

Office of the Financial and Program Auditor

Mission

Working under the guidance and direction of the Board of Supervisors (BOS) 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 BOS are deployed by management and whether they are consistent with the intent of the BOS and in compliance with all appropriate statutes, ordinances, and directives.

Connection to the Countywide Strategic Plan

The Fairfax County Board of Supervisors adopted the first-ever Countywide Strategic Plan on October 5, 2021. The Countywide Strategic Plan serves as a road map to help guide future work, focusing on the 10 Community Outcome Areas that represent the issues of greatest importance to the community, and uses our One Fairfax equity policy to invest in people and places that have limited access to opportunity. On February 20, 2024, the second Annual Report on the work of the strategic plan was released to the public. The report contains point-in-time progress highlights for each of the community outcome areas, plus three data dashboards and data stories that are being replicated across all of the outcome areas, and a number of additional initiatives to embed the elements of the plan within department-level work. The report also includes a Year Three Implementation Model, which will engage hundreds of County subject-matter experts to identify and champion the specific strategies that will move forward to implementation under the guidance of the Board of Supervisors. For more information on the Countywide Strategic Plan, please visit www.fairfaxcounty.gov/strategicplan. The Office of the Financial and Program Auditor primarily supports the following Community Outcome Area:



Community Outcome Area	Vision Statement
Effective and Efficient Government	<i>All people trust that their government responsibly manages resources, is responsive to their needs, provides exceptional services and equitably represents them.</i>

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 is a distinct agency from the Office of Internal Audit which focuses on the day-to-day administration of the County. For each study conducted, the agency focuses primarily on fiscal stewardship by identifying revenue leakage, cost containment strategies and/or revenue enhancements.

To assist OFPA with executing the responsibilities under its charge, the BOS approves study recommendations of which the findings and management responses are published. This process is utilized to provide constituents, the BOS and County leadership, with full transparency of County operations.

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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 2023 Actual	FY 2024 Adopted	FY 2024 Revised	FY 2025 Advertised	FY 2025 Adopted
FUNDING					
Expenditures:					
Personnel Services	\$189,403	\$438,724	\$398,724	\$476,685	\$476,685
Operating Expenses	18,239	32,166	72,166	29,666	29,666
Total Expenditures	\$207,642	\$470,890	\$470,890	\$506,351	\$506,351
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 2025 Funding Adjustments

The following funding adjustments from the FY 2024 Adopted Budget Plan are necessary to support the FY 2025 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 7, 2024.

Employee Compensation \$37,961

An increase of \$37,961 in Personnel Services includes \$8,774 for a 2.00 percent market rate adjustment (MRA) for all employees, \$2,310 for performance-based and longevity increases for non-uniformed merit employees, both effective July 2024, and \$26,877 to support the hiring of a new Auditor to the Board of Supervisors.

Reductions (\$2,500)

A decrease of \$2,500 reflects reductions utilized to balance the FY 2025 budget. The following table provides details on the specific reduction:

Title	Impact	Positions	FTE	Reduction
Reduce Operating Budget due to Efficiencies and Cost Savings	As a result of the COVID-19 pandemic and the County's shift to a hybrid in-office and telework policy, the Office of the Financial Program Auditor has realized efficiencies and cost savings in general office supplies such as printing, travel, and postage. This reduction is not expected to have a negative impact on agency operations.	0	0.0	\$2,500

**Changes to
FY 2024
Adopted
Budget Plan**

The following funding adjustments reflect all approved changes in the FY 2024 Revised Budget Plan since passage of the FY 2024 Adopted Budget Plan. Included are all adjustments made as part of the FY 2023 Carryover Review, FY 2024 Third Quarter Review, and all other approved changes through April 30, 2024.

There have been no adjustments to this agency since approval of the FY 2024 Adopted Budget Plan.

Position Detail

The FY 2025 Adopted Budget Plan includes the following positions:

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

**Performance
Measurement
Results by
Community
Outcome Area**

Effective and Efficient Government

OFPA provides an independent means for determining how resources authorized by the BOS are deployed. During FY 2023, the agency completed two studies and all recommendations were accepted by the Audit Committee and BOS. The number of completed studies was less in FY 2023 due to staff vacancies, including the Auditor to the Board position. A new Auditor to the Board has been hired; however, no studies are expected to be completed in FY 2024 due to these vacancies.

Community Outcome Area	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
Effective and Efficient Government						
Financial Sustainability and Trustworthiness						
Percent of recommendations accepted by the Audit Committee ¹	100%	100%	90%	100%	N/A	100%

¹No audits or recommendations are expected in FY 2024 due to staff vacancies.

A complete list of performance measures can be viewed at <https://www.fairfaxcounty.gov/budget/fy-2025-adopted-performance-measures-pm>