

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 and evaluations 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 fiscal stewardship. 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 approves 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, OFPA conducts follow-up work on prior period studies. As part of the post study work conducted, OFPA 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 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Advertised	FY 2023 Adopted
FUNDING					
Expenditures:					
Personnel Services	\$235,272	\$385,519	\$327,519	\$406,268	\$406,268
Operating Expenses	16,711	32,166	112,166	32,166	32,166
Total Expenditures	\$251,983	\$417,685	\$439,685	\$438,434	\$438,434
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

FY 2023 Funding Adjustments

The following funding adjustments from the FY 2022 Adopted Budget Plan are necessary to support the FY 2023 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 10, 2022.

Employee Compensation

\$20,749

An increase of \$20,749 in Personnel Services includes \$15,459 for a 4.01 percent market rate adjustment (MRA) for all employees and \$5,290 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2022.

Changes to FY 2022 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2022 Revised Budget Plan since passage of the FY 2022 Adopted Budget Plan. Included are all adjustments made as part of the FY 2021 Carryover Review, FY 2022 Mid-Year Review, FY 2022 Third Quarter Review, and all other approved changes through April 30, 2022.

Carryover Adjustments **\$22,000**
 As part of the FY 2021 Carryover Review, the Board of Supervisors approved funding of \$22,000, including \$2,000 Personnel Services for a one-time compensation adjustment of \$1,000 for merit employees and \$500 for non-merit employees paid in November 2021. The remaining \$20,000 is due to encumbered funding in Operating Expenses for professional services.

Position Detail

The FY 2023 Adopted Budget Plan includes the following positions:

OFFICE OF THE FINANCIAL AND PROGRAM AUDITOR - 3 Positions			
1	Auditor, E	2	Management Analysts 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 2021, the agency completed nine studies which contained 21 recommendations. All recommendations were accepted by the Audit Committee and BOS.

Indicator	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate
Division Name						
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-2023-adopted-performance-measures-pm>