds Study Avg. \$300M Issued Annually

Review Areas Including *(but not limited to)*:

- Bond Drawdown Review
- Bond Debt Service Review
- Effect of Debt Service on General Fund

Alternative Study #2

FCDOT Cash Proffers Follow-Up \$62M Balance as of July 2021

Review Areas Including *(but not limited to)*:

- Age/Use of Unused Proffer Balances
- Proffer Posting Accuracy & Tracking
- Proffer Drawdowns & Closeouts

ALTERNATIVE STUDY PLANS

Alternative Study #3

FCPS School Bus M&R Study FY18-22 Expenditures \$64M

Review Areas Including (*but not limited to*):

- School Bus Fleet Maintenance Cost and Replacement Schedule
- Fuel Costs and Efficient Route Utilization
- Benchmarking Route Efficiency to Comparable School Districts



ALLOWANCE FOR REVIEW AND DISCUSSION

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