Audit Committee Meeting

Meeting Date & Time:

Thursday, December 2, 2021

5:00 pm – 6:30 pm

Meeting Location:

Virtual (Click here to join the meeting)

AGENDA

1. Call to order
2. Approval of September 2, 2021 Meeting Minutes
3. Audit Committee vacancy
4. County Auditor report presentation and discussion
   a. Fleet Management
   b. Police Overtime Follow-up Report
5. DMF Internal Audit annual review
6. County Auditor's status report
7. 2022 Audit Committee meetings (Proposed)
   a. January 6, 2022
   b. April 7, 2022
   c. June 2, 2022
   d. September 1, 2022
   e. December 1, 2022
8. Adjourn

Arlington County Board
Audit Committee
Meeting Minutes
September 2, 2021

I. Call to order

Co-Chair Christian Dorsey called to order the virtual regular meeting of the Audit Committee at 5:00 PM on September 2, 2021, via Microsoft Teams.

II. Roll call

Members of the Audit Committee in attendance were

- **Takis Karantonis--**Co-chair
- **Christian Dorsey** – Co-chair
- **Brian Sigritz –** Public Member, FAAC Representative
- **Bill Wiggins** – Public Member
- **John Vihstadt –** Public Member
- **Maria Meredith –**Director, Department of Management and Finance (DMF)
- **Mark Schwartz –** County Manager

Also, in attendance were
- **Chris Horton—**County Auditor
- **David Barrera—**Assistant Clerk to the County Board
- **William Flagler Jr. –** Deputy Director, Public Safety Communication and Emergency Management
- **Heather Geldart –** Integrated Program Manager, Public Safety Communication and Emergency Management
- **Jacqueline Snelling –** Member of the Public
- **Mona Steffen –** Member of the Public
- **Suzanne Sundberg –** Member of the Public
- **Sharon Valencia** – Member of the Public
- **Alistair Watson –** Member of the Public

III. Review of June 3, 2021 minutes

Mr. Vihstadt moved to have Chris Horton review the June 3 minutes to correct any errors. Seconded by Mr. Dorsey. The minutes were approved.

IV. Approval of June 3, 2021 Meeting Minutes

On a motion by JOHN VIHSTADT, Member, seconded by BRIAN SIGRITZ, Member, the Audit Committee moved to have the minutes of the June 3, 2021 meeting reviewed once more by Dr. Horton. The motion passed by acclamation.

V. Business

1) *Emergency Communications Center Overtime Follow-up Report*

   a) Chris Horton, County Auditor, provided a follow-up to recommendations made in previous audits. He explains his process**:** Given my limited resources, I am choosing to focus on areas where management has recommended improvements. I will work with management to have the appropriate documentation.

      i) Sigritz: What happens when an agency disagrees with a recommendation? Is nothing done if they disagree?

      ii) Horton: At the end of the audit there is an opportunity for agencies to respond. It is a "point-by-point" response. If they agree, agencies will give me a timeframe for implementation. If they do not agree, there is an opportunity for discussion. A disagreement means that the department has determined that whatever risks I identified; they have decided to accept. It is worth noting that new management sometimes comes in and takes another look at recommendations that were previously disagreed on and decides they would like to implement them.

   b) Horton: There were 13 recommendations. My follow ups determined that there were 3 recommendations implemented. The remaining recommendations were "not implemented" or were "partially implemented" based on the documentation I received. Six recommendations were determined to be "not implemented". I had a good conversation with Aaron Miller who believes that these recommendations can be documented during the follow up this coming January. I also wanted to note that there were gaps in this process. I asked for follow up information in March and then set this follow-up on hold while focusing on other projects. In July there was one last opportunity for the agency to bring up documentation.

c) **Discussion.**

    i)   Flagler: I want everyone to know that for the past 18 months our department has been engaged in COVID response. We will work with Dr. Horton to get him the appropriate documentation needed for implementing the recommendations.

    ii) Vihstadt: Was the ECC audit done under previous director Jack Brown's tenure?

    iii) Horton: It was, but Will led the response process after Jack Brown's departure. Aaron Miller started the Monday after the audit came out.

    iv) Vihstadt: Recommendation 1.7 talks about how the ECC is doing systemic exit interviews. What are you hearing about the causes for employee turnover?

    v)   Geldart: We've been in a COVID response the last 18 months. Stress levels have been high, and we are hearing a lot about burn-out. In response, we have implemented a mental health care professional onsite that is available daily. We are using dispatch technology that has allowed us to surge our remote call capacity as needed, especially during the insurrection on January 6.

    vi) Vihstadt: Do you have any stats about the attrition rate in ECC?

    vii) Geldart: I have been here since May 2020, and I have seen it tail off significantly. We instituted a re-organization in coordination with human resources. It has alleviated a lot the burden on managers and staff. We are staffed at 105 percent, for the first time in recent history, under the current administration. We have instituted additional "over-strength" positions. We are fully staffed on the floor and are coming out with competitive positions externally and internally.

d) Karantonis: My question is on Recommendation 2.3, the piloting of volunteer staffing and the call center. I see reasons why this is not a great idea. Can you tell us about this?

    i)   Geldart: Some of the liability of having volunteers at call centers were related to life and death situations. This seemed like too much of a risk to take on.

    ii) Flagler: Correct. This is a risk issue. We wanted to minimize this risk.

iii) Horton: This recommendation was very specific about non-emergency calls for the very reason that Heather Geldart mentioned. The idea was to take some of these non-emergency calls and shift them to volunteers. This is best described as a 311 call. That was the idea here. I want to make sure we are on the same page here.

iv) Karantonis: I appreciate that. What is now the next step on this recommendation? There seems like a mismatch on the sense of urgency to implement this.

v) Mr. Flagler: We need to look at this again. We are looking at different strategies, but we are not looking at any volunteer solutions for emergency or non-emergency calls.

vi) Karantonis: And, if there is a way to address this recommendation differently, can we make sure to credit the ECC for this?

vii) Horton: If there is a way to address this recommendation in a different way, yes. The goal should be to reduce the burden on the ECC operators. If there is a way to do this, we should give credit to the department. This bears some need for discussion with the department in the next round of follow up.

e) Vihstadt: The ECC is operating at 105 percent. Does this mean that overtime now is near zero? What are on the ground real numbers for OT at the command center?

i) Geldart: In addition to the staffing achievement, we have informally applied admin mechanisms that reduce overtime overall. We did a study. We have seen a steady decline. It does take time to train our ECC operators to get them to a call center status to provide quality service.

ii) Vihstadt: How is PSCEM's coordination and work informed by the county advisory commission EPAC (Emergency Preparedness Advisory Commission)?

iii) Flagler: We are the staff liaison to EPAC. Every month we give them a presentation on what we've done, and meet with the EPAC co-chairs monthly If they need anything, they can ask us.

iv) Vihstadt: Happy to hear that, but I don't think EPAC feels like that sentiment is reciprocal

v) Dorsey: I am liaison on this commission, I will say that Mr. Flagler and Mr. Miller have been invested in this, on what the county wants and needs. It's a work in progress, but over the next month we are going to have some interesting options to perhaps reform the EPAC charter. If you are interested, we can XXXXX about it later.

f) Sigritz: Are all the calls are now being handled remotely? Is that impacting OT?

   i) Geldart: We have 16 remote locations, but we still operate a floor call center.

   ii) Sigritz: Does working remotely lessen the need for OT?

   iii) Geldart: Absolutely.

g) Horton: I did want to highlight for members of the committee, that Heather Geldart spoke to the fact that it takes a while to train an operator to work independently. One of the issues that was pretty significant was recommendation 1.3. I do understand that training academies are being stood up. I will work with Erin to get some documentation on that.

   i) Dorsey: What is that training academy process going to look like? What do you hope to see?

   ii) Geldart: We identified positions responsible for creating an internal academy for 12 weeks. This includes basic dispatch school. [We are] working with HR to revamp ECC multi-grade progression. When someone moves from an "ECT 1", they can choose which type of calls to take to progress in their skill set to meet the needs of the ECC

h) Meredith: In the recommendation from Chris Horton, he suggested hiring a contractor to help with hiring and recruiting. You hired an employee to do this. Did that help you all get fully staffed?

   i) Ms. Geldart: Two things. COVID allowed us to move our hiring process virtually. [This] helped recruiting and accessibility. The Human Resources Business Partner hired in April has helped tremendously.

i) Snelling (comment in Teams Chat): Has/or will the coordination with DHS regarding emergency mental health referrals impact training and overtime?

i) Geldart: We don't have any data to reflect that since it's a new program, but I do think there will be an impact on retention. It's a very challenging and stressful job. We are hoping our addressing mental health needs will help ECC's retention.

j) Karantonis: There is still documentation pending. Is there any way to determine this recommendation will be completed? A timeframe, or when it will be done?

   i) Horton: The current plan is to initiate a next round of follow up in January. We can do something earlier, and I am happy to do that, but that is the plan right now.

2) *County Auditor's status update*

a) Horton: Here is the status of the current projects that are ongoing. The fleet management report has been delivered to management for the technical review phase. There should be a response by September, we will see if this works for them. The projected date is the December 2 for the Audit Committee to receive it. Its ultimately all of county management responsible for the management response, and Mark Schwartz will be involved at one point.

b) Horton: Two projects have been kicked off, but they are not yet to management for review—one is non-profit funding. This is limited scope engagement. . Board member Katie Cristol is working on a project similar in scope and will focus on equity consideration for non-profit funding. Anything she is doing will inform my work. Hopefully we will have something that is complimentary. Will be collecting benchmarking information from external sources and working with internal County to get non-profit information fully developed. This engagement should be ready [for review] by December 2.

c) Horton: Next is the COVID-19 project. This is to help make sure that the key requirements of CARES act funding reimbursements are being met. I worked with DMF to make sure are followed and to understand where I can add the most value. We will be reviewing documentation from outside entities, such as contractors and small business. This project one will come to the January 2022 meeting.

d) Horton: And, as we have more work that is going to be delivered, we may have [a need for] more meetings than quarterly meetings. In January, we are tentatively planning to have the external audit for FY 21.

e) Horton: Some of the upcoming projects for FY 22 that have not been initiated: The Housing Grants program may be kicked off first, the risk management audit shortly after. I need to get through COVID 19 and non-profit funding audits. I anticipate having both of these kicked off in October. The STAR audit will not be kicked off until after the calendar year of 2022, and I am tentatively looking at February.

f) Horton: The follow up work that needs to be done this fiscal year is Police OT. This one is substantially complete. I appreciate the PD reaching out proactively. I will be engaging with Chief Penn. We have discussed the ECC OT audit in January. Later this fall, the technology services contract management follow-up will kick off in November. That response may need to slide into January to give management a reasonable timeframe for response.

g) Horton: Finally, I had been working with the County Manager's office to see if we can identify funding for an intern opportunity to work with the Hispanic Association of Colleges and Universities, and get a supplier set up with this organization. I would have been able to hire someone, but it hinged on being able to find someone who I believe can do the job. In one case I did offer to someone, but they took another job.

   i) Dorsey: With the need for increased resources, I hope that we have a regular initiation of audits and engage in follow ups. But this becomes unsustainable with a one-person shop. I see a lot of head nods that people would agree to that.

   ii) Vihstadt: Have you been able to work with the APS Auditor on pooling resources. Also, with the colleges we have in the area, might there be an opportunity there by our many higher ed institutions?

   iii) Horton: I've talked with the APS Auditor. He, too, is a one-person shop and will be for the foreseeable future. There are some opportunities, you are correct. There was an opportunity to find interns at Marymount and Virginia Tech. There are some options on my plate to be able to follow up on. I have tried getting an unpaid intern but there has been no interest.

   iv) Vihstadt: Depending on the audit subject, maybe there would be an opportunity to leverage the manager's $2 million contingency funding.

v) Horton: It's pretty clear I am going to need additional resources if I am going to make any headway on audits. I am not sure if that contingency funding is sustainable.

h) Vihstadt: Did you change the fleet management audit to be a SAR report?

   i) Horton: No, it is a letter report. A letter report is a shorter, more streamlined report.

i) Wiggins: What do you mean by limited scope engagement? Is that a letter report?

   i) Horton: Limited scope engagements could be given in a letter report form, which is intended to just give you the facts. This is to get you as quickly as possible the basic info that you need. The reason I call it a limited-scope engagement is to be able to share with people up-front I limit what I look at.

j) Snelling: The minutes had also referenced a privacy audit. This would be a valuable area and timely now. Can you give us an idea of when this could be undertaken?

   i) Mr. Dorsey: Privacy is one of those areas identified as a possible future audit.

3) *Next Audit Committee Meetings: Scheduling and Topics*

a) Karantonis: Are you proposing to squeeze in one or two more meetings?

   i) Horton: I would like us to consider if its valuable to have additional meetings. We are going to have two meetings, December and January, but we normally have a March and June meeting for the audit work plan. Then one in September and December again. If past practice serves us well, it works to have DMF to present at December and Cherry Bekaert in January. That really does suggest that we need to be at five meetings at least, to avoid 3- or 4-hour meetings or needing to rush through audit work. I think it would be a valuable service for the committee and public.

   ii) Horton: If this would be valuable, I can schedule a meeting once every other month. Just something to consider.

   iii) Karantonis: To make an effort to publish a schedule for the calendar year would be helpful for the public. I am all for it. There will be more output to be

discussed. More meetings that are shorter and more centered would be a good idea.

    iv) Horton: I am hoping to have a hybrid in-person/virtual meeting in December, but that would mean that 5 members need to be in person to meet state requirements. We need to make sure to have that quorum before we move forward.

b) Dorsey: I promised to reach out to the Sheriff regarding an approach to deal with OT. I received a response in June. The Sheriff said that a virtual roll call would reduce overtime, but it comes at the cost of operational changes they aren't comfortable with. This was before the rise of the COVID Delta Variant. They made some changes to control overtime and the most interesting is to have a process for a bi-weekly look on overtime use in order to look at things in near real time. They've also decided to do other operational changes to limit overtime from high-cost employees. Taking advantage of diversion programs, pre-trial placements also help reduce OT.

c) Vihstadt: Did the fleet audit look into school buses? One of the interesting audits completed by the APS Auditor was differentials between choice school then public schools, is that they use twice the number of buses mostly because neighbor schools are more walkable. Let us know if you looked at schools in any way.

    i) Horton: The only nexus with schools that the audit relates to maintenance. If the bus breaks down, it's the county's fleet management function that provides maintenance on white fleet but also the heavy fleet and also the buses. That's something I talk about within the audit. I am not digging into bus routes.

    ii) Vihstadt: Did you look at gasoline procurement at all?

    iii) Horton: Lets hold off on talking about that until audit is done.

d) Dorsey: on the APS side, they've implemented something last year that instead of bus service provided for choice schools, what they did for neighbor schools are doing hub stops.

e) Karantonis: There is also a shortage of drivers. That should help frame the conversation. I am cognizant of the fact that the county provides a space to park buses and drivers.

   i) Horton: That's not part of the scope of the audit.

VI. Adjournment

Co-Chair Dorsey adjourned the meeting at 6:28 PM.

Minutes submitted by: David Barrera, Assistant Clerk to the County Board.

ARLINGTON COUNTY AUDITOR
FLEET MANAGEMENT AUDIT
REPORT 2021-02

SUMMARY

This executive report, or "letter report," summarizes the findings and recommendations from the Arlington County Auditor's audit of vehicle fleet management within Arlington County. The Equipment Bureau of the Department of Environmental Services (DES) provides fleet management for the County.

The audit resulted in four observations. First, the process for developing the rental book, which is the list of all County and Arlington Public Schools (APS) vehicles with their annual cost and maintenance cost, appears sound. Second, several improvements to the fleet utilization policy were made during the audit and will improve the efficient use and proper sizing of the fleet. Third, an analysis of FY 2018 maintenance work orders showed that timeliness was generally good but that there was room for improvement. Finally, the audit showed the safety processes with the Equipment Bureau were valuable, and that some improvements are needed to support incident prevention. Eight recommendations are provided alongside the four observation areas.

BACKGROUND

Vehicle fleet management in Arlington County includes services such as procurement of vehicles, repair and maintenance, repair parts inventory, and disposal. The Equipment Bureau's fleet management is supported through the dedicated Automotive Equipment Fund. In FY 2022, the Automotive Equipment Fund budget was $21,342,484.[1]

The Equipment Bureau provides vehicle maintenance for 949 County vehicles, and 320 APS vehicles, as of August 16, 2021. Preventative maintenance is performed according to set schedule based on the type of vehicle, while maintenance is also performed for vehicles that may be damaged or otherwise functioning poorly. Equipment Bureau manages its maintenance schedule through the *Fleet Anywhere* (FA) system. FA identifies when vehicles are due for preventative maintenance. Due dates may be monthly, bi-monthly, quarterly, or semi-annually.

Most vehicles maintained by Equipment Bureau are *light fleet*, which are sedans, SUVs, vans, light trucks, and motorcycles. Most Police Department and Sheriff's Office vehicles fall into the light fleet category, as does the County's motor pool. As of August 16, 2021, 703 of the County vehicles and most of the 121 APS support (non-bus) vehicles are light fleet. Equipment Bureau also maintains *heavy fleet* vehicles, which are defined as any vehicle over 10,000 pounds of Gross Vehicle Weight Rating (GVWR).[2] Specifically, the Equipment Bureau

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[1] FY 2022 Arlington County Adopted Budget, 476 (https://budget.arlingtonva.us/wp-content/uploads/sites/18/2021/07/FY22A-Adopted-All-In-One-Budget-with-TOC-links.pdf).

[2] GVWR is the maximum amount that a vehicle can safely weigh, including its payload.

services heavy Fire Department apparatus, a wide variety of specialized heavy trucks, various heavy construction equipment, and the 199 vehicles in the APS bus fleet.

In addition to vehicle maintenance, Equipment Bureau works with County departments and APS regarding the condition of their fleet vehicles and potential updates to the fleet. Equipment Bureau leadership and the County's Department of Management and Finance (DMF) meet annually with departments regarding whether any replacement vehicles are needed, whether replacement should be deferred, and whether any additions to the fleet are needed from the department's perspective. Equipment Bureau works with DMF and the County Manager's Office to approve requested additions to the County fleet. For revisions or additions to the APS fleet, Equipment Bureau works with DMF and the APS Department of Facilities and Operations Management.

County departments and APS pay for their own fleet vehicles. These costs are set in the County's *rental book*. The rental book is the list of all vehicles with their annual replacement cost and maintenance cost. There are different vehicle classes, and the rental book incorporates the different vehicle values and maintenance costs into the rental book rates. The annual replacement cost is calculated by taking the vehicle's acquisition cost and dividing it by the vehicle's expected in-service life. For the light fleet vehicles, the expected in-service life ranges 3-10 years, with 90 percent of the vehicles expected to last at least 7 years. For heavy fleet vehicles, the expected in-service life could be up to 20 years, though most vehicles range from 8-10 years. A bus's expected in-service life is 15 years. Maintenance costs are calculated as a rolling four-year average of maintenance costs for each class divided by the total number of vehicles in a class.

Employee safety is a key value for both DES and the Equipment Bureau. Because the Equipment Bureau space includes a large vehicle maintenance area and materials required to work on large vehicles, the safety risk in this space is more significant than in a regular office environment. There are safety professionals within DES to help instruct DES employees, including those in the Equipment Bureau, on proper safety techniques and on maintaining a safe working space. Maintenance technicians are the first line of responsibility for safe working practices. Shop supervisors are responsible for regularly assessing the safety environment in the maintenance area and correcting deficiencies.

Equipment Bureau provides other services that were not covered in this audit. These include a fuel card program, as well as fueling stations and a vehicle wash for county and APS vehicles. Equipment Bureau also maintains storage of common vehicle parts and oversees an auction process for vehicle disposal. An audit of the fuel card program was performed by the County's internal audit function in 2018.[3]

The County Auditor is grateful to the DES and DMF management and staff who assisted this audit with their time and expertise.

OBSERVATIONS AND RECOMMENDATIONS

RENTAL BOOK PROCESS APPEARS SOUND—The rental book is the list of all County and APS vehicles with their annual replacement cost and maintenance cost. These costs are paid by departments into the Automotive Equipment Fund. The audit found that the processes for developing the rental book were sound, with one opportunity for improvement that should be considered.

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[3] https://arlingtonva.s3.amazonaws.com/wp-content/uploads/sites/6/2018/10/Arlington-County-Fuel-Card-Program-FINAL.pdf

Maintaining the rental book is a joint effort of the Equipment Bureau and DMF. During the audit, the County Auditor reviewed the rental book development process with DMF, DES, and Equipment Bureau management. In particular, the audit identified four key strengths of the rental book development and review process.

1. Collaboration between the DES, DMF, and Equipment Bureau during the annual rate-setting process appears to be regular and effective. This includes the use of DES staff to conduct quality control to ensure rates are based on correct costs. Further, a structure is in place that includes APS representatives for evaluations of the rental book rates for APS fleet.
2. The maintenance costs are limited to those of a particular class, meaning that departments who use only light fleet vehicles do not have to pay to cover part of the maintenance costs for heavy fleet vehicles. This helps ensure equity of costs among departments.
3. Equipment Bureau periodically revisits the in-service life for fleet vehicles and extends the in-service life of vehicles when warranted. This reduces the annual cost of fleet vehicles in the vehicle class that is extended.
4. The use of a narrow set of models and makes of vehicles makes it easier to stock replacement parts. This reduces the overhead of the Equipment Bureau as well as time needed for maintenance on vehicles and should help minimize repair times that feed in the overall maintenance costs in the rental book.

The audit identified one opportunity for improvement: directly charging departments for costs related to accidents. Accidents are calculated as part of the maintenance costs of the vehicle when calculating the rental book. Maintenance costs are calculated as a rolling four-year average of maintenance costs for each class divided by the total number of vehicles in a class. So the maintenance cost to repair damaged vehicles are distributed across multiple departments if they all have the same class of vehicle involved in an accident. It would be more equitable to have the departments whose drivers were in the accident pay the accident repair costs, since these costs are user based rather than being generally inherent in vehicle ownership. Charging departments directly for accident repair would also create an incentive for departments to prioritize driver safety even more highly. Consequently, DES should review the feasibility of charging departments directly for maintenance costs due to accidents, including quantifying the costs and benefits of directly charging departments for accident-related maintenance costs. Subsequently, DES should determine whether it will work with DMF to institute this practice as part of the maintenance cost development process.

> **Recommendation 1.1:** DES should review the feasibility of charging departments directly for maintenance costs due to accidents, including quantifying the costs and benefits of directly charging departments for accident-related maintenance costs. Subsequently, DES should determine whether it will work with DMF to institute this practice as part of the maintenance cost development process.

FLEET UTILIZATION POLICY IMPROVEMENTS HAVE BEEN MADE—In July 2018, during the course of this audit, Arlington County issued the *Amended and Restated Fleet Utilization Policy* (Policy), which made several changes that addressed issues raised in a 2013 fleet rightsizing study performed by CST Fleet Services. These changes focused on the use of take-home vehicles, the development of a minimum use standard, and the prioritization of the County Motor Pool for routine business.

The CST study made recommendations for improving the usage of take-home vehicles. Among the recommendations were to define a countywide policy for take home vehicle use, which previously had been managed by each department, to identify usage restrictions for take home vehicles, and to recognize the value of the take home vehicles to users and either charge users or treat the vehicles as a taxable fringe benefit. The 2018 Policy created countywide take home vehicle requirements. As an example, all take-home vehicle assignments to non-public safety employees, must be approved by the County Manager or designee. The Policy also limited take-home vehicles to employees who lived within 30 miles of the County line (40 miles for public safety employees) unless an exception is approved by the County Manager. Finally, the Policy provides notice that the assignment of a take home vehicle may result in a taxable fringe benefit to employees and illustrates through an attachment the tax responsibilities for the County and the employee.

The CST study also recommended setting a minimum use policy for County vehicles. The study identified 4,000 miles per year as the threshold under which a vehicle had low utilization, and also recognized that the small size of Arlington County (26 square miles) may mean that some otherwise necessary vehicles may have low utilization. The 2018 Policy defined low utilization as 1,500 miles per year for two consecutive years and required that vehicles meeting this definition be reviewed to determine if the vehicles could be turned-in without impacting mission needs during the annual vehicle replacement reviews.
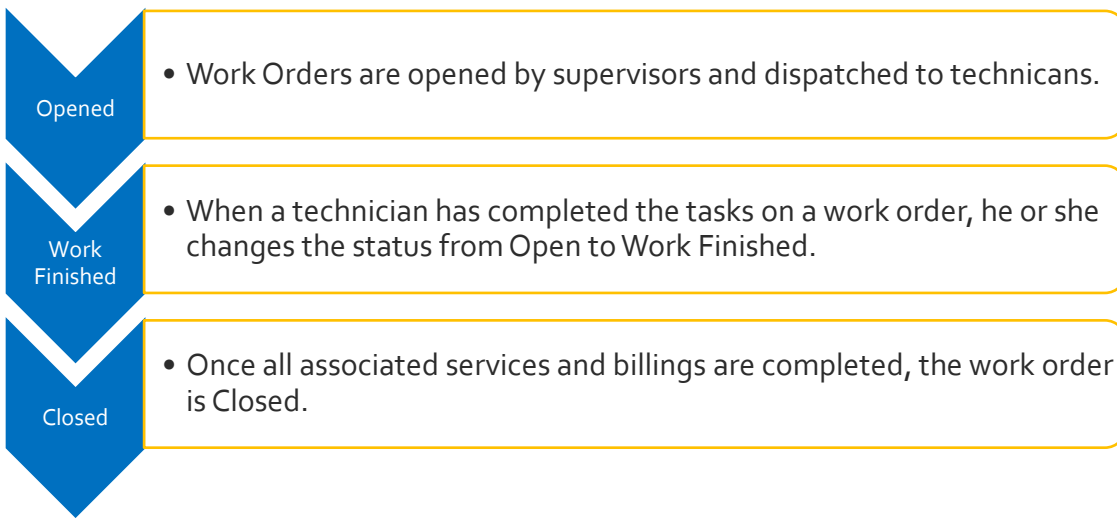
Finally, the 2013 CST study recommended expanding the use of the departmental and County motor pools. The 2018 Policy changes specified that the "County Motor Pool should be considered the primary source of vehicles for routine County business and its regular use is preferable to adding vehicles to the County fleet." In addition, the Policy promulgated fleet management principles that discouraged increasing the number of County-owned vehicles and automotive equipment, required that vehicle need be re-evaluated prior to a vehicle being replaced, and preferred the replacement of vehicles with those of similar size and fuel efficiency.

The cumulative improvements made in the 2018 Policy represent a significant step forward for the County in managing fleet efficiency. However, one additional refinement appears valuable. The CST study identified 4,000 miles per year as the threshold under which a vehicle had low utilization. Now that additional data on low utilization has been gathered since the 2018 Fleet Utilization Policy was implemented, Equipment Bureau should assess the Policy's threshold for low utilization to see if it has materially reduced the incidence of low-mileage vehicles in the County fleet, and to determine whether an increase in the low utilization threshold is needed.

> **Recommendation 2.1:** Now that additional data on low utilization has been gathered since the 2018 Fleet Utilization Policy was implemented, Equipment Bureau should assess the Policy's threshold for low utilization to see if it has materially reduced the incidence of low-mileage vehicles in the County fleet, and to determine whether an increase in the low utilization threshold is needed.

FLEET MAINTENANCE TIMELINESS ANALYSIS SHOWS THAT ADMINISTRATIVE COMPONENT OF WORK ORDER COMPLETION SHOULD BE IMPROVED—Fleet maintenance is a critical piece of the work performed by Equipment Bureau and completing maintenance in a timely way provides an important service to departments. Timely vehicle maintenance helps to ensure that departments are able to complete their work timely as well. Work orders are tracked within the Fleet Anywhere system, and the general workflow is shown in Figure 1.

Figure 1: Equipment Bureau Work Order Flow

Opened	• Work Orders are opened by supervisors and dispatched to technicans.
Work Finished	• When a technician has completed the tasks on a work order, he or she changes the status from Open to Work Finished.
Closed	• Once all associated services and billings are completed, the work order is Closed.

Source: DES

As illustrated in Figure 1 above, work orders are **Opened** by the supervisors and dispatched to technicians. When a technician has completed the tasks on a work order, that person changes the status on the work order from Open to **Work Finished** and returns the work order and the vehicle keys to the supervisor office. The supervisor is responsible for reviewing the labor hours entered by the technician and ensuring that all of the parts approved for the work order are billed out and the invoice has been received. In addition, when possible the supervisor tries to schedule outside contracted work at the same time as the appointment for the preventive maintenance visit in order to limit the number of visits to the Equipment Bureau. This could include body shop work, dealers for warranty work, radio shop for communication related services, or windshield specialists. Once all associated services and billings are completed, the work order is **Closed**. According to DES, the policy to not move a work order to **Closed** until all invoices have been received helps to track what invoices are outstanding and ensures all costs are captured. So a work order could be in **Work Finished** status but not able to be **Closed** completely due to delays in receiving invoices from vendors or outside contracted work.

Ideally, work orders can be completed by the technician within one day, and many were in FY 2018. For example, the majority of light fleet and bus work orders in FY 2018 were moved to Work Finished status within one day. However, one day turnarounds are not always possible due to factors including parts availability, daily fluctuations in staff availability, and the scope of needed repairs. The Equipment Bureau did not have documented performance goals regarding average turnaround time for FY 2018, but a review of other fleet management performance measures suggests that a five-day turnaround time is a reasonable expectation. An analysis of all work orders opened in FY 2018 for light fleet, heavy fleet, and buses shows that the majority of work orders for all three groups reached Work Finished status within five days. Specifically, work orders were marked as Work Finished within five days for:

- 1,364 of 1,519 light fleet vehicle work orders (89.8 percent)
- 519 of 677 heavy fleet vehicle work orders (76.7 percent)
- 1,302 of 1,476 bus work orders (88 percent)

While the vast majority of work orders were Work Finished in five days, in some cases work orders lingered for weeks without being moved to Work Finished status.

- 84 of the 1,519 light fleet work orders took at least ten days to Work Finish, and 34 of these work orders took over 30 days to Work Finish.
- 84 of the 677 heavy fleet work orders took at least ten days to Work Finish, and 35 of these work orders took over 30 days to Work Finish. The heavy fleet work orders are explained somewhat by the increased need to special order parts.
- 80 of the 1,476 bus work orders took at least ten days to complete, but only 4 of these work orders took over 30 days to Work Finish.

In addition to identifying some need for improvement in completing work, the work order analysis showed that Closing work orders took significantly longer to complete. For example, while 1,364 of 1,519 light fleet vehicle work orders (89.8 percent) were Work Finished in five days, only 1,110 work orders were Closed in five days. This is largely because only 155 of the 1,519 work orders were Closed in less than one day, even though 1,187 work orders were Work Finished in a one-day period. Closing work orders is a function of Equipment Bureau staff and may not impede vehicles from being returned to the departments. However, closing work orders enables the work order to be finalized in the system and shows that proper supervisory review has occurred.

To address work order completion and closing in future years, Equipment Bureau should develop and codify metrics for timely maintenance of light fleet, heavy fleet, and buses. Equipment Bureau should ensure these metrics include both "Work Finish" and "Closing" work orders. Finally, the Equipment Bureau should ensure that its Bureau Chief and direct reports have access to current work order performance in comparison to these standards to facilitate regular, ongoing management review and, as needed, correction.

> **Recommendation 3.1:** Equipment Bureau should develop and codify metrics for timely maintenance of light fleet, heavy fleet, and buses. Equipment Bureau should ensure these metrics include both "Work Finish" and "Closing" work orders.
>
> **Recommendation 3.2:** The Equipment Bureau should ensure that its Bureau Chief and direct reports have access to current work order performance in comparison to these standards to facilitate regular, ongoing management review and, as needed, correction.

DES SAFETY PROCESSES ARE VALUABLE, AND SOME IMPROVEMENTS ARE NEEDED TO SUPPORT INCIDENT PREVENTION—DES has safety staff that provide support to the department and Equipment Bureau in particular. These staff are experienced safety professionals who provide safety training and guidance and help to develop a safety-focused mentality in DES staff. DES has a Goal Zero program that values worker safety and targets no lost time incidents. The program and policies have been in place since 2013.

Specific to fleet management, the DES safety staff assess vehicles that are coming into the fleet for safety attributes, equipment, and technology such as backup alarms, cameras, DriveCam units for driver behavioral improvement, and GPS units. In addition, vehicles are assessed for safety features of specialized equipment including liftgates, outriggers, leaf suction equipment, and heavy equipment controls. As part of the evaluation,

they look at the purpose of and operating conditions for the vehicle, and the vehicle specifications to see if it has adequate safety attributes. Safety staff also conduct periodic safety walk-throughs at Equipment Bureau. These walk-throughs are designed to identify areas of concern and teaching points for Equipment Bureau staff. Equipment Bureau supervisors are required to conduct regular safety inspections, and DES safety staff provide periodic guidance to supervisors about effective safety inspection practices. DES safety staff also provide periodic safety talks for Equipment Bureau staff.

Worker's Compensation Claims—During the audit, the County's Office of Risk Management provided data regarding worker's compensation claims for Equipment Bureau staff from FY 2013-2017. There were 44 incidents reported to Risk Management relating to 27 Equipment Bureau employees during that period. Not all the incidents created a worker's compensation claim. Thirteen were for records only. The annual number of incidents was very consistent: 8 (2013), 9 (2014), 8 (2015), 9 (2016), 10 (2017). The majority of the incidents fell into the following categories: being struck by or colliding with an object (10); material handling (9); slips, trips and falls (8); and accidents involving tools (7). Out of the 44 incidents through FY 2017 there were 31 total claims, of which 28 were approved. The total dollar value paid out for approved claims was $187,655. However, more recent incident data at the Equipment Bureau reflects a general downward trend: 4 (2018), 6 (2019), 3 (2020), 2 (2021) where the total dollar value paid was $17,234.

Near-Miss Reporting System—One aspect of a safety program that helps to address safety concerns before they result in worker's compensation incidents is a near-miss reporting system. Near-miss reporting systems allow employees to report situations where a safety incident almost occurred. A near-miss system can capture incidents as minor as a near-slip and fall or as major as vehicle not properly aligned on a lift. The major advantage of near miss reporting system is that it provides an opportunity to identify safety concerns and potentially problematic trends before they create a reportable incident. Reportable incidents could result in a worker's compensation claims or an investigation by the state or federal Occupational Health and Safety administrations.

DES has a near-miss reporting system for the department as a whole and this system is available for use by Equipment Bureau employees as well. However, during the audit it was not clear that the near-miss system in place for DES was being used effectively in the Equipment Bureau. For example, none of the audit interviews identified the existence of a near miss reporting system, and one individual specifically stated that there was not a near-miss system in the maintenance shop. The Equipment Bureau should continue to work with the DES Safety team to remind Equipment Bureau staff about the existence of the DES near miss reporting tool, periodically train staff on the near-miss reporting system, and develop ways to encourage the use of the near-miss reporting system.

Supervisor Safety Inspections—A sample of 29 supervisor safety inspection records from July-November 2018 suggested wide variety in the quality of inspections. The safety inspection records were drawn from inspections that should be performed weekly by supervisors of the various Equipment Bureau sections (e.g., light fleet, buses). The safety inspections are documented on paper rather than in an electronic system, which limits the ability of Equipment Bureau supervisors and DES safety staff to quickly assess whether there are either consistent safety concerns or good practices to model. Further, electronic documentation of safety inspections allows for supervisors to pull forward past safety deficiencies to identify more clearly the need for a follow-up in the current inspection. The Equipment Bureau should identify ways to improve the tracking of past safety inspection findings for both supervisors and management by considering options including an electronic system for conducting and storing safety inspections.

In addition, some safety inspection records were well-documented and showed that supervisors were attentive to detail in the inspections. Other inspection records had perfunctory information and left most of the fields blank. While blank fields may mean that no safety problems were observed, better documentation of this fact provides affirmation for management and DES safety staff that supervisors are attentive to safety concerns. The Equipment Bureau should reinforce the need for detail in documenting safety inspections to allow for better tracking of either ongoing concerns or good safety practices. Finally, the safety inspection records included in the sample indicated that some supervisors were not performing inspections weekly as expected. While the sample may have omitted some inspection records from the time period under review, it is important to ensure that the habit of regular inspections is engrained in both supervisors and staff as a component of a strong safety culture. The Equipment Bureau should ensure that weekly supervisor inspections are occurring.

Recommendation 4.1: The Equipment Bureau should continue to work with the DES Safety team to remind Equipment Bureau staff about the existence of the DES near miss reporting tool, periodically train staff on the near-miss reporting system, and develop ways to encourage the use of the near-miss reporting system.

Recommendation 4.2: The Equipment Bureau should identify ways to improve the tracking of past safety inspection findings for both supervisors and management by considering options including an electronic system for conducting and storing safety inspections.

Recommendation 4.3: The Equipment Bureau should reinforce the need for detail in documenting safety inspections to allow for better tracking of either ongoing concerns or good safety practices.

Recommendation 4.4: The Equipment Bureau should ensure that weekly supervisor inspections are occurring.

OBJECTIVES, SCOPE AND METHODOLOGY

The initial audit objective was to assess the effectiveness of the County's fleet management operations. After the planning phase of the audit was complete, fieldwork audit objectives were developed. The fieldwork audit objectives were to:

- Assess whether the processes of evaluating fleet efficiency are effective to set the right size for the fleet
- Assess whether Equipment Bureau is providing timely vehicle maintenance
- Assess whether processes for ensuring Equipment Bureau shop safety are effective

The audit scope was information material to the audit objectives that was current during fieldwork, such as FY 2018 maintenance timeliness information, with updates provided as appropriate to capture changes material to the audit objectives during the technical review phase of the audit.

The audit used various methodologies to conduct the audit. During the audit, the County Auditor obtained information through interviews of DES and Equipment Bureau management. Further, the County Auditor conducted interviews with other County officials primarily during the audit's planning phase. The County Auditor also interviewed and gathered data from an APS official located in the Facilities and Operations Management Department regarding the APS fleet and APS' interaction with Equipment Bureau. In addition, the County Auditor gathered various DES and Equipment Bureau documents and data, including FY 2018 maintenance work order

information, samples of safety inspections, and updates to fleet management policies that occurred during the audit fieldwork. The County Auditor reviewed an outside contractor's 2013 fleet rightsizing study of Arlington County and followed up with County staff on the findings of the study. Finally, the County Auditor observed the use of Fleet Anywhere by Equipment Bureau staff, and conducted a management-led walkthrough of the Equipment Bureau facility including the maintenance area.

ABOUT US

Compliance Statement

The County Auditor conducted this performance audit in accordance with generally accepted government auditing standards, except for a peer review. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Authority

The County Auditor is appointed by the Arlington County Board under the authority of § 15.2-709.2 of the Code of Virginia, 1950, as amended. The County Auditor originally initiated this audit as part of the FY 2018 Annual Audit Work Plan approved by County Board on June 20, 2017. The audit was subsequently reauthorized as a carryover audit in subsequent Audit Work Plans.

County Auditor

Chris Horton, Ph.D., CIA, CGAP, CRMA, CCSA, County Auditor

County Board

Matt De Ferranti, Chair
Katie Cristol, Vice-Chair
Christian Dorsey
Libby Garvey
Takis Karantonis

Audit Committee
Christian Dorsey, Co-chair
Takis Karantonis, Co-chair
Brian Sigritz, Community Member (Fiscal Affairs Advisory Committee representative)
John Vihstadt, Community Member
William (Bill) Wiggins, Community Member
Mark Schwartz, County Manager
Maria Meredith, Director, Department of Management and Finance

MANAGEMENT RESPONSE

As is required in audits conducted in compliance with generally accepted government auditing standards, this audit contains a response to the recommendations from the Department of Environmental Services (DES). This response is contained on the following pages.

For each recommendation, the response shows if DES management agrees with the recommendation, and if so, outlines the responsible party and action plan for implementation. DES agreed with six of the eight recommendations, partially agreed with one recommendation (2.1), and disagreed with one recommendation (1.1).

DEPARTMENT OF ENVIRONMENTAL SERVICES

DIRECTOR'S OFFICE

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ARLINGTON
VIRGINIA

November 22, 2021

Chris Horton, Ph.D., CIA, CGAP
County Auditor
2100 E Clarendon Blvd, Suite 300
Arlington VA, 22201

Dear Dr. Horton,

We want to thank you for your review, observations, and recommendations of the DES Equipment Bureau and vehicle fleet. We agree with the majority of your recommendations. Our continued focus on improving safety is demonstrated by a 2019 award the department received from the Chesapeake Region Safety Council for "Most Improved." The Equipment Bureau's incident improvements were a major part of that achievement and have continued to improve since then as illustrated in the report. In addition, in 2019 the Equipment Bureau received an unannounced random inspection from the Virginia Occupational Safety and Health Program (VOSH). The results of that inspection were only two "other than serious" violations that were abated on the spot and resulted in **zero** penalties. This is also a great positive indicator on the safety performance of the bureau.

Many of the action plans to respond to your recommendations are already underway and we look forward to continuing to improve upon our culture and focus on safety.

Sincerely,

Gregory S. Emanuel

Greg Emanuel

DES Department Director

Recommendation 1.1: DES should review the feasibility of charging departments directly for maintenance costs due to accidents, including quantifying the costs and benefits of directly charging departments for accident-related maintenance costs. Subsequently, DES should determine whether it will work with DMF to institute this practice as part of the maintenance cost development process.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion
Disagree	N/A	This will disproportionally impact smaller departments with vehicles. In contrast, a large department can absorb unbudgeted accident costs. In addition, most employees are a few steps removed from the financials and budget process. As such, we believe this won't have as much impact on safety behavior as do the other mechanisms of accountability that are already in place. These mechanisms include the monthly Vehicle Incident Review Committee meetings and the County Driver Policy, which includes a point system that can ultimately result in demotion or dismissal from County service. In addition, due to the nature of their mission and the many miles that their officers travel, the Police Department typically experiences the highest volumes of annual accidents/incidents. Their vehicles have specific class codes that result in their accident-related expenses being charged to their department. Given the smaller budgets of some departments, accounting for accident repairs by vehicle class along with repairs and maintenance insulates smaller departments from potential budget issues. This averaging of like-vehicle costs is one of the fundamental principles of equipment funds.

Recommendation 2.1: Now that additional data on low utilization has been gathered since the 2018 Fleet Utilization Policy was implemented, Equipment Bureau should assess the Policy's threshold for low utilization to see if it has materially reduced the incidence of low-mileage vehicles in the County fleet, and to determine whether an increase in the low utilization threshold is needed.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion (Month/Year)
Partially Agree	Chris Allison	We agree that the threshold for low utilization should not be a static identifier. However, we are still trying to understand our fleet needs in relation to changing staffing metrics as we slowly come out of the pandemic. In addition, the 2020 and 2021 mileage data will not be useful in assessing mileage thresholds since the Pandemic impacted vehicle utilization. We will reassess the low utilization threshold, no earlier than 2024, to allow enough time for normalized data to be analyzed post-pandemic. We will continue to utilize the 1500-mile threshold for the immediate future and make associated assessments as we

		discuss low mileage vehicles with respective department management. We will continue to examine low mileage vehicles in March of every year in preparation for the annual Equipment Replacement Meetings in May.

Recommendation 3.1: Equipment Bureau should develop and codify metrics for timely maintenance of light fleet, heavy fleet, and buses. Equipment Bureau should ensure these metrics include both "Work Finish" and "Closing" work orders.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion (Month/Year)
Agree	Chris Allison (Bureau Chief / Al Williams (Shop Superintendent) / Ronald Bright (Equipment Stores Manager)	As mentioned in this report, the Equipment Bureau services over 1200 vehicles with multiple product lines made by various manufacturers. In fact, our fleet is made up of over 20 different vehicle manufacturers with many more body, chassis and drivetrain configurations. Unlike many Municipal fleets, the Equipment Bureau services vehicles for Police, Fire, Schools, snow and leaf collection operations, and the multiple remaining vehicle classes operated in the County. This extensive product line provides many challenges not found in a fleet represented by one manufacturer or of a fleet consisting solely of simple passenger vehicles. One such challenge is a single metric that provides meaningful and representative data. Working with programmers for our data management software group (Fleet Anywhere), we are requesting a modification to the default report to provide a custom "Work Finish" metric which, if we are able, will help us track the timeliness of our vehicle servicing. Although our goal is to provide same-day service for all of our vehicles, we will use the 5-day completion metric as our tracking point. Unfortunately, the normal difficulties in parts procurement and timely invoicing from multiple vendors are now being exacerbated by the delays we are seeing from pandemic related supply chain challenges. We are therefore moving to a weekly shop superintendent review (Friday) of any work order that has been open for more than 1 week. The Equipment Stores manager will be brought into the discussion to see if he can resolve any parts ordering delays experienced by his staff. The weekly review will also include a review of work orders for vehicles that have already been returned to our customers but that are in a work finished rather than closed status. This can be looked at as the administrative side of completing the service on a vehicle. Delays for parts and the associated invoices for Fire apparatus, emergency add-ons for Police Interceptors and even the many and varied parts for our seasonal Leaf Truck operation are examples of delays that can take months. Many of these parts requests are actually manufactured upon request as opposed to being filled from a stocked warehouse, and invoicing isn't always quick to follow.

		This makes having a standard metric that is easily tracked, difficult. Our mission is to close the more usual work order scenarios in an efficient manner and to work with vendors to improve their invoicing processes.
		We have asked Fleet Anywhere to research their ability and associated cost to create a custom report to track the time between the Work Finished date and the Work Closed date with the same 5-day metric. Progress and success on this custom report will be communicated to Dr. Horton. Even if this second report is not possible, due to cost or technical limitations, we will continue to review open work orders weekly to help supervisors overcome roadblocks in completing them (i.e. invoicing challenges, etc).
		These weekly reviews will be completed by the superintendent with individual section supervisors working from the actual open or work finished work orders in question.
		Expected Completion is March 2022.

Recommendation 3.2: The Equipment Bureau should ensure that its Bureau Chief and direct reports have access to current work order performance in comparison to these standards to facilitate regular, ongoing management review and, as needed, correction.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion (Month/Year)
Agree	Al Williams (Shop Superintendent) / Chris Allison (Bureau Chief)	The Shop Superintendent will review his most recent work order completion metrics with his supervisors at the start of each weekly review of open work orders. The metrics and any challenges will be reviewed with the Bureau Chief by the following Monday morning. Expected completion is January 2022.

Recommendation 4.1: The Equipment Bureau should continue to work with the DES Safety team to remind Equipment Bureau staff about the existence of the DES near miss reporting tool, periodically train staff on the near-miss reporting system, and develop ways to encourage the use of the near-miss reporting system.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion (Month/Year)
Agree	Al William (Shop Superintendent) / Chris Allison (Bureau Chief)	The encouragement and formal review of near miss reporting will be accomplished through bureau wide training by the DES Safety team. In addition, a section on "near miss" reporting will be incorporated into the more detailed and structured weekly

		Safety Inspections as a way to remind supervisors to encourage staff to report near misses. See recommendation 4.3 below. Employees continue to have multiple options available to them for reporting near misses. It is always better to document near misses immediately at the supervisor level for timely proactive behavioral change. The Equipment Bureau utilizes a paper form for this purpose. However, the online DES near-miss reporting system also exists for situations where employees may not feel comfortable going to their supervisor. Lastly, the employees who have not documented near misses previously, will also now have the opportunity to discuss safety issues, near misses or any other issues during the weekly safety inspections. Expected completion is January 2022.

Recommendation 4.2: The Equipment Bureau should identify ways to improve the tracking of past safety inspection findings for both supervisors and management by considering options including an electronic system for conducting and storing safety inspections.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion (Month/Year)
Agree	Al Williams (Shop Superintendent) / Chris Allison (Bureau Chief)	DES is developing an app-based form that supervisors will use, accessible on their phones or a tablet, to document Safety Inspections as they walk through the shop on safety walks. The form will collect more detailed and structured safety data. All the data collected will be kept on SharePoint for historical tracking and real time review. The data will be reviewed weekly between the Shop Superintendent and his supervisors (see recommendation 4.3 below), with the Bureau Chief and at our quarterly Safety Committee Meeting, attended by Al Williams (shop Superintendent), Safety Specialist, and a representative from Stores and 3 representatives from the mechanic position class. Expected completion is January 2022.

Recommendation 4.3: The Equipment Bureau should reinforce the need for detail in documenting safety inspections to allow for better tracking of either ongoing concerns or good safety practices.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion (Month/Year)
Agree	Al Williams (Shop Superintendent)	The DES Safety Team will develop a more detailed and targeted App based form that will be completed weekly by the Shop Superintendent, to be initially scheduled each Friday,

		working directly with his supervisors, to document weekly safety walks. The form will also include a section reminding supervisors to review any near misses mentioned by staff. Expected completion is January 2022.

Recommendation 4.4: The Equipment Bureau should ensure that weekly supervisor inspections are occurring.

Agree/Disagree	Responsible Individual	Action Plan and Expected Date of Completion (Month/Year)
Agree	Al Williams (Shop Superintendent)	See recommendation 4.2. Safety Inspections will occur every Friday. Compliance will be assured with a review at the quarterly Safety Committee Meetings. Expected completion is January 2022.

ARLINGTON COUNTY AUDITOR FOLLOW-UP REPORT POLICE DEPARTMENT OVERTIME AUDIT (REPORT FY19-01)

Background

The County Auditor conducts follow-ups for each audit recommendation in an effort to assess whether recommendations that the audited department agreed to make have been implemented. During follow-up reviews, the County Auditor works with department leadership to determine the implementation status. The County Auditor makes this determination based on initial information shared by the audited department, supporting documents and data provided by the department, and subsequent interviews and observations. The County Auditor cannot compel implementation of recommendations but can provide guidance regarding what constitutes implementation.

Government Auditing Standards do not cover follow-up reviews. However, the County Auditor endeavors to apply the principles of the Standards to follow-up activities. The County Auditor's follow-up work is informed especially by the principles articulated in the following key standards: evidence; documentation of auditor's work; communication with an audited entity; reporting of audit work to those charged with management and governance; and auditor professional judgment.

Summary:

This report presents the results of the September 2021 County Auditor follow-up conducted on the Police Department Overtime audit (Report FY19-01). The audit contained 19 recommendations. The following dashboard shows the current status of all 19 recommendations.

Implemented	17/19	
Partially Implemented	2/19	Recommendations remaining: 4.1, 5.1
Not Implemented	0/19	

Of the 19 recommendations, the follow-up review found 17 to be fully *implemented*, which is an increase of two over the last follow-up report in March 2021. The two newly implemented recommendations are Recommendations 1.2 and 3.2. For implemented recommendations no more follow-up work will be performed. The two recommendations not yet complete (4.1 and 5.1) are all *partially implemented*, and full implementation is anticipated for Recommendation 5.1 prior to the next follow-up review in April 2022. Recommendation 4.1 relates to interaction between TeleStaff and the PRISM system that is not currently feasible, and for which updates are not completely in the Police Department's control.

All determinations shown in the "Status" column were made by the County Auditor. For this round of follow-up, the Police Department proactively provided documentation demonstrating implementation of Recommendations 1.2 and 3.2 before the formal follow-up process began. Given these circumstances no additional management comments regarding work performed to implement the recommendations were needed or provided for this round of follow-up. In an effort to streamline the report and to reduce redundancy, all previous management comments for recommendations that are fully implemented have been removed from this report. Readers who wish to see previous management comments are referred to the March 2021 follow-up report.

Closing Note:

The County Auditor appreciates the time and cooperation provided during the follow-up review by the Chief of Police, Deputy Chief of Police, and other members of the ACPD staff.

This follow-up report is being provided to members of the Arlington County Police Department, members of County management, the County Board, and the Audit Committee. The report will be issued publicly on the County Auditor's webpage on September 24, 2021.

Chris Horton, Ph.D., CIA, CGAP, CRMA, CCSA
Arlington County Auditor

RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
1.1. ACPD should regularly review overtime data to identify potentially abusive or unnecessary overtime. Additionally, ACPD should consider having an entity independent of the Operations Division regularly assess whether overtime is being worked and paid in compliance with policies and procedures and look for indications of unnecessary or abusive overtime. For example, such as assessment would include a periodic overtime self-audit to evaluate the department's compliance with overtime policies and to ensure the integrity of data recorded in TeleStaff.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
1.2. ACPD should ensure current policies align with current practices. ACPD should ensure controls are in place to manage key functions such as	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
overtime approvals, changes to TeleStaff data, and billing practices. Additionally, self-audits mentioned in Recommendation 1.1 should be documented including the frequency they should be performed, how to perform the audit, and who results should be provided to.				
2.1. ACPD should evaluate additional cost-recovery options and develop a fee schedule that will be utilized for special events; including a periodic update of fees for rate increases and cost-of-living increases. Additionally, ACPD should consider charging a standard administrative fee, such as one hour per event, or bill actual administrative time to cover costs associated with scheduling and planning events.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
2.2. ACPD should document and communicate their fee setting policies for determining rates and	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

	RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
	fees for equipment charged. The frequency and methodology at which ACPD should evaluate their cost-recovery for each event type should also be documented.				
2.3.	ACPD should work with the Finance Department and the County Treasurer to improve the automation of the invoice creation-to-payment workflow. Additionally, ACPD should evaluate whether there is an opportunity to integrate invoice and billing practices into the County's financial system to improve ACPD's ability to reconcile payments received.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
2.4.	ACPD should document controls to ensure sufficient segregation of duties for billing and payment processing functions, to ensure billing practices can be consistently applied. ACPD should ensure checks	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

	RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
	never go directly to the individuals responsible for creating the invoices.				
3.1.	ACPD should ensure appropriate access and segregation of duties exists in the payroll process. Preventive controls and detective controls should be implemented in the process.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
3.2.	TeleStaff should be reconciled to PRISM on a periodic basis. Significant discrepancies should be evaluated and resolved in a timely manner.	Unknown	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
3.3.	Due to the TeleStaff Administrator's institutional knowledge and the complex/manual nature of the payroll processing, ACPD should ensure that the TeleStaff Administrator's payroll processes are documented in a step-by-step manner to ensure the process could	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

	RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
	be efficiently and consistently applied in her absence.				
3.4.	ACPD should ensure that a backup is trained and able to process payroll in the TeleStaff Administrator's absence. ACPD should consider breaking down the payroll process to insert an additional employee that would improve segregation of duties and/or provide opportunities to insert reviews and approvals. For example, the backup should periodically (i.e. every other week) be responsible for processing the payroll and the TeleStaff Administrator can review the payroll, and vice versa.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
3.5.	ACPD should ensure all staff are periodically trained on TeleStaff including the proper use of codes, running reports, policy updates, and changes resulting from system updates. Further, ACPD should seek	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

	RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
	out external trainings to improve the overall efficiency and effectiveness of how TeleStaff is utilized.				
4.1.	ACPD should work with Public Safety Information Team to create or evaluate additional reporting capabilities that can utilize or merge data from both TeleStaff and PRISM.	Unknown	Partially Implemented	A direct automated interaction between TeleStaff and the PRISM system is not currently feasible. However, the PRISM team recommended reviewing currently available reports that have the needed data and then combining them to be able to compare and analyze data between PRISM and TeleStaff. The PRISM team can also transform the reports into a consolidated query and run directly against the PRISM database. The results of the database query can be extracted and delivered automatically. ACPD's TeleStaff Administrator worked with the Human Resources Department to identify	The County Auditor notes the work done on this recommendation by ACPD and agrees that full implementation is not entirely in ACPD's control. The County Auditor will continue follow-up on this recommendation during the next follow-up review.

RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
			a report through PRISM that will allow for TeleStaff and PRISM records to be reconciled. While there is no automated process possible, a report has been identified that will produce PRISM records by employee indicating the number of hours worked in a pay period. This report will be run on a quarterly basis and compared against TeleStaff reported hours for the same time period. Any discrepancies noted will be brought to the attention of the Human Resources Management Section Commander. This quarterly requirement has been memorialized in a memorandum from the Acting Chief of Police to the TeleStaff Administrator.	

	RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
4.2.	ACPD should also evaluate the contractual agreement with TeleStaff to determine if services received are meeting the contractual obligations. If not, ACPD should contact TeleStaff for resolution of issues and request additional training on common challenge areas.	Ongoing	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
4.3.	ACPD should consider collaborating with other TeleStaff users in neighboring jurisdictions to see how they utilize TeleStaff. This may result in the identification of best practices, additional functionality, and/or efficiencies.	Ongoing	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
4.4.	Custom overtime reports should be created from TeleStaff that can be utilized to evaluate various categories of overtime, trends by category, and allow for comparison of expected overtime to actual overtime for categories that	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
susceptible to misuse or abuse. Once these custom reports are established, reports can be utilized to compare period to period for trends as well (e.g. March 2018: March 2019).				
4.5. If available, ACPD should evaluate opportunities for select individuals, such as the TeleStaff Administrator, to receive advanced TeleStaff training to better understand TeleStaff functionality and reporting capabilities.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
4.6. All TeleStaff users should attend periodic trainings to ensure accurate and consistent data input into the system. The TeleStaff Administrator could use training time to answer frequently asked questions and address frequent errors identified during the payroll processes.	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.

RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
4.7. ACPD should define TeleStaff codes by category in formal policy documentation or a TeleStaff user guide. More specifically, overtime categories should be formally defined to state when it is allowable to use each code and sub-code, and specify what comments should be entered (i.e. required vs. optional).	November 2019	Implemented		The County Auditor has confirmed full implementation. Follow-up on this recommendation is complete.
5.1. ACPD should develop and document a formal calculation model that can be used to communicate minimum staffing needs in a data-driven manner for budget decision-makers.	Ongoing	Partially Implemented	The Operations Division Patrol Section Standard Operating Procedure has been modified to require that a staffing analysis occur annually. We plan to continue utilizing the model outlined in the staffing study conducted of ACPD by Northwestern University.	ACPD has created a calculation model (formula) that will help to identify whether current minimum staffing levels are adequate to address expected calls for service. The formula is based on work conducted in a staffing study of ACPD by Northwestern University. As part of this formula development process, ACPD established a benchmark to compare to the results of the formula's use. The County Auditor

RECOMMENDATION	INITIAL EXPECTED COMPLETION DATE	STATUS	MANAGEMENT DISCUSSION	COUNTY AUDITOR'S DISCUSSION
				reviewed the calculation model and assumptions and agrees that it would meet the intent of Recommendation 5.1. ACPD will use this formula to help identify staffing needs for the FY 2023 budget process. The County Auditor will follow-up on the implementation of the calculation model in April 2022.

Update on Internal Audit and the Financial Fraud, Waste and Abuse Hotline to the County Board Audit Committee

December 2021

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Department of Management and Finance Internal Audit

Internal Audit Services

Internal Audit Program Mission

To strengthen County operations and minimize risk and fraud through systematic evaluation of operations and internal controls.

- To assist senior management and departments to effectively and efficiently implement County programs in compliance with financial, accounting and other County policies by conducting objective internal audits and reviews.
- To test internal controls to provide reasonable assurance that resources are safeguarded against waste and abuse.
- In conjunction with the County Manager's Office and other departments, implement the Financial Fraud, Waste and Abuse Hotline

Organization

Internal resources and external consulting services will together implement the annual Work Plan and any unexpected needs. In the Fiscal Year (FY) 2015 Adopted Budget, the County Board approved funding for one internal audit position, bringing the total number of internal resources to support this function to 1.5 FTEs. Presently, RSM, LLC. — a major provider of assurance, accounting and consulting services to governments and corporations — is working with the County to complete the Work Plan.

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Department of Management & Finance Internal Audit

Audits Issued

- 46 audits issued since FY 2015 with 175 Findings (Rated Low, Medium & High Risk)

- Management held accountable to establish and execute action plans to remediate findings

- Audit coverage included:

    - Contract Management

    - Purchase Card Compliance

    - Funds Handling

    - Asset Management

    - Payroll/Timekeeping

    - Inventory

    - Special Focus Areas

Current Resources

- 1.5 FTE - full time position filled in August 2021

- Consultant Dollars - $192,000

- RSM Contract issued April 2018 - 5 year contract

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Definitions of Risk -

- High
  - High importance to business success/achievement of goals and improving its internal controls. Action should be taken immediately.

- Medium
  - Moderate importance to business success/achievement of goals and improving its internal controls. Action should be taken in the near term.

- Low
  - Low importance to business success/achievement and internal control structure.

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Review of Prior Audit Remediation Efforts

Internal Audit is required to validate the implementation of management's corrective action plans as documented for each reported finding. Since 2015, 46 audits have been completed resulting in 175 audit findings. The following summarizes the status of Internal Audit's follow-up as of December 2021 (see listing of prior audits in background section)

		Status of Findings Subject to Follow-up:	
Total Findings as of December 2021	175	Remediation tested by IA and deemed adequate	77
Less: Findings not yet subject to follow up	34	Remediation of testing currently in process, not completed	11
Total Subject to Follow-up	**141**	Items not yet tested by IA	53
		Total Subject to Follow-up	**141**

Status of Findings Subject to Follow-up: by Rating				
Rating	**Remediation tested by IA and deemed adequate**	**Remediation of testing currently in process**	**Items Awaiting Testing by IA**	**Totals**
High	11	4	12	27
Moderate	24	4	30	58
Low	42	3	11	56
Totals	77	11	53	141

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FY20/21 Audit Status & Results

Completed By RSM
- DPR – 55 and Over Program Audit
- HRD – CIGNA Claims Audit
- HRD – CIGNA Pharmacy Rebates Audit
- CPHD – Affordable Housing Investment Fund

Completed ACG Internal Audit:
- HRD - CIGNA Health Contract Compliance
- Purchase Card Reviews (2 months)
- DES Facilities Management Timekeeping Follow-up
- HRD, DES, FIR, POL and PSCEM Timekeeping Follow-up

Management Review
- Information Technology Audit- County-wide- RSM

In Process
- Commuter Services Contract Compliance – 4 contracts – ACG Internal Audit

Postponed to FY 2022
- DHS – Purchase Card Expenses – Economic Independence Division and Child and Family Services Division (ACG)

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FY 20/21 - Summary of Findings

CIGNA Contract Compliance Audit

- Lack of Detailed Contract Administration Policies and Procedures
    A. Lack of policies and procedures for effectively monitoring contract compliance. (Some no policy or procedure; Some in place, but not written). For example,
    - Performance Guarantees
    - Discount Guarantee
    - Prescription Drug Maximum Allowable Cost
    - Savings and Cost Containment

    B. Lack of Written Procedures for Executing Compensating Controls as Required by the CIGNA's Annual Service Organization Controls (SOC) 1 Report

    C. Absence of Written Departmental Procedures - Approval of Contract Invoices (HRD took action during audit to improve payment processes.)

    D. Lack of Policy and Procedures for Verifying Dependent Eligibility (Developing RFP for External Audit Services)

- Failure to execute Audit Clause for Verifying Claim Amounts and Initiating Audits/Independent Verifications for Other Significant Billed and Rebate Amounts and other Contract Requirements.

    - Prescription Drug Rebates – RSM Audit Completed

    - Medical Claims – RSM Audit Completed

FY 21 - Summary of Findings

DPR – 55 & Over Program

- High
  - Lack of adequate documentation demonstrating program and cost recovery goals are being met
- Moderate
  - Improvements needed in better documenting controls (i.e., reconciliations) over ticket purchases for trips
  - Improvements needed in cash handling procedures
- Low
  - Improvements needed in the design of customer surveys
  - Non-compliances with PCARD policy

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FY 21 - Summary of Findings

- HRD – CIGNA Claims Audit
- HRD – CIGNA Pharmacy Rebates Audit
- CPHD – Affordable Housing Investment Fund

  - No findings – some suggestions in CIGNA audits related to better monitoring & reconciliations

Other Internal Audit Activities

- Aid and assist in improvement over other departmental processes

- Conduct investigations reported from any source – FFWA Hotline or otherwise

- Continuous review of PCARD processes

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FY 22 Audit Plan
(First Half)

- CPHD – Elevator Inspection Contract Compliance Audit – in process

- HRD – Dependent Eligibility Audit – drafting RFP for external audit assistance

- County-wide – Interdepartmental Purchases – drafting SOW

- DHS – Purchase Card Expenses – Economic Independence Division and Child and Family Services (ACG) – started risk assessment

Continuous Monitoring of PCARD Activity - in process

Follow-up on previous audit finding remediations
        Priority on ART Bus Operations Contract Compliance (several findings)

FY 22 Audit Plan
(Second Half)

- County-wide – Invoice Review and Processing
- County-wide – Evaluation and compliance with County's Overtime Policy
- FIR – Revenue-generating processes and funds handling procedures
- Contract Compliance Audit - TBD

Continuous Monitoring of PCARD Activity - in process

Follow-up on previous audit finding remediations

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Financial Fraud Waste and Abuse Hotline Update

Arlington County Employee Financial Fraud, Waste & Abuse Hotline

Confidential. Secure. 24/7.

Arlington County employees can report incidents using the third party operated Financial Fraud, Waste & Abuse Hotline, and may choose to remain anonymous when reporting. Examples include:

- Conflicts of interest
- Falsification of records
- Misuse of County resources
- Procurement irregularities
- Bribes, kickbacks, illegal gratuities
- Embezzlement or theft

Contact the Employee Hotline

arlingtonva.ethicaladvocate.com

1-866-565-9206

The hotline is for employee use only. In addition to the above options, you may still provide this information directly to your supervisor, HR, DMF or any member of management. For more information on the Employee Hotline and whistleblower protections visit AC Commons.

Call center operated by Ethical Advocate

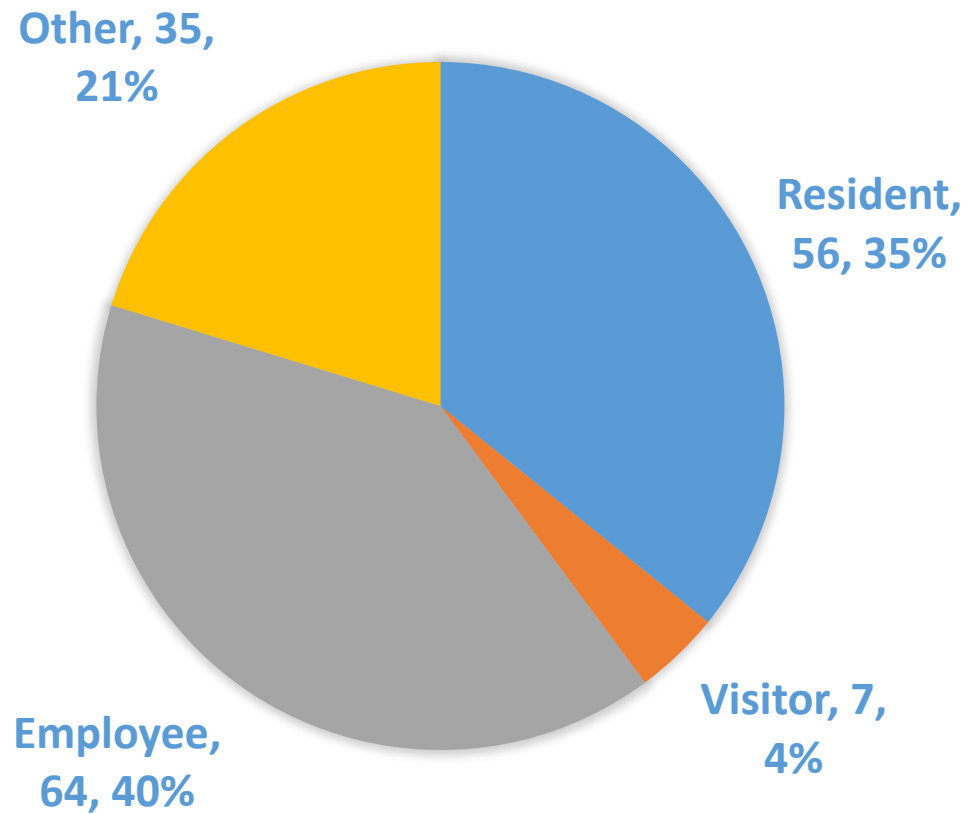Employee hotline implemented in May 2015 with an Administrative Regulation Whistleblower Policy
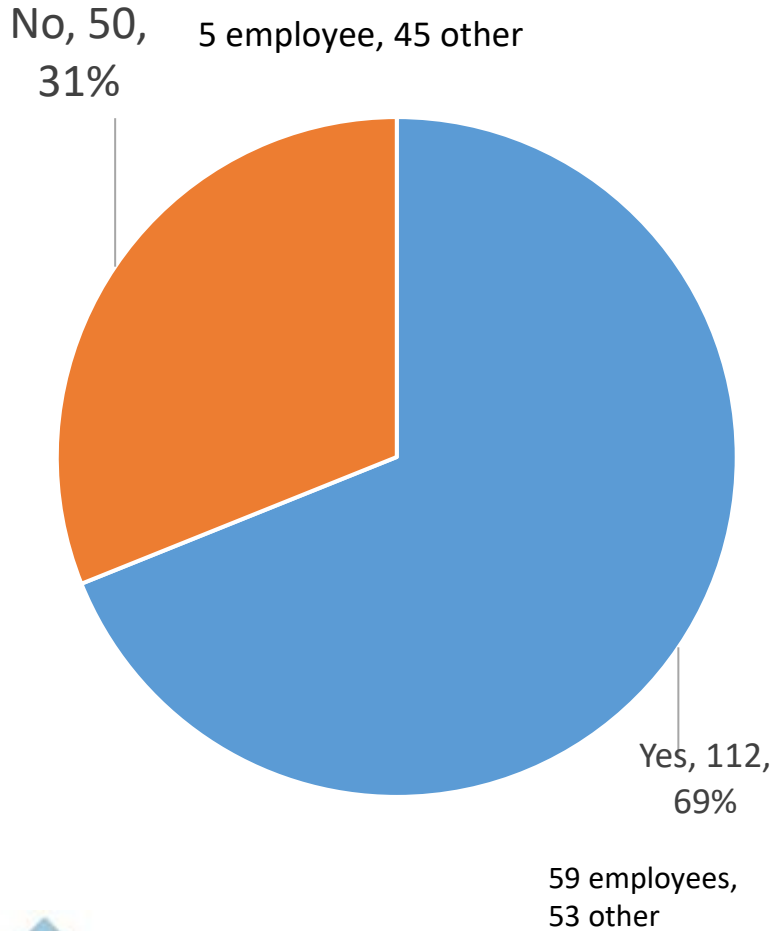
Public hotline implemented in November 2016

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Number of Complaints per Calendar Year
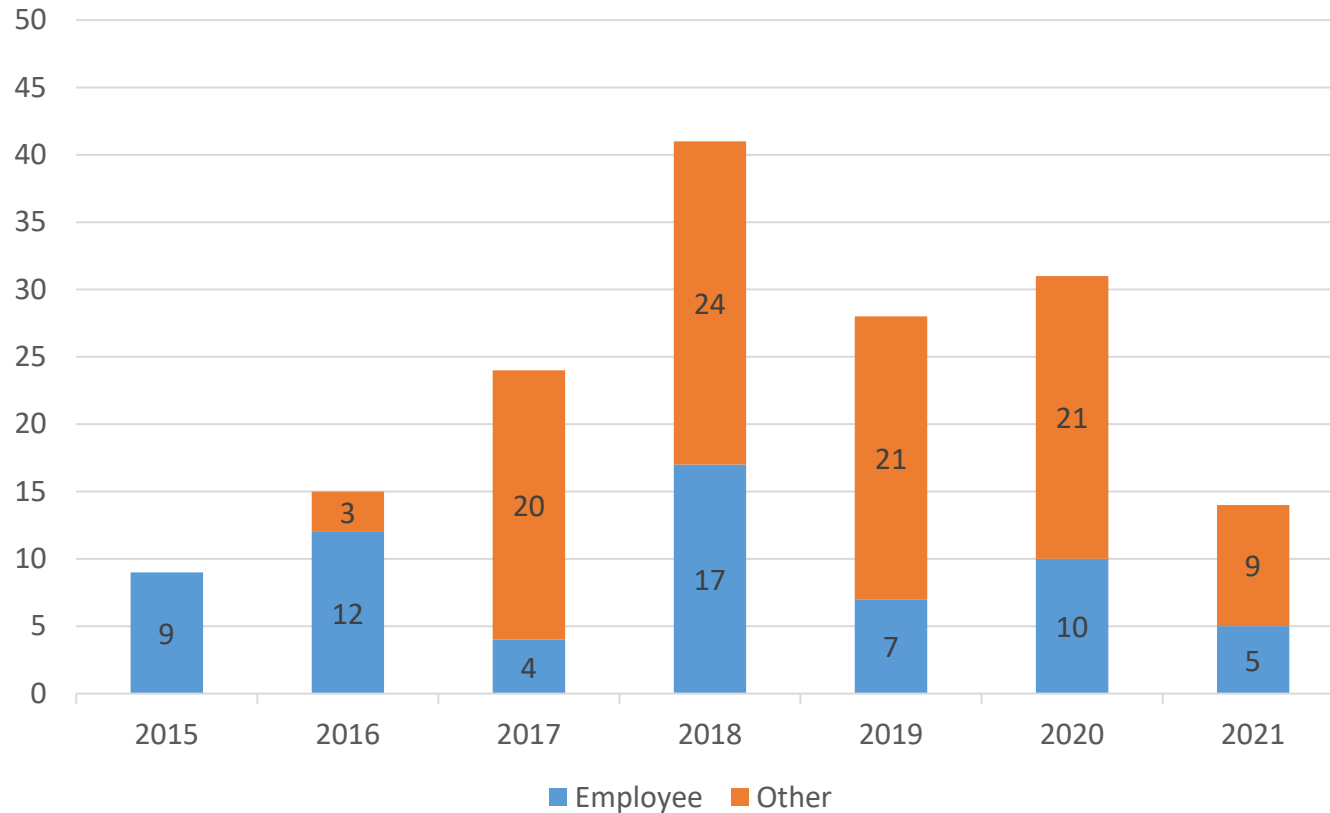
162 Total Complaints – 145 Unique Complaints

Relationship to County

Other, 35, 21%

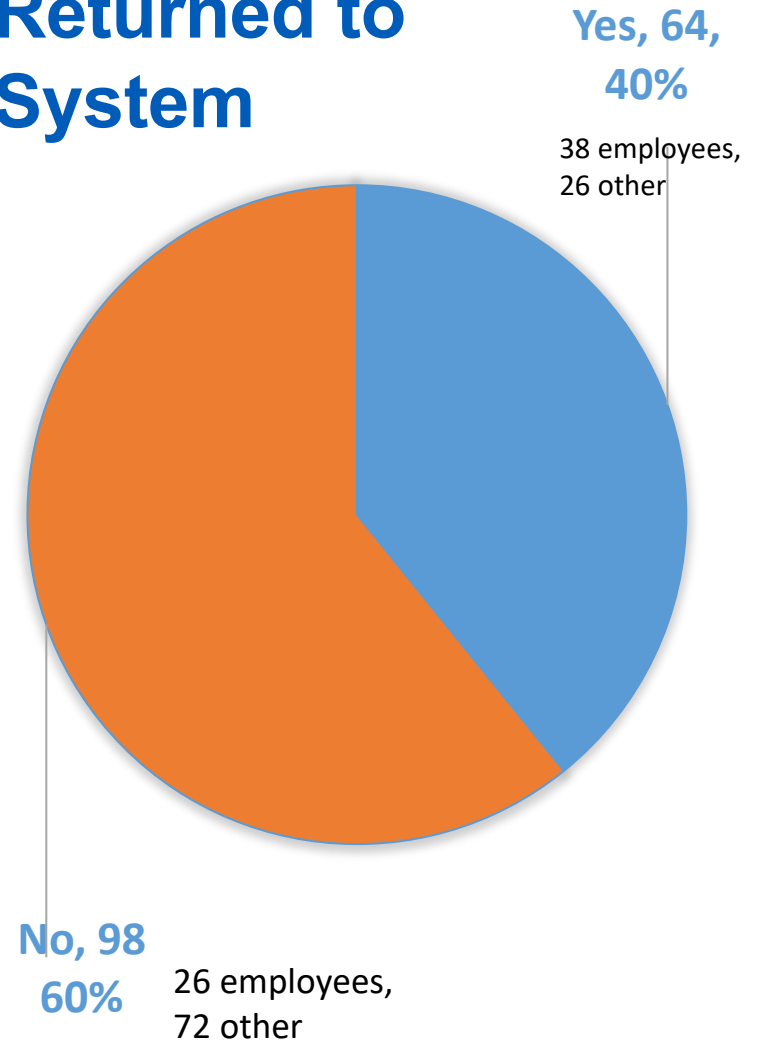Resident, 56, 35%
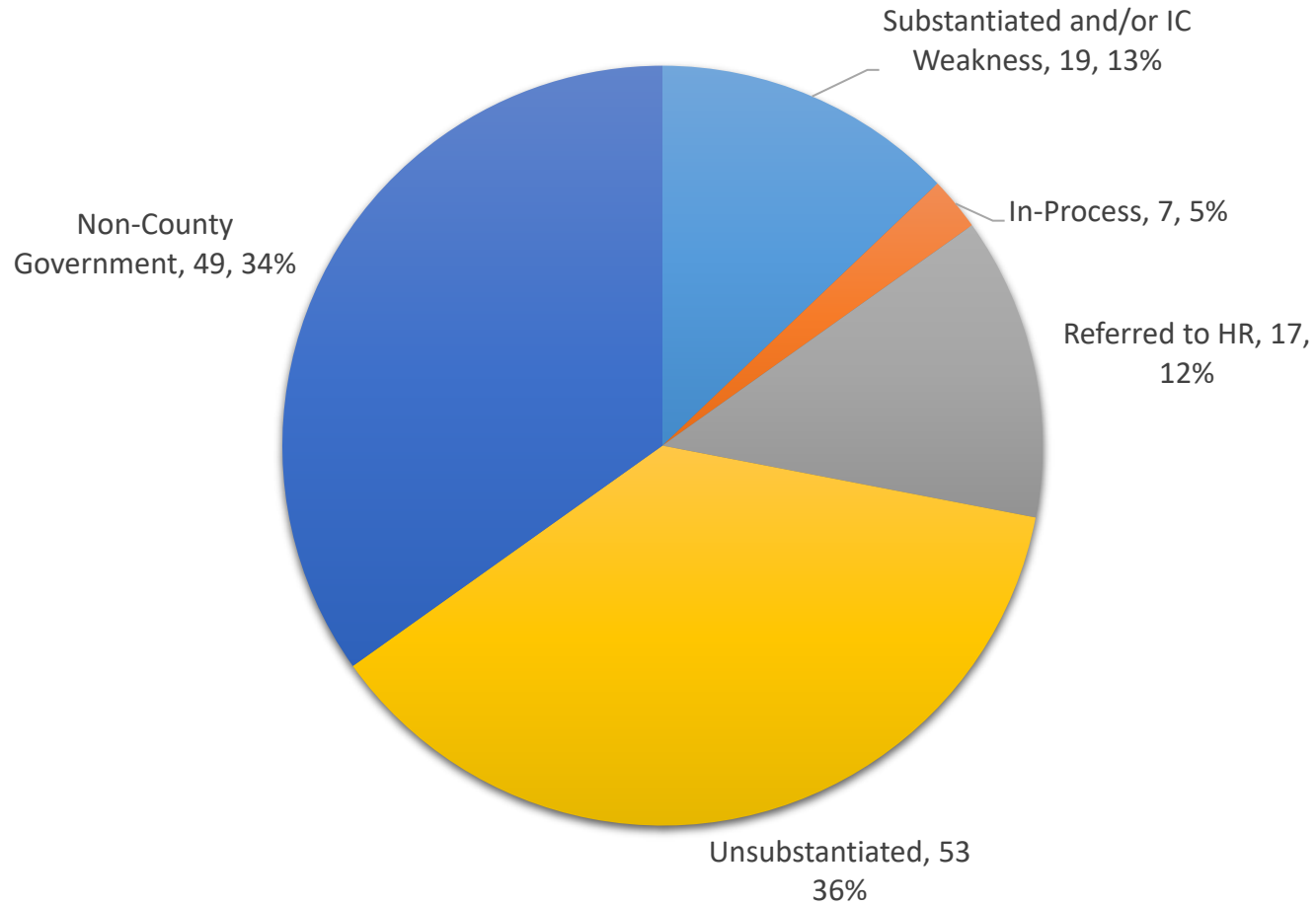
Visitor, 7, 4%

Employee, 64, 40%

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Complaint Information

Anonymous

No, 50, 31%

5 employee, 45 other

Yes, 112, 69%

59 employees, 53 other

Returned to System

Yes, 64, 40%

38 employees, 26 other

No, 98 60%

26 employees, 72 other

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Type/Result of Complaint

Substantiated and/or IC Weakness, 19, 13%

In-Process, 7, 5%

Referred to HR, 17, 12%

Non-County Government, 49, 34%

Unsubstantiated, 53 36%

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Continued Advertisement

- Quarterly included in e-News (employee news)
- Insider
- AC Commons – County intranet
- County web page
- Replace posters as needed
- Cards handed out at orientation

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Background

Listing of Completed Audits
FY 2015- FY2021

Previously Completed Audits and In-Process

FY 2022
- Contractor Compliance - Elevator Inspection Services (In Process)

FY 2021
- Affordable Housing Investment Funds
- CIGNA Medical and Pharmacy Claims Audit
- CIGNA Rebates Audit
- Contract Compliance – Arlington Commuter Services Contracts (In Process)

FY 2020 (some audits delayed due to COVID-19)
- Contract Compliance – Department of Environmental Services – Transportation – Contract 513-15LW
  Contract Compliance – Department of Human Services – Contract 17-183-SS
- Information Technology Governance and Risk Assessment - in process
- Arlington 55 and Over Program

FY 2019
- Timekeeping Audit – Department of Human Services
- Contract Compliance – Department of Environmental Services – Facilities Design and Construction – Contract 16-368-RFP
- Server Inventory Audit – Department of Technology Services
- Contract Compliance – Department of Environmental Services – Facilities Design and Construction – Contract 17-223-RFP
- Purchasing Performance Audit
- Contract Compliance - CIGNA Administration
- Employee Expense Reimbursement Audit

Previously Completed Audits and In-Process

FY 2018

- Contract Compliance – Department of Environmental Services – Equipment Bureau – Contract 580-13
- Contract Compliance – Department of Environmental Services – Water, Sewer and Streets – Contract 17-108-ITB
- Timekeeping – Department of Environmental Services – Facilities Maintenance Bureau
- Digital Production and Mail Center – Department of Environmental Services
- Sole Source Purchases
- County Wireless Devices
- Fuel Card Program
- End Point Device Inventory
- Vendor Management, Contract Compliance – Department of Environmental Services – ART Bus Operations

Previously Completed Audits

FY 2017

- Funds Handling – Department of Human Services: Child and Family Services and Financial Management Bureau
- Grant Compliance – Department of Human Services: catalog of Federal Domestic Assistance #93.659 – Adoption Assistance
- Contract Compliance – Department of Environmental Services – Contract 16-234-ITB
- Purchase Card – Department of Libraries
- Purchase Card – Department of Environmental Services – Water Pollution Control Plant
- Purchase Card – Department of Environmental Services: Transportation Division
- Contract Compliance – Department of Technology Services – Contract 582-14
- Purchase Card – Juvenile and Domestic Relations Court
- Funds Handling – Arlington Economic Development: Cultural Affairs Division
- Grant Compliance – Police Department – Seized Assets – Catalog of Federal Domestic Assistance #16.922 – Equitable Sharing Program
- Affordable Housing Investment Fund (AHIF) Multifamily Housing Loan Portfolio
- Inventory of Assets valued at Less than $5,000 – Department of Parks and Recreation
- Inventory of Assets valued at Less than $5,000 – Dept. of Environmental Services – Water, Sewer, Streets and Water Pollution Control Bureaus
- Payroll and Timekeeping – Human Resources, Department, Fire Department, Police Department, Department of Environmental Services (Water, Sewer Streets), Department of Parks and Recreation (Sports and Recreation Division), and Public Safety Communications and Emergency Management

Previously Completed Audits

FY 2016
- Department of Real Estate Assessments Administrative Appeals Process Review
- Purchase Card Review – Office of Emergency Management
- Purchase Card Review – Department of Police
- Purchase Card Review – Department of Community Planning, Housing and Development
- Purchase Card Review – Department of Parks and Recreation
- Purchase Card Review – Department of Human Resources

FY 2015
- Purchase Card Review of the Department of Environmental Services – Facilities Management and Equipment Bureaus
- Contract Compliance – Contract 596-14
- Cash Collection and Handling – Department of Libraries – Central Library
- Cash Collection and Handling – Department of Parks and Recreation – 3700 Four Mile Run Drive

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County Auditor Project Status Report – as of November 29, 2021

Ongoing Projects

This status report shows the current state of FY 2022 Audit Work Plan projects currently underway.

FY 2022 Audits	Current Audit Phase		Projected Date for Final Report	Initial Objective on the Annual Audit Work Plan	Report Type
Non-Profit Funding	*Planning*		January 2022 (April 2022 Audit Committee)	The objective is to conduct a limited scope engagement to answer the following question: What practices are available for policymakers to make decisions on non-profit funding allocations? This engagement would involve gathering information through methods primarily including benchmarking and academic studies.	Letter Report
	Fieldwork	✓			
	Report Writing				
	Management Review				
COVID-19 Cost Reimbursement	*Planning*	✓	March 2022 (April 2022 Audit Committee)	The objective is to determine whether the County has an effective process for ensuring key requirements of receiving CARES Act reimbursements are met. The audit focuses on monies provided to non-profits through Department of Human Services and to Arlington small businesses through Arlington Economic Development. This audit is expected to be presented through two separate reports, one for each department.	Letter Report
	Fieldwork				
	Report Writing				
	Management Review				

County Auditor Project Status Report – as of November 29, 2021

Risk Management			June 2022	The initial objective is to assess the strength and timeliness of County-wide risk management and mitigation efforts. This audit does not focus on the Risk Management function in Department of Human Resources, since that function's role is primarily related to Worker's Compensation and commercial insurance used by the County. Some discussion with the Risk Manager would be expected, though, in the course of the audit.	Full Audit Report
	Planning	✓			
	Fieldwork				
	Report Writing				
	Management Review				

Upcoming Audit Projects

The following projects are on the FY 2022 Work Plan but have not yet been initiated.

Audit Area	Department	Initial Objective	Reporting Outcome	Kick off Date
Housing Grants Program	Department of Human Services	The initial objective is be to assess the effectiveness of the Housing Grants program in reviewing applications timely and determining eligibility accurately.	Full Audit Report	January 2022
Specialized Transit for Arlington Residents (STAR)	Department of Environmental Services	The initial objectives would be to describe STAR's regulatory requirements, to assess the overall quality of customer service, and to evaluate STAR's financial sustainability.	Full Audit Report	May 2022

County Auditor Project Status Report – as of November 29, 2021

Follow-up Projects

In addition, the County Auditor will conduct follow-up work on up to five audits in FY 2022.

Audit Title and Audit Issuance Date	Most recent follow-up	Number of Recommendations and Current Implementation Status	Kick off Date for Next Follow-up
Police Overtime (May 2019)	September 2021	The audit contained 19 recommendations. • 17 fully implemented • 2 partially implemented	March 2022
Fire Department Overtime (July 2019)	April 2021	The audit contained 23 recommendations. • 3 fully implemented • 8 partially implemented • 12 not implemented	Ongoing
Emergency Communication Center Overtime (March 2018)	August 2021	The audit contained 13 recommendations. • 3 fully implemented • 3 partially implemented • 6 not implemented • 1 management disagreement	January 2022
Department of Technology Services – Contract Management (May 2021)	None	The audit contained 9 recommendations. • 1 management disagreement **Note:** While the County Auditor ordinarily does not follow up on recommendations that are disagreed with, the nature of the disagreements for the two recommendations above were that the recommended actions would be performed by DMF Purchasing. Therefore, I will follow-up with DMF Purchasing on the status of these.	January 2022
Fleet Management (November 2021)	None	The audit contained 8 recommendations. • 1 management disagreement	June 2022