



PRINCE WILLIAM COUNTY

Prince William County, Virginia Internal Audit Report – Lake Jackson District

April 13, 2021



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TRANSMITTAL LETTER



April 13, 2021

The Board Audit Committee of
Prince William County, Virginia
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Pursuant to the internal audit plan for calendar year (“CY”) 2020 for Prince William County, Virginia (“County” / “PWC”), approved by the Board of County Supervisors (“BOCS”), we hereby present the internal audit of the Lake Jackson District (“LJD”). We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on May 11, 2021.

Our report is organized into the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in this internal audit, as well as the respective risk ratings.
Background	This provides an overview of the function within the process, as well as pertinent operational control points and related compliance requirements.
Objectives and Approach	The objectives of this internal audit are expanded upon in this section, as well as the various phases of our approach.
Observations Matrix	This section gives a description of the observations noted during this internal audit and recommended actions, as well as Management’s response, responsible parties, and estimated completion date.
Process Maps	This section provides a visual depiction of the workflow of key processes as currently performed.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

RSM US LLP

Internal Audit



EXECUTIVE SUMMARY

Background

In 1927, a dam was built on the Occoquan Creek by private owners. The surrounding area was cleared and flooded to create Lake Jackson. The Lake Jackson Hills subdivision was developed around the lake to accommodate almost 300 residences. The Lake Jackson Citizens' Association ("LJCA") was created in 1948 to promote and encourage measures concerning the health, safety, protection and the betterment of the area of Lake Jackson.

The Lake Jackson Sanitary District was created by the circuit court pursuant to a petition filed by the citizens of the Lake Jackson Hills subdivision, with the concurrence of the Board of County Supervisors ("BOCS") of Prince William County ("PWC") on May 30, 1991. The sanitary district was established as an entity that could issue bonds within the Lake Jackson Hills subdivision to provide funds to maintain the existing non-state-maintained roads. The Lake Jackson Service District was established by the BOCS on May 5, 1992, for the purpose of providing an additional entity that could levy a tax to provide funds to maintain the existing non-state-maintained roads within the subdivision.

The boundaries of the Lake Jackson Sanitary District and the Lake Jackson Service District are the same and are essentially identical to the boundaries of the Lake Jackson Hills subdivision and will collectively be referred to as the Lake Jackson District ("LJD") for the purpose of this report.

The PWC BOCS acts as the governing body of LJD. The BOCS levies service district taxes within LJD to provide repairs, maintenance, and improvements to the existing non-state-maintained roads. The Lake Jackson Sanitary District Advisory Committee ("LJSDAC", "Road Committee") was formed with the creation of the Lake Jackson Sanitary District and is comprised of volunteer residents/property owners of LJD. Legal ownership of the roads was conveyed to LJCA on August 27, 2003, with no formal entity ownership recorded prior to that date.

Overall Summary / Highlights

The observations identified during our assessment are detailed within the pages that follow. We have assigned relative risk or value factors to each observation identified. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. There are many areas of risk to consider in determining the relative risk rating of an observation, including financial, operational, and/or compliance, as well as public perception or 'brand' risk.

Objectives and Scope

The primary objective was to assess PWC's processes and controls related to the road maintenance special revenue fund that is used to finance repairs, maintenance, and improvements to the existing non-state-maintained roads within LJD.

As part of our internal audit, we performed the following:

- Gained an understanding of the relationship between the County and LJD;
- Gained an understanding of current Lake Jackson tax revenue collection and utilization processes and internal control structure;
- Gained an understanding of the Lake Jackson road maintenance project recommendation and selection process;
- Conducted interviews with process stakeholders to gain further understanding of processes;
- Reviewed and assessed Lake Jackson tax revenue collection and utilization processes, including control design and supporting documentation;
- Reviewed performance monitoring processes to assess appropriate utilization of Lake Jackson tax revenues;
- Performed detailed testing of expenditures for LJD road maintenance projects; and
- Provided recommendations for process improvements.

Where applicable, the testing period utilized was August 1, 2019 through July 31, 2020.

Fieldwork was performed during October 2020 through February 2021.

Summary of Observation Ratings

(See page 3 for risk rating definitions)

	High	Moderate	Low
Lake Jackson District	2	-	2

We would like to thank all County team members who assisted us throughout this internal audit.



EXECUTIVE SUMMARY – CONTINUED

Observations Summary

The following is a summary of the observations noted in the areas reviewed. Each detailed observation is included in the observation matrix section of the report. Improvement opportunities have been provided following the detailed observations section. Definitions of the rating scale are included below.

Summary of Observations	
Observation	Rating
1. Road Maintenance Vendor – Invoice Approval and Quality Control Process	High
2. Road Maintenance Vendor Invoice Processing – Invoice Detail	High
3. Project Cost Estimate Changes	Low
4. Executed Road Services Agreement	Low

Provided below are the observation risk rating definitions for the detailed observations.

Observation Risk Rating Definitions	
Rating	Explanation
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals.
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be in the near term.
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately.



BACKGROUND

Overview – continued

The Lake Jackson Citizens Association (“LJCA”) was originally formed in 1948. The purpose of the LJCA is to promote and encourage measures concerning the health, safety, protection and the betterment of the area of Lake Jackson. The LJCA represents the Lake Jackson community and its members in affair with public officials, civic groups, and other entities of the area. The LJCA owns and operates the common areas of Lake Jackson, provides recreational facilities and activities and carries out related functions for the maintenance and governance of the same. The three boat ramps accessing the lake are managed by the LJCA.

The Lake Jackson Sanitary District was created on May 30, 1991, by the Circuit Court of Prince William County pursuant to a petition filed by the citizens of the Lake Jackson Hills subdivision, with the concurrence of the Board of County Supervisors of Prince William County and the owners of Lake Jackson Hills, Inc. The Lake Jackson Sanitary District was created to provide an entity that could issue bonds within the Lake Jackson Hills subdivision and to provide funds to maintain the existing non-state-maintained roads to a reasonably passable standard.

The Lake Jackson Service District was created on May 5, 1992, by the Board of County Supervisors of Prince William County, Virginia. The Lake Jackson Service District was created to provide a funding mechanism for the maintenance of the existing, non-state-maintained roads within Lake Jackson Estates, or Lake Jackson Hills subdivision. Steep grades and too-narrow right-of-way widths prevented the existing roads from being upgraded to the Virginia Department of Transportation (“VDOT”) standards.

The boundaries of the Lake Jackson Sanitary District and the Lake Jackson Service District are the same and are essentially identical to the boundaries of the Lake Jackson Hills subdivision and will collectively be referred to as the Lake Jackson District (“LJD”) for the purpose of this report.

Concurrent with the creation of the Lake Jackson Sanitary District, the BOCS established the Lake Jackson Sanitary District Advisory Committee (“LJSDAC”, “Road Committee”) to gather input from the community and provide advice to the BOCS regarding maintenance of roads within the LJD.

Prince William County and Lake Jackson District

Prince William County accepted responsibility for the maintenance and safety of the Lake Jackson dam in 1963. Since then, PWC has gradually taken charge of servicing the roadways in the surrounding area. Currently, the County’s Department of Public Works (“Public Works”) oversees the ongoing road maintenance and repair projects within LJD. The Road Committee receives notifications/suggestions from residents and/or the LJCA regarding the road maintenance work that needs to be performed. The Road Committee compiles the suggestions and provides it to Public Works. As part of the annual budget process, Public Works collects all the information, assigns estimated pricing, and includes the total amount for all work requested as proposed budgeted expenditures. Following the approval of the budget by the BOCS, Public Works engages with the Road Committee and LJCA, identifies the work to be performed within the actual revenue amount collected, procures vendors, inspects roadwork, and approves invoices.

Road type and length, number of residences, and overall composition are important considerations when making decisions on the projects to perform. We interviewed members of the Lake Jackson Citizens Association and the Road Committee to gain an overview of the current state of the roads and projects within LJD. From these interviews, the representatives stated that the citizens of LJD eventually want all of the roadways to be tar and chip roads and that, presently, the roads within LJD are either gravel (77%), or tar and chip (23%). Gravel roads are less expensive to build and maintain but require maintenance more often than tar and chip roads. On the other hand, tar and chip roads are more expensive and time consuming to build; but require maintenance less frequently and tend to be safer and easier to use. The process of tar and chipping a roadway is similar to pouring asphalt.



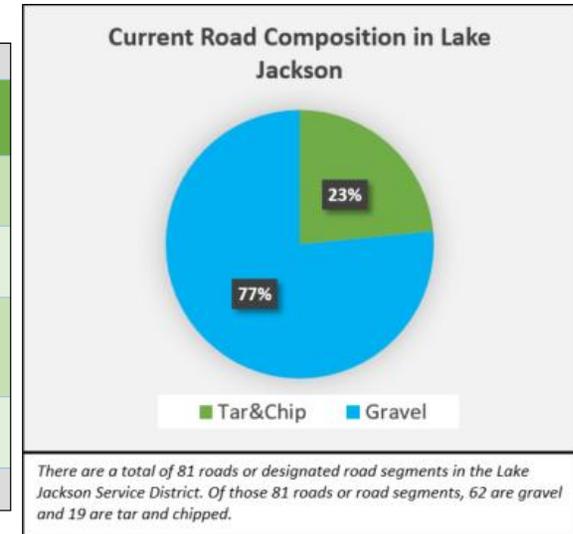
BACKGROUND – CONTINUED

Prince William County and Lake Jackson District – continued

Per the Road Committee, building tar and chip roads on every roadway in LJD may not be feasible due to physical road accessibility issues and lack of ability to comply with the pre-determined road standards laid out in the executed Road Service Agreement (discussed below). If a road has the capability to comply with the road standards, the road is eligible for tar and chipping. Eligible roads are selected based on length of road, number of residences on the road, and the price.

Potential Tar and Chipping Projects						
Road Name	# of Houses	% of Total Houses ¹	Sq. Yards of Road	Cost per Sq. Yard	Total Cost to Tar & Chip	Description
All Roads	251	100.00%	66,171	\$9.95	\$658,410	All of the gravel roads
Elaine Ave	10	3.98%	1,270	\$9.95	\$12,639	Connects the most houses for the best value
Cobb Rd. (Short St. to end)	17	6.77%	3,245	\$9.95	\$32,297	Most expensive single road
Stoney Ln. or Sunderman Pl.	1	0.40%	266	\$9.95	\$2,651	Least expensive single road

¹Percentage is based on the total number of houses currently accessed by gravel roads



Lake Jackson Road Maintenance Agreement

Together with the County, the Road Committee and the LJCA worked to develop and execute the first formal agreement that codifies the relationship and responsibilities between the County, the Road Committee, and the LJD. The agreement formalizes road maintenance procedures, standards, and inspections. It also allows the County to move forward with road enhancements such as upgrading gravel roads to tar and chip. The Road Service Agreement, approved by the BOCS on January 19, 2021, contains the following:

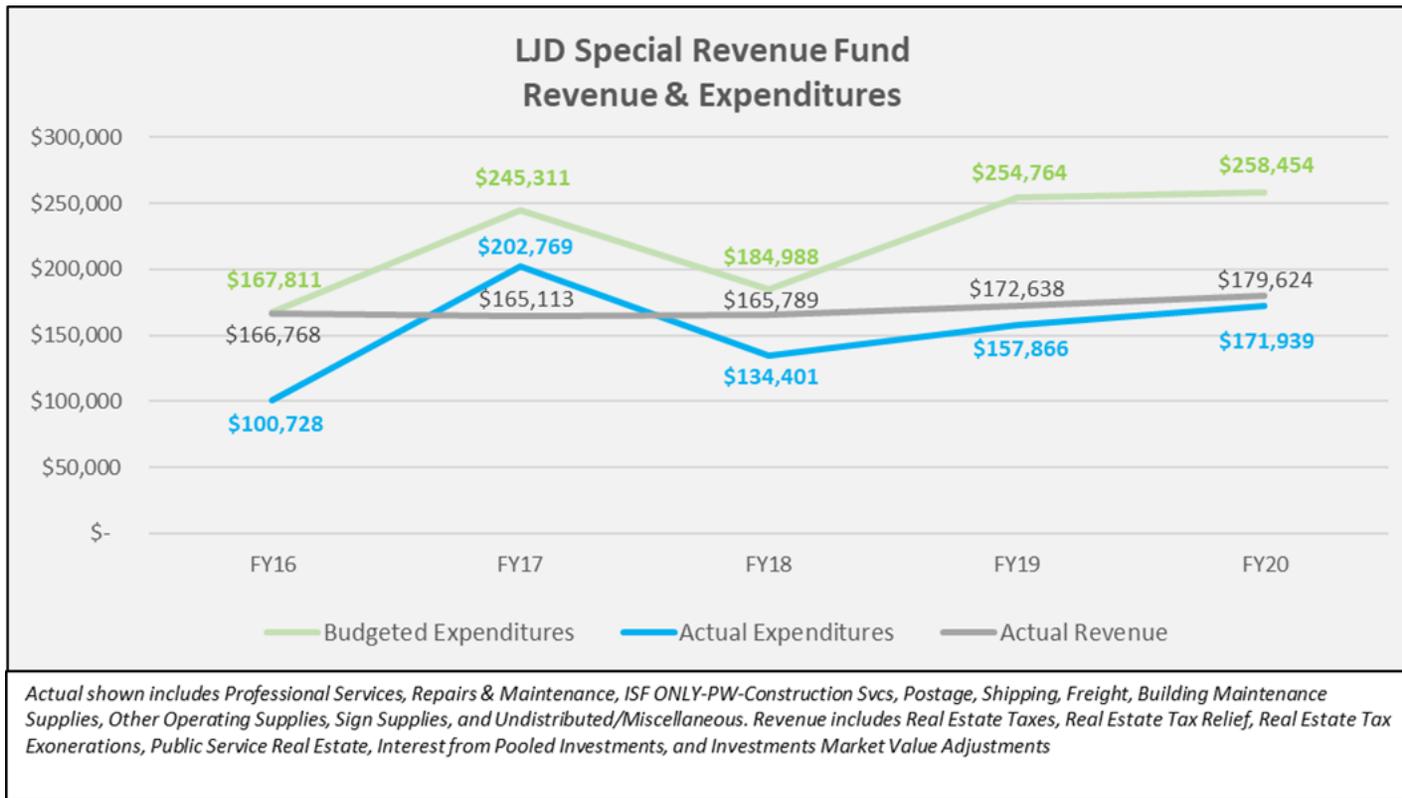
- Acknowledges the boundaries and private ownership of LJD;
- Assigns responsibility for maintenance of the roads under listed and defined circumstances;
- Provides that the BOCS is the formal governing body of the district; with the ability to levy Service District taxes within LJD for repairs, maintenance, and improvements to the existing non-state maintained roads;
- Specifies requirements for new road construction that standardize speed limit, lane and shoulder width, slope ratio, drainage systems, and material;
- Defines the role of the Road Committee, LJCA, and relationships therein;
- Maintains that roads within LJD are held privately, and are not part of the State Secondary Road System maintained by VDOT;
- Establishes a one-year renewal period, with automatic annual renewal, unless otherwise terminated; and
- Formalizes liability and responsibility for potential litigation.



BACKGROUND – CONTINUED

Financial Overview

To fund road maintenance and repair projects in LJD, a special levy real estate tax is collected and recorded in a Special Revenue Fund. The special levy real estate tax rate approval process that generates the LJD revenues requires a budgetary proposal from Public Works, publication by the County, consideration by the BOCS, a public hearing, and a vote on a budget resolution. Per our discussions with Public Works personnel, the revenue budget has remained largely the same, set at approximately \$165,000 for more than five years. Budgeted expenses, however, have been increasing to accurately reflect the impact of rising material prices and labor costs, and to account for inflation. Public Works personnel develop the budget with a planned increase in expenditures but execute projects to maintain actual expenditures at a level less than actual revenues.



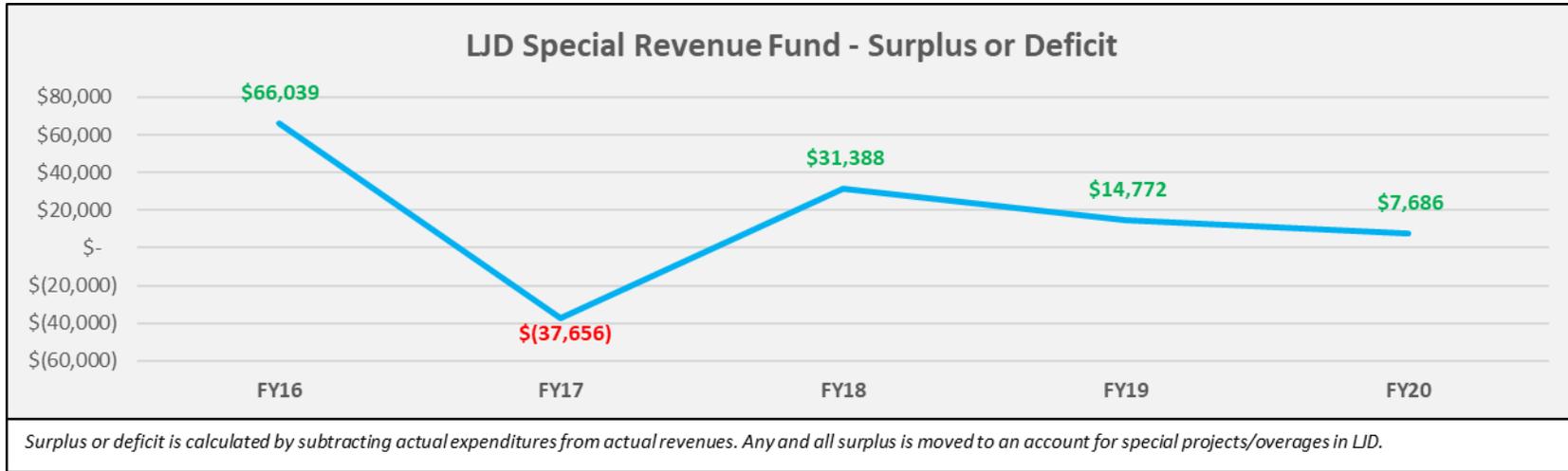
As shown above, budgeted expenditures have exceeded budgeted revenues, actual revenues, and actual expenditures for the years shown. From our discussions with Public Works, this increase in budgeted expenditures is to show the cumulative costs of the work requested by the Road Committee. Residents of LJD and the Road Committee have begun to request more tar and chip roads and enhanced maintenance to gravel roads, which is reflected in budgeted expenditures. Actual revenues and actual expenditures, however, reflect the amount that the owners pay year-over-year.



BACKGROUND – CONTINUED

Financial Overview – continued

Per our discussions with Public Works and the Road Committee, any surplus in special levy tax revenues is collected and held by the County for use on future LJD road maintenance projects. This money is retained and used for non-routine projects such as tar and chipping, or for unanticipated budget deficits.



As seen in FY17, the LJD Special Revenue Fund incurred more expenditures than collected revenues. In any given year, when extra road work is requested or more funds are needed, Public Works can request a budget and appropriation of funds from the LJD fund balance to cover additional maintenance expenses. When a budget surplus exists, as seen in FY16, FY18, FY19, and FY20, the funds are moved into a reserve (fund balance) that can only be used with BOCS approval. In FY17, during the BOCS regular meeting on February 7, 2017, the BOCS approved the motion to budget and appropriate \$75,000 from the LJD reserve to cover tar and chipping road projects that year. Since these projects were out of scope of the original budget, but still within the defined purpose of the special revenue fund, the budget and appropriation of additional funds was requested and approved.



OBJECTIVES AND APPROACH

Objectives

The primary objective of this review was to assess LJD processes and controls related to the road maintenance special revenue fund. The scope of this internal audit encompassed all LJD road maintenance projects and the corresponding transactions from August 1, 2019 through July 31, 2020.

Approach

Our audit approach consisted of the following three phases:

Understanding and Documentation of the Process

We conducted interviews with stakeholders from Public Works and Finance to discuss the scope and objectives of the audit work, obtained preliminary data, and established working arrangements. We obtained and reviewed 1) copies of documents codifying the relationship between the County and LJD; 2) copies of financial information; and 3) other documents deemed necessary; and performed walkthroughs of the process(es) and key controls to gain an understanding of the function and assess the design of the processes/key controls.

Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to assess LJD processes and controls related to the road maintenance special revenue fund. Testing was conducted utilizing sampling and other auditing techniques to meet our audit objectives. Procedures included the following:

- Gained an understanding of the relationship between the County and Lake Jackson;
- Gained an understanding of current LJD tax revenue collection and utilization processes and internal control structure;
- Gained an understanding of the LJD road maintenance project recommendation and selection process;
- Performed interviews with the following process stakeholders to gain further understanding of processes:
 - Public Works personnel
 - LJD Road Committee members
 - The LJCA President;
- Reviewed and assessed LJD tax revenue collection and utilization processes, including control design and supporting documentation;
- Reviewed performance monitoring processes to assess appropriate utilization of LJD tax revenues;
- Reviewed the collection of LJD tax revenues;
- Performed detailed testing of expenditures for LJSD road maintenance projects; and
- Provided recommendations for process improvements.

Reporting

At the conclusion of this audit, we summarized our findings into this report. We conducted an exit meeting with the appropriate management personnel and have incorporated Management's response into this report.



OBSERVATIONS MATRIX

Observation	1. Road Maintenance – Vendor Invoice Approval and Quality Control Process
High	<p>Invoice processing involves the receipt, reconciliation, approval, and payment of vendor invoices. Invoices are received after assigned work is completed. The assigned Public Works personnel validates that a) the work was appropriately completed as assigned, b) the rates charged align with the rates agreed upon in the executed contract/agreement, and c) the amount charged does not exceed the cost estimate provided by the vendor. Once the information is validated, the responsible Public Works personnel approves the invoice and provides the coding, so the invoice is recorded to the correct account in the County’s financial management system (Ascend).</p> <p>During our discussions with the Road Committee and with Public Works, it was communicated that Public Works will ask the Road Committee members to validate the quality and completeness of some (routine) road maintenance work performed by the vendor, and to approve the invoice for payment.</p> <p>We selected a sample of fifteen (15) road maintenance contractor invoices for our detailed testing. Based on our testing, we noted the following instances where the quality control/verification of work performed was not properly completed prior to approving the invoice for payment:</p> <ul style="list-style-type: none"> • Fifteen (15) instances where no date was provided on the invoice approval stamp with the signatures to evidence that the invoice was approved prior to payment processing; • Six (6) instances where the Road Committee provided quality control approval via email for payment of a road maintenance vendor invoice; • Five (5) instances where there was no evidence of approval; • One (1) instance where an invoice for rock delivery was coded to an incorrect general ledger account code; • One (1) instance where the invoice did not include an account code for payment; and • One (1) instance where the quality control noted work that needed to be corrected/re-performed, with no evidence of follow-up quality control approval prior to approving the road maintenance vendor invoice for payment. <p>Without qualified County personnel validating the completeness and quality of all work included on each vendor invoice, Public Works could be approving invoices and authorizing payment for incomplete or unacceptable work performed by third parties, resulting in the mispend of LJD funds and vendor non-compliance with contract/agreement terms. Additionally, without complete and accurate processing information included on vendor invoices on a consistent basis, there is an increased risk that invoices could be paid prior to approval, and that the wrong department or account code could be charged for vendor invoice payments.</p>
Recommendation	<p>We recommend that Public Works only use qualified and authorized County personnel to approve road maintenance invoices for LJD, with no reliance on the Road Committee or other non-County personnel. We further recommend that the work associated with every road maintenance invoice be inspected prior to payment. Furthermore, instances where completed work fails inspection should be re-performed and successfully re-inspected prior to invoice approval. Evidence of review and approval should include the date of review and approval on each invoice that is received and processed. Additionally, the information provided on the invoice, including the account coding, should be reviewed and validated prior to processing for payment. Finally, we recommend that Public Works document all completed quality control reviews on a consistent basis.</p>



OBSERVATIONS MATRIX – CONTINUED

Observation	1. Road Maintenance – Vendor Invoice Approval and Quality Control Process – continued
Management Action Plan	<p>Response: Since this audit, Public Works has started a department-wide initiative to add a date to any signature required on vendor invoices and p-card documentation. Public Works and/or the consultant engineer will be providing any and all quality control in the future and documenting any follow up/corrective actions.</p> <p>Responsible Party: Luke Hisghman, Public Works Environmental Services</p> <p>Completion Date: April 13, 2021 and ongoing.</p>



OBSERVATIONS MATRIX – CONTINUED

Observation	2. Road Maintenance Vendor Invoice Processing – Invoice Detail
High	<p>The vendor contract/agreement for LJD road maintenance includes specific line-item descriptions and pricing for the various types of equipment and personnel required to complete road maintenance tasks. Each vendor invoice received by Public Works includes individual line items, with associated hours and pricing, for the equipment and personnel used to complete assigned work. Prior to approving invoices for payment, Public Works reconciles the line items, including pricing, to the line-item descriptions and unit pricing in the contract/agreement.</p> <p>We selected a sample of fifteen (15) road maintenance vendor invoices for our detailed testing. Based on our testing, we noted the following instances in which the details provided on the invoice were not sufficient to validate the line items and pricing prior to approving the invoice for payment:</p> <ul style="list-style-type: none"> • Thirteen (13) instances where a line-item description was duplicated, and listed at two different rates; • Eleven (11) instances where a line-item description was too vague to tie to a specific vendor contract/agreement line item; and • One (1) instance where a line-item description was not listed in the vendor contract/agreement. <p>As an example, in one instance “Dump Truck” appears on an invoice but the number of axles is not specified, which prevents accurate reconciliation because, per the vendor contract/agreement, dump truck rates differ depending on the number of axles.</p> <p>Without a sufficient level of specificity and detail on vendor invoices there is an increased risk that LJD funding will be used to pay for equipment and personnel that were not utilized in the completion of road maintenance tasks, and that excess payment could be made based on inaccurate rates.</p>
Recommendation	<p>We recommend that Public Works require that line-item descriptions included on vendor invoices contain a level of detail and specificity to allow the equipment and personnel types to be agreed to individual vendor contract/agreement line items without ambiguity or assumption. We further recommend that Public Works review the vendor contract/agreement to verify that all equipment and personnel types that could be required for road maintenance are reflected in the contract/agreement, at a level of detail that allows them to be tied to specific work elements performed by the vendor and included on an invoice.</p>



OBSERVATIONS MATRIX – CONTINUED

Observation	2. Road Maintenance Vendor Invoice Processing – Invoice Detail – continued
Management Action Plan	<p>Response: Public Works Environmental Services has since rebid and awarded a new contract with new line items to correct the 13 instances. This happened due to an isolated incident (human error) that was discovered in the County’s financial management system (Ascend) whereby lines in a purchase order (PO) were not automatically deleted when prices were escalated in the contract. Appropriate refresher training has been provided and additional training will be provided when the County goes live with its new financial management system (Mobius Financials)</p> <p>The 11 instances were undocumented understandings with staff and the vendor. The type of dump truck was listed correctly on the PO, the invoices simply did not reflect the complete description. This has since been reviewed with the vendor and corrective actions have been implemented.</p> <p>The one instance in which a line-item description was not listed in the vendor contract/agreement was a chipper. However, it is listed in the other contract/agreement the vendor has with the County, just not on the LJD specific contract/agreement.</p> <p>Responsible Party: Luke Hisghman, Public Works Environmental Services</p> <p>Completion Date: April 13, 2021</p>



OBSERVATIONS MATRIX – CONTINUED

Observation	3. Project Cost Estimate Changes
Low	<p>During our discussion with Public Works, it was noted that for LJD road maintenance work the vendor is required to provide written project estimates for each task. If, during the course of performing road maintenance work, it is found that the actual cost of the task will exceed the project estimate, the vendor is required to obtain approval for the increase prior to commencement of the additional work.</p> <p>We selected a sample of fifteen (15) road maintenance contractor invoices for our detailed testing. Based on our testing, we noted one (1) instance where the amount billed on the invoice (\$3,621.20) exceeded the amount budgeted in the estimate of work (\$2,156.28), and there was no documented evidence to support the additional cost (\$1,464.92). Public Works noted that the change was communicated and approved verbally.</p> <p>Without documented evidence of the approval of cost estimate increases, there is an increased risk of: unexplained variances between work estimates and final billing; insufficient audit trail surrounding the reconciliation of final invoices to original work estimates; misappropriation of taxpayer funds; and inability to identify vendor cost estimate issues.</p>
Recommendation	<p>We recommend that Public Works require written vendor cost estimate changes be processed for instances where cost estimates increase for assigned tasks before additional work can proceed. Further, we recommend that Public Works require department and Procurement Office approvals, where applicable to be evidenced on the revised cost estimate before additional work can proceed. Finally, we recommend that Public Works require the vendor cost estimate change to have, at a minimum, the following information: the original work estimate(s), the updated cost estimate, and the detailed reason for the change.</p>
Management Action Plan	<p>Response: All increases of tasked work will be documented by Public Works Environmental Services in the future. As stated, while there was a phone call made with the vendor and verbal approval was obtained, Public Works understands that documentation of said approval is of the utmost importance.</p> <p>Responsible Party: Luke Hisghman, Public Works Environmental Services</p> <p>Completion Date: April 13, 2021</p>



OBSERVATIONS MATRIX – CONTINUED

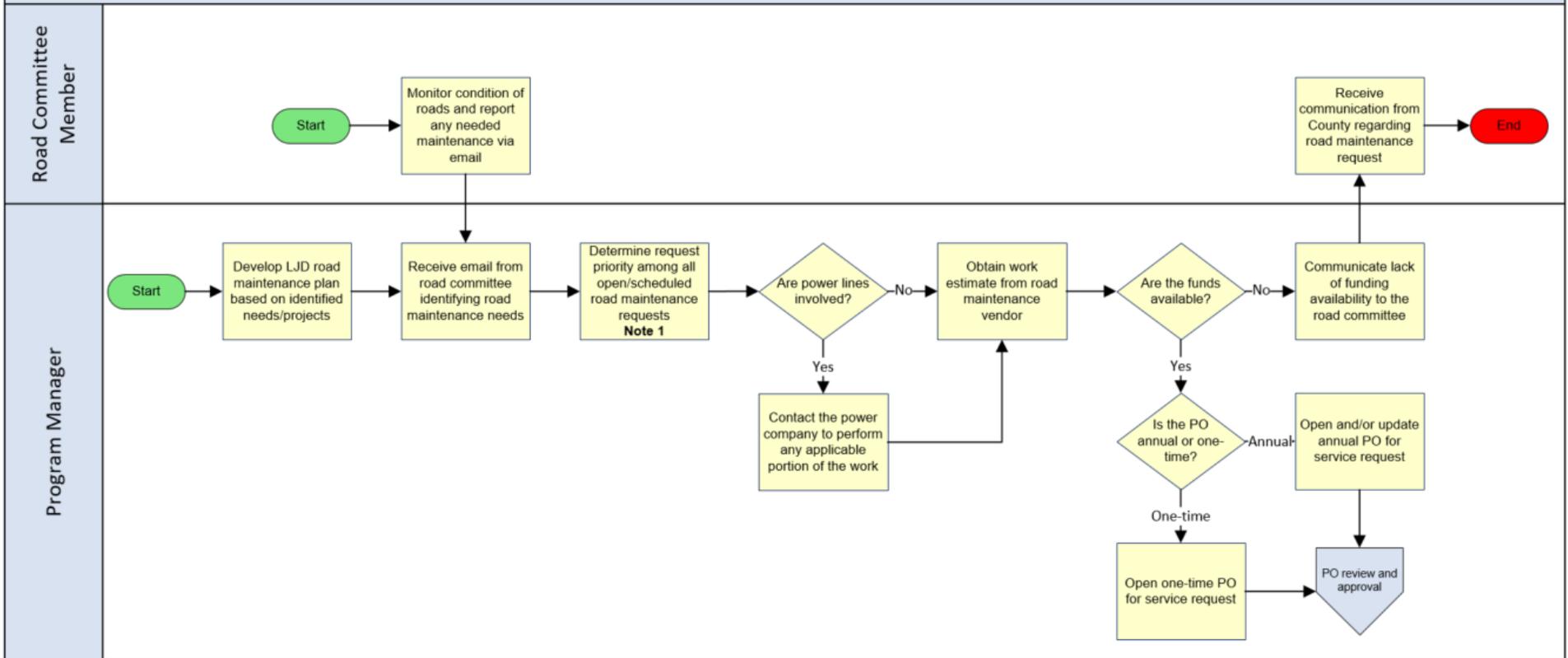
Observation	4. Executed Road Services Agreement
Low	<p>Based information obtained through meetings conducted with County and LJD Road Committee and Citizens Association personnel, and review of available documentation, we noted that the County has performed maintenance and repairs of LJD roads for more than 30 years. During that time the County acted without a formal, executed agreement. Note: The Road Services Agreement, was approved by the BOCS on January 19th, 2021.</p> <p>The County has performed road maintenance work within LJD without a documented agreement since the creation of both the Lake Jackson Sanitary District and the Lake Jackson Service District. The Road Services Agreement has recently been finalized to establish and document clear expectations, limitations, and minimum standards for road work being performed. Although this road maintenance agreement has been approved, the substantial amount of time without a formal agreement exposed the County to risks associated with any and all work performed (and not performed) prior to the execution of the agreement.</p> <p>The lack of comprehensive, formalized agreements increase the following risks: inability to effectively limit third-party claims in the event of an accident; conflict between the citizens of LJD and the County stemming from undefined roles and expectations of each party; lack of written communication between the County and LJD that leads to misunderstandings; inappropriate use of taxpayer funding on road maintenance projects; and inefficient use of public funding on County personnel involved in the road maintenance projects.</p>
Recommendation	<p>We recommend that Public Works review the Road Services Agreement on a periodic basis to assess the agreement and the LJD road maintenance program for additional risks that should be addressed through subsequent amendments. Additionally, we recommend that Public Works, the LJCA, and the Road Committee revisit the road maintenance agreement on an annual basis, or more frequently as needed, to assess its continued suitability for achieving the County and LJD’s objectives related to the prioritization and execution of road maintenance, and the relationship between each entity.</p>
Management Action Plan	<p>Response: Prior to Mr. Hisghman, Construction Services Branch Chief and Mr. Aveni, Assistant Director Public Works for Environmental Services, pushing for this agreement and not settling until it was negotiated, voted, and signed by all parties, there had been many attempts to no avail. There will be a set schedule to review this every year in December with the Roads Committee and LJCA. Public Works will set the meeting.</p> <p>Responsible Party: Luke Hisghman, Public Works Environmental Services</p> <p>Completion Date: April 13, 2021</p>



PROCESS MAPS

Prince William County – Lake Jackson District

Identifying and Prioritizing Road Maintenance Projects



Notes:
 1. Work requests of urgent or emergency nature, such as a tree falling and blocking a road, are prioritized first. When enough money is saved to tar and chip a road, the eligible roads are prioritized based on the number of residences on the road. The goal is to connect the most houses for the best value.

Legend:

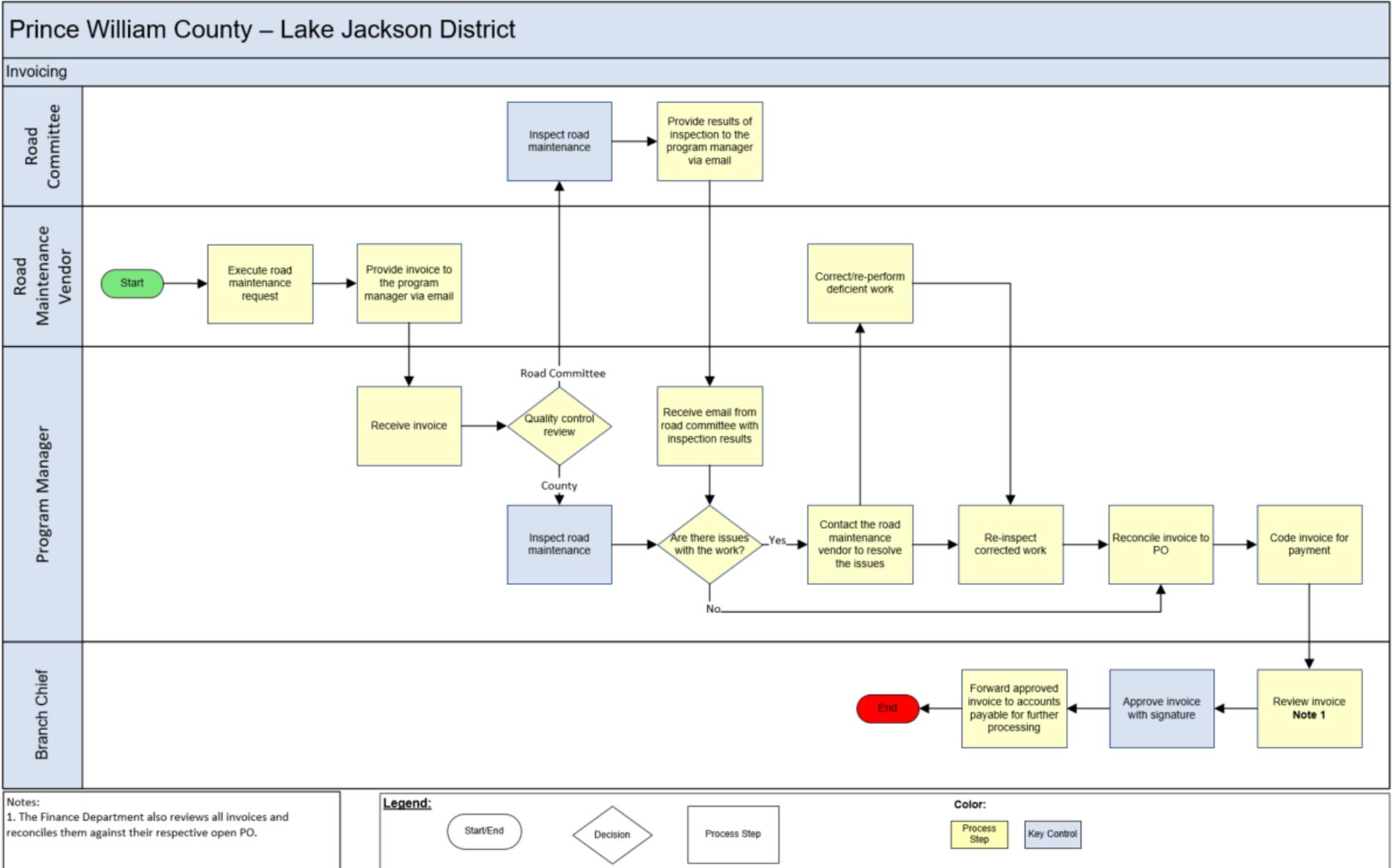
- Start/End (Green oval)
- Decision (Yellow diamond)
- Process Step (Yellow rectangle)
- Key Control (Blue rectangle)

Color:

- Process Step (Yellow)
- Key Control (Blue)



PROCESS MAPS – CONTINUED





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