



County of Fairfax, Virginia

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

Audit Committee Meeting Agenda

October 2, 2018 (5:00 PM)

Fairfax County Government Center, Room 232

- I. Review and Approval of the Meeting Minutes from the prior (June 26, 2018) Quarterly Audit Committee Meeting.
- II. Review the **October 2018 Draft Quarterly Report**:
 - i. **Miscellaneous G/L Accounts Study** – This study was performed to assess the appropriateness of entries in the Miscellaneous G/L accounts. This included identifying opportunities to reduce the historical balances going-forward. OFPA reviewed; expenditures and reimbursements recognition, and other related financial activity in these G/L Accounts. To identify the recording/recognitions practices and procedural enhancements, a sample of agencies/departments were identified to participate in the analysis.
 - ii. **Public Safety Overtime Study** – This study was performed to assess the management and controls around overtime at the Public Safety Agencies to include; Fairfax County Fire & Rescue Department, Fairfax County Police Department, Office of the Sheriff, Office of Emergency Management and Department of Public Safety Communications. OFPA reviewed the internal/financial controls, equity, requests/justifications, assignment/approvals, reconciliations, and other attributes related to additional pay oversight.
 - iii. **Fairfax County Park Authority (FCPA) Recreational Activities Study** – This study was performed to assess controls over; receipts, collections and financial assets. This included the following revenue generating FCPA facilities and programs; RecCenters, golf, season passes and swimming activities. To facilitate this process, OFPA reviewed; revenue recognition, reconciliations, point of sale transactions, cash handling, returns, on-site facility controls, and several other related areas.
 - iv. **Status Report on Prior Period Recommendations** – OFPA conducts follow-up work on prior period studies. A report out on the timelines of the implementation of corrective actions and status updates will be presented.
 - v. **Citizen Inquiries to OFPA** – OFPA documents communications/inquiries to our office, from constituents, for the purpose of apprising the AC and BOS of these communications. Additionally, for the assessment of any needed action. A report out of this compilation will be presented.
- III. Solicitation of Study Areas from the Audit Committee, Consideration of the **November 2018 Quarterly Proposed Work Plan**.
- IV. Next Audit Committee Meeting:
 - Tuesday (27th November 2018) @ 5:00PM
 - Fairfax County Government Center, Room 232