

**September 2021  
Quarterly Audit Committee Report**

**Recap**

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**FAIRFAX COUNTY DEPARTMENT OF TRANSPORTATION CASH PROFFER STUDY**

- I. Aged Proffer Analytics:
  - a. **30 of 825: Last Financial Activity 13.99 – 35.58 years as of 7/23/21**
    - i. **349 of 825 (42%) Proffers ~\$14.6M** (were in prior study)
- II. Developer Operating Status:
  - a. **86 out of 140 (61%) Developers Not Located**
  - b. **25 out of 140 (18%) Developers Inactive**
  - c. **29 out of 140 (21%) Developers Active**
- III. Escrows Labeled as Proffers:
  - a. **30 of 30 (100%)** of these escrows were *labeled as proffers*
- IV. Proffer Statements Not Available:
  - a. **7 of 64 (11%) Not Submitted by FCDOT & Requires Further Research**
  - b. **1 out of 64 (1%) FCDOT Staff was Unable to Locate**
  - c. **56 out of 64 (88%) Were Provided to Our Office by FCDOT**

**FAIRFAX & FALLS CHURCH COMMUNITY SERVICES BOARD REVENUE ANALYSIS STUDY**

- I. Time to Bill Analytics w/o Disallowance:
  - a. **135,094 & 148,171 Bills Processed in FY20 & 21: ~\$26.93M & ~\$32.39M**
    - i. **FY20 Time to Bill Ranged up to 2,224 days**
      - 1. **32,001 of 135,094 (23.7%) Processed 60 – 2,224 Days After Service ~\$4.95M**
    - ii. **FY21 Time to Bill Ranged up to 644 days**
      - 1. **22,758 of 148,171 (15.4%) Processed in 60 - 644 Days After Service ~\$5.01M**
- II. Time to Collect: *No Corrective Action Recommended*
- III. Shared Services Billings:
  - a. CSB, Services Agreements & Billing Methodologies not documented.
  - b. County's Operational Costs to provide these services had not been tracked.
- IV. Disallowed Insurance Claims:
  - a. **66,866 of 129,537 (52%) bills in FY20 were disallowed (not paid by Insurances) totaling ~\$2.83M.**
  - b. **63,125 of 122,099 (52%) bills in FY21 were disallowed (not paid by Insurances) totaling ~\$3.13M.**
- V. Billing Adjustments:
  - a. **39,042 Adjustments/Write-offs were Processed in FY20 Totaling ~\$5.86M**
  - b. **9,257 Adjustments/Write-offs were Processed in FY21 Totaling ~\$1.67M**