


Financial and Program Auditor

Administration

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

AGENCY DASHBOARD 			
Key Data	FY 2014	FY 2015	FY 2016
1. Total General Fund Revenues (in billions)	\$3.586	\$3.735	\$3.849
2. Total General Fund Disbursements (in billions)	\$3.636	\$3.741	\$3.858
3. Federal Grant Expenditures (in millions)	\$269.1	\$306.1	\$418.0
4. County FTEs	12,314.0	12,354.0	12,438.0
5. County Population	1,116,246	1,120,875	1,131,886
6. Number of County budgeted agencies, departments and funds	145	145	145

Focus

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

For each audit it conducts, the agency focuses primarily on the County's Corporate Stewardship vision element. The agency does this by developing, whenever possible, information during its audits that can be used to maximize County revenues or reduce County expenditures.

The Financial and Program Auditor supports the following County Vision Element:



Exercising Corporate Stewardship

Financial and Program Auditor

Budget and Staff Resources

Category	FY 2016 Actual	FY 2017 Adopted	FY 2017 Revised	FY 2018 Advertised	FY 2018 Adopted
FUNDING					
Expenditures:					
Personnel Services	\$287,181	\$346,346	\$342,883	\$353,359	\$353,359
Operating Expenses	16,747	32,166	35,639	32,166	32,166
Total Expenditures	\$303,928	\$378,512	\$378,522	\$385,525	\$385,525
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)					
Regular	2 / 2	2 / 2	2 / 2	2 / 2	2 / 2
Exempt	1 / 1	1 / 1	1 / 1	1 / 1	1 / 1
1 Auditor E		1 Management Analyst IV		1 Management Analyst II	
TOTAL POSITIONS					
3 Positions / 3.0 FTE			E Denotes Exempt Position		

FY 2018 Funding Adjustments

The following funding adjustments from the FY 2017 Adopted Budget Plan are necessary to support the FY 2018 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the budget on May 2, 2017.

- ◆ **Employee Compensation** **\$7,013**
An increase of \$7,013 in Personnel Services is for performance-based and longevity increases for non-uniformed merit employees effective July 2017.

Changes to FY 2017 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2017 Revised Budget Plan since passage of the FY 2017 Adopted Budget Plan. Included are all adjustments made as part of the FY 2016 Carryover Review, FY 2017 Third Quarter Review, and all other approved changes through April 30, 2017.

- ◆ **Carryover Adjustments** **\$1,741**
As part of the FY 2016 Carryover Review, the Board of Supervisors approved encumbered funding of \$62 in Operating Expenses and unencumbered funding of \$1,679 as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2016 and retain a portion to reinvest in employees.
- ◆ **Incentive Reinvestment Initiative** **(\$1,731)**
A net decrease of \$1,731 reflects 50 percent of the savings generated as the result of careful management of agency expenditures during the fiscal year and was returned to the General Fund as part of the FY 2017 Third Quarter Review. The remaining 50 percent was retained by the agency to be reinvested in employee training, conferences and other employee development and succession planning opportunities.

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Key Performance Measures

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate/Actual	FY 2017	FY 2018
Financial and Program Auditor					
Percent of recommendations accepted by the Audit Committee	100%	100%	90%/100%	90%	90%

A complete list of performance measures can be viewed at www.fairfaxcounty.gov/dmb/fy2018/adopted/pm/37.pdf

Performance Measurement Results

The Office of the Financial and Program Auditor provides an independent means for determining the manner in which resources authorized by the Board of Supervisors are being deployed. During FY 2016, the agency completed 21 studies which contained 34 recommendations. All recommendations were accepted by the Audit Committee and Board of Supervisors. The agency's studies resulted in the identification of \$8.2 million in additional fiscal resources/cost mitigation during fiscal year 2016.