

COUNTY OF FAIRFAX, VIRGINIA OFFICE OF FINANCIAL AND PROGRAM AUDIT



November 2017

Quarterly Report

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

COMPUTER, MOBILITY AND PERIPHERAL INVENTORY STUDY

DETAILED OBSERVATIONS AND ACTION PLANS

STUDY OVERVIEW

This study was performed to assess the physical and fiscal controls over selected computers, the County Print/Scanner fleet, mobility related equipment and peripherals inventoried under the purview of the Department of Information Technology (DIT). The equipment selected originally included:

Equipment Review List		
Computers	Mobility Devices	Peripherals
<i>Laptops Desktops</i>	<i>Tablets (iPads/Surface Pros) Cell Phones</i>	<i>Printers (Ricoh) Projectors N/A Not Under Purview of DIT</i>

During opening meeting collaboration, it was determined that a review of the projectors need not be included as this equipment was not under the purview of DIT. Additionally, Konica Minolta printers were added to the review of the MFD Program as this equipment is being transitioned into the County to replace the Ricoh printers as part of the refresh cycle process. At the time of this review both types of equipment were being utilized.

This study included (but not limited to) an assessment of the custody, valuation, accounting, inventory controls, disposal and processes related to the overall management of these items. Further to this review, an assessment of the perpetual (real-time inventory) process and the interface with FOCUS, practices related to the acquisition, location, staging, transfer/custody, disposal, surplus property, capital versus operating leases, etc. was included in the substantive testing. This study also included a review of the supporting documentation for the following records; acquisition, receivers, completeness of inventory tracking/tagging, and timeliness of data entry in FOCUS for accountable equipment. Lastly, testing of compliance with applicable Policies and Procedures for the County, and Best Practices were performed. Recommendations were made where appropriate.

At the time of this study, DIT staff provided a list of items stored at the inventory rooms. The inventoried items included various equipment maintained under the purview of DIT. During the opening meeting, issues were discussed with respect to computers, mobility devices and peripherals.

Substantive testing was performed by utilizing the inventory tracking spreadsheets provided by DIT staff. One hundred and five items (35 from Desktops and Laptop Computers, 35 from Tablets and Cell Phones and 35 from Ricoh Printers) were selected to test in detail. Testing of these items included, determining if they were; properly staged, properly procured, barcoded/tagged, recorded in fixed asset or accountable equipment records, reconciled to FOCUS and reconciled to

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the master tracking log. An additional sample of 45 items (15 Computers, 15 Mobility and 15 Peripherals) were tested to assess if; equipment was properly disposed, properly relieved from Inventory (e.g., FOCUS or manual tracking) and if disposal certificates and/or other supporting documents exists. Selected testing results (tables for which anomalies and testing clarifying information) are provided in **Appendix A** through **Appendix G**.

OFPA also reviewed Operating versus Capital Leases for the Ricoh and Konica Minolta machines in the County. The County procured Meridian Imaging Solutions to provide products and services to include hardware, software, maintenance, professional support, onsite support and activity reporting – over a four (4) year equipment lease cycle. OFPA reviewed the accounting practice for recording the leased equipment (Ricoch and Konica Minolta Printers) on a sample basis. This endeavor was performed to assess if the proper accounting treatment was being utilized in recognizing these leases, e.g. Capital versus Operating. The assessment also included that all available rights and benefits associated with these classifications were being realized by the County. The table below details the test attributes when assessing if a lease should be recognized as either Operating or Capital. We performed a review of the accounting for these leases with the Department of Finance (DOF). Post review, we obtained reasonable assurance that the accounting for these leases was appropriate.

OPERATING LEASE
<i>Lease life less than 75% of the estimated useful life of asset.</i>
<i>No transfer of ownership to lessor at end of lease term.</i>
<i>No option to purchase asset at end of lease term / Lease does not contain a bargain purchase option</i>
<i>The present value of the lease payments does not equal or exceeds 90% of the total original cost of the equipment.</i>
-VS-
CAPTIAL LEASE
<i>Lease life greater than 75% of the estimated useful life of asset.</i>
<i>Transfer of ownership to lessee at end of lease term.</i>
<i>Option to purchase asset at end of lease term / Lease contains a bargain purchase option</i>
<i>The present value of the lease payments equals or exceeds 90% of the total original cost of the equipment.</i>

Further to the observations listed below; as a result of conversations with DIT, an updated Security Camera procedure will be put in place to further enhance controls.

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OBJECTIVES AND RESULTS

Business Objectives		Study Assessments
Acquiring and Maintaining Disposal Certificates		Unsatisfactory
Tracking of DIT Inventoried Property		Needs Improvement
Recycled Equipment Revenue Recognition		Needs Improvement
Inventory Properly Staged		Satisfactory
Control Summary		
Good Controls	Weak Controls	
<ul style="list-style-type: none"> Inventory staging and main property room controls appear to be adequate. Inventoried items appear to be properly segregated and secure. 	<ul style="list-style-type: none"> Disposal Certificates including the serial numbers were not maintained for inventoried property. Manual tracking of inventory and lack of a perpetual inventory system resulted in many discrepancies in the tracking of inventory from cradle to grave. Aged out and/or obsolete equipment recycle and/or disposal process is bifurcated across agencies of the County. Exposure exist as to the assurance that this process is working effectively and the County is receiving the most available benefit. 	

OBSERVATIONS AND ACTION PLANS

The following table(s) detail observation(s) and recommendation(s) from this study along with management's action plan(s) to address these issue(s).

ACQUIRING AND MAINTAINING DISPOSAL CERTIFICATES

Risk Ranking

HIGH

All data containing devices are sent to an E-Waste Recycler for recycling and disposal. This service provider hauls our electronics away, destroys the data, recycles the materials, and remits payments to the County along with a data destruction certificate. Included in this service is the issuance of Certificates of Destruction for disposed equipment which details; serial numbers, makes and models. Request for County equipment pick-up is processed through the service provider's online portal.

Agencies/Departments are responsible for reconciling the inventory against the respective internal inventory and tracking mechanisms.

County equipment not properly disposed could be acquired by unintended parties with the skills to extract sensitive information. Substantive testing performed by OFPA for computers and laptops revealed that disposal certificates were not maintained as evidence of proper disposition of equipment. Based on the substantive testing performed by OFPA, for 20 out of 20 items (or 100%), disposal certificates with serial numbers could not be located. This test was conducted for disposals from FY 2015 to FY 2017. The results for this testing are provided in **Appendix A**. Additionally, our testing revealed that disposal certificates prior to February 2015 were not maintained by the agency.

Fairfax County contracted (November 2014) with a service provider for e-waste recycling procedures. The vendor previously responsible for recycling e-waste is no longer in business, records could not be obtained for disposals prior to CY 2015.

Recommendation

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 Disposals Request**). We recommend that these submission reports are the basis for the counts and receipt reconciliation process. This reconciliation process should be performed on a frequency identified by the agency to ensure that all items submitted were disposed, all respective certificates were received and all associated revenue was remitted.

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Action Plan

Point of Contact	Target Implementation Date	Email Address
Jeff Porter Michael Dent Cathy Muse	June 30, 2019	Jeffrey.Porter@fairfaxcounty.gov Michael.Dent@fairfaxcounty.gov Cathy.Muse@FairfaxCounty.gov

MANAGEMENT RESPONSE:

DIT management agrees with the recommendation. Prior to the county entering into independent third-party E-waste recyclers, the DIT PC Replacement program had a PC life-cycle management process built-into the equipment provider contract. In this end-to-end process, DIT ordered the authorized new PC quantities, and returned the old PCs to the company, who provided the destruction certificates and provided a credit toward the next buy. This was efficient reducing unnecessary steps with transfer and accounting, and was considered a best practice among local government IT executives and industry research. The vendor discontinued that service, and the Department of Material Management (DPMM) initiated a program and awarded a contract for an independent e-Waste service. The first vendor went out of business. The current e-waste contractor picks up electronic waste from various County sites as needed. Material is packed and palletized prior to pick up. The County may request an on-site inventory to include make, model, and serial number, however, this is currently not the practice. At the contractor's warehouse, items are assessed by to determine potential re-use and residual value. Devices that are reusable are wiped in accordance with County IT security policies. The contractor provides disposal and destruction certificates which are available to authorized users through the vendor portal. Reconciliation of the pickup and destruction or sanitization certificates is the responsibility of the property owner. It was discovered that the vendor had some lapses in timely provisioning of the certificates, however DIT also notes that through the IT Security Office monitors, none of the county serial numbers have been identified to Fairfax County Government as unauthorized use, and agencies are prohibited to store sensitive information on PCs. 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.

TRACKING OF DIT INVENTORIED PROPERTY

Risk Ranking

MEDIUM

Our review revealed process gaps related to tracking inventoried property at the various facilities. DIT tracks equipment (reviewed in this study) manually utilizing excel spreadsheets. No perpetual inventory system was identified related to the receipt and release of these items. As Inventory management was not maintained via perpetual inventory process (e.g. real-time additions and relief of inventory), the related data does not interface to FOCUS. While the reconciliation of individual items cannot be performed utilizing FOCUS, purchase and spend data is available through the disbursement register. This information can be isolated with the appropriate G/L Account and Cost Center.

The perpetual inventory system has several advantages over a periodic system for organizations of all sizes. A perpetual inventory system updates the inventory in real time when purchases are made or inventory is transferred, recycled or destroyed. Additionally, a perpetual system will compare the inventory balance in the system with the year-end count and will allow the user to investigate any discrepancies. As a result of the manual tracking of inventory, the substantive testing performed by our office reflected the following discrepancies:

- Gaps exist in internal tracking for mobility devices; into operations, disposed, recycled, sold etc. These mobility devices (**include but not limited to**), iPad tablets and cell phones with Verizon and AT & T service.
 - Of the 15 items we reviewed for cell phones with Verizon service, 9 cell phones could not be located. The results for this testing are provided in **Appendix B**.
 - No mechanism exists to record the cell phones received from other agencies after the useful life. Thus, 8 of the 15 mobility devices were not recorded in the master internal tracking log. The results for this testing are provided in **Appendix C**.
 - Cell phones used as surplus were not recorded in the respective internal tracking sheets.
 - The Master Tracking Log being the most complete record for individual tracking of equipment by DIT, it is imperative that these records are complete and accurate. As mentioned above, information in FOCUS is captured in aggregate rendering it not competent for individual equipment identification.
- Gaps exist in internal tracking for end-user computer devices (**included but not limited to**), tablets (**other than iPad**) and Desktop and Laptop Computers; into operations, disposed, recycled, sold, etc.
 - Four of 16 tablets included in the sample were donated to charitable organizations. As the responsibility for the disposal of surplus property, including donations of such property, lies solely with the Purchasing Agent and the BOS, that documentation was not made available. The results for this testing are provided in **Appendix D**.

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- During substantive testing of multi-functional devices, it was noted that no supporting documentation exist **within the County** which detailed **evidence** of the leasing company taking possession of the devices after contract completion for that device.

Our review of this area revealed that the tracking process was not standardized and/or formalized across the agency.

Recommendation

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 (as prescribed by the appropriate oversight function, e.g. DPMM and/or DOF) 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**). These documents provide competent evidence that the service provider has taken delivery of the property. Such a process could limit the County’s financial exposure and potentially serve as support in the event any discrepancies arise.

Action Plan

Point of Contact	Target Implementation Date	Email Address
George Coulter Jeff Porter Melanie Quinn	March 30, 2018	George.Coulter@fairfaxcounty.gov Jeffrey.Porter@fairfaxcounty.gov Melanie.Quinn@fairfaxcounty.gov

MANAGEMENT RESPONSE:

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 its tracking of computer, mobility and peripheral equipment under its purview through its lifecycle in this centralized repository.

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Further, DIT will work with the FBSG for integration with FOCUS and for reconciliations as prescribed by the appropriate County oversight function.

In regard to Charitable Donations, DIT was properly working with the Office of Partnerships in donating the PCs noted in the Auditor review to the VA STAR and FCPS Foundation and the associated documentation was received and is available. This program provides students computers to insure their success in school and far exceeds the tangible value of any revenue from other disposal processes, leverages County assets providing sound investment and reducing other outlays for equipment. In this program, DIT also provides internships for FCPS students.

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.

Also, in response to the section on Page 3 of this document referencing security cameras, Facilities Management Department (FMD) reviews current security camera data. We will work with FMD if any further adjustments are necessary.

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RECYCLED EQUIPMENT REVENUE RECOGNITION

Risk Ranking

LOW

A review of Mobility Devices and the related oversight process has revealed areas for revenue enhancements, specifically related to capturing and recognizing revenue from Recycled Equipment. Based on interviews with DIT and a review of the DPMM's E-Waste Recycling Procedures, opportunities to recycle aged out and/or obsolete equipment is a bifurcated process across agencies of the County. Additionally, no assessment could be made as to how these receipts are recognized and if these funds are used in a consistent manner.

Our review revealed receipts of \$18,829 for (FY2018 Y-T-D / 4 Months) recycled equipment for DIT. This is for Mobility Devices (serviced by various providers) and Apple iPad Tablets. This annually extrapolated amount approaches approximately \$75,316 for devices which are **predominantly decommissioned** by DIT. As there are ~57 agencies with several departments of whom mobility devices are mission critical to the success of the service delivery they provide, the annual receipts for these agencies could approach significantly higher numbers.

As no reliable historical data (**Mobility Devices / Disposal & Recycle**) for other agencies could be obtained for this study, quantification or a meaningful extrapolation is not being made available at this time. OFPA did request a report of historical data from (**Mobility Recycler – Disposal & Recycle Mobility Device Data Entry**), this report only reflected logged information for DIT equipment. No other agencies disposals and/or recycled equipment were populated in this report.

Recommendation

We recommend that a policy is codified (**to centralize the collection and recycle initiatives through DIT**) whereby a process could be implemented to capture 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**) liaise with DOF to determine the most efficient manner for receiving, recognizing, and tracking the receipt and use of these funds.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Brian Heffern Melanie Quinn	March 30, 2018	Brian.Heffern@fairfaxcounty.gov Melanie.Quinn@fairfaxcounty.gov

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MANAGEMENT RESPONSE:

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 receives 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 recordation 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 so 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.

With recent turnover, DIT recently hired a management level position to lead the Policy, Planning and Administration (PP&A) division in DIT, which refreshed DIT's ability for oversight and administrative support for agency technical programs.

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**SMALL, WOMEN AND MINORITY (S,WaM) VENDORS
AGGREGATE REPORTING PROJECT (FINAL PHASE)**

OVERVIEW AND UPDATES

As requested by the BOS, OFPA with the assistance of DPMM, compiled the aggregate procurement data for S,WaM, Sole Source and Cooperative Agreements for the County. The timeframe selected for the compilation of this data was FY 2016. As DPMM currently performs an annual report-out of S,WaM (PO spend) for the County *only*, Non-PO procurement data for the County and all other procurement authorities was needed to compile the aggregate spend. DPMM was able to extract both PO & Non-PO procurement data for the above-mentioned categories from FOCUS. Sole Source & Cooperative Agreement spend data for DPMM is captured by the agency for reporting. Spend data for other procurement authorities related to the above mentioned contracting mechanisms are not captured by DPMM. Some of this information is maintained in the related agencies' internal tracking tools which do not interface with the County's system, FOCUS. Until the time of this study, there had been no directive to report aggregate S,WaM spend processed by all procuring authorities. OFPA interprets this process as a mechanism to drive change towards aggregate reporting. To obtain this additional Sole Source & Cooperative Agreement procurement data from the procurement authorities, OFPA developed and disseminated a Procurement Submission Form. This form provided tables whereby procurement data for S,WaM, Sole Source, Cooperative Agreements and other categories were entered, if applicable. An additional column (*Basis for S,WaM Classification*) was listed on the Procurement Submission Form to obtain an understanding of the sources utilized by agencies/departments when procuring/classifying vendors (e.g. self-certify, other source). This procurement submission form was only utilized as part of the procurement data compilation and will not be part of any on-going process. The FY 2016 aggregate data for the County, County PO, separate procurement data for each of the procurement authorities (*includes both PO & Non-PO*) and Sole Source & Cooperative spend are presented in (**Appendices I - R**). Based on PO and Non-PO procurement data received from DPMM, the S,WaM percentage for the County is **~18.85%**¹. Included in this percentage is a large amount of spend on unclassified vendors and non-discretionary categories (e.g. public body governments, projects whereby no opportunities for S,WaM vendors exist). Due to these factors, this aggregate S,WaM percentage could be understated. The Committee expects to further examine this issue in order to present a more accurate calculation.

Additionally, the BOS requested that an on-going process to report the aggregate S,WaM, Sole Source and Cooperative agreement procurement data for the County be performed annually. Therefore, OFPA has developed an Annual Reporting Process Flow for S,WaM, Sole Source and Cooperative Agreements. The Reporting Process was successfully utilized for the purpose of this study, but OFPA recognizes that DPMM may alter or improve the process in the future to

¹ This percentage is based on a total of the S,WaM categories as reflected in Appendix I.

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accomplish the same objective. This presentation details each step of the process to include (**but not limited to**):

- Utilization of State of Virginia S,WaM Classifications to classify vendors when procured,
- Tracking S,WaM classifications in FOCUS,
- Submission of Sole Source and Cooperative Agreement procurement data to DPMM (*if applicable*),
- Compilation of S,WaM, Sole Source and Cooperative Agreement procurement data by DPMM, and
- Report-out of annual procurement data by DPMM.

This process flow was utilized to conduct beta testing for procurement data received from the procurement authorities to ensure the flow of data can be performed successfully. Any issues and/or pain points identified have been resolved as per the test process. DPMM will serve as the lead reporting department and will coordinate with all procuring authorities using the current Reporting Process (or as altered in the future). The Annual Reporting Process Flow is provided in **Appendix S**. This data will be submitted by the procurement authorities to DPMM based on a timeframe deemed appropriate by DPMM management (e.g. annually, monthly, or weekly). This data will be compiled and reported-out by DPMM annually.

OFPA also reviewed a sample of Sole Source and Cooperative Agreements from each of the procurement authorities to ensure proper due diligence was performed when procuring these types of contracts. The agencies/departments included in this review were the Department of Public Works and Environmental Services (DPWES) and the Fairfax County Public Schools (FCPS). Substantive testing was performed for DPWES & FCPS as they were the only procurement authorities that procured Sole Source and/or Cooperative Agreements. Testing was performed on several attributes and for compliance with County policies. Summaries of the testing results are provided in **Appendices (T & U)**.

Lastly, OFPA staff utilized a project management tracking mechanism to complement the narrative (reference **Appendix V**). This presentation details what has been accomplished over the phased-out quarters. The information listed includes; project flow, milestones, objectives, dates for completion, statuses of completion, goals of this project, and any other pertinent information deemed to be informative. This tracking tool assisted OFPA to ensure all tasks were performed timely for the completion of this project.

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OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
Vendor Classification	Needs Improvement
S,WaM Classification Process	Needs Improvement
Sole Source & Cooperative Agreement Compilation	Needs Improvement
Insurance Coverage Documentation	Needs Improvement
Vendor Solicitation Documentation	Satisfactory
Sole Source & Cooperative Agreement Due Diligence	Satisfactory

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> No material gaps in the documentation for vendor solicitations process. Based on our review, the due diligence performed during the procurement process appears to be adequate. 	<ul style="list-style-type: none"> (Several Agencies/Departments) Significant number of vendors were not classified as to; size, and/or type. As this is not an audit but a project implementation exercise, no comment is being made to the competency of the pre-review procurement process. (DPMM/DOF) S,WaM classification process is not standardized throughout the County. As the County's procurement process is decentralized, overall guiding principles to standardize this process does not exist. (DPMM) No submission form exists to collect Sole Source and Cooperative Agreement procurement data. (FCPS) Certificate of Liability Insurance documentation is either expired or missing from respective contract files.

OBSERVATIONS AND ACTION PLANS

The following table(s) detail observation(s) and recommendation(s) from this study along with management's action plan(s) to address these issue(s).

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MANAGEMENT RESPONSES – VENDOR CLASSIFICATIONS

FAIRFAX COUNTY / OFFICE OF FINANCIAL AND PROGRAM AUDIT (DRAFT)			
S,WaM REPORTING & CONTRACTING REVIEW			
Summary of Observations & Discussions			
Areas for Enhancement	Notable Items	Observations	Recommendations/Management Responses
<p style="text-align: center;"><i>Tracking Procurement Data</i></p>	<p style="text-align: center;"><i>Vendor Classification</i></p>	<p>A review of procurement data received from DPMM revealed a significant number of vendors that were not classified as to; size, and/or type. The dollar amounts for each of the unclassified categories range from ~\$50k - ~\$287M. Based on interviews, this is due to no data being captured at the time of procurement. This gap contributes to adversely skewing procurement data.</p>	<p>OPPA Recommendations: 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 classifications, <i>if applicable</i>. 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.</p> <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>Implemented by June 30, 2018 (Process Owner: Deirdre Fineran)</p> <p>DPMM Response: DPMM currently classifies vendors utilizing S,WaM categories for businesses participating in procurement activity under the purview of the DPMM agency. This is a decentralized function and can be initiated by all FOCUS AP Master Data Administrators (throughout the County). Identification of SWaM classification is not a mandatory field to create a vendor record. Approximately 80 - 90% of vendor records are created through a decentralized process (not limited to departments with procurement authority) and approved as to completeness and accuracy by DOF staff. Only business vendor records related to a procurement transaction require classification, not individual vendor records (i.e., employees that are established as vendors for the purpose of travel reimbursement need not be classified). It would be the responsibility of all AP Master Data Administrators to ensure that vendors are classified in FOCUS. DPMM will continue it's annual review of unclassified suppliers to complete vendor records to the extent possible. As detailed above, action is being taken by DOF to assist with this process.</p> <p>Implemented by June 30, 2018. (Process Owner: Deirdre Fineran)</p>

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MANAGEMENT RESPONSES – VENDOR CLASSIFICATIONS (CONT'D)

FAIRFAX COUNTY / OFFICE OF FINANCIAL AND PROGRAM AUDIT (DRAFT) CONT'D			
S,WaM REPORTING & CONTRACTING REVIEW			
Summary of Observations & Discussions			
Areas for Enhancement	Notable Items	Observations	Recommendations/Management Responses
<p>Tracking Procurement Data</p>	<p>Vendor Classification</p>	<p>(CONT'D)</p> <p>A review of procurement data received from DPMM revealed a significant number of vendors that were not classified as to: size, and/or type. The dollar amounts for each of the unclassified categories range from ~\$50k - ~\$287M. Based on interviews, this is due to no data being captured at the time of procurement. This gap contributes to adversely skewing procurement data.</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. <i>Implemented by February 28, 2018 [Process Owner: Ron Kirkpatrick]</i></p> <p>FCPA Response: The Park Authority obtains a vendor form for each new construction vendor. The Park Authority will, for all construction vendors that we set up, continue to capture S,WaM data and report it to DPMM. For small purchases, the vendor set up form that is completed does not request, nor have a space for, S,WaM data. As Department of Finance procedures and forms change, the Park Authority will adhere to those procedures. <i>Implemented by June 30, 2018 [Process Owner: Deirdre Finnegan]</i></p> <p>FCDDOT Response: FCDDOT, in cooperation with DPWES and DPMM, will immediately begin including the standard Vendor Classification Form(s) in all procurement activities for non-Purchase Order Vendors, as appropriate. Vendor Classification forms have been provided to DPMM for all current non-Purchase Order Vendors with few exceptions. FCDDOT is currently in the process of preparing a Request for Proposals (RFP) to procure a new On-Call professional services contract and will include the appropriate forms in the RFP. Once the firm(s) are selected, these forms will be transmitted to DPMM. This procure will be utilized on all future Professional Services and Consultant contracts from this date forward. <i>Implemented by June 30, 2018. [Process Owner: Deirdre Finnegan]</i></p> <p>DHGD Response: It is anticipated we can implement the new reporting within one month of receiving the new standard form from DPMM. I would anticipate them developing the form in one month so overall time would be two months. Presuming the start date is December 2017, I would anticipate we can implement this by February 2018. As detailed above, action is being taken by DOF to assist with this process. <i>Implemented by June 30, 2018. [Process Owner: Deirdre Finnegan]</i></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. <i>Implemented by April 1, 2018. [Process Owner: Sara Brinkoeller]</i></p>

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MANAGEMENT RESPONSES – VENDOR CLASSIFICATIONS (CONT'D)

FAIRFAX COUNTY / OFFICE OF FINANCIAL AND PROGRAM AUDIT (DRAFT) CONT'D			
S,WaM REPORTING & CONTRACTING REVIEW			
Summary of Observations & Discussions			
Areas for Enhancement	Notable Items	Observations	Recommendations/Management Responses
Tracking Procurement Data	Vendor Classification	<p style="text-align: center;">(CONT'D)</p> <p>A review of procurement data received from DPMM revealed a significant number of vendors that were not classified as to, size, and/or type. The dollar amounts for each of the unclassified categories range from “\$50k - \$287M. Based on interviews, this is due to no data being captured at the time of procurement. This gap contributes to adversely skewing procurement data.</p>	<p>FCPS Response: There is no current requirement to identify SWaM classification at the time a FOCUS vendor record is created. Therefore identification of SWaM classification is not a mandatory field to create a vendor record. When a vendor record is created by FCPS, it is then approved as to completeness and accuracy by County Department of Finance staff. Only business vendor records related to a procurement transaction require classification, not individual vendor records (i.e., employees that are established as vendors for the purpose of travel reimbursement need not be classified). OPS will work with DPMM and DOF to establish a process of capturing SWaM data for business vendors. As detailed above, action is being taken by DOF to assist with this process. Implemented by June 30, 2018 (Process Owner: Deirdre Fineran)</p> <p>OPPA Recommends: 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>DPMM Response: DPMM concurs with this recommendation. Implemented by December 31, 2017 (Process Owner: Cathy Muse)</p>
	S,WaM Classification Process	<p>A review of S,WaM classifications utilized by agencies/departments with procurement authority revealed several sources are used to classify vendors. Vendors self-certify (based off of State of VA S,WaM classifications) and/or other sources. The use of non-uniform methods for classifying vendors has complicated the reporting process. Based on information received from the procurement authorities, it appears that each utilizes their own classification form. DPMM currently utilizes a Business Classification Form which reflects the State of Virginia Classification definitions.</p>	

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MANAGEMENT RESPONSES – CONTRACTS & AGREEMENTS

FAIRFAX COUNTY / OFFICE OF FINANCIAL AND PROGRAM AUDIT (DRAFT) CONT'D			
S,WaM REPORTING & CONTRACTING REVIEW			
Summary of Observations & Discussions			
Areas for Enhancement	Notable Items	Observations	Recommendations/Management Responses
<p>Standardization of Procurement Forms</p>	<p>Sole Source & Cooperative Agreement Compilation</p>	<p>As per interviews with DPMM, staff can extract the S,WaM, Large, Public Body/Gvt, Non-Profit, Sheltered Workshop, and Unclassified procurement data for the County. However, DPMM cannot extract data related to sole source & cooperative agreement procurement data for the other procurement authorities. Currently there is not a process whereby DPMM collects the annual procurement data from the procuring authorities for sole source & cooperative agreements. The development of a process will be beneficial as it can be included in the annual report-out of data by DPMM to the BOS & SBC.</p>	<p>OPPA Recommendations: DPMM develop a sole source & cooperative agreement submission form. A memorandum should also be developed that details 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.</p> <p>DPMM Response: DPMM can comply with this reporting recommendation.</p> <p>Sole Source: The department currently publishes the ratio of competitive contracts awarded by DPMM annually. DPMM will report the number of sole source contracts executed by all procuring authorities on an annual basis.</p> <p>Cooperative contracts: Cooperative contracts are competitively sourced agreements that are established by other governmental entities, including the Commonwealth of Virginia. DPMM can provide annual reporting of cooperative procurement transactions for all such transactions, other than those using Commonwealth of Virginia contracts. It is not feasible to report all cooperative procurement transactions without considerable changes to policy and system architecture. DPMM will coordinate with the FOCUS Business Support Group to consider system related solutions.</p> <p>Implemented by March 31, 2018 (Process Owner: Cathy Muse)</p> <p>OPPA Recommendations: 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.</p> <p>FCPS Response: 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. If 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.</p> <p>Implemented by December 31, 2017 (Process Owner: Michelle Pratt)</p>
<p>Documentation and Record Keeping</p>	<p>Insurance Coverage Documentation</p>	<p>A review of the vendor insurance documentation revealed (7 of 10) or 70% of instances whereby certificates of liability were either expired or not included in the contract files. Maintaining updated and properly executed certificates of liability provides FCPS with reasonable assurance that the schools will not be held liable for damages, injuries, substandard work, or etc., performed by vendors.</p>	<p>FCPS Response: 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. If 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.</p> <p>Implemented by December 31, 2017 (Process Owner: Michelle Pratt)</p>

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

INQUIRIES TO OFPA



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
Manchester Lakes Safety Committee	Lee District/Fairfax County	Complete	9/17/2017	Audit requested on the Fairfax County Lee District Land Use Advisory Committee due to alleged mismanagement and fraudulent practices.
Compensation Review Commission	Howard County/Maryland	N/A	9/29/2017	Elected and appointed Officials compensation and overall funds and budget request.
Ron Parson / Fairfax County Constituent	Fairfax County	N/A	10/5/2017	Audit requested on the Fairfax County Public Schools for the procurement of the "Battelle for Kids" vendor due to alleged conflicts of interest in the award of this contract.
Ruthie Caudill / Fairfax County Constituent	Fairfax County	N/A	10/10/2017	Request for insurance carrier utilized by Fairfax County, Fairfax County Sheriff's Office, Fairfax County Police Department, and Arlington County.
Ruthie Caudill / Fairfax County Constituent	Fairfax County	N/A	10/17/2017	Request for whom is the Broker for Fairfax County Insurance.
Ruthie Caudill / Fairfax County Constituent	Fairfax County	N/A	10/19/2017	Request to FCPD to correct a police report that was written by FCPD regarding a complaint made by Ruthie.
Ruthie Caudill / Fairfax County Constituent	Fairfax County	N/A	10/21/2017	Information sent by constituent regarding the dissolution of the company American Pools.
Fairfax County Internal Audit	Fairfax County	Complete	10/26/2017	Request for the point of contact at the Lee District Supervisor's Office that handles correspondence regarding the Manchester Lakes Safety Committee.
Mary Tracey / Fairfax County Constituent	Fairfax County	Complete	10/27/2017	Request for the recent Office of Financial and Program Audit Report which included a study regarding FCPD Seized & Invented Property.
Ruthie Caudill / Fairfax County Constituent	Fairfax County	N/A	10/28/2017	Requesting information regarding if there is a Union for Police and Fire in the state of Virginia.
Ruthie Caudill / Fairfax County Constituent	Fairfax County	N/A	11/5/2017	Request for an audit to be conducted for American Pool in Fairfax County regarding a contract that allows this company to issue illegal visas.
Manchester Lakes Safety Committee	Lee District/Fairfax County	Complete	11/5/2017	Audit requested on the Fairfax County Lee District Land Use Advisory Committee due to alleged mismanagement and fraudulent practices.
Ruthie Caudill / Fairfax County Constituent	Fairfax County	N/A	11/15/2017	Information sent by constituent regarding issuance of illegal visas.

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

APPENDICIES

APPENDIX A

INVENTORIED & STAGED COMPUTER (DESKTOPS & LAPTOPS) DISPOSAL PROCESS AND DOCUMENTATION REVIEW				
Selected Sample Attributes		Master Log Testing & Reconciliation Attributes		
Sample #	Asset # / Bar Code Item #	Equipment Disposed (Y/N)	Properly Relieved from Inventory (FOCUS and/or Manual Tracking) (Y/N or N/A)	<u>Disposed Items</u> (If yes, Certs & Docs) = A (If no proper support) = B
TRACE FROM MASTER LOG TO INVENTORY ROOM AND/OR OFFICE LOCATION		Testing Attributes		
1	DWQ17J1			
2	13QKYH1			
3	G4Y10F1			
4	9R4ZKH1			
5	0CJ30			
6	HX4FSC1			
7	29BV5H1			
8	2sx6mm1			
9	mxl8360yr0			
10	JHNWKK1			
11	44966036351			
12	9WMMVZ01			
13	4D2YZD1			
14	4T09DQ1			
15	G710HZA12240			
16	28LDPM1			
17	GJWR3J1			
18	8LOTQM1			
19	DGWHWV1			
20	8CZVS81			

The attribute testing has revealed areas whereby controls could be enhanced in each of the areas detailed above. The gaps and results are highlighted below in narrative:

- 1) Confirmation of disposals was based on verbal assertions provided by DIT staff. No systematic tracking mechanism and/or addition/relief to equipment into perpetual inventory system is utilized. We were provided with manual tracking logs whereby these items were located.
- 2) Items are not tracked in FOCUS in a manner to allow OFPA to validate the existence and/or relief via system tracking.
- 3) Disposal Certificates are not maintained as evidence of proper disposition of equipment. Based on the testing performed, for 20 out of 20 items (or 100%) disposal certificates could not be located.

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APPENDIX B

INVENTORIED & STAGED MOBILITY DEVICES (FOR WHICH VERIZON IS THE CARRIER) REVIEW									
Selected Sample Attributes					Master Log Testing & Reconciliation Attributes				
Sample #	Device ID	Date of Record	Device Model	PPLAN ID	Status RSN	Physical Inventory Reconciled for Existence to Master Inventory File	Reconciled to FOCUS (Y/N)	Items Properly Staged (Y/N)	
TRACE FROM MASTER LOG TO INVENTORY ROOMS AND/OR OFFICE LOCATIONS									
1	352007060375481	5/19/2017	IPHONE 5S SPACE GRAY 32GB	96259	Reassigned Inactive	Yes (Note 2)	No	N/A	
2	3520080656854110	4/12/2017	IPHONE 5S SPACE GRAY 16GB	96259	Disconnected	Yes (Note 1)	No	N/A	
3	358823054727690	3/13/2015	IPHONE 5C WHITE 8GB -USA	74051	Reassigned Inactive	Yes	No	N/A	
4	355889069411340	4/13/2015	IPAD AIR 2 128GB S GRAY	96292	Active	Yes	No	N/A	
5	35695064826580	5/26/2016	IPHONE 5S SPACE GRAY 16GB	84964	Disconnected	Yes (Note 1)	No	N/A	
6	A00000262725DD	3/24/2015	BLACKBERRY BOLD 9930	74054	Disconnected	No	No	N/A	
7	35695065156750	4/1/2017	IPHONE 5S SPACE GRAY 16GB	84964	Disconnected	Yes (Note 1)	No	N/A	
8	3544070676501310	7/16/2015	IPHONE 6 16GB SPACE GRAY	74051	Inactive MTN Changed	No	No	N/A	
9	35695063360760	8/4/2015	IPHONE 5S SPACE GRAY 16GB	74054	Inactive MTN Changed	No	No	N/A	
10	99000404188688	10/7/2016	IPHONE 4S BLACK 8GB	74054	Disconnected	No	No	N/A	
11	358564074437810	1/20/2017	IPHONE 6S 32GB SPACE GRAY	96259	Inactive MTN Changed	No	No	N/A	
12	35695306176151610	7/1/2015	IPHONE 5S SPACE GRAY 16GB	74054	Inactive MTN Changed	No	No	N/A	
13	359159073864671	7/29/2017	IPHONE 6S 32GB SPACE GRAY	96259	Disconnected	No	No	N/A	
14	359303064672100	7/28/2016	IPHONE 6 16GB SPA CE GRAY	74054	Reassigned Inactive	No	No	N/A	
15	359238065000180	5/2/2017	IPHONE 6 16GB SPACE GRAY	96259	Disconnected	No	No	N/A	

Note 1: The mobility devices are in the possession of the agency telecomm contractor at the respective agency. The employees in question have either transferred to another agency, or left the County.

Note 2: The mobility device was the property of a County Contractor. Device and phone number was brought with the user and phone number was added to the account. When contractor left the County, the phone number was deleted from the account.

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APPENDIX C

INVENTORIED & STAGED MOBILITY (ALL) DEVICES REVIEW					
Selected Sample Attributes			Master Log Testing & Reconciliation Attributes		
Sample #	Serial # / IMEI # / Phone #	Type & Description of Sample	Physical Inventory Reconciled to Master Inventory File	Reconciled to FOCUS (Y/N)	Properly Staged (Y/N)
TRACE FROM INVENTORY ROOMS AND/OR OFFICE LOCATIONS TO MASTER LOG			Inventoried Items Testing & Reconciliation Attributes		
1	<i>ffmv6uehhflm</i>	<i>Apple iPhone 6S</i>	Yes	No	Yes
2	<i>FFMV6F2THFLM</i>	<i>Apple iPhone 6S</i>	Yes	No	Yes
3	<i>DLXMM4UGF4YH</i>	<i>iPad</i>	No	No	Yes
4	<i>DMQLP2YUF4YH</i>	<i>iPad</i>	No	No	Yes
5	<i>DMPHPHAWDVGH</i>	<i>iPad</i>	No	No	Yes
6	<i>579CE2946A</i>	<i>iPhone</i>	No	No	Yes
7	<i>FFMV6M7QHFLM</i>	<i>Apple iPhone 6S</i>	Yes	No	Yes
8	<i>13987006245925</i>	<i>iPhone</i>	No	No	Yes
9	<i>FFMV4JZYHFLR</i>	<i>Apple iPhone 6S</i>	Yes	No	Yes
10	<i>352014075234521</i>	<i>iPhone</i>	No	No	Yes
11	<i>FFMV5XHNHFLM</i>	<i>Apple iPhone 6S</i>	Yes	No	Yes
12	<i>579CE2944A</i>	<i>iPhone</i>	No	No	Yes
13	<i>DNPS48LKHFLM</i>	<i>Apple iPhone 6S</i>	Yes	No	Yes
14	<i>FK1TW6YRHFLR</i>	<i>Apple iPhone 6S</i>	Yes	No	Yes
15	<i>703209853</i>	<i>iPhone</i>	No	No	Yes

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APPENDIX D

INVENTORIED / STAGED MOBILITY DEVICES (TABLETS) REVIEW													
Selected Sample Attributes										Master Log Testing & Reconciliation Attributes			
Sample #	Asset # / Bar Code / Item #	PO Number	Master Invoice Number	Date of Recorded / Purchased	Type & Description of Sample	Brand Description	Quantity	Fairmarket or Recognized Value	Service Tags	Physical Inventory Reconciled to Master Inventory File	Reconciled to FOCUS (Y/N)	Property Staged (Y/N)	
TRACE FROM MASTER LOG TO INVENTORY ROOMS AND/OR OFFICE LOCATIONS													
1	Z10-AHGK	MSURB30X10	1015772426	3/31/2017	TABLETS	SURFACE PRO 4	10	\$16,286.20	6FQX22	Yes	No	Yes	
2	Z10-AHGK	MSURB30X10	1015772426	3/31/2017	TABLETS	SURFACE PRO 4	10	\$16,286.20	JNXX22	Yes	No	Yes	
3	Z10-ABGI	VENUEPRO75K1	XK9G6F48	10/23/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	5T54R02	No (Note 1)	No	Yes	
4	Z10-ABGI	VENUEPRO75K1	XK9G6F48	10/23/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	6WS4R02	No (Note 1)	No	Yes	
5	Z10-AFCS	TB643844	XK9DCFP4	6/20/2016	TABLETS	LATTITUDE Z735	1	\$1,633.37	Z3BNW2	Yes	No	Yes	
6	Z10-ABGI	VENUE75PRO	XK091WF9	1/21/2014	TABLETS	VENUE 11 PRO	75	\$61,875.00	ZJNKZ71	Yes	No	Yes	
7	Z10-ABGI	VENUE75PRO	XK091WF9	1/21/2014	TABLETS	VENUE 11 PRO	75	\$61,875.00	4TRKZ71	Yes	No	Yes	
8	Z10-ABGI	75VENUEB2	XK9WS5W2	10/24/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	1T54R02	Yes	No	Yes	
9	Z10-ABGI	75VENUEB2	XK9WS5W2	10/24/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	D964R02	No (Note 1)	No	Yes	
10	Z10-ABGI	75VENUEB2	XK9WS5W2	10/24/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	H774R02	Yes	No	Yes	
11	Z10-ABGI	75VENUEB2	XK09451	10/24/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	BW64R02	No (Note 1)	No	Yes	
12	Z10-ABGI	75VENUEB2	XK09451	10/24/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	FV64R02	Yes	No	Yes	
13	Z10-AHGK	MSPRO4X15	XK1ARFC02	10/14/2016	TABLETS	SURFACE PRO 4	15	\$24,536.55	D17KX02	Yes	No	Yes	
14	Z10-AHGK	MSPRO4X15	XK1ARFC02	10/14/2016	TABLETS	SURFACE PRO 4	15	\$24,536.55	8W7KX02	Yes	No	Yes	
15	Z10-ABGI	VENUEPRO50	XK9W4882	10/27/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	1664R02	Yes	No	Yes	
16	Z10-ABGI	VENUEPRO50	XK9W4882	10/27/2014	TABLETS	VENUE 11 PRO	20	\$20,125.20	8T54R02	Yes	No	Yes	

Note: 1-Downloads made without the requisite supporting documentation.

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APPENDIX E

INVENTORIED & STAGED COMPUTERS (DESKTOPS & LAPTOPS) REVIEW					
<i>Selected Sample Attributes</i>			<i>Master Log Testing & Reconciliation Attributes</i>		
Sample #	Asset # / Bar Code / Item #	Type & Description of Sample	Physical Inventory Reconciled to Master Inventory File	Reconciled to FOCUS (Y/N)	Properly Staged (Y/N)
TRACE FROM INVENTORY ROOMS AND/OR OFFICE LOCATIONS TO MASTER LOG			<i>Master Log Testing & Reconciliation Attributes</i>		
1	79H5SW1	<i>Desktop Computers</i>	Yes	No	Yes
2	79S5SW1	<i>Desktop Computers</i>	Yes	No	Yes
3	D20MSW1	<i>Desktop Computers</i>	Yes	No	Yes
4	8BKGV1	<i>Desktop Computers</i>	Yes	No	Yes
5	JNFLFX1	<i>Desktop Computers</i>	Yes	No	Yes
6	8ZC4XV1	<i>Desktop Computers</i>	Yes	No	Yes
7	FJV5SW1	<i>Desktop Computers</i>	Yes	No	Yes
8	FJH4SW1	<i>Desktop Computers</i>	Yes	No	Yes
9	CFRBQ71	<i>Laptop Computers</i>	<i>No (Note 1)</i>	No	Yes
10	G1PNNH1	<i>Laptop Computers</i>	<i>No (Note 1)</i>	No	Yes
11	4x5cfh2	<i>Laptop Computers</i>	<i>No (Note 1)</i>	No	Yes
12	719cfh2	<i>Laptop Computers</i>	<i>No (Note 1)</i>	No	Yes
13	8qccfh2	<i>Laptop Computers</i>	<i>No (Note 1)</i>	No	Yes
14	6y7cfh2	<i>Laptop Computers</i>	<i>No (Note 1)</i>	No	Yes
15	33thfh2	<i>Laptop Computers</i>	<i>No (Note 1)</i>	No	Yes

Note 1: The Laptop Computers were procured on September 25, 2017 and was not updated in the internal master tracking log.

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APPENDIX F

INVENTORIED & STAGED PERIPHERALS (RICOH & KONICA MINOLTA PRINTERS) REVIEW						
Selected Sample Attributes				Master Log Testing & Reconciliation Attributes		
Sample #	Make	Model	Serial Number	Physical Inventory Reconciled to Master Inventory File	Reconciled to FOCUS (Y/N) Note 1	Properly Staged (Y/N)
TRACE FROM MASTER LOG TO INVENTORY ROOMS AND/OR OFFICE LOCATIONS				Master Log Testing & Reconciliation Attributes		
1	Ricoh	MP 3053	E754L200727	Yes	No	N/A
2	Ricoh	Aficio MP 7502SP	W874L500215	Yes	No	N/A
3	Ricoh	MP C4503	E174M460039	Yes	No	N/A
4	Ricoh	MP 3053	E754L200617	Yes	No	N/A
5	Ricoh	MP C4503	E174M462358	Yes	No	N/A
6	Ricoh	MP 3053	E754L100172	Yes	No	N/A
7	Ricoh	MP 3053	E754L200436	Yes (Note 1)	No	N/A
8	Ricoh	MP 3053	E754L200649	Yes (Note 1)	No	N/A
9	Ricoh	MP C6003	E194M510028	Yes (Note 2)	No	N/A
10	Ricoh	Aficio MP 6002SP	W864L500382	Yes (Note 2)	No	N/A
11	Ricoh	Aficio MP 6002SP	W864L500601	Yes (Note 2)	No	N/A
12	Ricoh	MP 3053	E754L200518	Yes (Note 2)	No	N/A
13	Ricoh	Aficio MP 7502SP	W874L500142	Yes	No	N/A
14	Ricoh	MP C4503	E174M460602	Yes	No	N/A
15	Ricoh	MP 3053	E753LA00152	Yes (Note 1)	No	N/A
16	Ricoh	Aficio MP 6002SP	W864L500875	Yes	No	N/A
17	Ricoh	MP 3053	E754L450047	Yes (Note 1)	No	N/A
18	Ricoh	MP C6003	E194M510050	Yes	No	N/A

Note 1: The printer in the sample was replaced with a Konica Minolta printer.

Note 2: Meridian Imaging Solutions has taken possession of the equipment.

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APPENDIX G

INVENTORIED & STAGED PERIPHERALS (RICOH & KONICA MINOLTA PRINTERS) REVIEW					
Selected Sample Attributes			Master Log Testing & Reconciliation Attributes		
Sample #	Serial # / Bar Code / Item #	Make	Physical Inventory Reconciled to Master Inventory File	Reconciled to FOCUS (Y/N) Note 1	Properly Staged (Y/N)
TRACE FROM INVENTORY ROOMS AND/OR OFFICE LOCATIONS TO MASTER LOG			Inventoried Items Testing & Reconciliation Attributes		
1	E194M510028	Ricoh	Yes (Note 2)	No	N/A
2	W864L500382	Ricoh	Yes (Note 2)	No	N/A
3	W864L500601	Ricoh	Yes (Note 2)	No	N/A
4	E754L200518	Ricoh	Yes (Note 1)	No	N/A
5	E754L00191	Ricoh	Yes	No	N/A
6	W864L500602	Ricoh	Yes	No	N/A
7	E194M510013	Ricoh	Yes	No	N/A
8	A79K011007705	Konica	Yes (Note 3)	No	N/A
9	W874L500283	Ricoh	Yes	No	N/A
10	E174M461077	Ricoh	Yes	No	N/A
11	E754L100177	Ricoh	Yes	No	N/A
12	E754L200608	Ricoh	Yes	No	N/A
13	W864L500658	Ricoh	Yes	No	N/A
14	W864L500597	Ricoh	Yes	No	N/A
15	E174M460104	Ricoh	Yes	No	N/A

Note 1: The printer in the sample was replaced with a Konica Minolta printer.

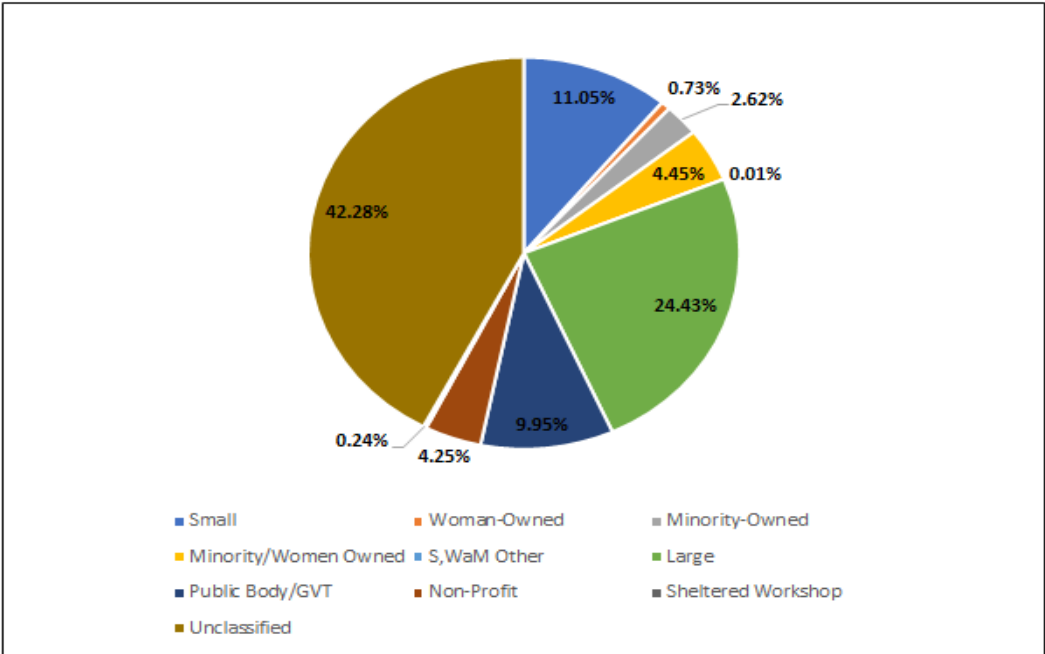
Note 2: Meridian Imaging Solutions has taken possession of the equipment.

Note 3: This printer was in a test environment.

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

APPENDIX H

FY 2016 AGGREGATE COUNTY SPEND DATA



CATEGORY <i>(Note 1)</i>	Amount (\$) <i>(Note 2)</i>	PERCENT OF TOTAL AMOUNT PROCURED (%)
<i>Small</i>	\$ 177,054,518.34	11.05%
<i>Woman-Owned</i>	\$ 11,619,199.11	0.73%
<i>Minority-Owned</i>	\$ 41,971,120.90	2.62%
<i>Minority/Women Owned</i>	\$ 71,253,718.62	4.45%
<i>S, WaM Other</i>	\$ 128,113.81	0.01%
<i>S, WaM Subtotal</i>	\$ 302,026,670.78	18.85%
<i>Large</i>	\$ 391,515,459.33	24.43%
<i>Public Body/GVT</i>	\$ 159,430,354.08	9.95%
<i>Non-Profit</i>	\$ 68,126,427.72	4.25%
<i>Sheltered Workshop</i>	\$ 3,868,318.29	0.24%
<i>Unclassified</i>	\$ 677,536,896.91	42.28%
<i>Total</i>	\$ 1,602,504,127.11	100%

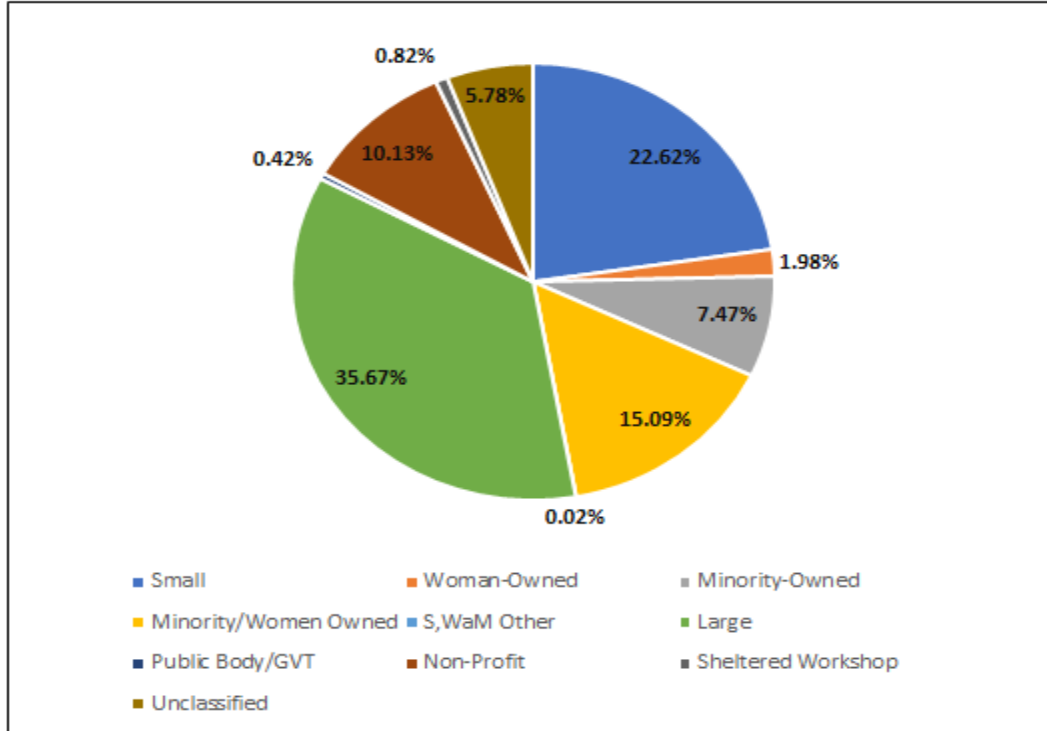
Sole Source & Cooperative Agreement Spend as %age of Total Procurement Spend		
<i>Sole Source</i>	\$ 57,631,657.37	4%
<i>Cooperative Agreements</i>	\$ 75,843,073.75	5%

Note (1): Based off procurement data provided by DPMM.

Note (2): These figures include both PO & non-PO procurement data in aggregate for the County.

APPENDIX I

FY 2016 COUNTY PO SPEND DATA



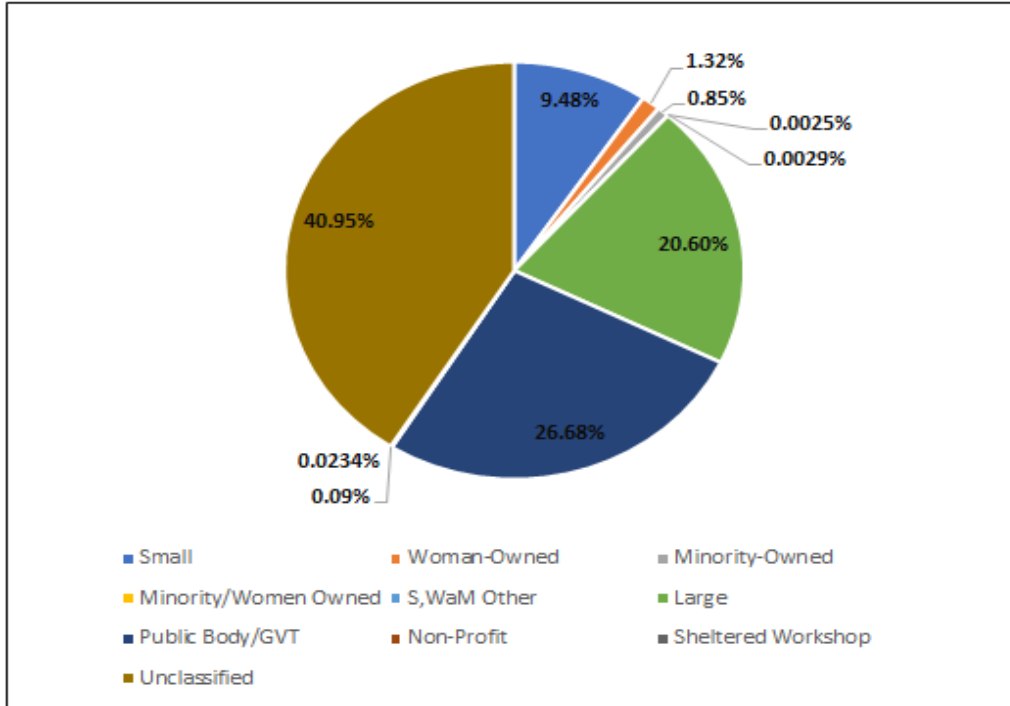
CATEGORY (Note 1)	Amount (\$)	PERCENT OF TOTAL AMOUNT PROCURED (%)
<i>Small</i>	\$106,787,215.62	22.62%
<i>Woman-Owned</i>	\$9,357,408.58	1.98%
<i>Minority-Owned</i>	\$35,262,603.54	7.47%
<i>Minority/Women Owned</i>	\$71,245,212.82	15.09%
<i>S, WaM Other</i>	\$101,126.96	0.02%
<i>Large</i>	\$168,392,793.07	35.67%
<i>Public Body/GVT</i>	\$1,998,674.48	0.42%
<i>Non-Profit</i>	\$47,832,984.93	10.13%
<i>Sheltered Workshop</i>	\$3,852,953.91	0.82%
<i>Unclassified</i>	\$27,310,531.14	5.78%
Total	\$472,141,505.05	100%

Note (1): Based off procurement data provided by DPMM.

Fairfax County
Office of Financial and Program Audit

APPENDIX J

FY 2016 DPWES SPEND DATA



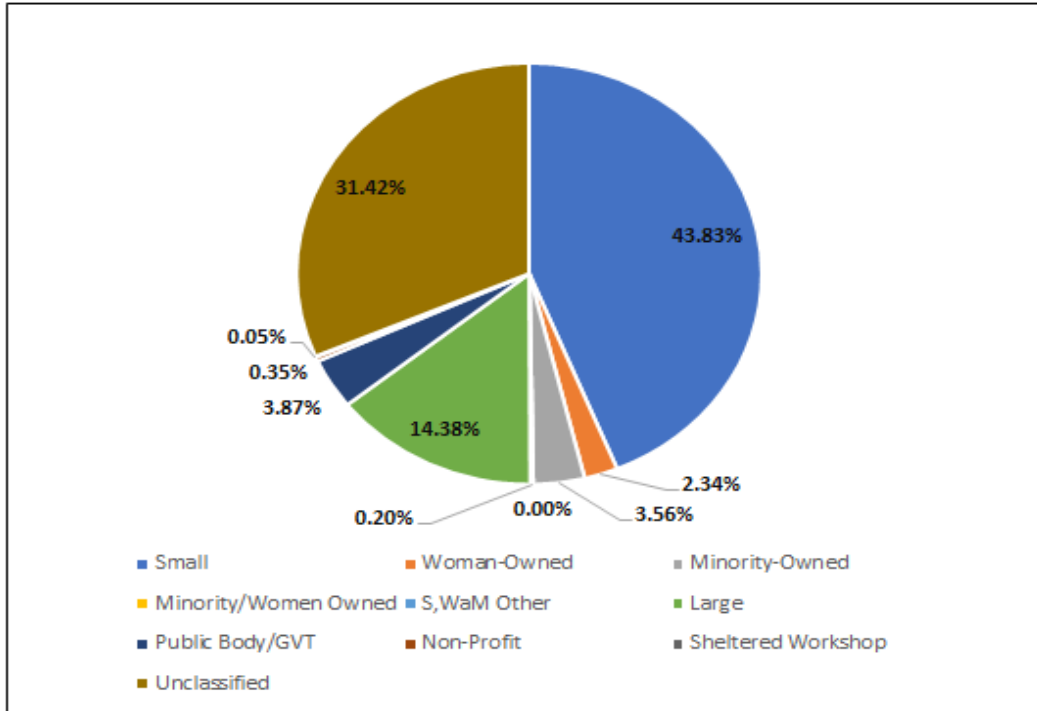
CATEGORY (Note 1)	Amount (\$) (Note 2)	PERCENT OF TOTAL AMOUNT PROCURED (%)
<i>Small</i>	\$31,322,078.72	9.48%
<i>Woman-Owned</i>	\$4,361,710.61	1.32%
<i>Minority-Owned</i>	\$2,790,633.09	0.85%
<i>Minority/Women Owned</i>	\$8,204.40	0.0025%
<i>S, WaM Other</i>	\$9,675	0.0029%
<i>Large</i>	\$68,046,553.36	20.60%
<i>Public Body/GVT</i>	\$88,096,663.80	26.68%
<i>Non-Profit</i>	\$308,909.77	0.09%
<i>Sheltered Workshop</i>	\$77,395	0.0234%
<i>Unclassified</i>	\$135,221,947.74	40.95%
Total	\$330,243,771.69	100%

Note (1): Based off procurement data provided by DPMM.

Note (2): These figures include both PO and non-PO procurement data.

APPENDIX K

FY 2016 FCPA SPEND DATA



CATEGORY (Note 1)	Amount (\$) (Note 2)	PERCENT OF TOTAL AMOUNT PROCURED (%)
<i>Small</i>	\$12,522,629.89	43.83%
<i>Woman-Owned</i>	\$667,504.00	2.34%
<i>Minority-Owned</i>	\$1,018,416.38	3.56%
<i>Minority/Women Owned</i>	\$0	0.00%
<i>S, WaM Other</i>	\$56,132.60	0.20%
<i>Large</i>	\$4,108,422.45	14.38%
<i>Public Body/GVT</i>	\$1,106,886.98	3.87%
<i>Non-Profit</i>	\$99,785	0.35%
<i>Sheltered Workshop</i>	\$14,796.95	0.05%
<i>Unclassified</i>	\$8,977,113.39	31.42%
Total	\$28,571,687.64	100%

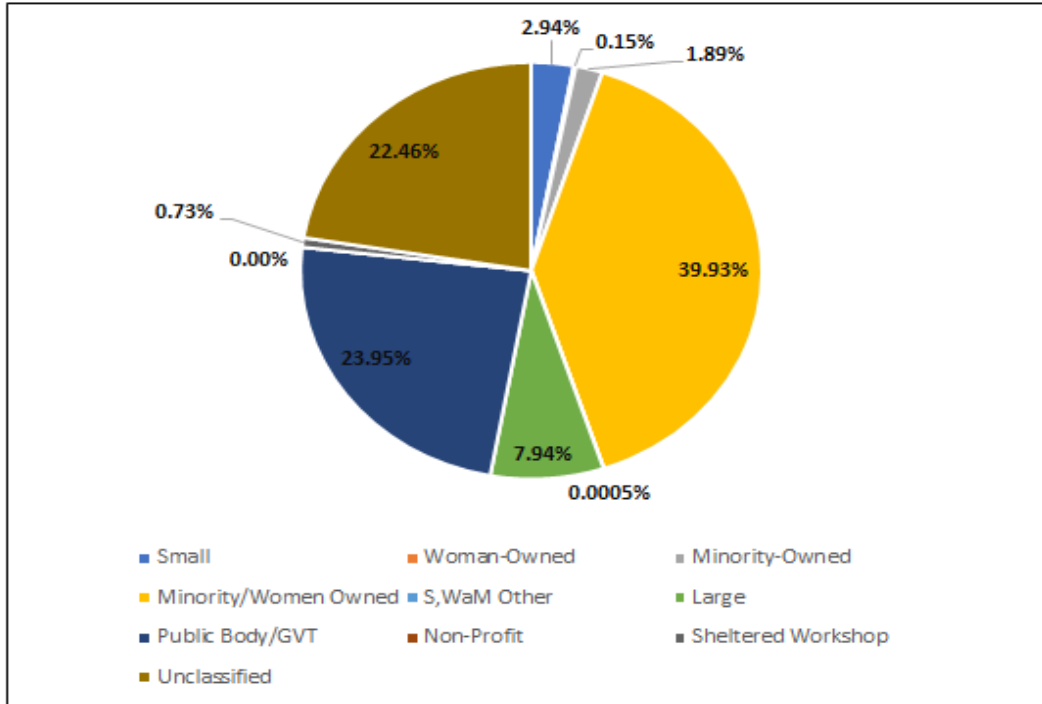
Note (1): Based off procurement data provided by DPMM.

Note (2): These figures include both PO and non-PO procurement data.

Fairfax County
Office of Financial and Program Audit

APPENDIX L

FY 2016 FCDOT SPEND DATA



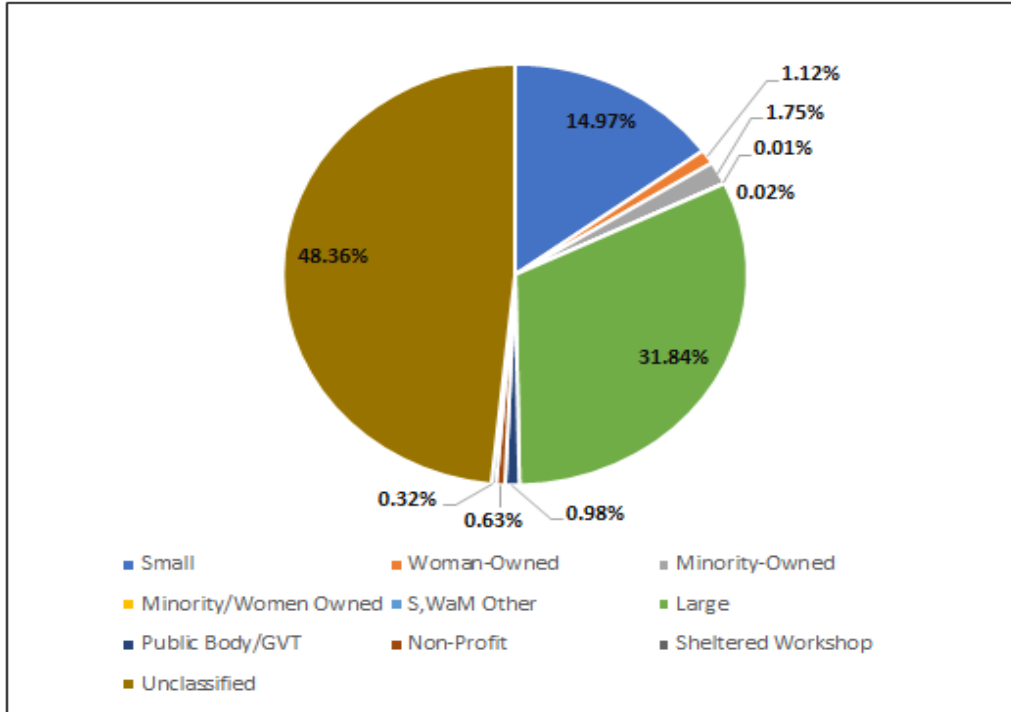
CATEGORY (Note 1)	Amount (\$) (Note 2)	PERCENT OF TOTAL AMOUNT PROCURED (%)
Small	\$4,676,132.33	2.94%
Woman-Owned	\$245,721.45	0.15%
Minority-Owned	\$3,003,466.58	1.89%
Minority/Women Owned	\$63,400,294.10	39.93%
S, WaM Other	\$787.79	0.0005%
Large	\$12,605,442.64	7.94%
Public Body/GVT	\$38,026,730.89	23.95%
Non-Profit	\$1,200	0.00%
Sheltered Workshop	\$1,160,258.46	0.73%
Unclassified	\$35,668,273.06	22.46%
Total	\$158,788,307.30	100%

Note (1): Based off procurement data provided by DPMM.

Note (2): These figures include both PO and non-PO procurement data.

APPENDIX M

FY 2016 FCPS SPEND DATA



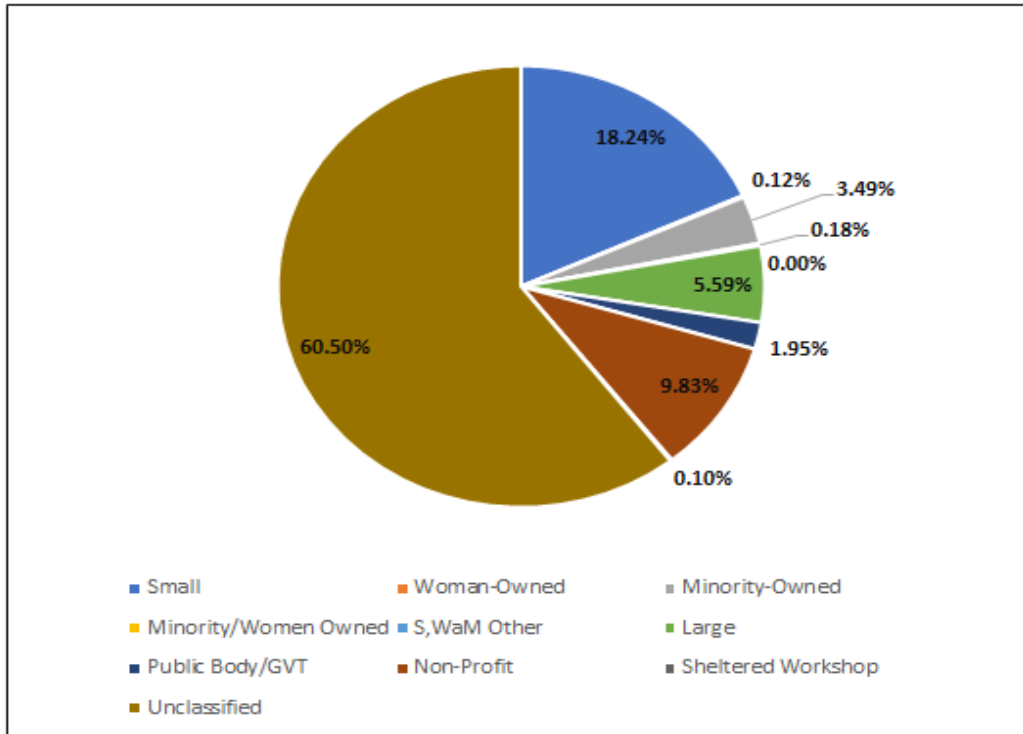
CATEGORY (Note 1)	Amount (\$) (Note 2)	PERCENT OF TOTAL AMOUNT PROCURED (%)
<i>Small</i>	\$94,585,848.61	14.97%
<i>Woman-Owned</i>	\$7,057,837.75	1.12%
<i>Minority-Owned</i>	\$11,047,184.71	1.75%
<i>Minority/Women Owned</i>	\$91,232.21	0.01%
<i>S, WaM Other</i>	\$127,828.32	0.02%
<i>Large</i>	\$201,155,556.26	31.84%
<i>Public Body/GVT</i>	\$6,199,505.76	0.98%
<i>Non-Profit</i>	\$3,973,181.62	0.63%
<i>Sheltered Workshop</i>	\$2,024,044.80	0.32%
<i>Unclassified</i>	\$305,519,476.14	48.36%
Total	\$631,781,696.18	100%

Note (1): Based off procurement data provided by DPMM.

Note (2): These figures include both PO and non-PO procurement data.

APPENDIX N

FY 2016 DHCD SPEND DATA



CATEGORY (Note 1)	Amount (\$) (Note 2)	PERCENT OF TOTAL AMOUNT PROCURED (%)
<i>Small</i>	\$15,764,697.93	18.24%
<i>Woman-Owned</i>	\$104,078.68	0.12%
<i>Minority-Owned</i>	\$3,017,912.71	3.49%
<i>Minority/Women Owned</i>	\$159,621.00	0.18%
<i>S, WaM Other</i>	\$0.00	0.00%
<i>Large</i>	\$4,832,680.15	5.59%
<i>Public Body/GVT</i>	\$1,686,974.87	1.95%
<i>Non-Profit</i>	\$8,496,104.04	9.83%
<i>Sheltered Workshop</i>	\$88,489.17	0.10%
<i>Unclassified</i>	\$52,298,409.59	60.50%
Total	\$86,448,968.14	100%

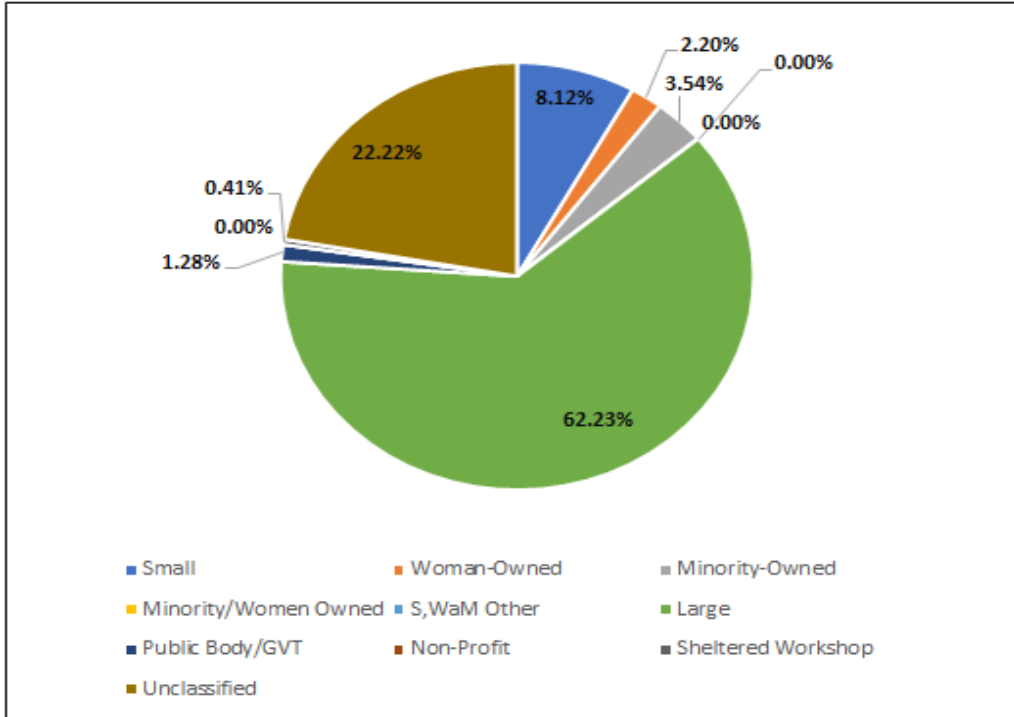
Note (1): Based off procurement data provided by DPMM.

Note (2): These figures include both PO and non-PO procurement data.

Fairfax County
Office of Financial and Program Audit

APPENDIX O

FY 2016 DAHS SPEND DATA



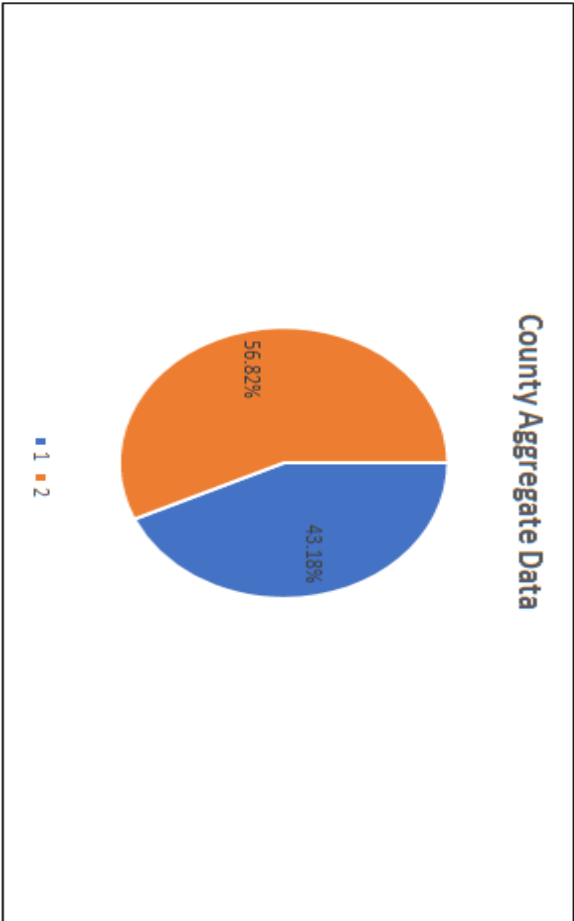
CATEGORY (Note 1)	Amount (\$) (Note 2)	PERCENT OF TOTAL AMOUNT PROCURED (%)
<i>Small</i>	\$31,870.16	8.12%
<i>Woman-Owned</i>	\$8,645.67	2.20%
<i>Minority-Owned</i>	\$13,875.00	3.54%
<i>Minority/Women Owned</i>	\$0.00	0.00%
<i>S, WaM Other</i>	\$0.00	0.00%
<i>Large</i>	\$244,133.51	62.23%
<i>Public Body/GVT</i>	\$5,010.00	1.28%
<i>Non-Profit</i>	\$0.00	0.00%
<i>Sheltered Workshop</i>	\$1,600.00	0.41%
<i>Unclassified</i>	\$87,148.01	22.22%
Total	\$392,282.35	100%

Note (1): Based off procurement data provided by DPMM.

Note (2): These figures include both PO and non-PO procurement data.

APPENDIX P

FY 2016 SOLE SOURCE & COOPERATIVE AGREEMENT
AGGREGATE COUNTY PROCUREMENT DATA

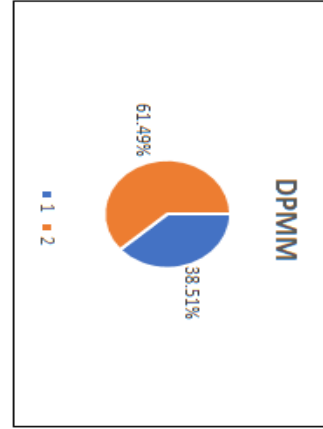


Contract Types	Amount (Note 1)	Count (Note 1)	Percentage
Sole Source (1)	\$57,631,657.37	130	43.18%
Cooperative Agreement (2)	\$75,843,073.75	90	56.82%
Totals:	\$133,474,731.12	220	100.00%

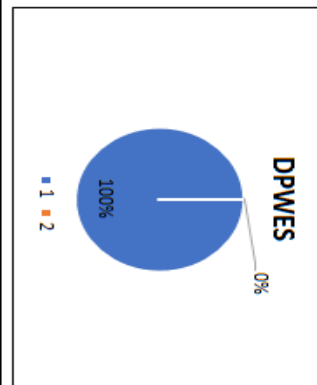
Note (1): Compilation includes procurement data from several agencies/departments.

APPENDIX Q

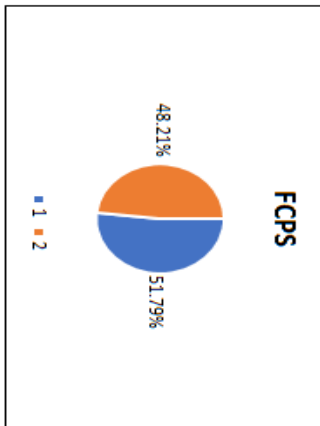
FY 2016 SOLE SOURCE & COOPERATIVE AGREEMENT SPEND BY AGENCY/DEPARTMENT



Contract Types	Amount	Count	Percentage
Sole Source (1)	\$ 37,692,338.25	60	38.51%
Cooperative Agreement (2)	\$ 60,191,697.75	57	61.49%
Totals:	\$ 97,884,036.00	117	100.00%



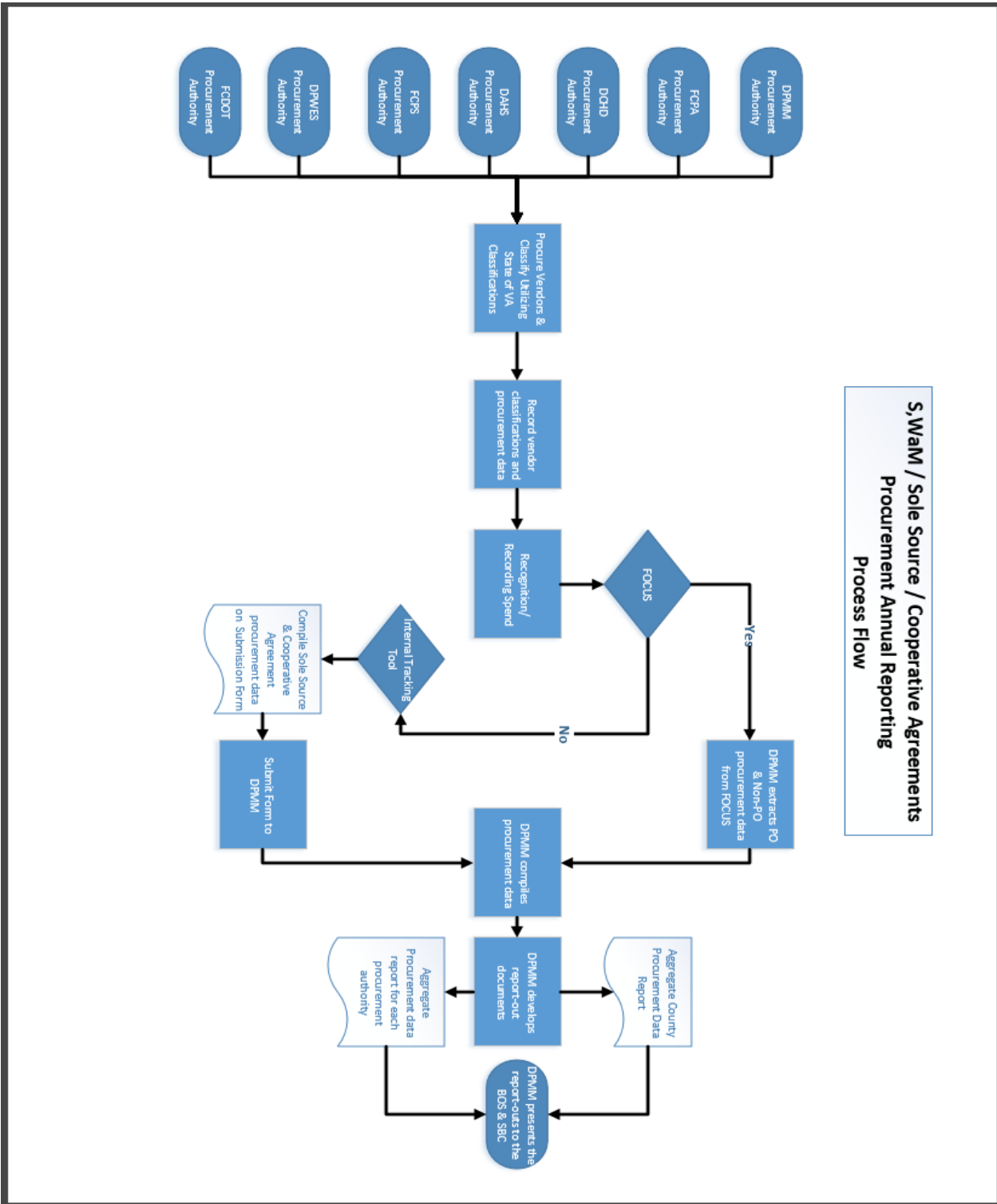
Contract Types	Amount	Count	Percentage
Sole Source (1)	\$ 3,125,497.12	4	100%
Cooperative Agreement (2)	\$ -	0	0%
Totals:	\$ 3,125,497.12	4	100%



Contract Types	Amount	Count	Percentage
Sole Source (1)	\$ 16,813,822.00	66	51.79%
Cooperative Agreement (2)	\$ 15,651,376.00	33	48.21%
Totals:	\$ 32,465,198.00	99	100.00%

Fairfax County
Office of Financial and Program Audit

APPENDIX R



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

APPENDIX S

DPWES SOLE SOURCE CONTRACT REVIEW				
DPWES CONTRACTS TESTING ATTRIBUTES	Contracts Selected For Review			
	Industrial Furnace Company Inc.	Eastern Waterproofing and Restoration of Virginia, LLC	Christopher Consultants, LTD	Paciulli, Simmons & Associates, Inc.
	Sole Source Contracts			
<i>Contract Properly Executed & Disseminated To Appropriate Parties</i>	Y	Y	Y	Y
<i>Contract (Notice of Award) Maintained</i>	Y	Y	Y	Y
<i>Contract Acceptance Agreement Maintained / Including Terms</i>	Y	Y	Y	Y
<i>Payment Terms Properly Documented & Maintained</i>	Y	Y	Y	Y
<i>Contract Documents Properly Authorized and Maintained</i>	Y	Y	Y	Y
<i>Service Level (Scope of Work) Agreements Maintained(if Applicable)</i>	Y	Y	Y	Y
<i>Negotiations and Final Contract/Maintained</i>	Y	Y	Y	Y
<i>Insurance Coverage Documents(Properly Executed and Maintained)</i>	Y	Y	Y	Y
<i>Proper Level of Due Diligence Performed & Justification for Use of Contracts from Other Jurisdictions Utilized By Fairfax County</i>	Y	Y	Y	Y
<i>Contract Value Greater Than \$5,000</i>	Y	Y	Y	Y
<i>Contract Value Greater Than \$10,000 (Properly Approved)</i>	Y	Y	N/A	Y
<i>Contracting in Overall Compliance with IPM 12-205 for Attribute Tested</i>	Y	Y	Y	Y
<i>Bid Posting Form Maintained (Certain purchases under \$100,000 are exempted from competition - Please refer to PM 12-19)</i>	Y	Y	Y	Y
<i>Determination and Finding Documents Completed & Maintained</i>	Y	Y	Y	Y
<i>Sole Source Contracting Performed in Compliance with County Policy</i>	Y	Y	Y	Y

Note 1: N/A Was Inserted For Items Not Applicable.

Fairfax County
Office of Financial and Program Audit

APPENDIX T

FCPS CONTRACTS TESTING ATTRIBUTES	FCPS COOPERATIVE & SOLE SOURCE CONTRACT REVIEW									
	Contracts Selected For Review					Sole Source Contracts				
	American Logistics Company LLC	Securitas Security USA, Inc	Dreambox Learning	Daktronics Inc	Hand2Mind Inc	Encyclopedia Britannica Inc	JER Group Inc	The Library Corporation	Minds Incorporated	Globe and Map Shop LLC
Contract Properly Executed & Disseminated To Appropriate Parties	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Contract (Notice of Award) Maintained	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Contract Acceptance Agreement Maintained / Including Terms	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Payment Terms Properly Documented & Maintained	Y	Y	Y	Y	N	Y	Y	Y	Y	Y
Contract Solicitations Expressly States: [Contract May Be Used By Other Agencies] (If Applicable)	Y	Y	Y	Y	Y	N/A	N/A	N/A	N/A	N/A
Contract Documents Properly Authorized and Maintained	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Service Level (Scope of Work) Agreements Maintained (If Applicable)	Y	Y	N	Y	Y	Y	Y	Y	Y	Y
Negotiations and Final Contract/Maintained	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Insurance Coverage Documents (Properly Executed and Maintained)	Y	Y (EXPIRED)	Y (EXPIRED)	N	N	Y	N	Y	N	Y (EXPIRED)
Proper Level of Due Diligence Performed & Justification for Use of Contracts from Other Jurisdictions Utilized By Fairfax County	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Contract Value Greater Than \$5,000	N/A	N/A	N/A	N/A	N/A	N/A	Y	N/A	N/A	N/A
Contract Value Greater Than \$10,000 (Approved by DPMM Director)	Y	Y	Y	Y	N/A	Y	N/A	Y	Y	Y
Contracting in Overall Compliance with IPM 12-205 for Attribute Tested	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Bid Posting Form Maintained (Certain purchases under \$100,000 are exempted from competition - Please refer to PM 12-19)	N/A	N/A	N/A	N/A	N/A	N/A (Note 2)	N/A (Note 2)	N/A (Note 2)	N/A (Note 2)	N/A (Note 2)
Determination and Finding Documents Completed & Maintained	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	Y	Y
Sole Source Contracting Performed in Compliance with County Policy	N/A	N/A	N/A	N/A	N/A	Y	Y	Y	Y	Y
Fairfax County Leads a Cooperative Contract:										
Solicitations and Valuation of bids issue in accounting with the County Public Purchasing Rules and Regulations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contract negotiations performed in compliance where applicable.	N/A	N/A	N/A	N/A	N/A					
Fairfax County Follows a Cooperative Contract:										
County provides service/contract requirements to lead jurisdiction for solicitation to facilitate competitive cooperative bidding for all relative parties.	N/A	N/A	N/A	N/A	N/A					
Evidence of the County's participation in the bid valuations for the solicitation maintained.	N/A	N/A	N/A	N/A	N/A					
Fairfax County's pertinent information included in the draft contract.	Y	Y	Y	Y	Y					

Note 1: N/A Was Inserted For Items Not Applicable.
Note 2: Bid Posting not in these contract folders as this process was not implemented until FY17.

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

APPENDIX U

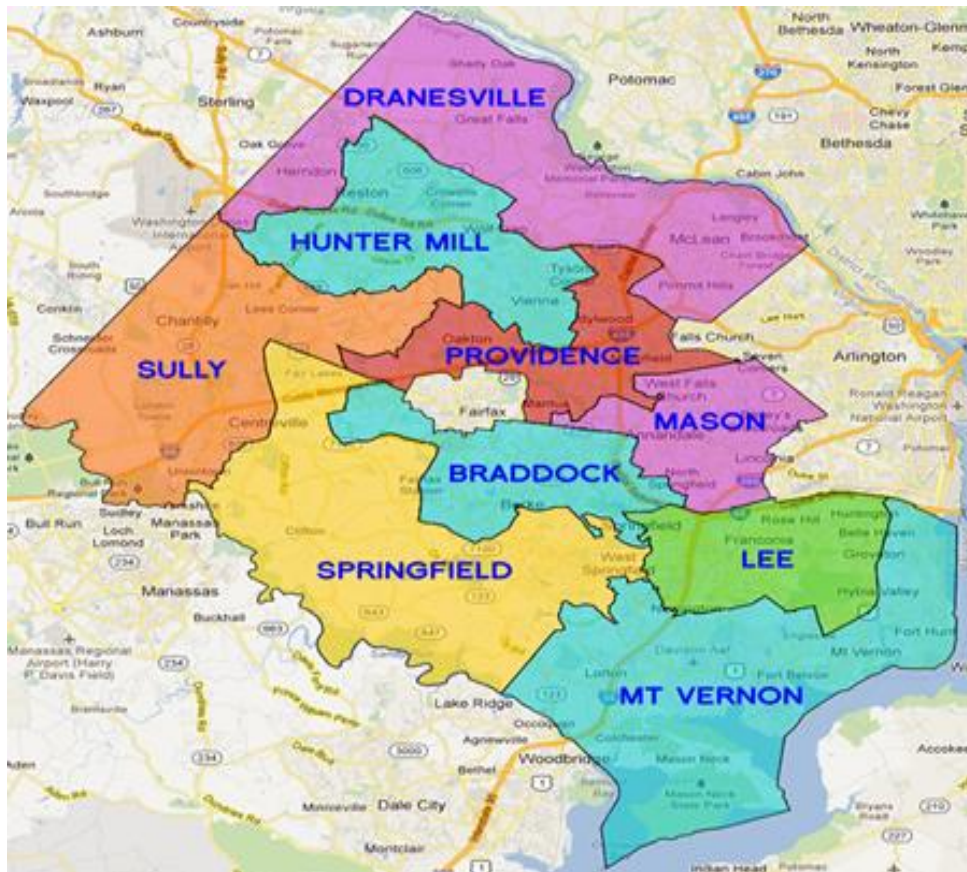
SWaM Study Final Phase (November 2017)						
Milestone	Tasks	Start Date	End Date	Agency (s) Completing Task	Percentage Complete	Status
SWaM Kick-Off Meeting	Schedule meeting to include all agencies/departments with procuring authority.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Determine which agencies/departments have data extracted from FOCUS and fed to Spikes Cavell.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Discuss if/how agencies/departments track and record SWaM spend data.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Discuss DPMM's process of tracking/reporting SWaM spend data to other agencies/departments	5/25/2017	5/25/2017	DPMM	100%	Complete
	Discuss the feasibility of developing a standardized tracking/reporting mechanism utilized by all procuring authorities.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Consensus lobbied to stakeholders for all SWaM reporting to be presented by DPMM.	5/25/2017	5/25/2017	OFPA	100%	Complete
Obtain Procurement Processes Utilized By Procuring Outlets	Distribute S,WaM Survey Questionnaire to all agencies/departments with procurement authority to obtain information regarding tracking and maintaining procurement spend.	6/20/2017	6/20/2017	OFPA	100%	Complete
	Develop a report that compiles all the procuring authorities processes to be included in the quarterly report out.	6/20/2017	7/24/2017	OFPA	100%	Complete
	Ensure all procuring authorities are utilizing the Virginia S,WaM Classifications for vendors. <i>(To be part of recommendation)</i>	10/2/2017	10/3/2017	OFPA	100%	Complete
Cooperative & Sole Source Contracts Review	Select a sample of DPMM cooperative agreements and sole source contracts to review.	7/25/2017	7/25/2017	OFPA	100%	Complete
	Review due diligence performed by DPMM.	8/4/2017	8/4/2017	OFPA	100%	Complete
	Disseminate Procurement Submission Form to procurement authorities to request sole source and cooperative agreement procurement data.	9/28/2017	9/28/2017	OFPA	100%	Complete
	Select a sample of FCPS cooperative agreements and sole source contracts to review.	10/17/2017	10/17/2017	OFPA	100%	Complete
	Review due diligence performed by FCPS.	10/18/2017	10/18/2017	OFPA	100%	Complete
	Select a sample of DPWES cooperative agreements and sole source contracts to review.	10/25/2017	10/25/2017	OFPA	100%	Complete
	Review due diligence performed by DPWES.	10/26/2017	10/26/2017	OFPA	100%	Complete
	Compile total spend for sole source and cooperative agreements by the County.	9/11/2017	10/13/2017	OFPA/DPMM	100%	Complete
Reporting Process Developed	Review compilation report with DPMM detailing processes utilized by the other procuring authorities.	8/25/2017	8/25/2017	OFPA/DPMM	100%	Complete
	Determine the best process to incorporate all S,WaM spend by procuring authorities into a holistic/accurate report.	8/25/2017	8/25/2017	OFPA/DPMM	100%	Complete
	Develop the template for the report-out of S,WaM spend/sole source & cooperative agreements by the County	10/16/2017	10/20/2017	OFPA/DPMM	100%	Complete
S,WaM Spend Data Extract	Determine the process to extract agencies'/departments' S,WaM data.	8/25/2017	8/25/2017	OFPA/DPMM	100%	Complete
	Disseminate request to procuring authorities to provide spend for S,WaM vendors <i>(if cannot be extracted from FOCUS)</i> .	9/28/2017	9/28/2017	OFPA	100%	Complete
	Extract S,WaM vendor spend data from FOCUS for selected agencies/departments.	9/11/2017	9/11/2017	DPMM	100%	Complete
	Compile extracted S,WaM vendor spend data into a holistic report.	11/14/2017	11/14/2017	OFPA/DPMM	100%	Complete
	Present the results of the compiled S,WaM vendor spend for the County at the upcoming Audit Committee Meeting.	11/28/2017	11/28/2017	OFPA	100%	Complete

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

LIST OF ACRONYMS

AC	Audit Committee
BOS	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
CY	Calendar Year
DAHS	Department of Administration for Human Services
DHCD	Department of Housing and Community Development
DIT	Department of Information Technology
DMB	Department of Management and Budget
DOF	Department of Finance
DPWES	Department of Public Works and Environmental Services
DPMM	Department of Procurement and Material Management
FCDOT	Fairfax County Department of Transportation
FCPA	Fairfax County Park Authority
FCPS	Fairfax County Public Schools
FMD	Facilities Management Department
FY	Fiscal Year
GF	General Fund
G/L	General Ledger
MFD	Multi-Function Device
OFPA	Office of Financial and Program Audit
PO	Purchase Order
SBC	Small Business Commission
SOP	Standard Operating Procedures
S,WAM	Small, Women and Minority
Y-T-D	Year to Date

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FAIRFAX COUNTY BOARD OF SUPERVISORS
AUDITOR OF THE BOARD
www.fairfaxcounty.gov/boardauditor
Office of the Financial and Program Audit
12000 Government Center Parkway, Suite 233
Fairfax, Virginia 22035