

ACCF-R&E-2021 Resolution--"Arlington County Fiscal Oversight"

Whereas,

--Arlington County has an annual budget of \$1.36 billion, and

--has very limited fiscal oversight

--has few or no programs or incentives to encourage fiscal savings

--since its adoption of a 'County Auditor', has provided very limited fiscal and staff support of the position.

--has reported few if any actual savings or efficiencies associated with reviews

--many 'audit plans', as reported in the FY 2022 Proposed Budget have failed to be completed

--only one audit was issued in FY 2020

--has maintained supplementary 'internal audit' functions at a very low level, and propose to reduce them further in FY 2022

--Since 2013, ACCF has strongly supported the concept and practice of a 'County Auditor', similar to local jurisdictions such as Fairfax and Montgomery Counties

--Arlington County State and Local Representatives have also strongly supported the concept and function of a 'County Auditor'

--In 2020, ACCF issued a comprehensive report detailing the need for improved fiscal oversight, and this report and recommendations have been largely ignored

--The County has few if any other formalized methods or sources of fiscal oversight or savings

--Both the size and complexity of Arlington's budget and budget process, as well as fiscal 'best practices' require a comprehensive and robust program or functions of independent fiscal oversight

--American Institute of CPAs (AICPA) tells the external auditors to consider the quality and qualifications of the client's internal audit function and staff

--The Covid-19 pandemic and its associated impact on schools, small businesses and employment have added to the need for an independent review of Arlington's annual budget

Therefore, be it resolved that the County needs to:

--Improve and increase the resources available to the County Auditor

--Improve and increase resources for internal auditors in DMF

--Create a county-wide program of incentives for employees and residents who suggest reasonable methods to achieve savings and/or efficiencies.