

Office of Financial and Program Auditor

Administration

Mission

Working under the guidance and direction of the Audit Committee, the Office of 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 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 2015	FY 2016	FY 2017
1.	Total General Fund Revenues (in billions)	\$3.735	\$3.849	\$4.058
2.	Total General Fund Disbursements (in billions)	\$3.741	\$3.858	\$4.022
3.	Federal Grant Expenditures (in millions)	\$306.1	\$418.0	\$528.2
4.	County FTEs	12,354.0	12,438.0	12,552.0
5.	County Population	1,120,875	1,131,886	1,142,900
6.	Number of County budgeted agencies, departments and funds*	145	145	120

*The number of County budgeted agencies, departments, and funds reflects a decrease in FY 2017 due to a change in count methodology.

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 Office of 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 study conducted, the agency focuses primarily on the County's Corporate Stewardship vision element. The agency does this by developing, whenever possible, information during the studies performed which are used to maximize County revenues or reduce County expenditures.

Office of Financial and Program Auditor supports the following County Vision Element:



Exercising Corporate Stewardship

Additionally, this agency conducts follow-up work on prior period studies. As part of the post study work conducted, this agency reviews the agreed upon management's action plan. To facilitate the process, this agency collaborates with management prior to completion of the study. Through this

Office of Financial and Program Auditor

collaboration, timelines for the implementation of corrective action and status updates are documented for presentation at the upcoming Audit Committee Meetings.

Budget and Staff Resources

Category	FY 2017 Actual	FY 2018 Adopted	FY 2018 Revised	FY 2019 Advertised
FUNDING				
Expenditures:				
Personnel Services	\$283,702	\$353,359	\$353,359	\$368,538
Operating Expenses	20,304	32,166	33,898	32,166
Total Expenditures	\$304,006	\$385,525	\$387,257	\$400,704
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	2 / 2	2 / 2	2 / 2	2 / 2
Exempt	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 2019 Funding Adjustments

The following funding adjustments from the FY 2018 Adopted Budget Plan are necessary to support the FY 2019 program.

- ◆ **Employee Compensation** **\$15,179**
An increase of \$15,179 in Personnel Services includes \$7,951 for a 2.25 percent market rate adjustment (MRA) for all employees and \$7,228 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2018.

Changes to FY 2018 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2018 Revised Budget Plan since passage of the FY 2018 Adopted Budget Plan. Included are all adjustments made as part of the FY 2017 Carryover Review, and all other approved changes through December 31, 2017.

- ◆ **Carryover Adjustments** **\$1,732**
As part of the FY 2017 Carryover Review, the Board of Supervisors approved unencumbered funding of \$1,732 as part of the Incentive Reinvestment Initiative that allowed agencies to identify savings and efficiencies in FY 2017 and retain a portion to reinvest in employees.

Office of Financial and Program Auditor

Key Performance Measures

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate/Actual	FY 2018	FY 2019
Percent of recommendations accepted by the Audit Committee	100%	100%	90%/100%	90%	90%

A complete list of performance measures can be viewed at
<https://www.fairfaxcounty.gov/budget/fy-2019-advertised-performance-measures-pm>

Performance Measurement Results

The Office of 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 2017, the agency completed 24 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 \$26.37 million in additional fiscal resources/cost mitigation during FY 2017.