



American Recovery & Reinvestment Act (ARRA)

VGFOA Spring Conference
Virginia Beach, VA
May 13, 2010



Overview of Fairfax

- \$1.2 billion General Fund budget
- 1.1 million residents
- Approximately \$265 million in federal spending each year



Types of ARRA Awards

Awarded approx. \$32.6 million for County (not incl. Schools) consisting primarily of:

- EECBG - \$9.6 million
- Water Reuse Project - \$6.5 million
- Watershed Rehabilitation - \$4.4 million
- HPRP - \$2.5 million
- Public Housing Capital Fund - \$2.3 million
- CDBG - \$1.6 million
- Workforce Investment Act - \$1.4 million
- Various human services programs - \$3.3 million



Fairfax's Approach

Multi-departmental task force:

- County Executive's Office
- Department of Management & Budget
- Department of Finance
- Department of Purchasing & Supply Mgt

In consultation with:

- County Attorney's Office
- Internal Audit
- External auditors



Segregation of Activity in Financial System

- Unique grant numbers in grant funds
- Unique project numbers and/or project details in capital funds
- Unique revenue sub-object codes for all awards



Federal Reporting for Prime Recipients

- After navigating the data elements to determine what data was needed, process has been quite straightforward
- Upload Excel spreadsheets each time
- 9 separate reports
- Random review comments from Feds (they don't seem to know what the data elements are asking for)



State Reporting for ARRA Pass-Through

- Where do I begin?
- 11 awards
- 8 separate reports (all in different formats & requesting varying information)
- 5 different due dates ranging from monthly to quarterly
- Inconsistent interpretation of data needs

The background of the top section of the slide is a grayscale image of several coins, likely quarters, scattered across the surface. The text is overlaid on this image.

Internal Review Process in Fairfax

- Departments produce data & submit to Budget & Finance offices
- Reviewed and approved by both Budget & Finance offices
- Forwarded to County Executive for signature

A close-up, grayscale image of several coins, likely quarters, arranged in a pattern. The text 'Internal Review Process in Fairfax' is overlaid on this image in a white, sans-serif font.

Internal Review Process in Fairfax

After all approvals:

- State reports forwarded by departments to state agency
- Prime recipient federal reports submitted by Budget or Finance only



Impact to Fairfax's Single Audit

- # of programs being audited
 - Increased by 4 programs from FY2008 to FY2009
 - Anticipate increase in FY2010 of at least 5 more programs than FY2009
 - More than doubling the number of programs requiring audit prior to ARRA



Impact to Fairfax's Single Audit

\$ amount being audited

- Increased approx. \$40 million from FY2008 to FY2009
- Only \$5.5 million, or 5%, of this was related to ARRA
- Anticipate same dollar coverage in FY2010 as FY2009 with ARRA funding representing approx. \$26.3 million, or 25%
- Increases dollar coverage by approx. 35% from pre-ARRA



Unanswered Questions

- What about second year of ARRA funding in either Type A or Type B programs?
- What if ARRA funding is completely immaterial to overall program?