

Office of the Financial and Program Auditor

Mission 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 policies, 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 in compliance with all appropriate statutes, ordinances and directives.

Focus This agency plans, designs, and conducts studies, surveys, evaluations, and investigations of County agencies as assigned by the BOS or the Audit Committee acting on behalf of the BOS. The OFPA 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 identify revenue leakage, facilitate cost containment and revenue enhancement.

To assist OFPA with executing the responsibilities under its charge, members of the Fairfax County BOS submit study recommendations of which the findings and management responses are included in published studies. This process is utilized to provide the constituents, BOS and management reasonable assurance that fiscal and physical controls exist within the County.

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

Budget and Staff Resources

Category	FY 2019 Actual	FY 2020 Adopted	FY 2020 Revised	FY 2021 Advertised
FUNDING				
Expenditures:				
Personnel Services	\$252,244	\$381,702	\$381,702	\$396,237
Operating Expenses	16,337	32,166	32,166	32,166
Total Expenditures	\$268,581	\$413,868	\$413,868	\$428,403
AUTHORIZED POSITIONS/FULL-TIME EQUIVALENT (FTE)				
Regular	2 / 2	2 / 2	2 / 2	2 / 2
Exempt	1 / 1	1 / 1	1 / 1	1 / 1

**FY 2021
Funding
Adjustments**

The following funding adjustments from the FY 2020 Adopted Budget Plan are necessary to support the FY 2021 program:

Employee Compensation **\$14,535**
 An increase of \$14,535 in Personnel Services includes \$7,863 for a 2.06 percent market rate adjustment (MRA) for all employees and \$6,672 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2020.

**Changes to
FY 2020
Adopted
Budget Plan**

The following funding adjustments reflect all approved changes in the FY 2020 Revised Budget Plan since passage of the FY 2020 Adopted Budget Plan. Included are all adjustments made as part of the FY 2019 Carryover Review, and all other approved changes through December 31, 2019.

There have been no adjustments to this agency since approval of the FY 2020 Adopted Budget Plan.

Position Detail

The FY 2021 Advertised Budget Plan includes the following positions:

OFFICE OF THE FINANCIAL AND PROGRAM AUDITOR - 3 Positions			
1	Auditor, E	1	Management Analyst IV
		1	Management Analyst III
E	Denotes Exempt Position(s)		

**Performance
Measurement
Results**

OFPA provides an independent means for determining the manner in which resources authorized by the BOS are being deployed. During FY 2019, the agency completed 12 studies which contained 45 recommendations. All recommendations were accepted by the Audit Committee and BOS. The agency's studies resulted in the identification of \$11.96 million in additional fiscal resources/cost mitigation during FY 2019.

Indicator	FY 2017 Actual	FY 2018 Actual	FY 2019 Estimate/Actual	FY 2020 Estimate	FY 2021 Estimate
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-2021-advertised-performance-measures-pm>