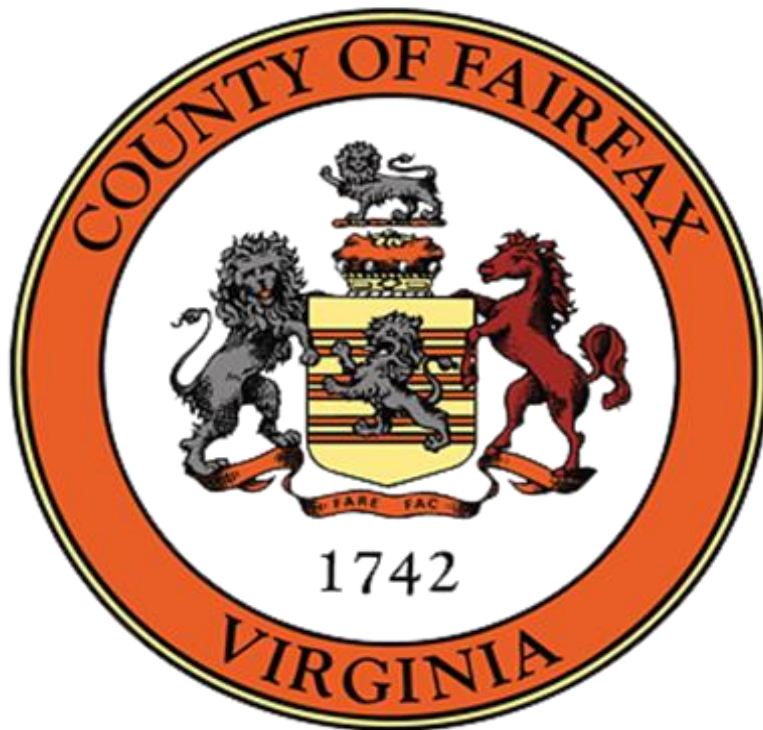


# COUNTY OF FAIRFAX, VIRGINIA OFFICE OF FINANCIAL AND PROGRAM AUDIT

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**October 2018**

**Status Report on Prior Period  
Recommendations & Inquiries to OFPA**

**FAIRFAX COUNTY BOARD OF SUPERVISORS  
AUDITOR OF THE BOARD**

[www.fairfaxcounty.gov/boardauditor](http://www.fairfaxcounty.gov/boardauditor)

**Fairfax County  
Office of Financial and Program Audit**



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**Fairfax County  
Office of Financial and Program Audit**

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**Fairfax County  
Office of Financial and Program Audit**

**ABSTRACT**

Working under the guidance and direction of the Audit Committee, the Auditor of the Board provides an independent means for assessing management's compliance with policies, programs and resources authorized by the Board of Supervisors. Further to this process, efforts are made to gain reasonable assurance that management complies with all appropriate statutes, ordinances and directives.

This agency plans, designs, and conducts studies, surveys, evaluations and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee (AC). For each study conducted, the agency focuses primarily on the County's Corporate Stewardship vision elements. The agency does this by developing, whenever possible, information during the studies performed which are used to maximize County revenues or reduce County expenditures.

To assist the Office of Financial and Program Audit (OFPA) with executing the responsibilities under our charge, members of the Fairfax County Board of Supervisors (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, we review the agreed upon managements' action plans. To facilitate the process, we collaborate with management prior to completion of studies. Through this collaboration, timelines for the implementation of corrective action and status updates are documented for presentation at the upcoming Audit Committee Meetings.

The results of studies may not highlight all the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled timeframe, and overall organization's data-mining results. The execution of the OFPA's studies are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. Our audit approach includes interviewing appropriate staff and substantive transaction testing. OFPA staff employs a holistic approach to assess agencies/departments whereby the review is performed utilizing a flow from origination to closeout for the areas under review.

There are several types of studies performed by OFPA, e.g.; operational, financial, compliance, internal controls, etc. To that end, it is important to note; OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

**Fairfax County  
Office of Financial and Program Audit**

**PRIOR PERIOD RECOMMENDATIONS  
Selected for Discussion**

IMPLEMENTED			
Study	Recommendation Outline	Prior Management Response	Updated Management Response
Month/ Year	Target Implementation Date		
<p><i>Provisioning for EMS Bad Debt (FCFRD)</i></p> <p><b>February 2018</b></p>	<p>To enhance the management accounting practices of the County, we recommend that consideration is given to the process of re-assessing the EMS FRD provision compilation, with the assistance of DOF. We also recommend that consideration is given to including the use of receivables balances, collection history, provisioning matrix, and other traditional provisioning tools. Performing the provisioning process utilizing this granular level assessment will assist staff in the compilation of a more accurate receivable provision.</p> <p style="text-align: center;">June 30, 2018</p>	<p>Given its negligible financial impact, historically, the provisioning assessment process for EMS Transport Billing Fee Revenues has been done pro-forma via a brief annual discussion between staff at FRD and the Department of Finance, based on the extensive experience and judgement of the individuals involved. Given this current recommendation and new staff, the EMS Transport Billing Program staff will coordinate a more formal annual assessment of the EMS Transport Billing Fee Revenues provisioning entry with the Department of Finance each fiscal year at year-end, as prescribed.</p>	<p>As part of the FY 2018 year-end process, FRD and DOF staff collaboratively implemented a more formal assessment of the EMS Transport Billing Fee Revenues provisioning entry that incorporated OFPA's recommendations. On June 28-29, 2018, revised provisioning entries were made applying the prescribed methodology utilizing the most recent current receivables balance and relevant collection history. Consequently, the EMS Transport Billing Fee Revenues provisioning entry was reduced from \$5,000,000 to \$3,887,426. Copies of provisioning correspondence between FRD and DOF, the supporting data and calculations utilizing current accounts receivable balances and relevant collection history, and screenshots of the FOCUS entries documenting the revision of the provisioning entry are attached as Attachment 3. This same revised provisioning process has been added to the EMS Transport Billing program's year-end checklist/calendar and will be followed going forward at the end of each fiscal year.</p>
<p><i>S,WaM Classification Process (DPMM)</i></p> <p><b>November 2017</b></p>	<p>DPMM disseminate a standard S,WaM Classification Form to the procurement authorities. This form should be utilized by all procurement authorities to classify vendors and be maintained within the contract files. This form should assist in the process of standardizing S,WaM classifications County-wide.</p> <p style="text-align: center;">December 31, 2017</p>	<p>DPMM concurs with this recommendation.</p>	<p>Completed. The form has been created, and provided to DOF (who controls the vendor master in SAP - the system of record). The form has been posted on the DOF webpage and DOF is updating their vendor file policy statement to request the form for all new vendors.</p>

**Fairfax County  
Office of Financial and Program Audit**

IN PROGRESS			
Study  Month/ Year	Recommendation Outline  Target Implementation Date	Prior Management Response	Updated Management Response
<p><b>Acquiring and Maintaining Disposal Certificates (DIT &amp; DPMM)</b></p> <p><b>November 2017</b></p>	<p>We recommend that DIT maintain disposal certificates (<i>utilizing DIT's prescribed record maintenance format, e.g. electronically and in compliance with the record retention policy</i>) with the serial numbers to better track their inventoried property. Additionally, reconciliations should be performed between (<i>E-Waste Recycler Inventory Reconciliation Forms to Original E-Waste Recycler Disposals Request</i>).</p> <p style="text-align: center;">June 30, 2019</p>	<p>DIT is working with DPMM to address this finding with the contractor (proper maintenance of disposal certificates). It is DIT's understanding that disposal certificates were made available subsequent to the original draft of this report but they did not include serial numbers. As DPMM addresses the matter with the recycling vendor, DIT is pursuing alternative options for the disposal of equipment that provides better operational and cost efficiencies, that optimizes the buys, strengthens controls and accountability and enables better productivity eliminating multiple parties and steps. DIT will tighten process to reconcile, receive and store certificates in county systems. With the ratio of staff-to-PCs noted in the DIT LOB, service levels may extend. The timeframe for completion of this task is first quarter 2018, with projected program reorganization and implementation for FY 2019.</p>	<p>DPMM is on track to meet the target implementation date.</p> <p>The new process mentioned above includes the disposal certificates coming directly to DIT and we scan them into the new IT Service Management system recently implemented.</p>
<p><b>Tracking of BOS County Owned Land (DOF)</b></p> <p><b>February 2018</b></p>	<p>OFPA recommends that DOF review the remaining 148 of the 358 parcels identified and address any issues (e.g. remove parcel from FOCUS inventory, update Tax Map Number, update recorded historical costs, and any other relevant data). Further to this process, consideration should be given to DOF reconciling its records to the Circuit Court records. But for this review, these parcels of land remained unreconciled. We recommend that this review process is performed on a periodic basis with existing staff levels to evaluate and restate data relevant to the land parcels. Any lessons learned should be utilized to identify and close any process gaps. Finalized results will be presented as part of the bi-annual follow up reporting.</p> <p style="text-align: center;">June 30, 2019</p>	<p>Department of Finance concurs with the recommendation to research and update these items accordingly. It should be noted as a result of this research, additional items could be identified as below the capitalization threshold.</p> <p>As noted in the previous response, there are processes currently in place to review current transactions and periodic reviews are made to identify items requiring update in the year changes occur; however, the vetting and update of the descriptive details included in older records is ongoing effort. Some of the items to be researched in this area correspond to items noted in the prior observation.</p> <p><b>Additional details in the management response can be found in the February 2018 Report.</b></p>	<p>Of the 358 items, a total of 251 items have been identified as below the threshold for capitalization. FBSG has proposed a solution to enter these items into the system independent from any future consideration to a change in the capitalization policy. This will be initiated in December/January timeframe.</p> <p>The 107 remaining items have been identified as assets residing in the FOCUS system. The corrective actions needed to these asset records will occur through the effort required to implement the reconciliation process noted in Management of BOS County Owned Land response. The projected completion date is June 30, 2019.</p>

**Fairfax County  
Office of Financial and Program Audit  
PRIOR PERIOD RECOMMENDATIONS**

**Implemented**

IMPLEMENTED				
Month/ Year	Study Topic	Recommendation Outline	Completed	Updated Management Response
February 2018	Timeline for Vendors to Respond to Requests (DPMM)	We recommend that consideration is given to limiting the time vendors are required to respond with questions/concerns and/or proposed contract terms (e.g., based on days deemed appropriate). Clarifying questions and/or contract issues could restart the clock. These are merely examples and should be shared with the appropriate group. This process enhancement could facilitate the process from a timeline standpoint.	August 31, 2018	DPMM has implemented processes to improve vendor response times.
February 2018	ENS Hardship Waiver Approval Process (FCFO)	Per the NOWA charity care agreement, full charity write-off for patients in households with income levels at or below 400% of FPG are waived. This policy applies to both underserved and uninsured patients. NOWA changed its charity care policy effective January 1, 2016. FRO is operating under the premise that NOWA waives fees if a patient can demonstrate income below 250% of FPG, which was NOWA's old practice. FRO approves waivers if a patient can demonstrate income below 300% of FPG. As there is an inconsistency in the waiver process, we recommend that FRO apply a consistent waiver process for approving hardship waivers. Additionally, FRO should codify this process in the respective policy statements. This will ensure the waiver process instituted by NOWA is performed in a consistent manner. This practice will also assist management in aligning the waiver process to ensure the approval assessments are performed in a consistent manner.	June 29, 2018	<p>On May 15, 2018, the BOS approved an Action Item authorizing FRO to align the income threshold at which individuals qualify for ambulance fee waivers with the charity care level set at FRO's predominant EMS transport destination. Between June 15 to June 29, the EMS Transport Billing Program Manager reviewed and renewed the current charity care policies for all (non-military) regional emergency departments to which FRO transports patients. Following these actions, effective July 1, 2018, the County's ambulance fee waiver policy was revised to allow EMS transport charges to be waived for individuals with documented incomes below 400% of federal poverty guidelines (FPG)—which is the charity care level set at most health system facilities. Invoicing facilities received approximately 77.0% of FRO transports in FY 2018. In addition, FRO updated Soward Operating Procedure 01.05.01 - EMS Transport Billing financial waiver guidelines to codify these process updates and ensure ongoing consistency. Any future updates to the income threshold at which individuals may qualify for EMS transport financial hardship waivers will be brought to the BOS as an information item prior to FRO implementation. Copies of the approved May 15, 2018 board item, revised Soward Operating Procedure 01.05.01 - EMS Transport Billing financial hardship guidelines, and Invoicing Assistance Policy (revised 5/1/2018) are attached as Attachment 1.</p>
February 2018	EMS Hardship Waiver Processing (FCFO)	We recommend that efforts are made to complete the approval and waiver process before writing off the related aged receivables.	April 30, 2018	<p>Effective April 12, 2018, Soward Operating Procedure 01.05.01 - EMS Transport Billing financial hardship guidelines was revised to include standard procedures to follow when an ambulance waiver application is incomplete or missing required supporting documentation (i.e., the main cause of incompletion in the timing of aged accounts receivable). In addition, FRO: (1) revised correspondence sent to hardship waiver applicants clarifying the timing of now complete applications will be waived and (2) updated its hardship waiver application tracking database to enable more timely review of pending applications prior to potential write-off of the related receivables. A copy of revised Soward Operating Procedure 01.05.01 - EMS Transport Billing financial hardship guidelines was already included above in Attachment 1. Copies of the revised letters sent to patients with incomplete or missing documentation are attached as Attachment 2.</p>

**Fairfax County  
Office of Financial and Program Audit**

IMPLEMENTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Completed	Prior Management Response	Updated Management Response
<b>February 2018</b>	Provisioning for EMS Bad Debt (FCFRO)	To enhance the management accounting practices of the County, we recommend that consideration is given to the process of re-assessing the EMS FRO provision compilation, with the assistance of DCF. We also recommend that consideration is given to including the use of receivables balances, collection history, provisioning matrix, and other traditional provisioning tools. Performing the provisioning process utilizing this granular level assessment will assist staff in the compilation of a more accurate receivable provision.	June 30, 2018	Given its negligible financial impact, historically, the provisioning assessment process for EMS Transport Billing Fee Revenues has been done pro-forma via a brief annual discussion between staff at FRO and the Department of Finance, based on the extensive experience and judgement of the individuals involved. Given this current recommendation and new staff, the EMS Transport Billing Program staff will coordinate a more formal annual assessment of the EMS Transport Billing Fee Revenues provisioning entry with the Department of Finance each fiscal year at year end, as prescribed.	As part of the FY 2018 year-end process, FRO and DCF staff collaboratively implemented a more formal assessment of the EMS Transport Billing Fee Revenues provisioning entry that incorporated OPA's recommendations. On June 29, 2018, revised provisioning entries were made applying the prescribed methodology utilizing the most recent current receivables balance and relevant collection history. Consequently, the EMS Transport Billing Fee Revenues provisioning entry was reduced from \$5,000,000 to \$3,887,426. Copies of provisioning correspondence between FRO and DCF, the supporting data and calculations utilizing current accounts receivable balances and relevant collection history, and screenshots of the FOCUS entries documenting the revision of the provisioning entry are attached as Attachment 3. This same revised provisioning process has been added to the EMS Transport Billing program's year end checklist/calendar and will be followed going forward at the end of each fiscal year.
<b>November 2017</b>	Insurance Coverage Documentation (FCPS)	As per the County's Risk Management Division, updated and properly executed certificates of liability documents should be obtained and maintained by FCPS in the contract files. These certificates serve as proof of insurance coverage for procured vendors.	December 31, 2017	FCPS implemented a revised process in February 2017, where OPS requires the certificate of insurance to be submitted by the vendor within 10 days of contract award. A copy is placed in the OPS contract file and the original is provided to FCPS Risk Management. Risk Management tracks certificates of insurance in the STARS system and ensures valid, current certificates of insurance are maintained. It is determined that a vendor is noncompliant, Risk Management will notify OPS for further action. FCPS is currently in the process of reviewing its contract files and comparing it with the data in the STARS system. Of the exceptions noted, certificates of insurance which meet the contractual requirements have been obtained from 6 of the vendors and are on file in OPS and were provided to Risk Management. Certificates of insurance for remaining 1 vendor has been requested.	In January 2018 FCPS completed it's review of contract files and the STARS system. Where variances existed, Certificates of insurance were requested by OPS and provided to FCPS Risk Management. Further, OPS and Risk Management jointly developed a Best Practice for Certificates of Insurance. The Best Practice is posted in the Virtual Procurement Manual at the link provided below. <a href="http://vprocst.cps.edu/procurement/procurementManual/Certificate-of-Insurance.pdf">http://vprocst.cps.edu/procurement/procurementManual/Certificate-of-Insurance.pdf</a>
<b>November 2017</b>	Sole Source & Cooperative Agreement Compilation (DPMM)	DPMM Develop a sole source & cooperative agreement submission form. A memorandum should also be developed that detail the frequency of submission, to whom it is submitted to in DPMM, and other important factors as deemed appropriate by DPMM. Both of these documents should be disseminated to the procurement authorities after implementation. This process will be an enhancement to current report-out as it makes both the Board and public aware of how the County's funds are being appropriated.	March 31, 2018	DPMM can comply with this reporting recommendation.	DPMM is in the process of developing the form and memorandum. This should be completed by 8/30/2018.



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IMPLEMENTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Completed	Prior Management Response	Updated Management Response
<b>November 2017</b>	S/WAM Classification Process (DPMM)	DPMM disseminate a standard S/WAM Classification Form to the procurement authorities. This form should be utilized by all procurement authorities to classify vendors and be maintained within the contract files. This form should assist in the process of standardizing S/WAM classifications County-wide.	December 31, 2017	DPMM concurs with this recommendation.	Completed. The form has been created, and provided to DCF (who controls the vendor master in SAP - the system of record). The form has been posted on the DCF webpage and DCF is updating their vendor file policy statement to request the form for all new vendors.
<b>June 2017</b>	Commingling Construction Financing Instruments (LDS)	OPFA recommends LDS endeavor to enhance processes whereby the original recording in the GL and agency internal tracking of construction financing instruments reflect the correct posting. Processes should be employed to review misclassification and controls put in place to eliminate input errors. This process has been discussed and reviewed with DCF. DCF concurs with this recommendation.	July 31, 2018 (Updated)	1/5/18 - LDS Financial Management Branch is currently reviewing and updating all processes to ensure accuracy and appropriate speed in posting all transactions. Internal SOPs are being updated and additional resources have been made available to perform regular QA and to assist in monthly close-out reconciliations.	8/1/18 - LDS Financial Management Branch has completed our review. All internal SOPs are updated and QA processes have been implemented.
<b>June 2017</b>	LDS Aged-Future Construction Escrow Balances (LDS)	OPFA staff recommends that LDS staff review and validate the aged future construction escrow balances presented by OPFA during this study. LDS should analyze these items to determine whether they may support projects or programs. Upon completion, efforts should be made to work with DCF or other appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether funds may be used on other projects or whether they must be returned and/or escheated. The County Attorney will advise LDS related to the use of funds and other issues which impact escrows as County staff execute a review and clean-up process. OPFA recommends that LDS staff engage DCF staff to facilitate the review and cleanup process in accordance with the County Attorney's advice, if needed.	July 31, 2018 (Updated)	1/5/18 - LDS has worked closely with OCA to establish a policy for aged future construction escrows. Some questions related to defining aged balances and de minimis value of future construction escrows are being posed to the Board of Supervisors. LDS (with the support of OCA) is recommending that all escrows that are less than 12 years old, or greater than \$5,000, or fall into an exemption category (Chapter 2 roads, landscaping, streetlight conversions, and trees) continue to be held by LDS.  For the escrows that do not meet any of these criteria, LDS is recommending that 602 escrows totaling \$1,031,910 be escheated back to the state, following the procedures for reporting unclaimed property.  Going forward, LDS is proposing that all escrows continue to be reviewed and held current and that future agreements include some flexible language that would allow future construction escrows that are unclaimed be used for similar purposes as the original agreement stipulated in the same vicinity.  Research has been completed and is being reported out to the BOS. LDS is submitting solutions to BOS for guidance on definitions of aged and material threshold for what should be escheated.	8/1/18 - LDS has finalized the policy and incorporated guidance and recommendations from the BOS. The process for notifying customers of unclaimed balances and their moving with the escheating process as necessary has begun. The BOS has agreed with LDS on the definitions of aged escrows and of the materiality threshold.

**Fairfax County  
Office of Financial and Program Audit**

IMPLEMENTED (Cont'd)				
Month/ Year	Study Topic	Recommendation Outline	Completed	Updated Management Response
June 2017	Aged Bond and Conservation Escrow Balances (LDS)	<p>OFA staff recommends that LDS staff review and validate the aged bond and conservation escrow balances presented by OFPA during this study. LDS should analyze these items to determine whether they may support projects or programs. Upon completion, efforts should be made to work with DOF or other appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether funds may be used on other projects or whether they must be returned and/or escheated. The County Attorney will advise LDS related to the use of funds, and other issues which impact escrows as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOF staff to facilitate the review and cleanup process in accordance with the County Attorney's advice, if needed.</p>	Completed  July 1, 2018	<p>8/1/18 - LDS now has established processes for handling aged bond and conservation balances, following the general processes outlined above for unclaimed property.</p>
June 2017	LDS Aged Cash Profiter Management Oversight (LDS)	<p>OFA staff recommends that LDS staff develop and implement a process whereby aged cash profiter balances that remain on the County's books are reviewed (based on a timeframe as deemed appropriate by LDS management, e.g. every three years) to identify whether the funds can be utilized as set forth in the profiter language, deployed to other projects, returned to the developer or other payor, and/or escheated, as appropriate. This initiative should assist staff in reducing the number and amount of aged balances ongoing.</p>	Completed  July 31, 2018	<p>The draft policy has been reviewed by OCA and is in the stages of being finalized. Highlights of this policy include the following:                      - A collection, all necessary research will be performed to determine functional purpose and intended recipient. LDS will also ensure recordation of owner contact information.                      - If the functional purpose becomes invalid and/or intended recipient cannot be identified/located, LDS will reallocate the funds and will coordinate with various county agencies to:                      • Determine appropriate alternative improvements.                      • Ensure alternative improvements are within vicinity of the original intended purpose.                      Any funds remaining in general fund will be earmarked for a specific purpose related to the original profiter intent, and will be re-evaluated on an annual basis. If not used within 12 years of the approval of the associated zoning case, LDS will release them to the owner.</p> <p>8/1/18 - LDS has finalized the policy to review and redirect (with board authorization) unspent cash profiter balances.</p>
March 2017	BNV Mellon Transaction Report That Details Transactions By Category (BAA)	<p>Uskie with the Custodian bank BNV Mellon to gain better transparency on the Transaction Detail Reports and to work with the external fund managers to submit accurate data to populate these reports.</p>	Completed  July 1, 2018	<p>Since BNV Mellon implemented new procedures for instructing wires in February of 2018, BAA has adapted to their changes as an interim process while we worked to implement full control of entering transactions and the various codes used in reporting those transactions. All fees and expenses initiated by BAA through Mellon's transaction application are reviewed for accuracy prior to them being released. As of July 1, all of our limited partnership investments were transitioned to an accounting group at Mellon who specializes in accounting for the less transparent details that the BAA auditors recommend BAA work to receive in reporting. Coupled with the work already done with investment companies on improving their reporting, BAA's transaction reports as of July 1, 2018 and forward will have better transparency in reporting and enhanced accuracy of data.</p> <p>Reconciliation with the custodian is complete for all investments. BAA is currently collaborating with Mellon to enhance what they are posting and coordinating information from the investment management companies to Mellon. There will be more updates to this in the response due March 2018.</p>

**Fairfax County  
Office of Financial and Program Audit**

IMPLEMENTED (Cont'd)				
Month/ Year	Study Topic	Recommendation Outline	Completed	Updated Management Response
March 2017	Review of Contracts by External (Internal Counsel (RAA))	Licise with the procured external counsel (when on-boarded) to develop a process whereby reviews of fund manager contracts are performed for future and existing contracts.	The RFP has been completed and narrowed down to 2 candidates. Interviews were conducted, with the final interview which took place December 20th, 2017. RAA has made a recommendation to the County's Attorney's Office who is preparing to check references and make a final determination of who the outside counsel will be. After that determination, a contract will be negotiated and a firm will be on-boarded, hopefully by January 31st, 2018. This is 30 days after the original target implementation date. As soon as outside counsel has been on-boarded, we will begin sending contracts to them for review, starting with the investments that have the most pressing legal concerns.  (Updated) January 31, 2018	On April 4th, 2018, OCA contracted legal services with Morgan Lewis and Bockius LLP. Since then, RAA, OCA and Morgan Lewis have collaborated on 5 investment contracts. One of the 5 investments was a review of an existing contract for the purposes of 1) discovering how much the review would cost, 2) obtain counseling on the potential outcomes of such a review, 3) give counsel background and information on all three retirement systems and 4) to assist RAA's COs with identifying legal "red flags" early in the investment onboarding process. Using what we've learned from our engagements with Morgan Lewis along with some templates they are creating for us to use, RAA intends to incorporate counsel's recommendations and templates into business operations going forward in an effort to keep costs low. Also as a result of our engagements with OCA and Morgan Lewis, we have determined that counsel's review of existing contracts would be too costly to the Retirement System's pension plans, and RAA has no leverage to change anything previously contracted. With that, we have been advised to go back to existing contracts for review during the onboarding of new investments with the same companies, or when it's time to re-subscribe. RAA will continue to look for opportunities to do this.
October 2015	Records Management (DIT)	CFPA recommended the Archives and Records Management Branch implement a formal compliance review program that accurately reflects the Virginia Public Records Management Manual.	January 31, 2018  No change from previous management response. We are still on target to begin implementation in Q2018.	The Archivist has started compliance reviews with agencies.

**Fairfax County  
Office of Financial and Program Audit**

**In Progress**

IN PROGRESS					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Prior Management Response	Updated Management Response
February 2018	Management of BOS County Owned Land (DOF)	<p>CPA recommends that DOF review the remaining 54 of the 58 identified items and address the issues for each parcel (e.g. remove parcel from FOCUS inventory, update Tax Map Number, and update recorded historical costs). But for this review, these parcels of land remained unrecorded.</p>	June 30, 2019	<p>Department of Finance concurs with the recommendation to research and update these items accordingly. There has been a long running effort to update the historical capital asset records for not only land but all classes of assets that reside in the FOCUS system with information that may not have been captured in the previous asset systems utilized by the County. Land acquisition is often associated with large multi-year capital projects that can present a variety of challenges; there have been periods where multiple parcels may have been recorded as a single asset, and changes to the tax map identifiers were not captured in the capital asset records. The length of time many of these assets have been in the county records means these changes could have occurred multiple times as the county developed and evolved. These are factors that make the research and resolution of these items a challenging and time-consuming process.</p> <p>In 2017, the Department of Finance began reviewing the practices that have been in place since the implementation of GASB 34 with regard to transportation (road) projects and associated transportation assets. Research and update of the transportation related items will be deferred and undertaken as a part of that effort, so that any updates to these assets will be aligned with the decisions made in association with the review. This appears to apply to all 28 items noted as requiring status determination. We feel it is important to note that many of the land assets in the County records pre-date GASB 34 guidance as well as the systems and processes currently in place. There are processes currently in place for current transactions and periodic reviews made to identify items requiring update in the year changes occur.</p>	<p>DOF has coordinated with FCSG and met with DTA. DTA has developed an I-care query that can be run upon request to provide a file that the asset team can use to reconcile to the I-care records to the FOCUS land asset records. This process is currently being developed and documented. In order for this process to function effectively, the FOCUS records will need to be completely reconciled and edited to ensure the tax ID is recorded in the same format in both systems so equal functionality can be used to identify changes or items to be researched. This will become a priority for the asset team upon completion of the FY 2019 external audit.</p> <p>Of the 54 items noted in the recommendation, 5 require additional review of contracts and agreements to determine if actions is required. The remaining items have been reviewed. Actions have been taken on a number of items and the remainder will be cleared in conjunction with the clearing of items identified in the Tracking of BOS County Owned Land section. The projected completion date is June 30, 2019.</p>
February 2018	Tracking of BOS County Owned Land (DOF)	<p>CPA recommends that DOF review the remaining 148 of the 358 parcels identified and address any issues (e.g. remove parcel from FOCUS inventory, update Tax Map Number, update recorded historical costs, and any other relevant data). Further to this process, consideration should be given to DOF reconciling records to the Circuit Court records. But for this review, these parcels of land remained unrecorded. We recommend that this review process is performed on a periodic basis with existing staff levels to evaluate and restate data relevant to the land parcels. Any lessons learned should be utilized to identify and close any process gaps. Finalized results will be presented as part of the bi-annual follow up reporting.</p>	June 30, 2019	<p>Department of Finance concurs with the recommendation to research and update these items accordingly. It should be noted as a result of this research, additional items could be identified as below the capitalization threshold.</p> <p>As noted in the previous response, there are processes currently in place to review current transactions and periodic reviews are made to identify items requiring update in the year changes occur; however, the vetting and update of the descriptive details included in older records is on-going effort. Some of the items to be researched in this area correspond to items noted in the prior observation.</p> <p style="text-align: center;"><b>Additional details in the management response can be found in the February 2018 Report.</b></p>	<p>Of the 358 items, a total of 251 items have been identified as below the threshold for capitalization. FCSG has proposed a solution to enter these items into the system independent from any future consideration to a change in the capitalization policy. This will be initiated in December/January timeframe.</p> <p>The 107 remaining items have been identified as assets residing in the FOCUS system. The corrective actions needed to these asset records will occur through the effort required to implement the reconciliation process noted in Management of BOS County Owned Land response. The projected completion date is June 30, 2019.</p>
February 2018	BOS County Owned Land Historical Costs Recorded in FOCUS (DOF)	<p>As part of the records review between FOCUS and Circuit Courts mentioned in the above observation, the update of relevant data should include validation of historical costs. Consideration should be given to performing this process under the same parameter as mentioned above, e.g. performed at the frequency and quantity deemed feasible utilizing the existing staff. Any lessons learned should be utilized to identify and close any process gaps. Finalized results will be presented as part of the bi-annual follow up reporting.</p>	February 1, 2019	<p>The Department of Finance has identified the reason for the "unreconciled balance" of \$556,930 as follows:</p> <ul style="list-style-type: none"> <li>• \$407,986 as structures that were on the properties and therefore should not be recorded as land assets (31 items)</li> <li>• \$148,944 of ancillary costs that were capitalized in association with the land (1 item).</li> </ul> <p>DOF will continue to work on providing support for these items, recognizing that documentation may be difficult to obtain as a number of these transactions originated in excess of 20 years ago.</p>	<p>The DOF asset team has initiated a practice of creating an attachment note to the file when creating the asset in the system indicating how the valuation was determined and attaching supporting documentation where applicable. This functionality was not available in the previous asset tracking system.</p> <p>DOF has identified agency contacts with whom to request assistance with attempting to locate some available support for these historic valuations. This outreach has been deferred due to the demands of the fiscal year end external audit and will resume with the reconciliation effort. The projected completion date is February 1, 2019, for determining and locating any existing historical documentation.</p>

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<b>February 2019</b>	Integrated Tax and Finance Systems  (DTA)	<p>If not already included in the scope of work of the project (Tax PP implementation), consideration should be given to working with DIT to interface the (Tax PP) with FOCUS to reduce uploads and/or manual data entries. While our review of three reconciliations between Movant and FOCUS did not reveal errors, this is a recommendation for process enhancement if feasible.</p>	June 30, 2019	<p>DTA and DIT concur with the recommendation and have, prior to the audit study, placed the TaxPP/FOCUS interface amongst the priorities for next phase's enhancements for TaxPP modernization. We are targeting Mid-Oct 2019 for implementing the interface given no other business changes that will need to supersede this work that necessitate modifications to TaxPP such as mandates or rate changes from legislative or other statutory requirements.</p>	<p>DIT's work for the Tax PP implementation is ongoing and the plan is for DIT to begin Phase 2 which includes the FOCUS interface in FY 2019. The Tax PP System has been renamed the Tax &amp; Business System (TABS) and will be referred to as such from now on.</p>
<b>February 2019</b>	BPO, License Monitoring and Issuance  (DTA)	<p>OPFA recommends that DTA augment the current practices utilized to identify unlicensed businesses with enhancements such as incorporating the use of external databases for comparative analysis. Some examples of these suggested databases are: Chamber of Commerce, Dun &amp; Bradstreet, Better Business Bureau or other sources deemed appropriate. Consideration should be given to performing this process utilizing electronic mechanisms e.g. file matching utilizing Lookups. While we are aware that DTA staff (business tax specialists) are assigned areas of the County to search for new businesses that have not yet registered, we recommend this process be enhanced based on the above-mentioned approach. This process could be performed at the frequency and quantity deemed feasible utilizing the existing staff. Lessons learned could then be employed to refine the process to a state of diminishing returns or continued if needed.</p>	January 31, 2020	<p>DTA has been exploring the option of using advanced analytics and linking technology that could help us in the discovery of unregistered businesses that are not in our system and merit further investigation. Assuming funding can be appropriated, we anticipate having this solution in place by FY20.</p>	<p>DTA has been working with the vendor on the analytics and the data that the system will produce. Once satisfied with the results, the next steps to engage in negotiations with the vendor on pricing terms and conditions. Once the pricing has been finalized the next steps is to secure funding. The original plan was to implement this by FY20, but we are working, advancing the schedule, if funds permit.</p>
<b>February 2019</b>	SAC Committee Evaluation Timeline  (DPMW)	<p>We recommend that the project predetermined timelines are managed through the use of an existing management tool. As DPMW has an oversight function, and utilizes a procurement project management tool to manage the predetermined timelines established in the DPMW project plan. We also recommend that DPMW strategize with the SAC chair to ensure that the project schedule is maintained.</p> <p>Additionally, consideration should be given to structuring the SAC with SME's with background in the project subject matter. When appointing SAC members, consideration should also be given to the level and/or grade of the employee as the limited availability of senior management may adversely impact the procurement cycle time.</p>	February 28, 2019	<p>DPMW concurs with the first process enhancement recommendation. The existing procurement project management tool is scheduled to be retired and the department will work with DIT to identify and implement a more robust system that supports project management, as well as, management reporting.</p> <p>DPMW concurs with the second process enhancement recommendation. The size and composition of the SAC is a matter fully within the authority of the Purchasing Agent. DPMW will discourage the appointment of high level County officials, (where appropriate) and will approve large SAC committees only where deemed necessary due to the complex nature of the procurement.</p> <p>For IT Projects, the recommended process already exists. IT Projects in the official IT Investment Plan are managed by an appointed agency sponsor Project Manager and DIT appointed technical Project Manager, who are responsible as part of their duties to lead the SAC process if a solicitation is required for a solution and/or implementation firm. The composition of the SAC is based on being sure that all stakeholder agencies are represented in the selection process including business function and IT SMEs. The DIT PMO has a role in advising the Project Managers to maintain status, speed and required coordination based on County IT Project Policy. All IT Projects are required to have a Project Plan that includes estimated timeframes for all activity milestones including procurement cycle time.</p>	<p>DPMW is on track to meet the target implementation date.</p>

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<b>February 2018</b>	RFP Procurements Process Timeline to Award (DPMM)	As the initial backlog in the procurement process is perceived to be created by the procurement request intake bottleneck, we recommend this process is reviewed to identify gaps for remedies. We also recommend that contract templates are reviewed and updated, changes should be communicated in the most efficient manner to needed parties. Lastly, we recommend that RFP predetermined timelines are managed using an existing project management tool to assist in staying with proposed completion dates, to the extent feasible.	February 28, 2019	DPMM concurs with the recommended process enhancement. The department will consider implementation of a scope of work or statement of work (SOW) tool for use by user agencies, in lieu of contract templates. The SOW tool would prompt user agencies to provide pertinent information related to their requirement without any need to edit, modify, or otherwise employ the contract templates. The templates are designed for use by DPMM contract specialists and need not be provided to the end user to initiate the procurement process.	DPMM is on track to meet the target implementation date.
<b>February 2018</b>	Collaborative Cross Departmental Work Group (DPMM/OCA/DIT)	We recommend that a work group is formulated with representatives from DPMM, DIT, OCA (and/or other parties as deemed appropriate) to strategize in the earliest (or most appropriate phase) of the procurement cycle.	February 28, 2019	DPMM will give consideration to the second recommended process enhancement. Typically, a subject matter expert or project manager is identified at the outset of the project. On occasion, staffing changes have challenged staff to identify the correct POC to provide guidance and direction.  DPMM will give consideration to the second recommended process enhancement. The monthly DPMM and OCA meeting agenda includes many non-IT procurement matters. The quarterly DPMM / DIT business planning meetings are another opportunity to collaborate on projects.  OCA concurs with the first recommended process enhancement and shares DPMM's concerns that the monthly DPMM/OCA meetings include many non-IT issues and that adding DIT to the quarterly meetings between OCA and DPMM might be more collaborative.  DIT supports the recommendation to include OCA earlier in the process for major, complex IT projects for input to the special terms and conditions prior to issuance of the RFP and for general awareness. It is the current practice for DIT to determine and identify a project manager at the outset of the process. DIT concurs with the recommendation for DIT to attend the monthly DPMM/OCA meeting for IT-related projects on the agenda.	DPMM is on track to meet the target implementation date.  DPMM has regular meetings with DIT to go over procurement actions in the purchasing and OCA review queues. In addition, assigned OCA staff interact directly with DIT deputies on technical understandings to inform their review.
<b>February 2018</b>	Negotiations with Vendor's Counsel (DPMM & OCA)	We recommend that a trigger is included in the Contract Specialist Procedural Reference (if exists) to include an early indicator for contacting OCA to assist in procurement when legal expertise is needed. There was considerable discussion around this issue and it appeared this process is expedited when OCA starts the dialogue early in the process with vendor counsel of the vendors.	February 28, 2019	DPMM concurs with the recommended process enhancement. DPMM contract specialists will strive to identify the earliest appropriate time to consult OCA for legal advice and review. There are predictable, but not consistent, stages in the contract negotiation process where OCA assistance is needed. DPMM management will provide regular oversight and guidance over complex procurements to improve DPMM / OCA consultation.  OCA concurs with the recommendation process enhancement. OCA agrees that the sooner it is notified that a legal review is needed, the sooner it will be able to review relevant documents and provide legal assistance.	DPMM is on track to meet the target implementation date.  OCA concurs with this recommendation and will provide legal review when requested by DPMM.

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<b>February 2018</b>	Coordination of Annual IT Plan between DIT, DPMM & OCA (DPMM/OCA/DIT)	To assist improving the efficiency in obtaining legal expense, we recommend that the DIT Annual IT plan is reviewed with DPMM and OCA to discuss upcoming procurements and other strategic initiatives. This process should be implemented based on the frequency and depth as deemed appropriate by the related parties.	February 28, 2019	DPMM concurs with the recommended process enhancement. As the County's IT plans are prepared and published annually, we will meet with DIT and OCA to gain awareness of major IT procurements. OCA concurs with the recommended process enhancement and agrees that will be in a better position to expedite legal review and negotiations with prospective vendors if OCA brought in earlier in the process. DIT concurs with this recommendation and will meet with DPMM and OCA after publishing of the Annual IT Plan to provide awareness and likely timeframes for upcoming major IT procurements.	DPMM is on track to meet the target implementation date. OCA concurs with this recommendation and will participate in any meetings scheduled pursuant to the recommendation and prior management response. DIT now participates in the monthly meetings with DPMM and OCA to go over pending IT contracts and open issues. DPMM works closely with DIT program management to reconcile understanding of technology nuances and solution differentiators to inform the legal and risk review process. Outside of legal-related issues, DIT and DPMM coordinate to get to mutual acceptance. A meeting is coordinated to go over the FY19 IT Plan.
<b>February 2018</b>	Standardized IT Procurement Contract Templates (DIT/OCA/DPMM)	We recommend that consideration is given to OCA liaising with DIT and DPMM to standardize sections of the contracts, where appropriate. This recommendation is designed to make reductions in the resources needed to compile contracts.	February 28, 2019	DPMM and OCA concur with new enhancement recommendation. Earlier collaboration on the development of an updated IT solicitations would improve the time period needed to develop and issue an RFP for IT goods or services. DIT concurs with the recommendation and has collaborated with DPMM and OCA on this agreed path, which is a work in process. It should be noted that due to the large and complex nature of some IT procurements, there may need to be additional deliberations to any established standards based on a specific procurement and rapid changes in industry practices that must be considered, and this will not necessarily reduce sponsor agency or DIT resource assignments.	DPMM is on track to meet the target implementation date. OCA will work with DPMM and DIT to meet the target implementation date.
<b>February 2018</b>	Acknowledgment Certification (DPMM & OCA)	We recommend that consideration is given to creating an Acknowledgment Certification including terms and conditions that comport with statutory requirements. This document could be inserted in the procurement process when and where deemed appropriate by OCA.	February 28, 2019	DPMM supports the new enhancement recommendation and will research best practice methods used by the Virginia Information Technologies Agency and other peer organizations with the objective of streamlining the negotiation process of mandatory (non-negotiable) terms and conditions. OCA supports the new enhancement recommendations and will draft an Acknowledgment Certification with input from DPMM and relevant agencies as appropriate. DIT notes that flexibility will need to be applied so that this provision does not summarily limit marketplace solutions that should be considered through the competitive process.	DPMM is on track to meet the target implementation date.

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<b>November 2017</b>	Vendor Classification (DOF & DPWES & DAHS)	As all vendors are required to complete vendor forms, it appears some of these forms submitted are incomplete. All procurement authorities should liaise with unclassified vendors to obtain completed forms for classification, if applicable. This data should then be used to update all relevant records. Additionally, mechanisms should be developed and employed to review this repository of data periodically to maintain updated records.	December 31, 2018	<p>DOF Response: The Department of Finance (DOF) will add the S, WAM form to the DOF forms webpage and include it as required documentation when establishing a vendor record in FOCUS. In addition, DOF will update the vendor file policy to reflect this requirement and update the vendor training accordingly.</p> <p>DPWES Response: Currently DPWES vendors for professional services and construction contracts do complete vendor S, WAM forms; however, going forward DPWES will ensure that the information from the forms is consistently entered into FOCUS. Any applicable unclassified DPWES vendors in FOCUS will be corrected by either entering information from existing forms from project files or by reaching out to obtain the vendor classification. FOCUS vendor information will be reviewed on an annual basis and updated, as needed.</p> <p>DAHS Response: DAHS will work with DPMM to ensure the S, WAM forms are accessible to program staff, procurement staff and vendors. Health and Human Services (HHS) Procurement and Financial staff who enter vendor records into the FOCUS system will collect data via the S, WAM Form at the time they collect new vendor W-9 information and add the S, WAM data to the vendor record. In addition, when HHS Contracts staff issue informal solicitations, they will include the S, WAM data form in the solicitation package. DAHS will make programming changes to the Health and Human Services System electronic Request for Supplies and Services form to facilitate the S, WAM form completion. Target completion date is April 1, 2018. As detailed above, action is being taken by DOF to assist with this process.</p>	<p>The Department of Finance is in the final phases of updating the vendor file policy. In the revised version it will provide guidance and expectations for agencies to collect data on vendor classification. Included as an attachment to the policy is a Small, Women, and Minority (SWM) classification form to be filled out by new vendors. Currently the form is available on the DOF webpage. Once the policy is complete and published, the training video will be updated to include the SWM data capture. These items are projected to be completed by December 31, 2018. DPWES obtained SWAM codes for all unclassified DPWES vendors. This information was shared with DPMM. DPMM is coordinating with DOF to enter those codes into FOCUS. DPWES will review FOCUS vendor information annually.</p>
<b>November 2017</b>	Acquiring and Maintaining Disposal Certificates (DIT & DPMM)	We recommend that DIT maintain disposal certificates (utilizing DIT's prescribed record maintenance format, e.g. electronically and in compliance with the record retention policy) with the serial numbers to better track their inventoried property. Additionally, reconciliations should be performed between E-Waste Recycler Inventory Reconciliation Forms to Original E-Waste Recycler Disposal Request.	June 30, 2019	<p>DIT is working with DPMM to address this finding with the contractor (proper maintenance of disposal certificates). It is DIT's understanding that disposal certificates were made available subsequent to the original draft of this report but they did not include serial numbers. As DPMM addresses the matter with the recycling vendor, DIT is pursuing alternative options for the disposal of equipment that provides better operational and cost efficiencies, that optimizes the buys, strengthens controls and accountability and enables better productivity eliminating multiple parties and steps. DIT will lighten process to reconcile, receive and store certificates in county systems. With the ratio of staff-to-PCS noted in the DIT DOR, service levels may extend. The timeframe for completion of this task is first quarter 2018, with projected program reorganization and implementation for FY 2019.</p>	<p>DPMM is on track to meet the target implementation date.</p> <p>The new process mentioned above includes the disposal certificates coming directly to DIT and we scan them into the new IT Service Management system recently implemented.</p>
<b>September 2017</b>	FCOIT Aged Cash Proffer Balances (FCOIT)	OPA staff recommends that FCOIT staff review and validate the aged cash proffer balances presented during this study. Determinations should be made, if these items are no longer supported by projects or programs. Upon completion, efforts should be made to work with the appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether these funds may be allocated to other projects or remitted to the Commonwealth Transportation Board. OPA recommends that FCOIT execute a process to review and clean-up aged proffer balances in accordance with the County Attorney's advice.	June 30, 2019	<p>Ongoing. We are still investigating old proffers. We are also receiving additional transfers of older proffers from LDS as a result of their clean-up process. When ready, OCA will be consulted and a process will be developed and implemented to reallocate any remaining old proffers.</p>	<p>Still on track for June 30, 2019 completion of process and beginning to reallocate old proffers.</p>



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<b>September 2017</b>	FCOOT Cash Profiler Internal Tracking (FCOOT)	OPFA recommends that efforts are made to complete cash profiler statuses on the internal tracking spreadsheet ( <b>going forward</b> ) utilized by FCOOT for management and oversight of these items.	June 30, 2019	Ongoing. We have been including status on all profilers added to the tracking sheet since September 2017. We are still working on investigating all profilers and updating their status.	No change in previous status. Still ongoing.
<b>September 2017</b>	FCOOT Cash Profilers Management Oversight (FCOOT)	A review and validation of the documentation for each aged cash profiler and the balances should be performed. OPFA recommends that FCOOT staff develop and implement a documented (and consistently executed) process whereby aged FCOOT profiler balances that remain on the FCOOT cash profiler list without disbursement activity are reviewed (based on a timeframe as deemed appropriate by FCOOT management, e.g. every three years).	June 30, 2019	FCOOT is in the process of filling a vacant position that will assist with this effort. Development of the SOP will begin this Spring. Review of all profilers is ongoing, and tracking tables are being updated appropriately.	The position has been advertised and interviews are planned for later this month. Development of the SOP will begin Spring 2019. Review of all profilers is ongoing, and tracking tables are being updated appropriately.
<b>September 2017</b>	FCOOT Cash Profilers Close-Out Procedures (FCOOT)	We recommend FCOOT staff collaborate with DOE to develop a documented (and consistently executed) close-out process for cash profilers. <b>As this process is being implemented based on prior quarter's reviews for other agencies, we also recommend that FCOOT and DOE leverage off of that project to address this recommendation.</b>	June 30, 2019	FCOOT will contact DOE for a point of contact and begin working on this once the profiler position in FCOOT is filled.	No change in previous status. Working on filling the position (see previous status).
<b>September 2017</b>	Court Case Status Tracking to Invoiced Property (FCPD)	OPFA recommends that FCPD implement a tracking mechanism to timely capture court case status for respective inventoried properties. We are aware that FCPD is currently exploring system enhancements which could provide opportunities in designing system tools not available in the current computing environment. Additionally, while FCPD staff performs periodic reviews at the main property room, these review results should be utilized to liaise with the respective evidence officers (on a sample rotating basis) to determine if any evidence can be disposed, released, sold, or remain as evidence.	December 31, 2018 (Updated)	Evidence TracQ, the Quietel software specifically for the Property & Evidence Section is ready to deploy and go live pending coordination with the new Records Management System (RMS) Project Team. Test environment results using static transferred data from ILEADS were very positive using Evidence TracQ. Legacy records from the BEST evidence management software has also been transferred to Evidence TracQ and managed with no problems. All new features and expected outcomes have been met. Final preparation to go live is underway and expected to occur late winter/early spring 2018.	Evidence TracQ, the Quietel software specifically for the Property & Evidence Section (and FCPD Quartermaster) remains on track for deployment. A recent delay was moving the platform to the cloud, as opposed to hardware servers. Final preparation is underway with users and is expected to go live in December 2018.

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<b>September 2017</b>	Security Camera & Coverage (FCPD & OIT)	OPFA supports the recommendation whereby FCPD staff collaborate with OIT and FMD staff to network (main and district stations) security cameras. This could enhance the effectiveness of monitoring the activity at the property rooms should any issues arise.	September 1, 2018 (Updated)	Progress continues as described by OIT's projected completion date of June 30, 2018. Additional infrastructure needs and network tasks were identified last fall. They are underway and must be completed before the remote locations can be mapped and viewed from central locations. Data is still secure, available, and viewable at each storage site.	Progress continues on this project, even with numerous personnel changes in the Property and Evidence Section, including a new workforce planning approved commander (a first lieutenant). Additional infrastructure scope has been completed and network tasks were identified and addressed. Final pricing is underway and a project go-live date (including training) of September 1, 2018 is planned.
<b>June 2017</b>	FCPA Aged Cash Profiler Balances (FCPA)	OPFA staff recommends that FCPA staff review and validate the aged cash profiler balances presented by OPFA during this study. FCPA should analyze these items to determine whether they may be used to support projects or programs. Upon completion, efforts should be made to work with DOF or appropriate agencies to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether these funds may be used on other projects or whether they must be returned and/or escheated. The County Attorney will advise FCPA related to the use of funds and other issues which impact profilers as County staff execute a review and clean-up process. OPFA recommends that FCPA staff engage DOF staff to facilitate the review and clean-up process in accordance with the County Attorney's advice, if needed.	June 30, 2019 (Updated)	Data validated and documentation searched for in LUS files. Sent aged profilers and documentation to OCA for direction.	We are actively working to address all of the profilers on the list. This is a continuum of effort on which we are making progress and I anticipate meeting the 6/30/19 deadline.
<b>June 2017</b>	Cash Profiler Internal Tracking (FCPA)	OPFA recommends that efforts be made to complete cash profiler receipt dates on the internal tracking spreadsheet utilized by FCPA for management and oversight of these items. OPFA's review of this tracking spreadsheet provided by FCPA revealed 80 aged items. The total Remaining Balances for these items was \$2,539,345. As this information was obtained by a review after the receipt of the missing dates on the spreadsheet, OPFA asserts this information is critical to the tracking and oversight of these items.	June 30, 2019 (Updated)	Profiler process updated. Aged profilers for \$1.4 million approved for restricted use by BOS. Sent other aged profilers with questions on re-use to OCA.	We are actively working to address all of the profilers on the list. This is a continuum of effort on which we are making progress and I anticipate meeting the 6/30/19 deadline.

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Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Prior Management Response	Updated Management Response
June 2017	Aged Escrows Management/ Oversight (LDS)	<p>OFPA staff recommends that LDS staff develop and implement a process whereby aged escrow balances that remain on the County's books are reviewed (based on a timeframe as deemed appropriate by LDS management, e.g., every three years) to identify whether the funds can be utilized as earmarked, deployed to other projects, returned to the developer, and/or escheated, as appropriate. This initiative should assist staff in reducing the number and amount of aged balances ongoing.</p>	July 1, 2019	<p>1/5/18 - LDS worked with OCA on appropriate procedures for managing funds held as future construction escrows and bond and conservation escrows.</p> <p><b>Future Construction Escrows:</b> Going forward, future construction escrows will be mapped on a GIS layer to maximize the potential for their timely use. In addition, a revised future construction agreement will be used so that the county has more flexibility in assigning FCEs to related projects. Finally, LDS has committed to reviewing all aged FCEs greater than \$5,000 in a timely fashion. It is currently estimated that these reviews will take approximately 3,000 hours of staff time.</p> <p>Discussions are underway to determine if these resources can be identified to complete the review by July 1, 2019.</p> <p><b>Conservation Escrows:</b> Going forward, LDS will review all escrows on a monthly basis and will attempt to contact the grantor within 30 days of the escrow being marked as payable. If the grantor does not respond to LDS attempts to contact, then the process to escheat the unclaimed property back to the state will begin 12 months after the date of notification.</p>	<p>8/1/18 - LDS is now reviewing all conservation escrows on a monthly basis and will attempt to contact the grantor within 30 days of the escrow being marked as payable. If the grantor does not respond to LDS attempts to contact, then the process to escheat the unclaimed property back to the state will begin 12 months after the date of notification.</p> <p>For the future construction escrows, LDS has received guidance from the BOS on the materiality threshold and is currently identifying resources necessary to complete the review by the 7/1/19 deadline.</p>
June 2017	LDS Unused Aged Cash Profiler Balances (LDS)	<p>OFPA staff recommends that LDS staff review and validate the aged cash profiler balances presented by OFPA during this study. LDS should analyze these items to determine whether they may be used to support projects or programs. Upon completion, efforts should be made to work with the DOP or other appropriate agencies to reverse the entries and/or release unreported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether these funds may be used on other projects or whether they must be returned and/or escheated.</p> <p>The County Attorney will advise LDS related to the use of funds, and other issues which impact profilers as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOP staff to facilitate the review and clean-up process in accordance with the County Attorney's advice, if needed.</p>	January 31, 2019 (Updated)	<p>1/5/18 - LDS has completed a detailed analysis of each aged profiler. Of the total 142 aged profilers (valued at \$2.9 million), 114 aged profilers (valued at \$2.5 million) have been transferred to the intended recipients. OCA is currently working with LDS on the remaining 28 aged profilers (valued at \$400,000) to perform due diligence in contacting escrow grantors. As part of this research process (and going forward), the Board of Supervisors will be consulted on a case-by-case basis to provide input on where/how these profiler balances would be spent or reallocated through a Board action.</p> <p>The proposed policy (developed with OCA) will direct reviews twice per year and would ensure that unspent money would be spent or reallocated (by the Board) within 12 years, as prescribed by state law.</p>	<p>8/1/18 - LDS now has a process in place to complete reviews twice per year to identify unspent balances that could be subject to Board-authorized reallocation (as prescribed by state law).</p> <p>LDS is now down to 9 cash profilers to research and determine final disposition. This will be completed by January 31, 2019.</p>
March 2017	Oversight of Fund Manager Fees (RAA)	<p>Validation of management and other fees is performed and request the fund managers remit all supporting documentation for assessed fund expenses.</p>	July 1, 2019	<p>As of December 28th, 2017, RAA has received 100% all Investment Manager supporting documentation for assessed fund expenses for FY 2017 and is currently working through the 149-statements. There will be more updates to this in the response due March 2018.</p>	<p>RAA remains on target to implement automated fund expense management by July 1, 2019. Analysis continues on the data received so far, validating amounts, identifying data points necessary for automation, and working with the investment companies on improved transparency. Automation is pending the approval of a proposed contract by procurement.</p>

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IN PROGRESS (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Prior Management Response	Updated Management Response
June 2015	Tracking/Reporting/Recording of Bad Debt & Accruals (Office of the Sheriff)	OFA recommended the Office of the Sheriff's finance staff consider coordinating with DDF to develop procedures to account for bad debts in their AR process.	10/31/2018 (Updated)	The Sheriff's Office has initiated all of their AR procedures and have the monthly AR aging review process in full swing. With the exception of two items (An MSNB invoice and one ATF invoice, which are being adjusted this week), we have no invoices past 30 days. Finance and the FOCUS business group have been instrumental in getting us a full aging report and adjustment procedures so we can maintain our monthly review process and collection efforts according to County guidelines. The procedures are being revised and will then be reviewed for approval.	The updated AR procedures are in the process of being reviewed and approved.
October 2015	Non-Tax Accounts Receivable (DTA)	OFA recommended the DTA work with FOCUS Business Support Group to develop complete system-generated AR aging reports using existing resources.	December 31, 2018 (Updated)	FBSG has created a detailed aging report for agencies who use FOCUS as their business system of record. Currently, they are in the process of completing the summary part of the aging report. SACC is in the process of gathering documentation and reviewing the test sample accounts selected by DTA for verification purposes. Once the account details has been verified by the DTA representative it will be presented to DTA senior management for implementation approval. CSB's vendor creditable is having difficulty breaking out the insurance part of the bill, which is inflating the outstanding balances for DTA on the aging report. CSB is concerned the vendor may not be able to provide a report without the insurance balances. The report for CSB may be on hold until a new system is implemented.	DTA has reviewed the test sample provided by SACC and had additional questions. DTA is in the process of reviewing the additional information. SACC hopes that after the review they are ready to implement the aging report in the next couple of months. CSB is in process of soliciting new vendors for the Health Care Services Information System (HCSIS) which will be used by multiple agencies within the County but will primarily be used by The Health Department and CSB. This will serve as the primary system of record and include an aging report.
July 2015	Tax Recovery and Collection (DTA)	OFA recommended the DTA have tax auditors review prior periods to ensure Federal Information Processing Standard (FIPS) codes are correct. If the FIPS codes are incorrect efforts should be made by the tax specialists to communicate with the business of what it needed.	June 30, 2019 (Updated)	BPOC Filing for 2018 is upon us (Due date 3/1/18). Given that we are scheduled to go live with the new system in June 2018, we decided that it is best to postpone this until the new system is up and running.	System is currently in the user testing phase. We are currently anticipating implementation of new system sometime by the end of FY19.
July 2015	Tax Recovery and Collection (DTA)	OFA recommended that DTA staff should continue efforts to review all files over a 36-month period, within the statute of limitations for collections. OFA recommended that DTA should incorporate use of excel formulas which would match unique identifiers quicker thereby speeding up the review process.	June 30, 2019 (Updated)	The plan continues to be to test the matching program again in the new system that is scheduled to go live sometime in June 2018.	System is currently in the user testing phase. We are currently anticipating implementation of new system sometime by the end of FY19.

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**Implementation Not Started**

IMPLEMENTATION NOT STARTED					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Prior Management Response	Updated Management Response
November 2017	Tracking of DIT Invented Property (DIT)	Subsequent to this review, DIT documented processes to implement an IT Management overview whereby relevant procurement equipment could be traced through the lifecycle to effect appropriate actions, e.g. recognition, retired, disposed, and/or etc. This would allow DIT to implement processes whereby all relevant asset related data are maintained in a centralized repository. Further to the process, reconciliations to FOCUS is prescribed by the appropriate oversight function, e.g. DPMM and/or DOP could be performed.  We also recommend any/all shipping documentation related to Printers be executed by both parties (the County and the service provider's representative) and maintained by DIT (utilizing DIT's prescribed record maintenance format, e.g. electronically and in compliance with the record retention policy).	February 28, 2019	Prior to the start of this review, DIT had initiated a project to implement a new IT Service Management system. The work included development of IT industry best practices and processes, system acquisition, policy configuration and features for agencies. The system tracks relevant equipment through the lifecycle supporting and effectuating appropriate actions as recommended by the Auditor. This project and status was reported as part of the Auditor study, with the first phase turned on to support the IT Service Desk while this review was on-going. DIT will continue to refine tracking of computer, mobility and peripheral equipment under its purview through its lifecycle in this centralized repository. Further, DIT will work with the BSG for integration with FOCUS and for reconciliations as prescribed by the appropriate County oversight function.  The Multi-function device program is an outsourced service, with equipment under their purview and not owned by the County. The program has been successfully managed in this manner since its inception over ten years ago. DIT has no problem getting additional vendor documentation when they remove the old equipment from County sites that are being replaced with new equipment through the lease arrangement. The timeframe for completion of these tasks is early 2018.	DIT has implemented the new IT Service Management system which went live in April for the core functionality. Staff is working on Phase 2, work to finalize the asset tracking configuration for lifecycle management, and enter the inventory, estimated for completion in February 2019. Integration to FOCUS will be part of the list of systems in the separate audit related to system integration into FOCUS and prioritized by the joint DIT/BSG development team.
November 2017	Recycled Equipment Revenue Recognition (DIT)	We recommend that a policy is codified to centralize the collection and recycle potential revenue leakage related to any available recycled revenue receipts for all agencies / departments in the County. We also recommend that DIT and DPMM (if applicable) base with DOP to determine the most efficient manner for receiving, recognizing, and tracking the receipt and use of these funds.	February 28, 2019	It should be noted that the revenue being discussed is received on used equipment no longer viable for county business use that the county generally retains when new from vendors for free or very minimal cost, and that the cost of wireless services for devices in agencies come from agencies' budgets. DIT Mobility Center staff had originally identified this potential for some revenue to off-set Mobility Center costs a few years ago, whereby checks received from vendors were properly deposited and posted in FOCUS per county policy. Expected revenue return is not expected to generate significant sums, but the projected amount could support an additional staff resource that would benefit administrative processing in the Center. The mobility center will update the DIT policy to address the collection of devices no longer being used, however we will also work with agencies in recognizing their budget impact equity. DIT will continue to work in accordance with established financial policy and procedure for the recognition of funds generated from the sale of this equipment within DIT's purview. All revenue will be recorded in FOCUS and any credits will be recorded as to reflect the total derived benefits from this program. The timeframe for completion of this task is the first quarter of 2018 and may be impacted by the development of the device collection policy.	DIT and DPMM have agreed upon an updated, more efficient process for 'trade-to-grow' lifecycle management of end-user devices. The revised process sets the financial return in the form of checks that are appropriately recorded in FOCUS, with our first check received and recorded in September 2018. We are in the process of refining existing policy based on the new process and associated operations, with completion on track for FY 19.
June 2018	Oversight of Billing & Collection Functions Provided by FCVA (DPWES)	We recommend that WW staff develop and implement a documented (and consistently executed) process whereby periodic reviews (based on a timeframe as deemed appropriate by DPWES management, e.g. on a sample basis and/or annually) for billing compilation and remittance of funds from FCVA to the County. Staff should review source documentation for billings and remittances i.e. the fiscal interest of the County. This would assist staff in gaining reasonable assurance that financial activity for WW has been adequately processed.	July 2, 2019	A documented annual review will be implemented and performed by Wastewater staff. Using sampling as the method, specific types of transactions relating to FCVA billing compilations and remittance of funds will be analyzed with FCVA's cooperation. Existing oversight has examined monthly data and invoices, where trends have been analyzed and significant variances have been explored with FCVA staff.	OFA will follow-up on this recommendation in the next status update.

**Fairfax County  
Office of Financial and Program Audit**

IMPLEMENTATION NOT STARTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Prior Management Response	Updated Management Response
June 2018	Reconciling Items (DPWES & DOF)	We recommend that SW staff liaise with Department of Finance (DOF) (or the appropriate agency), to reconcile these balances. Also, processes should be developed and efforts should be made to resolve these differences more timely going forward.	July 1, 2019	SWMP is committed to correcting its accounts receivable situation. Beginning on June 11, 2018, SWMP met with DOF and FOCUS staff to discuss the outstanding reconciliation balance. DOF has assigned a staff accountant to review the reconciling difference and attempt to locate its source. SWMP turned over recent reconciliation data on June 11 to DOF to begin the process. SWMP has been aware of this reconciliation for some time and has been actively working to procure a new subsystem that will eliminate the duplicate manual data entry that currently exists and will instead rely upon daily interfaces from the subsystem to FOCUS and SWMP will utilize the FOCUS SAP Accounts Receivable Module to maintain detailed records of customer accounts, eliminating the need for the external system to track accounts receivable. It is estimated that we will have a new subsystem installed and operating by July 1, 2019. SWMP is currently working with DPMM on a sub-source procurement for that system.	OPFA will follow-up on this recommendation in the next status update.
June 2018	Payment agreement between the County & Town of Vienna (DPWES)	We recommend that consideration is given to WW staff liaising with the DOF and Office of the County Attorney (OCA) to explore the opportunity of formalizing the deferred payment arrangement between the County and Town for the Town's allocated share of capital costs at the County's wastewater treatment facility.	July 1, 2019	DPWES will work with the Office of the County Attorney and develop a proposed agreement with the Town of Vienna to formalize this payment arrangement. The intention is to have this agreement in place by July 1, 2019.	OPFA will follow-up on this recommendation in the next status update.
June 2018	Terms in agreement no longer Applicable (DPWES & OCA)	We recommend that consideration is given to WW staff liaising with the OCA to review the current agreement to assess if the above-mentioned areas should be revised or removed. Additionally, as the current agreement is dated as of 1st January 1993, consideration should be given to assessing if this agreement should be terminated and a new agreement should be executed or the existing agreement should be updated.	July 1, 2019	DPWES will work with the Office of the County Attorney evaluate appropriate amendments to the Agreement with the Fairfax County Water Authority (FCWA). The intention is to have this agreement in place by July 1, 2019.	OPFA will follow-up on this recommendation in the next status update.

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IMPLEMENTATION NOT STARTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Prior Management Response	Updated Management Response
June 2018	Cash Balances Reported as Unapplied (DPWES)	We recommend that SW staff review the 20 identified items to apply and/or clear from the reporting. Determinations should be made if these remaining balances are related to system, data entry, and/or process gaps. Additionally, consideration should be given to monitoring unapplied cash receipts for periodic cleanup during the monthly reconciliation process. SW staff has informed OPA that efforts are currently being made to review and clear these unapplied cash receipts.	June 30, 2018	All of the errors identified above have been corrected. In reviewing existing policy, it was determined that the policy to prevent this situation from occurring is already in place and needs to be reemphasized. To prevent future recurrence of similar errors, SWMP has reviewed its monthly reconciliation practices and will reemphasize processes identified in DPWES's Monthly Reconciliation Plan that if diligently carried out each month will identify and correct similar errors on a timely basis. The DPWES Monthly Reconciliation Plan details pertinent sections that will be implemented for the reconciliation month of June 2018 and going forward.	OPA will follow-up on this recommendation in the next status update.
June 2018	Receivables Excessively Aged (DPWES)	We recommend that consideration should be given to documenting and performing periodic reviews over aged receivables to facilitate the completeness of MLC Reports for follow-up. While the items identified totals ~\$3.5K which is de minimis to the receivables balance, this is a control-centric recommendation designed for process enhancement.	October 31, 2018	SWMP will develop a formal written procedure whereby a system of reminders and communications with customers will be implemented to ensure more timely collection of these types of accounts. SWMP has an excellent model to follow with its commercial accounts receivable and will apply that reminder system to its misdelivered and governmental accounts receivable.	OPA will follow-up on this recommendation in the next status update.
June 2018	A/R Reporting Differences / FOCUS & Data Warehouse (DMG & DDF)	Staff should review the aggregate differences between the A/R reporting in FOCUS and the A/R reporting in the data warehouse. Consideration should be given to enhancing the data warehouse A/R reporting to include subtotals for outstanding receivables. We recommend that current financial practices are employed to reconcile A/R reporting in both systems which would support the initiative set out for the acquisition and implementation of this software.	December 31, 2018	<b>Management concurs with the finding and will take the following actions:</b>  1) FBSG/DOF staff will strengthen and highlight the documentation provided to end users on how to review the aggregate differences between the A/R Data Warehouse reports and the FOCUS A/R Standard reports to ensure that partial payments are adequately researched and followed up.  2) FBSG/DOF staff will provide additional training to A/R end users to help facilitate their understanding of the A/R reconciliation process between the two reporting platforms (Data Warehouse and FOCUS).  3) FBSG/DOF staff will review the Data Warehouse report(s) for enhancements including additional subtotals, groupings, filtering for displayed fields and/or sections, report definition, etc.	OPA will follow-up on this recommendation in the next status update.

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IMPLEMENTATION NOT STARTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Prior Management Response	Updated Management Response
June 2018	Agency Reconciliation Support for External Systems Data to FOCUS (CSB/HD/IDS)	<p><b>CSB</b> - We recommend that adjustments are made by CSB staff to Credible to reflect the adjustments made in FOCUS. These entries/updates should reconcile the balances in both systems.</p> <p><b>HD</b> - We recommend HD staff compile aggregate balances on a lead sheet for reconciliations as performed by other agencies/departments within the County.</p> <p><b>IDS</b> - We recommend that IDS staff develop and implement a documented (and consistently executed) monthly reconciliation process for both the ES and FIDO external systems.</p>	<p>CSB - March 31, 2019 June 30, 2020</p> <p>HD - March 31, 2021</p> <p>IDS - July 21, 2018</p>	<p>CSB - Efforts will be made to synchronize the monthly closing of Credible with FOCUS. Report(s) from Credible will be designed to allow for reconciliation with FOCUS reports and allow identification of any discrepancies between the two systems. Staff from CSB fiscal will be trained to utilize the reporting functionality of Credible and methods to complete and document monthly reconciliations.</p> <p>HD - The Health Department agrees that a report allowing for a monthly aggregate reconciliation of all collections posted in Avatar to FOCUS is desirable to supplement our current reconciliation process. However, our current process consists of a detailed daily transaction-level reconciliation of collections recorded in Avatar to bank deposit and credit card receipts prior to completing FOCUS uploads. A second monthly transaction-level reconciliation of those FOCUS uploads is completed. This reconciliation process was approved by the Department of Finance and meets the requirements of AFB 020. We are exploring whether the Avatar system is able to produce an aggregate report, but we are limited in our ability to make substantive changes to Avatar given its age and update status. Avatar will be replaced by the new Electronic Medical Record system currently in the RFP stage of procurement. Based on the procurement schedule we anticipate having this monthly aggregate report available in Fall 2020/Spring 2021.</p> <p>IDS - IDS has consistently performed a daily reconciliation. Nonetheless, IDS can additionally create a monthly report which will be the sum of all daily reconciliations for the month to meet the less stringent criteria documented in AFB 020.</p> <p>IDS - IDS has documented procedures for this process and will ensure that the additional steps taken to generate the invoices and reconcile the payables are appropriately detailed.</p>	<p>OFA will follow-up on this recommendation in the next status update.</p>
June 2018	Technical Standard for Interfacing External Systems to FOCUS (DIT)	<p>While no exceptions were noted, consideration should be given to developing and implementing a technical standard for interfacing existing and newly acquired external systems to FOCUS, where applicable. This standard could assist DIT staff in standardizing system interfaces for agencies/departments.</p>	<p>June 30, 2019</p> <p>June 30, 2019 &amp; Ongoing</p>	<p>DIT agrees and is in the on-going process of implementing and refining technical interface standard that will be applied at the time a new system is implemented, or accept a technical interface of a vendor if one exists that is part of the vendor's solution and compliant with technical, security, and business data requirements. Interfaces are not implemented for any application until the required data information to be carried by the interface to a receiving system is agreed to by all parties concerned.</p>	<p>OFA will follow-up on this recommendation in the next status update.</p>
June 2018	External Systems Oversight and Tracking (DIT/DOF/DMS)	<p>Efforts should be made to enhance the oversight/tracking of external systems, as no report could be generated which detailed all stand-alone systems with financial activity. Additionally, consideration should be given to identifying and accounting for all external systems. This could assist in ensuring system related procurements are properly tracked.</p>	<p>June 30, 2019</p>	<p>Management concurs with the finding. The Department of Information Technology (DIT) and the FOCUS Business Support Group (FBSG) will continue to work with county agencies in our priority to develop a comprehensive list of county business systems (including those with and without financial activity external to FOCUS). Annually, DIT/FBSG will send this list to the departments for them to confirm and/or update the current list of stand-alone systems being utilized. DIT will survey agencies annually as a part of strategic planning for IT investments and compliance the Proc. Memo 70-07 as well as efforts to reduce silos to extent practicable which is in the IT Plan guidelines, and, DOF will include the requirement for departments to complete this review and submit the updated list to DIT/FBSG as part of DOF's annual year-end closing procedures.</p>	<p>OFA will follow-up on this recommendation in the next status update.</p>
June 2018	Expenditure Accruals Not Formalized for all Activity (FCERO US&R)	<p>Consideration should be given to accruing for ALL expenditures incurred but not expensed to be properly recognized in the period which it was incurred. Additionally, consideration should be given to formalizing and documenting an expenditure accrual process.</p>	<p>June 30, 2018</p>	<p>While we feel the need for expenditure accruals is greatly reduced by these actions, US&amp;R will formalize our process by establishing a checklist for the review of all potentially necessary expenditure accruals in response to this recommendation. We will initiate this review effective with the year-end activities for FY 2018.</p>	<p>OFA will follow-up on this recommendation in the next status update.</p>



**Fairfax County  
Office of Financial and Program Audit**

**INQUIRIES TO OFPA**



**County of Fairfax, Virginia**

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

**INQUIRIES TO THE OFFICE OF FINANCIAL AND PROGRAM AUDIT**

Inquiry Received From	District/Location	Status of Inquiry	Date Received	Concern and/or Requests for Audits
Fairfax County Resident	Fairfax County	N/A	5/1/2018	In-perons Constituent (1) request for assistance from the County re:allegations of sexual harassment and physical threats by a former patient.
Fairfax County Resident	Fairfax County	N/A	5/3/2018	Constituent (1) request to provide documentation to support his allegations levied on 05/01/2018.
WND	WND	N/A	5/21/2018	Consituaent emailed re: regarding child harassment/abuse at an elementary school in Illinois.
Private Citizen / WND County	WND	N/A	6/18/2018	Constiteunt complaint / concern regarding an employee. Not specifically addressed to OFPA, but shared with our office via email.
Fairfax County Resident	Fairfax County	N/A	6/27/2018	Constituent (1) complains regrading damage to reputation and inability to be employed in relation to allegations levied above on 5/01/2018. In addition, constituent was seeking assistance with employment.
U.S. Marshals Service	WND	N/A	6/27/2018	Contact from U.S. Marshal regarding summons issues.
Private Citizen / WND County	WND	N/A	7/18/2018	Constituent complaint re: assistance in obtaining fiance's a copy of their records.
City of Chicago Inspector General's Office	Chicago, Illinois	N/A	7/18/2018	The City of Chicago Inspector General contact OFPA discuss a previous study performed on the Fairfax County Fire and Rescue Department. They wanted to understand the approache and how the study was executed.

**ADDENDUM SHEET**

***OFPA (October 2018 /Agency Report and/or Debriefing)***

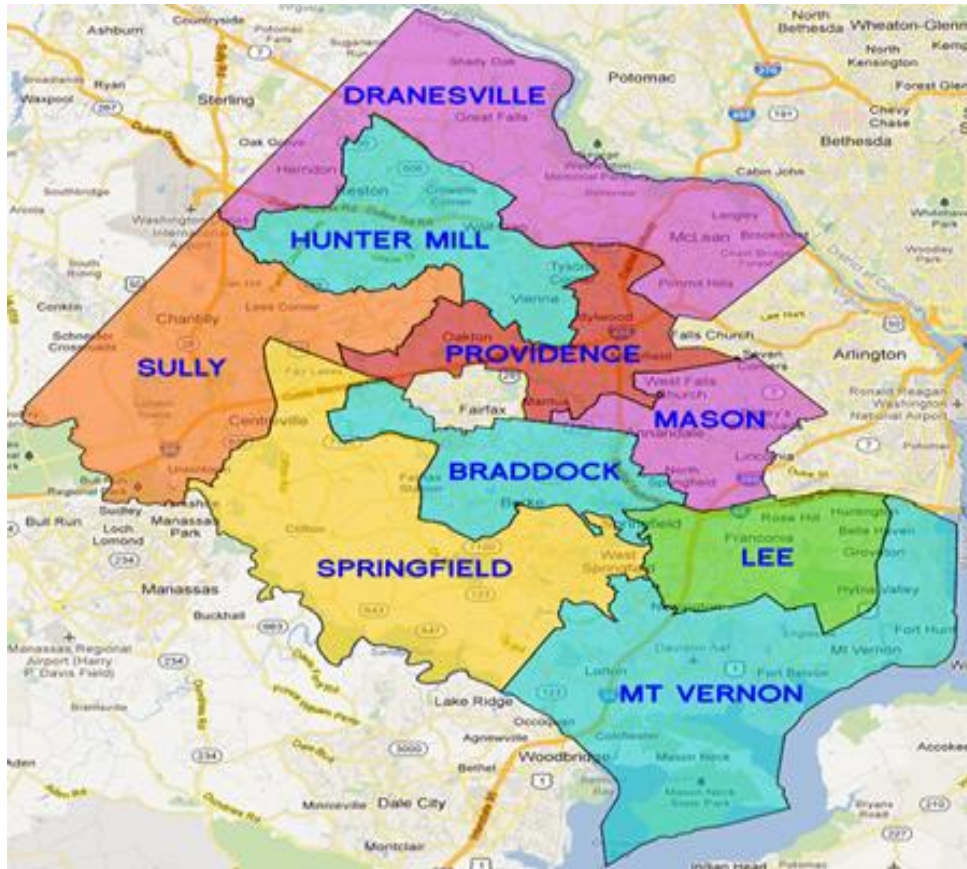
***10/2/2018***

The table below lists discussions from the Audit Committee.

<b><i>Location in Document</i></b>	<b><i>Comments</i></b>

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**FAIRFAX COUNTY BOARD OF SUPERVISORS**  
**AUDITOR OF THE BOARD**  
[www.fairfaxcounty.gov/boardauditor](http://www.fairfaxcounty.gov/boardauditor)  
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