



PRINCE WILLIAM COUNTY

Prince William County, Virginia Internal Audit Report – Boards, Commissions, and Committees - Phase II

July 7, 2021



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TRANSMITTAL LETTER



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July 7, 2021

The Board Audit Committee of
Prince William County, Virginia
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Pursuant to the internal audit plan for calendar year (“CY”) 2021 for Prince William County, Virginia (“County” / “PWC”), approved by the Board of County Supervisors (“BOCS”), we hereby present the internal audit specific to the County’s Boards, Commissions, and Committees (“BCCs”)—Phase II. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on September 14, 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. Highlights from the Phase II Analysis are also included.
Background	This provides an overview of the County’s Boards, Commissions, and Committees, as well as relevant background information.
Objectives and Approach	The objectives of this internal audit are expanded upon in this section, as well as the various phases of our approach.
BCC Phase II Analysis	This provides the results of Phase II including an analysis of BCC compensation and costs, identification of potential BCC candidates for evaluation/refresh, and a recommended future state of BCC administration & management.
Process Maps	This 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

Boards, commissions, and committees (“BCCs”) are an integral part of local government and representative democracy. BCCs stimulate participation and engagement from citizens. The primary role of these BCCs is to advise the governing body and provide insight to the local government from a citizen’s perspective. BCCs provide an inter-relationship between the citizenry and the Prince William County government, intended to be representative of, and responsive to, the communities they serve. Currently, there are 76 active BCCs.

The County’s BCCs are created pursuant to the *Code of Virginia*, Federal legislation, and/or County ordinance / BOCS resolution, with the primary role of advising the BOCS and County staff on issues and policy, and serve as links to the community, ultimately assisting from an advisory or decision-making role.

BCCs can be ongoing in nature, while others are short-term task-oriented, created to accomplish specified objectives/tasks. Some BCCs have at-large appointments, where any member of the BOCS can nominate an appointee. Others have district appointments, where an individual BOCS member nominates one or more appointee, usually residents of his/her own magisterial district. In addition, some appointees are required to represent particular groups and/or interests. The BOCS as a whole makes the final appointment by resolution, except for the Board of Zoning Appeals whose appointments are made by the Circuit Court. Appointments are guided by the *BOCS Rules of Procedure amended February 19, 2019 Section C 5 - 6*. Each BCC is assigned a County staff Liaison.

Fieldwork was performed during March through July 2021.

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.

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

Objectives and Scope

Phase II is a continuation from the previously accepted BCC – Phase I report, December 1, 2019, which focused on compiling an inventory of the BCCs with comparisons to peer jurisdictions. The objectives of Phase II focused on reviewing aspects of the County’s BCCs such as:

- Evaluating the productivity of all BCCs based on the criteria below to identify candidates for re-evaluation:
 - Set frequency of meetings;
 - Capturing of meeting minutes;
 - Written descriptions of the BCC’s functions, duties, and responsibilities which explain the purpose and mission of the BCC;
 - Documented goals and objectives and progress monitored;
 - Materials produced by the BCC distributed to the County or BOCS; and
 - Achievements/outputs produced by the BCC communicated to external stakeholders.
- Evaluating and assessing compensation related to BCCs and their respective members. Including the identification of compensation needs and measures taken to ensure consistency and fairness.
- Evaluating the processes in place to manage and monitor BCCs, including:
 - Initiation;
 - Evaluation of effectiveness; and
 - Decommissioning.

The scope of this internal audit encompassed fifty-two (52) BCCs and their respective liaisons. Twenty-four (24) BCCs were considered out-of-scope because they were mandated (i.e. federal, state, or regional) with no County oversight, no applicable County or citizen members, or the BCC is no longer active.

Summary of Phase I and II Observation Ratings

(See Appendix C for risk rating definitions)

	High	Moderate	Low
Boards, Commissions, and Committees – Phase I and II	1	3	1



EXECUTIVE SUMMARY – CONTINUED

Phase I - Observations

Internal Audit identified gaps in the administration and management of BCCs as part of Phase I. RSM drafted a recommended future state process as part of Phase II.



Obs.1 - Governance and Transparency



Obs.2 - System and Website



Obs.3 - Appointee Processing



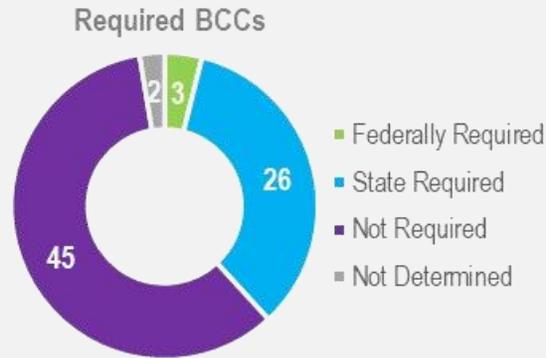
Obs.4 - Policies & Procedures



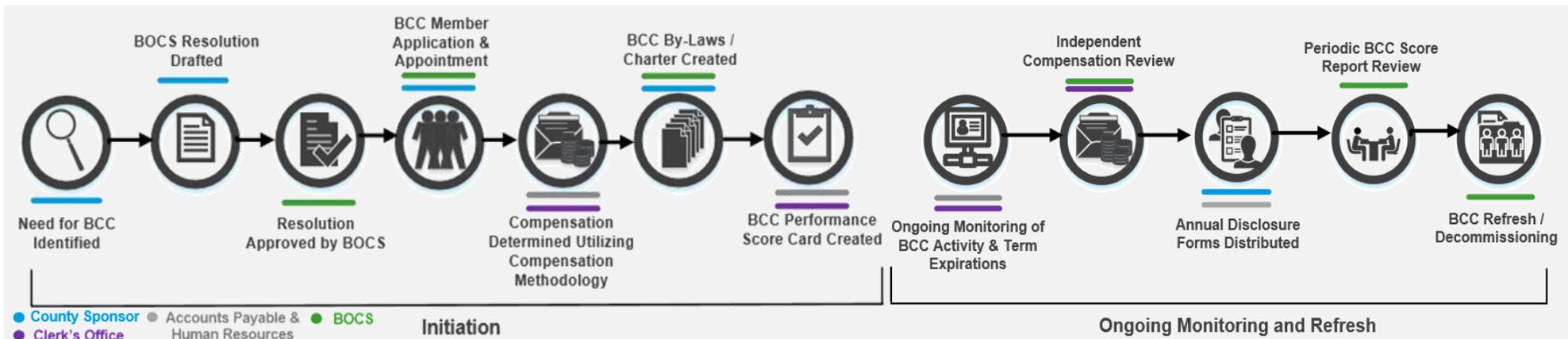
Obs.5 - Compensation & Reimbursement

Phase II - BCC Analysis

15	~24,000	~\$627k	~\$110k	~\$121k
BCCs Identified by RSM as Candidates for Evaluation/Refresh	County Staff Hours per Year Supporting BCCs (~79 employees)	Annualized County Staffing Costs Supporting BCCs	Annualized Reimbursed Expenses Relating to BCCs	2020 - 2021 BCC Member Compensation



Phase II - Future State Process





EXECUTIVE SUMMARY – CONTINUED

Phase II Analysis Highlights

As a continuation of Phase I and additional evaluation and analysis during Phase II, we would like to highlight the following:

BCC Refresh

Certain BCCs have been identified as candidates for evaluation and potential “refresh”. A BCC refresh may include an update to the BCC’s mission, purpose, approach, structure, or compensation; or decommissioning.

We evaluated and analyzed responses to surveys and respective documentation from each in-scope BCC’s liaison, and applied scoring values to criteria to identify BCCs to be considered for evaluation and refresh. The following BCCs (15) were identified as candidates for potential evaluation/refresh. BCCs identified during Phase I procedures for possible refresh were also included within the listing.

Scoring criteria included:

- Are meeting minutes captured at each meeting and retained?
- Is there a written document outlining mission and purpose?
- Is there a written document outlining functions, duties, responsibilities, requirements, and/or related procedures?
- Are goals and objectives documented and progress monitored?
- Are materials produced and distributed to County Stakeholders or the BOCS?
- Are achievements/outputs produced communicated to external stakeholders?

A BCC refresh corresponds with Phase I observation #1.

BCC Compensation

For the period of July 1, 2020 through March 31, 2021, it is estimated that the County compensated members of eight (8) BCCs a total of \$121,010. Members of BCCs may or may not be monetarily compensated for their time and reimbursed for related expenses depending on the respective State and local statutes and codes. For compensated BCC members identified as part of our review, total annual compensation ranged from \$50 to \$10,200 per member.

The administration of BCC compensation is unstructured and inconsistent. Without documented authorized compensation guidelines and requirements of BCC members, inconsistent and inequitable compensation practices may be in place throughout the various BCCs. This highlight corresponds with Phase I observation #5.

BCCs Identified for Evaluation/Refresh

Solid Waste Citizens Advisory Group	Lake Jackson Sanitary District Advisory Committee
Chesapeake Bay Preservation Area Review Board	Route 234 Bypass Transportation Improvement District Advisory Board
Trails and Blueways Council	Prince William Parkway Transportation Improvement District Commission
Advisory Plans Examiner Board	Parkway District Advisory Board
Animal Advisory Committee	Fire Prevention Code Appeals Board
LoSAP Volunteer Advisory Board	SARA/LEPC-Superfund Amendments and Reauthorization Act of 1986/Local Emergency Planning Committee
Route 234 Bypass Transportation Improvement District Commission ⁸	Taxicab Review Board
Supplemental Retirement Program for Police Officers & Salaried Fire & Rescue Department Personnel - Board of Trustees	

	State required
	State required If – If the County participates in a particular activity a BCC is required by State code (ex. if transportation district is utilized)
	Federally required If – If the County participates in a particular activity a BCC is required by Federal law.
	Local ordinance created. State required, but BOCS has discretion about what body handles.
	BCC not explicitly required



BACKGROUND

Phase I Observation Summary

As a result of the *Internal Audit Report – Boards, Commissions, and Committees – Phase I*, accepted December 10, 2019, five (5) observations were identified related to the administration and management of the County's BCCs (reference Appendix C). A summary of the each observations is provided below. Phase II of the BCC review is a continuation, with focus on the future state of BCC administration and management, which further addresses the risks, observations and recommendations identified as a result of Phase I.



Obs.1 - Governance and Transparency

- No centralized accountable role for BCC administration
- Inconsistent documentation of the each BCC's information
- Inconsistent or incomplete information listed on the website
- Minimal transparency into BCC process
- No monitoring of BCC information for completeness



Obs.2 - System and Website

- No centralized accountable role for website maintenance
- No general information about the BCC process
- No information regarding the appointment process
- Not able to apply to BCC positions through the website
- Various BCC information inaccuracies were noted



Obs.3 - Appointee Processing

- Appointee vetting is decentralized and protocols are informal
- Issues collecting completed disclosure forms timely occur frequently
- The BOCS requires ~13 BCCs to complete COIA disclosure forms although VA Code does not require it



Obs.4 - Policies & Procedures

- No complete and defined system of protocols to facilitate and manage BCCs



Obs.5 - Compensation & Reimbursement

- No methodology for calculating compensation for BCC members
- Inconsistency documenting monetary compensation and/or expense reimbursement specifications within bylaws/charters
- Inconsistent attendance requirements for compensated BCC members
- Insufficient supporting documentation for expense reimbursements



BACKGROUND – CONTINUED

Overview

Like other counties, Prince William County government includes those standing and special boards, commissions, and committees (“BCCs”), which provide various volunteer opportunities for the County’s citizenry to be directly involved and to serve as an integral part of the local county government. County BCCs are created by *Code of Virginia*, federal legislation, and/or County ordinance / BOCS resolution, with the primary role of advising the BOCS and County staff on issues and policy, and serve as links to the community, ultimately assisting from an advisory or decision-making role. BCCs provide an inter-relationship between the citizenry and the government of Prince William County, intended to be representative of, and responsive to, the communities they serve. One of the unique advantages of BCCs is that they are typically made up of individuals with wide-ranging interests and expertise. Some of the BCCs have a qualification requirement, such as a license in the respective field. For example, the Advisory Plans Examiner Board requires that one member be a licensed land surveyor.

BCCs can be ongoing in nature, while others are short-term and task-oriented, created to accomplish specified objectives/tasks. Some BCCs have at-large appointments, where any member of the BOCS can nominate an appointee. Others have district appointments, where an individual BOCS member nominates one or more appointee, usually residents of his/her own magisterial district. In addition, some appointees are required to represent particular groups and/or interests. The BOCS as a whole makes the final appointment by resolution for all BCCs except for the Board of Zoning Appeals (BZA). The BZA’s appointments are nominated by the BOCS and appointed by the Circuit Court. Appointments are guided by the *BOCS Rules of Procedure amended February 19, 2019 Section C 5 - 6*. Each BCC is assigned a County staff Liaison.

The County utilizes Granicus, a system which captures, stores, and publishes information regarding each active BCC. The information may be accessed online (<https://www.pwcva.gov/boards-committees-commissions>) and includes: description, size, vacancies, term limits, membership details, meeting details, resolution reference, notes, and the County liaison(s) contact information.

Compensation for BCCs is outlined within the applicable county, state, regional, or federal statute which establishes the need for a BCC. These statutes outline the form of compensation and/or reimbursement for BCC members and the amount.

The County currently compensates members of the following BCCs:

- Architectural Review Board
- Equalization Board
- Community Services Board
- Electoral Board
- Historical Commission
- Prince William – Manassas Regional Jail Board
- Parks, Recreation, and Tourism Board
- Planning Commission
- Social Services Board
- Board of Zoning Appeals

An objective of this project included the evaluation of the effectiveness/productivity of all BCCs based on defined criteria in order to identify candidates for re-evaluation. Additionally, we evaluated and assessed compensation related to BCCs and their respective members as well as the processes in place to manage and monitor BCCs.



BACKGROUND – CONTINUED

Overview – Continued

Based on information gathered on each in-scope BCC¹, we developed three classifications (“types”) to better represent the significant variance in level of effort, purpose, and production of BCCs.

- Type 1: Advisory and Administrative BCCs utilizing ~50 hours or more of staff time per month.
- Type 2: Advisory BCCs utilizing over ~20 hours of staff time per month and Administrative BCCs utilizing ~20 to ~49 staff hours per month.
- Type 3: Advisory and Administrative BCCs utilizing less than ~20 hours of staff time per month.

Type 1		
Administrative BCCs: <ul style="list-style-type: none"> ○ Service Authority ○ Industrial Development Authority 	<ul style="list-style-type: none"> ○ Human Rights Commission ○ Taxicab Review Board ○ Zoning Appeals Board 	<ul style="list-style-type: none"> ○ Community Services Board ○ Regional Jail Board, Prince William Manassas Regional Advisory BCCs: <ul style="list-style-type: none"> ○ Library Advisory Board
Type 2		
Advisory BCCs: <ul style="list-style-type: none"> ○ Lake Jackson Sanitary District Advisory Committee ○ Prince William County Arts Council ○ Investment Oversight Committee ○ Towing Ordinance Advisory Board ○ Historical Commission 	<ul style="list-style-type: none"> ○ Commercial Development Committee ○ Parks & Recreation Commission² ○ SARA/LEPC-Superfund Amendments and Reauthorization Act of 1986/Local Emergency Planning Committee ○ Solid Waste Citizens Advisory Group ○ Social Services Advisory Board 	<ul style="list-style-type: none"> • Administrative BCCs: <ul style="list-style-type: none"> ○ Planning Commission ○ Housing Board, Prince William County ○ Building Code Appeals Board ○ Architectural Review Board
Type 3		
Advisory BCCs: <ul style="list-style-type: none"> ○ Agricultural and Forrestral Districts Advisory Committee ○ Commission on Aging ○ PWC Committee for Persons with Disabilities ○ Trails and Blueways Council, PWC ○ Community Criminal Justice Board ○ Animal Advisory Committee ○ DCSM/Zoning Ordinance Advisory Committee ○ LoSAP Volunteer Advisory Board ○ NVRC-Occoquan Nonpoint Source Management Program Technical Advisory Committee ○ Tourism Industry Advisory Board ○ Advisory Plans Examiner Board ○ Parkway District Advisory Board² 	<ul style="list-style-type: none"> ○ Route 234 Bypass Transportation Improvement District Advisory Board¹ ○ Weapons Control Committee Administrative BCCs: <ul style="list-style-type: none"> ○ Community Policy & Management Team for Comprehensive Svcs Act - At Risk Youth & Families ○ Supplemental Retirement Program for Police Officers & Salaried Fire & Rescue Department Personnel - Board of Trustees ○ Upper Occoquan Service Authority (UOSA) ○ Wetlands Board Prince William County VA ○ Board of Equalization ○ Cherry Hill Community Development Authority 	<ul style="list-style-type: none"> ○ Heritage Hunt Commercial Community Development Authority ○ VA OPEB Master Trust - Finance Board ○ Virginia Gateway Comm. Development Authority ○ Prince William Parkway Transportation Improvement District Commission ○ Route 234 Bypass Transportation Improvement District Commission² ○ Chesapeake Bay Preservation Area Review Board ○ Fire Prevention Code Appeals Board

¹ Three BCCs were too new to evaluate: *Racial and Social Justice Commission, Veterans Commission, and 457 Deferred Compensation and 401a Money Purchase Plans Board of Trustees.*

² BCC was identified during Phase I as a candidate for refresh or reevaluation. Please note that the *Economic Advisors Group and Potomac Hospital Board of Trustees* are no longer active.



BACKGROUND – CONTINUED

Prince William County Boards, Commissions, and Committees Statistics

The *Code of Virginia*, Federal regulation, and/or County ordinance / BOCS resolution could all or each establish the requirement for a BCC. In some cases BCCs are not required by the *Code of Virginia*, but guidance is provided if the BCC is created by the local jurisdiction.

Utilizing the information stored in Granicus, along with additional research, we obtained the following information regarding the 76 active BCCs outlined above³:

BCC Statistics	#	%
Federally Required	3	4%
State Required	26	34%
Not Required By State or Federal	45	59%
Federal/State Requirement Not Determined	2	3%

Note: The Economic Advisors Group and Potomac Hospital Board of Trustees were excluded from this portion of the analysis since they are now inactive.

Advisory vs Decision-making BCCs

Generally, the County's BCCs are defined as:

- Advisory – “any board, commission, committee or post which does not exercise any sovereign power or duty, but is appointed by a governmental agency or officer or is credited by law for the purpose of making studies or recommendations, or advising or consulting with a governmental agency”
- Administrative / Decision-making – powers that may include:
 - Department or agency oversight
 - Financial oversight, including debt issuance
 - Hearing appeals
 - Issuing permits
 - Makes formal findings

BCC Functionality	#
Advisory	38
Administrative / Decision-making	35

Note: Three (3) BCCs were excluded from this portion of the analysis since the applicable information was not published or obtained.

³Federally and State required BCCs include 1. Required BCCs by Federal or State bodies and 2. Conditionally required BCCs (ex. BCC is required if a transportation district is utilized).



BCC PHASE II EVALUATION & ANALYSIS

Part 1 – Compensation and Cost Analysis

For the period of July 1, 2020 through March 31, 2021, it is estimated that the County compensated members of eight (8) BCCs a total of \$121,010. Members of BCCs may or may not be monetarily compensated for their time and reimbursed for related expenses depending on the respective State and local statutes, codes, and/or resolutions. BCCs members are required to submit expenses for approval to the appropriate County staff Liaison prior to payment. For compensated BCC members identified as part of our review, total compensation ranged from \$50 to \$10,200 per member.

It was noted that three (3) BCCs, Architectural Review Board, Historical Commission, and Board of Zoning Appeals, did not have readily-available documentation (i.e. resolutions or statutes) to support their compensation amounts. In addition, there are four (4) BCCs, Industrial Development Authority, Heritage Hunt Commercial Community Development Authority, Board of Zoning Appeals, and the Cherry Hill Community Development Authority, which have the ability to be compensated, but are not currently being compensated by the County due to member choice (“Opt out”).

BCC	Resolution Authorized Costs ⁴				2020 - 2021 Actual Member Payroll
	Compensation for Members	Expenses	Mileage	Per Diem	
Agricultural and Forrestral Districts Advisory Committee		Yes			N/A
Architectural Review Board					\$150
Cherry Hill Community Development Authority	\$300 per meeting (not to exceed)				N/A – Opt out
Community Services Board	\$25 per meeting				\$1,100
Board of Equalization	\$175 per meeting		Yes	Yes	\$23,800
Heritage Hunt Commercial Community Development Authority	\$250 per CDA meeting				N/A – Opt out
Historical Commission					\$4,150
Industrial Development Authority	\$200 per meeting	Yes	Yes		N/A – Opt out
Prince William – Manassas Regional Jail Board	\$80 per meeting				\$1,760
Library Board		Yes			N/A
Parks & Recreation Commission	\$400 per meeting	Yes			\$24,800
Planning Commission	\$800 per month \$850 per month for Chairman				\$58,050
Service Authority	\$800 per month \$850 per month for Chairman	Yes			N/A – Direct Payment by Service Authority
Social Services Advisory Board	\$100 per month	Yes			\$7,200
Upper Occoquan Service Authority (UOSA)		Yes			N/A
Board of Zoning Appeals					N/A – Opt out

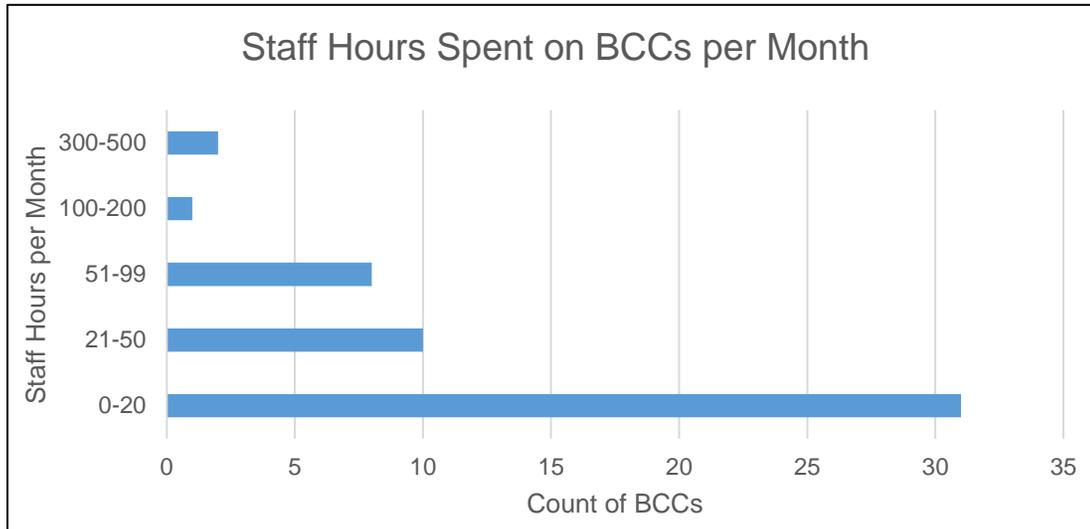
⁴ Authorized amounts are defined by applicable federal, State, or county statutes, ordinances, and/or resolutions. These listed amounts are paid to each member who opted in to receive compensation from the County.



BCC PHASE II EVALUATION & ANALYSIS – Continued

Part 1 – Compensation and Cost Analysis – Continued

As discussed above, various indirect costs are associated with BCCs and their operations. As part of our procedures, we utilized surveys from respective BCC Liaisons to identify estimated costs beyond compensation including, County staff hours, meals, and member reimburseable expenses (mileage and travel).



* All figures presented are estimates based on survey responses from BCC Liaisons, these figures have not been substantiated through our procedures.

Total Estimated BCC Direct & Indirect Costs	
79	Staff Members Supporting BCCs*
~24,000	Staff Hours per year Supporting BCCs*
~1	FTE per four BCCs each month
~\$627K	Annualized Staffing Costs Supporting BCCs*
~\$110K	Expenses Relating to BCC Operations*
~\$121K	BCC Member compensation – July 1, 2020 to March 31, 2021

Based on responses from BCC liaisons, it was estimated that 79 County staff members accumulate a total of ~2,000 hours per month supporting their respective BCCs. On average, this equates to one FTE for every 4 in-scope BCCs. After analyzing the responses from all 52 in-scope BCCs, and utilizing a conservative pay rate⁵ representative of County staff who frequently support BCCs, we determined that the staff hours spent supporting BCC operations/activities amounted to an estimated ~\$52,300 per month which extrapolates to ~\$627,000 annually.

Reimburseable expenses such as meals for BCC meetings/activities were estimated to be ~\$10,000 in 2020. Other expenses such as admin items (i.e. postage, printing, supplies) and events was estimated to be ~\$110,000 in 2020. We were not able to confidently extract reimbursement data from the County's current financial system, but the County anticipates the ability to track costs related to BCCs as a result of the upcoming migration to Mobius financial system.

⁵ The rate used as part of our calculation was the average rate between an Administrative Specialist and Administrative Coordinator at the County.



BCC PHASE II EVALUATION & ANALYSIS – Continued

Part 2 – BCC Evaluation/Refresh Candidates

As part of the procedures performed in Phases I and II, certain BCCs have been identified as candidates for evaluation and potential “refresh”. A BCC refresh may include an update to the BCC’s mission, purpose, approach, structure, or compensation; or decommissioning.

We evaluated and analyzed responses to surveys and respective documentation from each in-scope BCC’s liaison to identify BCCs to be considered for evaluation and refresh. After evaluating the responses and documentation, we applied scoring values to criteria. The following BCCs (15) were identified as candidates for potential evaluation/refresh, as they received aggregate scores⁶ of 6.5 or below out of a maximum score of 10. BCCs identified during Phase I procedures for possible refresh were also included within the listing.

Scoring criteria included:

- Are meeting minutes captured at each meeting and retained?
- Is there a written document outlining mission and purpose?
- Is there a written document outlining functions, duties, responsibilities, requirements, and/or related procedures?
- Are goals and objectives documented and progress monitored?
- Are materials produced and distributed to County Stakeholders or the BOCS?
- Are achievements/outputs produced communicated to external stakeholders?

Point values were also deducted from the total aggregate score if a BCC failed to meet its set meeting frequency (1 to 3 points were deducted). Due to the Covid-19 pandemic, BCC responses related to calendar year 2020 meeting frequency were evaluated for reasonableness (cancelations due to Covid-19).

As part of the procedures performed in Phase I, certain BCCs were identified as candidates for evaluation and potential “refresh”. A BCC refresh may include an update to the BCC’s mission, purpose, approach, structure, or compensation. The County will evaluate potentially decommissioning BCCs if their purpose is no longer applicable. Merging certain BCCs may also be an appropriate action if a BCC’s purpose is still applicable, but is operating in an ineffective manner.

BCCs Identified for Evaluation/Refresh	
Solid Waste Citizens Advisory Group	Lake Jackson Sanitary District Advisory Committee
Chesapeake Bay Preservation Area Review Board	Route 234 Bypass Transportation Improvement District Advisory Board
Trails and Blueways Council	Prince William Parkway Transportation Improvement District Commission
Advisory Plans Examiner Board	Parkway District Advisory Board
Animal Advisory Committee	Fire Prevention Code Appeals Board
LoSAP Volunteer Advisory Board ⁶	SARA/LEPC-Superfund Amendments and Reauthorization Act of 1986/Local Emergency Planning Committee
Route 234 Bypass Transportation Improvement District Commission ⁶	Taxicab Review Board
Supplemental Retirement Program for Police Officers & Salaried Fire & Rescue Department Personnel - Board of Trustees	

State required
State required If – If the County participates in a particular activity a BCC is required by State code (ex. if transportation district is utilized)
Federally required If – If the County participates in a particular activity a BCC is required by Federal law.
Local ordinance created. State required, but BOCS has discretion about what body handles.
BCC not explicitly required

⁶A complete listing of BCC weighted scores and definitions can be referenced in Appendix A. *Route 234 Bypass Transportation Improvement District Commission* scored higher than 6.5, but was identified during Phase I for potential refresh/reevaluation. Certain BCCs which scored above 6.5 were excluded from listing for various considerations such as: recently evaluated or low-priority. Additionally, the LoSAP Board of Trustees is a separate Board which exists as required by the Amendment and Restatement of the Prince William County Volunteer Fire and Rescue Personnel Length of Service Award Program and Trust Agreement.



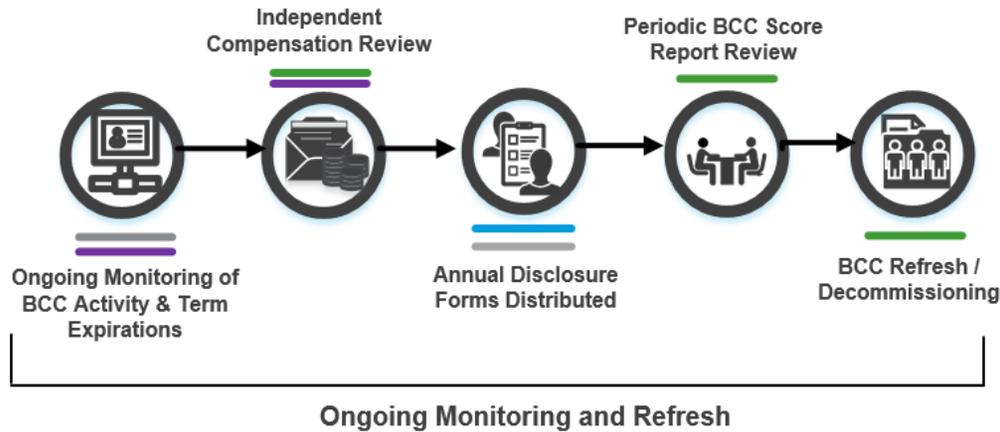
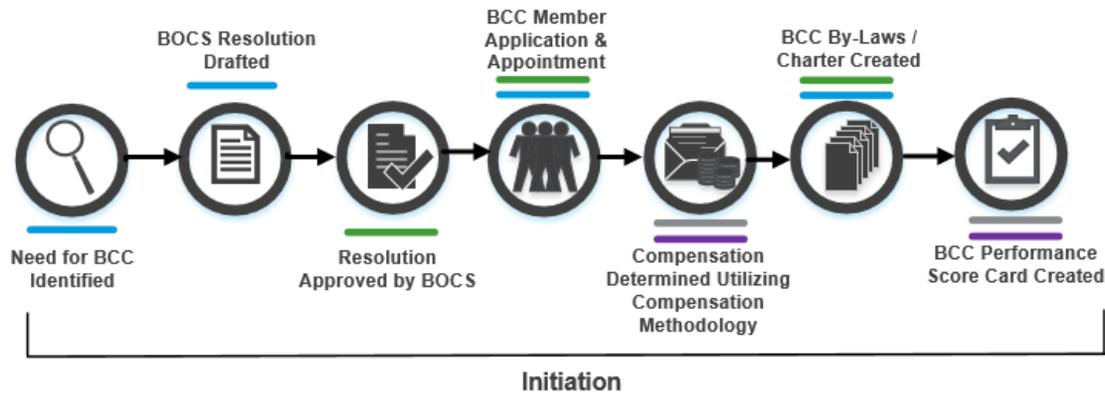
BCC Phase II Evaluation & Analysis – Continued

Part 3 – Future State BCC Administration & Management

As a result of Phase I recommendations and additional procedures completed during Phase II, we have compiled a recommended future state for the administration and management of County BCCs.

The proposed future state will require: active involvement, centralized oversight, and transparency. In addition to promoting regular check-ins, open lines of communication, and a collective understanding of role and responsibilities; the establishment of a standardized policies and procedures document which clearly identifies the steps for initiation/onboarding, ongoing monitoring/refresh procedures, and compensation guidelines must be developed and implemented.

- County Sponsor
- BCCS
- Clerk's Office
- Accounts Payable & Human Resources

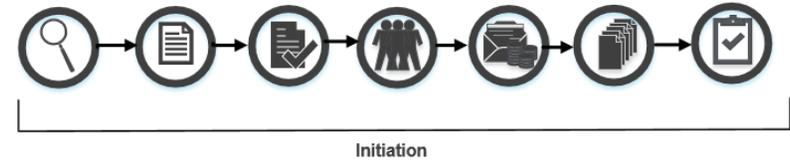




BCC PHASE II EVALUATION & ANALYSIS – Continued

Part 3 – Future State BCC Administration & Management – Continued

The future state of BCC administration includes three distinct aspects: Initiation, Monitoring, and Evaluation/Refresh. Initiation activities are a crucial step for the administration and management of BCCs. Establishing a defined set of policies and procedures coupled with open communication with County personnel will help support an on-boarding process for new appointees. Process steps and controls are detailed below which should be incorporated into the future state of BCCs.



Initiation	
Activities	Future State
<p>1. Identification & Need</p>	<ul style="list-style-type: none"> Each newly proposed BCC will be initiated through an approved resolution or issued directive by the BOCS. This resolution or directive allows County staff members to begin necessary research needed for the BCC's creation. Upon completion of the applicable research and satisfaction of the BOCS, a form will be utilized to capture information regarding the researched BCC (level of effort, purpose, costs, objectives, etc.) and a resolution will be drafted. If the proposed BCC is to be compensated and the compensation amount is not defined by a Federal or State statute, the County Staff will propose a compensation amount in accordance with the County's Compensation guidelines⁷.
<p>2. Approval & Appointments</p>	<ul style="list-style-type: none"> The drafted BCC resolution will be presented to the BOCS. The County Staff member responsible for drafting of the resolution must cover all criteria set forth within the BCC Policy⁸. The BOCS will utilize the BCC Policy as a guide to review the proposed resolution. If approved, the BOCS will then appoint members to serve on the BCC during a BOCS meeting. All potential appointees will create a profile within the BCC system of record and online portal (Granicus) and apply for the specific BCC(s). The online application process should include the following: <ul style="list-style-type: none"> Name and contact information, Name of BCC being applied for, Statement of interest/reason for application, Related experience(s) and education, Background information. Unless provided by Federal or State law, the BOCS has the ability to select appointees from a listing of applicants who completed the application process and meet the necessary skills and knowledge for the corresponding BCC's.

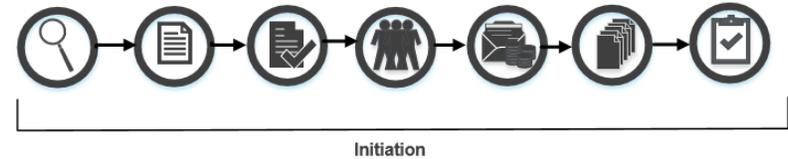
⁷Note that the Compensation Guidelines can be referenced on page 14.

⁸Please reference pages 17 and 18 for details regarding the 'BCC Policy'.



BCC Phase II Evaluation & Analysis – Continued

Part 3 – Future State BCC Administration & Management – Continued

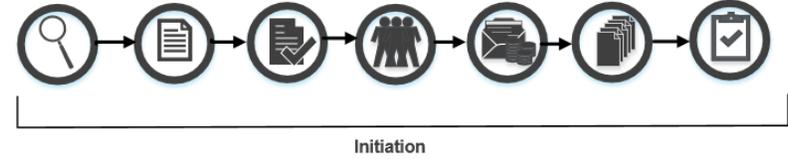


Initiation (continued)	
Activities	Future State
<p>3. Compensation</p> 	<ul style="list-style-type: none"> • In general, BCC members will not be compensated unless deemed appropriate by the BOCS. • For BCCs whose compensation is not derived from a Federal and/or State statute, a standardized compensation methodology will be utilized. This methodology will be part of the Standardized Compensation Guidelines and be applied to each newly established BCC which requires compensation. <ul style="list-style-type: none"> ◦ Once the new compensation amounts have been established for each applicable BCC, corresponding bylaws/charters/resolutions will be updated as necessary. • A standardized compensation methodology will be established in order to provide a consistent compensation structure to BCCs. This Methodology will focus on standardized rates per hour and estimated level of effort (hours). To determine the estimated level of effort for members certain factors should be considered include: meeting frequency, number of public events, deliverables, additional required time, and specialized skillsets. • Accounts Payable and/or Human Resources will follow the standard process to establish payment for the BCC member. • Appointees/members have the option to decline payment if desired. Accounts Payable and/or Human Resources tracks all compensated roles along with those who receive compensation and those who decline compensation. • For those BCCs which are reimbursed for expenses (i.e. mileage, lodging, travel), the most recent U.S. General Services Administration (GSA) rates will be utilized in order to determine reimbursement amounts.
<p>4. BCC Establishment</p> 	<ul style="list-style-type: none"> • Once the BCC has been established and the appointees have been named, the Clerk's Office will send newly appointed members an Appointment Notification packet as well as any required COIA disclosure forms via email. These forms are then signed and should be returned by the appointee within 14 business days. These files are then retained with related BCC documents. • Upon creation, the newly established BCC works with the Clerk's Office (or designee) to establish a BCC Scorecard. This Scorecard will identify critical Key Performance Indicators (KPIs) in order to meet the goals and objectives of the BCC. These Scorecards are unique to each BCC and are utilized as a means of tracking progress and efficiency throughout the year. The Clerk's Office (or designee) will retain a copy of each BCC's Scorecard. • The Clerk's Office (or designee) will establish a BCC Policy. This document will include policies and procedures which apply to all BCCs. Information presented within this document will include the following: <ul style="list-style-type: none"> ◦ General role of advisory boards and descriptions of their various forms. ◦ Listing of required documents (i.e. meeting minutes and meeting recording) to be uploaded to the County website and made readily accessible to the public. ◦ Establishment of guidance relating to the BCC's charter, bylaws, meeting minutes, number of appointments, term expirations, and required qualifications.



BCC Phase II Evaluation & Analysis – Continued

Part 3 – Future State BCC Administration & Management – Continued



Initiation (continued)

Activities	Future State
<p>4. BCC Establishment (Continued)</p> 	<ul style="list-style-type: none"> ○ Process regarding changes to bylaws or resolutions, and the related approval process. ○ Authority of the BOCS with regards to BCC appointments and activities. ○ Processes and best practices spanning from BCC initiation to decommissioning. ○ Reporting frequencies to regulating bodies. <ul style="list-style-type: none"> • Newly appointed BCC members will receive an onboarding/initiation packet provided by Clerk’s Office or designee. This packet will include general information regarding BCC operations and responsibilities. The newly appointed member should take part in an annual appointee workshop which aims to further develop the appointees understanding of the BCC general structure and responsibilities. Based on the scope of the BCC, this workshop may not be necessary. • Newly appointed BOCS members should take part in an orientation regarding their role, responsibilities, and interaction with BCCs.



BCC Phase II Evaluation & Analysis – Continued

Part 3 – Future State BCC Administration & Management – Continued



Ongoing Monitoring

Ongoing monitoring of BCCs is imperative to the effectiveness and efficiency of each BCC. Through the establishment of clear and defined monitoring activities, BCC information will be consistently updated within the system of record, required annual forms will be completed and returned in a timely fashion, and outcome-based performance and transparency will be promoted within each BCC.

Monitoring	
Activities	Future State
<p>Ongoing Monitoring of BCC Activity</p> 	<ul style="list-style-type: none"> The Clerk's Office or designee(s) will utilize a standardized set of policies and procedures ("BCC Policy") in order to facilitate the administration and management of BCCs⁹. The BCC Policy should incorporate the following topics: <ul style="list-style-type: none"> BCC Functions & Responsibilities BCC Relationships BCC Membership and Conflicts of Interest Act BCC Organization Structure Meeting Basics/Procedures & Required Documentation General Code of Ethics, Oaths, and Resolutions Applicable BCC members will be required to upload documents (i.e. meeting minutes and various outputs) and BCC information relating to their operating activities within Granicus or designated repository. These documents will be leveraged by the Clerk's Office or designee as needed and during evaluation.¹⁰ A centralized and defined position/team should be responsible for updating and expanding the information available on the County's BCC website. For example, overview of the BCC's role to the County and its residents, view upcoming vacancies, enabling online applications, BCC policy/procedures, and individual BCC information/documentation. Annually, the Clerk's Office will send out COIA disclosure forms to required BCC members. These disclosure forms will be distributed via email and signed/returned to the Clerk's Office or designee by the deadline. BOCS should remove or reduce COIAs that are not required by State statute to minimize level of effort.
<p>Term Expirations</p> 	<ul style="list-style-type: none"> On a quarterly basis, the Clerk's Office or designee will review upcoming term expirations. If a member's term is expiring by the end of the following quarter, a notification will be distributed to the applicable member and BCCs. Action is taken by the BOCS to determine if they are to be reappointed, or if a new appointee is to be named. A response to the Clerk's Office or designee must be received by the expiration date as to the course of action for the expiring member [i.e. whether or not the BCC member desires to be reappointed].
<p>Compensation Review</p> 	<ul style="list-style-type: none"> On an annual basis, the Accounts Payable and Human Resources Departments will collaborate to perform an internal review of BCC compensation and applicable reimbursements. This review is focused on identifying BCC members who are no longer active, and therefore should no longer received compensation/reimbursement. Follow-up procedures are performed for any inactive BCC member receiving compensation/reimbursement after their expiration date.

⁹ Recommended and addressed as part of the management response in Phase I.

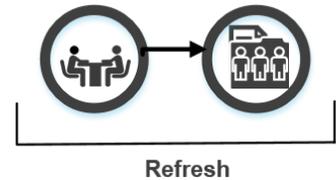
¹⁰ See *Evaluation & Refresh* section on page 17 for additional information.



BCC Phase II Evaluation & Analysis – Continued

Part 3 – Future State BCC Administration & Management – Continued

Through established monitoring activities, increased visibility into BCC activities will allow the BOCS to objectively evaluate, refresh¹¹, and decommission BCCs. The introduction of a reoccurring evaluation process and standardized BCC Scorecard will validate that the mission and purpose of County BCCs are being met.



Evaluation & Refresh	
Activities	Future State
Periodic Review 	<ul style="list-style-type: none"> As part of the periodic review, respective BCC Liaisons will submit or present a summary of BCC activities to the BOCS. This summary will include, but is not limited to: <ul style="list-style-type: none"> Budget information Highlighted BCC activities and BCC Scorecard Analysis and recommendation for future operation of respective BCC The periodic review of all BCCs will include purpose, effectiveness, disclosures, and other relevant attributes (e.g. compensation, expense reimbursements, etc.). To manage workload, cycle reviews may be utilized, enabling a portion of BCCs to be reviewed annually, but all BCCs to be reviewed, at minimum, every four years. This review will include, but is not limited to, reviewing past/current BCC Scorecards, refreshing the County's Compensation Guidelines, and corrective follow-up measures as needed. Annually, each BCC Liaison (or designee) will complete their respective BCC Scorecard and submit the completed Scorecard to the Clerk's Office or designee. These Scorecards will be retained within a defined repository for ease of retention and reference.
Compensation Refresh 	<ul style="list-style-type: none"> As stated within the initiation section, an overall refresh of compensation for applicable BCCs will be performed. Once all new compensation amounts have been outlined and accepted by the respective BCCs, a regular review should be implemented regarding the amount of compensation to ensure proper payment to BCCs and their members.
Refresh / Decommissioning 	<ul style="list-style-type: none"> The BOCS should make final decisions regarding decommissioning and/or refresh of BCCs after the completion of periodic reviews. If a BCC is identified as a candidate for refresh and/or decommissioning, designated County personnel will meet with the BCC liaison(s) to discuss next steps/course of action. If the BCC undergoes refresh, the following may be updated: <ul style="list-style-type: none"> Mission and purpose Bylaws and/or charter Meeting frequency and/or operating activities

¹¹ Refresh is an adjustment to the BCCs operations and structure: mission, purpose, and organization/alignment, etc.



OBJECTIVES AND APPROACH

Objectives

Phase II is a continuation from the previously accepted BCC – Phase I report, December 1, 2019, which focused on compiling an inventory of the BCCs with comparisons to peer jurisdictions. The purpose of the internal audit was to evaluate the productivity of all BCCs based on established criteria in order to identify candidates for re-evaluation. Additionally, we evaluated and assessed compensation related to BCCs and their respective members as well as evaluated the processes in place to manage and monitor BCCs.

Approach

Our audit approach consisted of the following three phases:

Understanding and Documentation of the Process

We will conduct interviews with the appropriate representatives from the County to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We will obtain and review a 1) listing of all County boards, committees, and commissions, 2) documents relating to the review and evaluation of established BCCs, and 3) other documents deemed necessary; and perform walkthroughs of the process(es) and key controls to gain an understanding of the function and assess the design of the process/key controls.

Evaluation of the Process and Controls Relating to BCC Operations and Oversight

The purpose of this phase was to build upon the findings and recommendations from Phase I by providing support for the future state process to manage and administer BCCs and evaluate the effectiveness of existing BCCs, on limited criteria, to identify candidates for BOCS evaluation. Procedures included the following:

- Gained an understanding of the current state of BCC monitoring through inquiry with County management;
- Gained an understanding of the current BCC activity/operations through surveys distributed to BCC Liaisons (39);
- Gained an understanding of the compensation process related to BCCs and their members through inquiry with County management;
- Evaluated the productivity of all in-scope BCCs based on established criteria and a weighted scale;
- Estimated and analyzed indirect costs associated with in-scope BCCs through surveys distributed to BCC Liaisons (39). Utilized to estimate the annual costs related to the management and operations of BCCs;
 - Collaborated with Accounts Payable (AP) to extract expense detail from the financial system of record
 - Collaborated with Human Resources (HR) to extract compensation detail from the financial system of record;
- Performed interviews of a sample of BCC Liaisons to gather feedback, insights, and perspectives regarding BCC management and operations;
- Developed a recommended future state for the administration and monitoring of BCCs; and
- Developed process maps based on walkthroughs with County management and procedures from Phase I.

Reporting

At the conclusion of this audit, we summarized our findings into this report. We conducted an exit meeting with the appropriate County Management personnel.



APPENDIX A: BCC EVALUATION

RSM applied the following methodology to identify BCCs for evaluation/refresh utilizing responses to surveys distributed to applicable liaisons.

The following weights were applied to each criteria:

- Meeting Minutes (3)
- Mission and Purpose (2)
- BCC's Function and Duties (1.5)
- Goals and Objectives (1.5)
- Communication with Stakeholders (1)
- County/Board Communication (1)

Total scores of 6.5 or below were identified for evaluation/refresh. Certain BCCs which scored above 6.5 were excluded from evaluation/refresh listing for various considerations such as: recently evaluated or low-priority. RSM vetted applicable reasons for exclusion with the County Executive Team.

Point values were also deducted from the total aggregate score for not abiding to the listed meeting frequency. If the BCC liaison provided a response to the 2020 meeting frequency, it was considered for reasonableness in scoring by IA (i.e. cancellation due to COVID in early 2020). The following scoring system was utilized:

- For a BCC which follows a monthly meeting frequency:
 - Deduction of 3 points if 6+ deviations were noted.
 - Deduction of 2 points if 3-5 deviations were noted.
 - Deduction of 1 point if 1-2 deviations were noted.
- For a BCC which follows a quarterly meeting frequency:
 - Deduction of 3 points if 3+ deviations were noted.
 - Deduction of 2 points if 2 deviations were noted.
 - Deduction of 1 point if 1 deviation was noted.
- For a BCC which follows a semi-annual meeting frequency:
 - Deduction of 3 points if 2 deviations were noted.
 - Deduction of 2 points if 1 deviations was noted.
- For a BCC which follows an annual meeting frequency:
 - Deduction of 3 points if a deviation was noted.
- For a BCC who responded 'Other', the related liaison explanation was reviewed for reasonableness by IA and scored using IA judgement and applied a score which aligns to the above format depending on individual responses.

Below is the listing of all BCCs and their respective weighted scores.



Note: Internal audit derived these scores based off of Liaison responses and supporting documentation. Please note that BCC's may have procedures in place but IA was unable to validate due to lack of documentation provided.

APPENDIX A: BCC EVALUATION – CONTINUED

BCC Name	Score
Agricultural and Forrestral Districts Advisory Committee	10
Weapons Control Committee	10
Planning Commission	10
Investment Oversight Committee	10
NVRC-Occoquan Nonpoint Source Management Program Technical Advisory Committee	10
Industrial Development Authority	10
Cherry Hill Community Development Authority	10
Towing Ordinance Advisory Board	10
Community Policy & Management Team for Comprehensive Svcs Act - At Risk Youth & Families	10
Upper Occoquan Service Authority (UOSA)	9
Service Authority	9

BCC Name	Score
Virginia Gateway Comm. Development Authority	9
Historical Commission	9
Social Services Advisory Board	9
Parks & Recreation Commission	8.5
Community Services Board	8.5
Zoning Appeals Board	8.5
PWC Committee for Persons with Disabilities	8.5
Human Rights Commission	8
VA OPEB Master Trust - Finance Board	8
Wetlands Board Prince William County VA	8
Jail Board, Prince William-Manassas Regional	8
Tourism Industry Advisory Board	7.5
Prince William County Arts Council	7.5

BCC Name	Score
457 Deferred Compensation and 401a Money Purchase Plans Board of Trustees	7.5
Housing Board, Prince William County	7.5
Library Advisory Board	7.5
Community Criminal Justice Board	7
DCSM/Zoning Ordinance Advisory Committee	7
Building Code Appeals Board	7
Architectural Review Board	7
Commission on Aging	7
Route 234 Bypass Transportation Improvement District Commission	7
Heritage Hunt Commercial Community Development Authority ¹²	6.5
Trails and Blueways Council, PWC	6.5
LoSAP Volunteer Advisory Board ¹³	6
Prince William Parkway Transportation Improvement District Commission	5.5

BCC Name	Score
Animal Advisory Committee	5
SARA/LEPC-Superfund Amendments and Reauthorization Act of 1986/Local Emergency Planning Committee	4.5
Advisory Plans Examiner Board	4
Solid Waste Citizens Advisory Group	3.5
Lake Jackson Sanitary District Advisory Committee	3.5
Chesapeake Bay Preservation Area Review Board	3.5
Fire Prevention Code Appeals Board	2.5
Route 234 Bypass Transportation Improvement District Advisory Board	0.5
Parkway District Advisory Board	0.5
Taxicab Review Board	0
Racial and Social Justice Commission ¹³	N/A
Veterans Commission ¹⁴	N/A

¹² Certain BCCs which scored above 6.5 were excluded from evaluation/refresh listing for various considerations such as: recently evaluated or low-priority. RSM vetted applicable reasons for exclusion with the County Executive Team.

¹³ LoSAP Board of Trustees is a separate Board which exists as required by the Amendment and Restatement of the Prince William County Volunteer Fire and Rescue Personnel Length of Service Award Program and Trust Agreement.

¹⁴ BCC created in 2021. As a result, this BCC has been excluded from our listing of candidates for evaluation/refresh.



APPENDIX A: BCC EVALUATION – CONTINUED

BCC Name	Meeting minutes Function and duties documented	Mission and purpose documented	Goals and objectives documented	Deliverables to external stakeholders	Deliverables to County / BCCS	# of meetings in 2020?	Deduction for not meeting set frequency*	Total Score	Estimated Staff Hours per Month	Meal Costs	Other Related Costs	Advisory or Administrative	
457 Deferred Compensation and 401a Money Purchase Plans	3	1.5	2	0	1	0	4	0	7.5	1	\$ -	\$ -	Administrative
Advisory Plans Examiner Board	3	0	0	0	0	1	0	0	4	0.5	\$ -	\$ -	Advisory
Agricultural and Forrestral Districts	3	1.5	2	1.5	1	1	0	0	10	15	\$ -	\$ 100.00	Advisory
Animal Advisory	3	1.5	2	1.5	0	0	5	-3	5	7	\$ -	\$ -	Advisory
Architectural Review	3	1.5	2	1.5	1	1	3	-3	7	21	\$ -	\$ 1,500.00	Advisory
Board of Equalization	3	1.5	2	0	1	0	15	0	7.5	3	\$ -	\$ -	Administrative
Building Code Appeals	0	1.5	2	1.5	1	1	2	0	7	24	\$ -	\$ -	Administrative
Cherry Hill Community Development Authority	3	1.5	2	1.5	1	1	4	0	10	2	\$ -	\$ -	Administrative
Chesapeake Bay Preservation Area	0	1.5	0	0	1	1	0	0	3.5	0	\$ -	\$ -	Administrative
Commercial Development Committee	3	1.5	2	1.5	1	0	4	0	9	30	\$ -	\$ -	Advisory
Commission on Aging	3	1.5	2	1.5	1	1	3	-3	7	12	\$ -	\$ -	Advisory
Community Criminal Justice Board	3	1.5	2	1.5	1	0	2	-2	7	10	\$ -	\$ 150.00	Advisory
Community Policy & Management Team for Comprehensive Svcs Act - At Risk Youth &	3	1.5	2	1.5	1	1	8	0	10	14	\$ -	\$ -	Administrative
Community Services	3	1.5	2	0	1	1	7	0	8.5	66	\$ 2,250.00	\$ 4,000.00	Administrative
DCSM/Zoning Ordinance Advisory Committee	0	1.5	2	1.5	1	1	3	0	7	4.5	\$ -	\$ -	Advisory
Fire Prevention Code Appeals Board	0	1.5	2	0	1	1	0	-3	2.5	0	\$ -	\$ -	Administrative
Heritage Hunt Commercial Community Development Authority	3	0	2	1.5	0	0	1	0	6.5*	1	\$ -	\$ -	Administrative
Historical Commission	3	1.5	2	1.5	1	1	10	-1	9	50	\$ -	\$ 25,500.00	Advisory

State required
State required If – If the County participates in a particular activity a BCC is required by State code (ex. if transportation district is utilized)
Federally required If – If the County participates in a particular activity a BCC is required by Federal law.
Local ordinance created. State required, but BOCS has discretion about what body handles.
BCC not explicitly required

Note: Internal Audit performed research to determine whether each BCC was State or federally required. County Attorney should review State and federal requirements prior to decommissioning any BCC.



APPENDIX A: BCC EVALUATION – CONTINUED

BCC Name	Meeting minutes	Function and duties documented	Mission and purpose documented	Goals and objectives documented	Deliverables to external stakeholders	Deliverables to County / BCCs	# of meetings in 2020/21	Deduction for not meeting set frequency*	Total Score	Estimated Staff Hours per Month	Meal Costs	Other Related Costs	Advisory or Administrative
Housing Board, Prince William County	3	1.5	2	0	1	0	9	0	7.5	25	\$ -	\$ -	Administrative
Human Rights	3	1.5	2	1.5	1	1	8	-2	8	130	\$ -	\$ 8,250.00	Administrative
Industrial Development Authority	3	1.5	2	1.5	1	1	19	0	10	336	\$ -	\$ -	Administrative
Investment Oversight	3	1.5	2	1.5	1	1	4	0	10	70	\$ -	\$ -	Advisory
Jail Board, Prince William-Manassas	3	1.5	2	1.5	1	0	5	-1	8	71	\$ -	\$ -	Administrative
Lake Jackson Sanitary District Advisory	0	1.5	2	0	0	0	4	0	3.5	80	\$ -	\$ -	Advisory
Library Advisory Board	3	1.5	2	0	1	1	10	-1	7.5	60	\$ 2,700.00	\$ 335.00	Advisory
LoSAP Volunteer	0	1.5	2	1.5	1	0	1	0	6	1	\$ 248.00	\$ 156.00	Advisory
NVRC-Occoquan Nonpoint Source Management Program	3	1.5	2	1.5	1	1	2	0	10	1	\$ -	\$ -	Advisory
Parks & Recreation	3	1.5	2	0	1	1	9	0	8.5	30	\$ -	\$ 8,000.00	Advisory
Parkway District	0	1.5	2	0	0	0	0	-3	0.5	0.25	\$ -	\$ -	Advisory
Planning Commission	3	1.5	2	1.5	1	1	18	0	10	30	\$ -	\$ 5,000.00	Administrative
Prince William County Arts Council	3	1.5	2	0	1	1	11	-1	7.5	78	\$ -	\$ 50,000.00	Advisory
Prince William Parkway Transportation Improvement District	0	1.5	2	0	1	1	1	0	5.5	0.25	\$ -	\$ -	Administrative
PWC Committee for Persons with Disabilities	3	1.5	2	0	1	1	1	0	8.5	12	\$ -	\$ -	Advisory
Racial and Social Justice Commission	3	1.5	2	1.5	1	1	0	0	N/A - Too New	16.25	\$ -	\$ 1,031.00	Undefined
Route 234 Bypass Transportation Improvement District	0	1.5	2	0	0	0	0	-3	0.5	0.25	\$ -	\$ -	Advisory
Route 234 Bypass Transportation Improvement District	0	1.5	2	1.5	1	1	1	0	7	0.25	\$ -	\$ -	Administrative

State required
State required If – If the County participates in a particular activity a BCC is required by State code (ex. if transportation district is utilized)
Federally required If – If the County participates in a particular activity a BCC is required by Federal law.
Local ordinance created. State required, but BOCS has discretion about what body handles.
BCC not explicitly required

Note: Internal Audit performed research to determine whether each BCC was State or federally required. County Attorney should review State and federal requirements prior to decommissioning any BCC.



APPENDIX A: BCC EVALUATION – CONTINUED

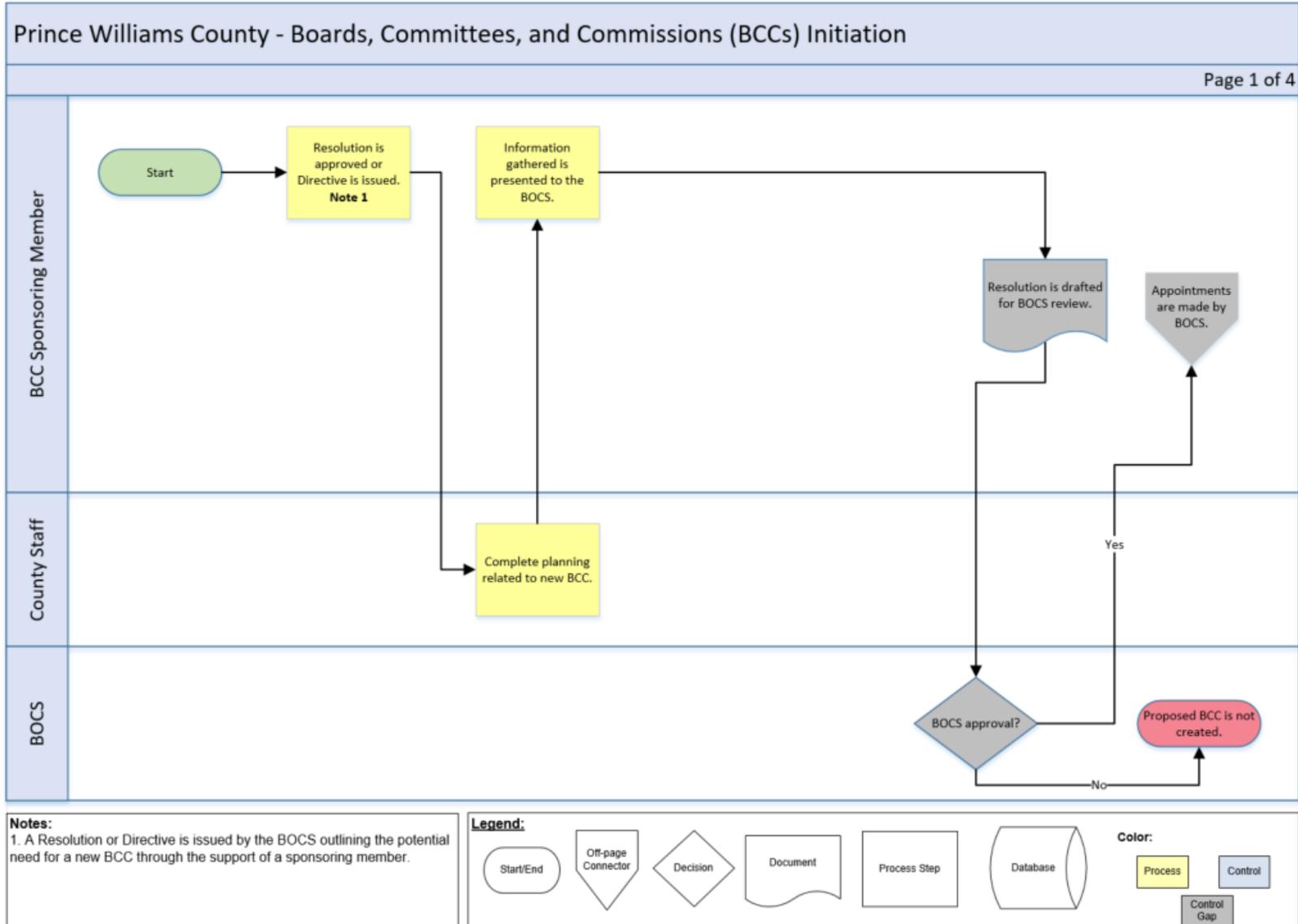
BCC Name	Meeting minutes Function and duties documented	Mission and purpose documented	Goals and objectives documented	Deliverables to external stakeholders	Deliverables to County / BOCS	# of meetings in 2020	Deduction for not meeting set frequency*	Total Score	Estimated Staff Hours per Month	Meal Costs	Other Related Costs	Advisory or Administrative	
SARA/LEPC-Superfund Amendments and Reauthorization Act of 1986/Local Emergency Planning Committee	3	0	2	1.5	1	0	1	-3	4.5	23	\$ -	\$ -	Advisory
Service Authority	3	1.5	2	1.5	1	1	10	-1	9	500	\$ 100.00	\$ -	Administrative
Social Services Advisory Board	3	1.5	2	1.5	1	0	9	0	9	20	\$ 1,845.00	\$ 560.00	Advisory
Solid Waste Citizens Advisory Group	3	0	2	1.5	0	0	5	-3	3.5	22	\$ 900.00	\$ -	Advisory
Supplemental Retirement Program for Police Officers & Salaried Fire & Rescue Department Personnel - Board of Trustees	3	1.5	2	0	0	0	4	0	6.5	13	\$ 680.00	\$ -	Administrative
Taxicab Review Board	0	0	0	0	0	0	1	-3	-3	64	\$ -	\$ -	Administrative
Tourism Industry Advisory Board	3	1.5	2	0	1	0	3	0	7.5	1	\$ -	\$ -	Advisory
Towing Ordinance Advisory Board	3	1.5	2	1.5	1	1	0	0	10	64	\$ -	\$ -	Advisory
Trails and Blueways Council, PWC	3	1.5	2	0	1	1	9	-2	6.5	11	\$ -	\$ 1,700.00	Advisory
Upper Occoquan Service Authority (UOSA)	3	1.5	2	1.5	1	1	10	-1	9	10	\$ -	\$ -	Administrative
VA OPEB Master Trust - Finance Board	3	1.5	2	1.5	0	0	3	0	8	1	\$ -	\$ -	Administrative
Veterans Commission	0	0	0	0	0	0	0	0	N/A - Too New	0	\$ -	\$ -	Advisory
Virginia Gateway Comm. Development Authority	3	1.5	2	1.5	0	1	1	0	9	1	\$ -	\$ -	Administrative
Weapons Control Committee	3	1.5	2	1.5	1	1	0	0	10	0	\$ -	\$ -	Advisory
Wetlands Board Prince William County VA	3	1.5	2	1.5	0	0	2	0	8	10	\$ 120.00	\$ 350.00	Administrative
Zoning Appeals Board	3	1.5	2	0	1	1	6	0	8.5	50	\$ -	\$ 3,850.00	Administrative

State required
State required If – If the County participates in a particular activity a BCC is required by State code (ex. if transportation district is utilized)
Federally required If – If the County participates in a particular activity a BCC is required by Federal law.
Local ordinance created. State required, but BOCS has discretion about what body handles.
BCC not explicitly required

Note: Internal Audit performed research to determine whether each BCC was State or federally required. County Attorney should review State and federal requirements prior to decommissioning any BCC.

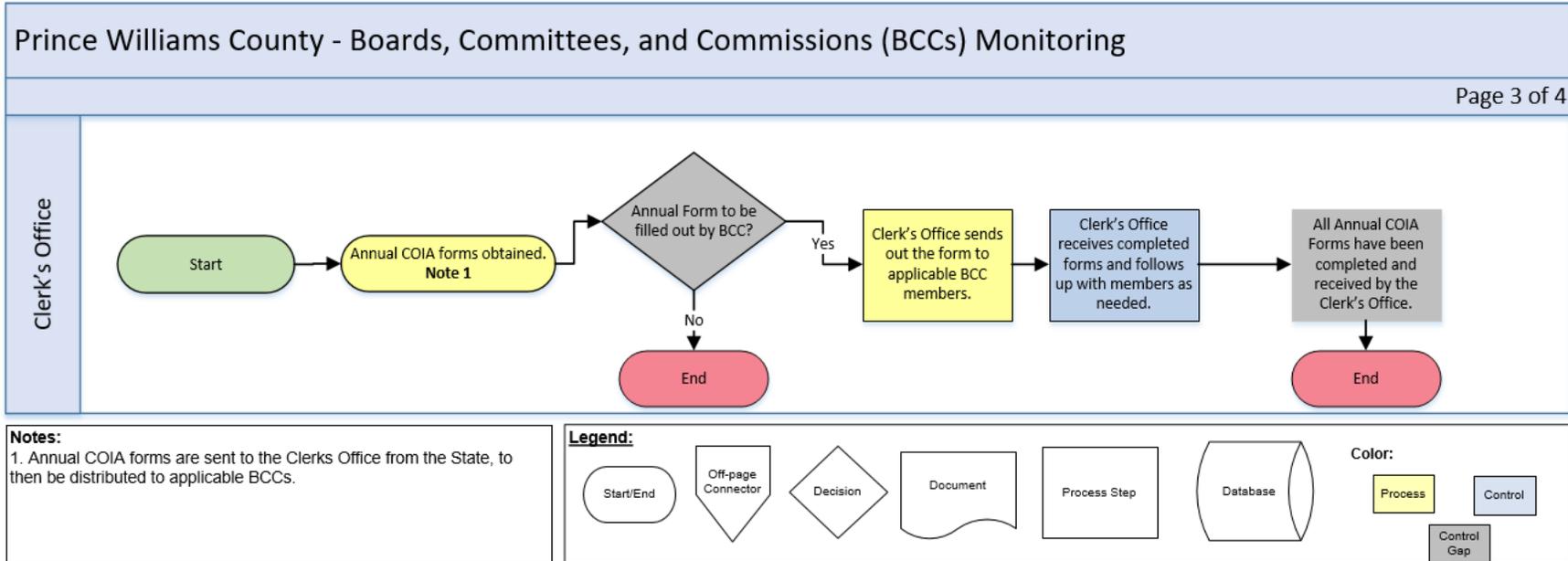


Appendix B: Process Flowcharts



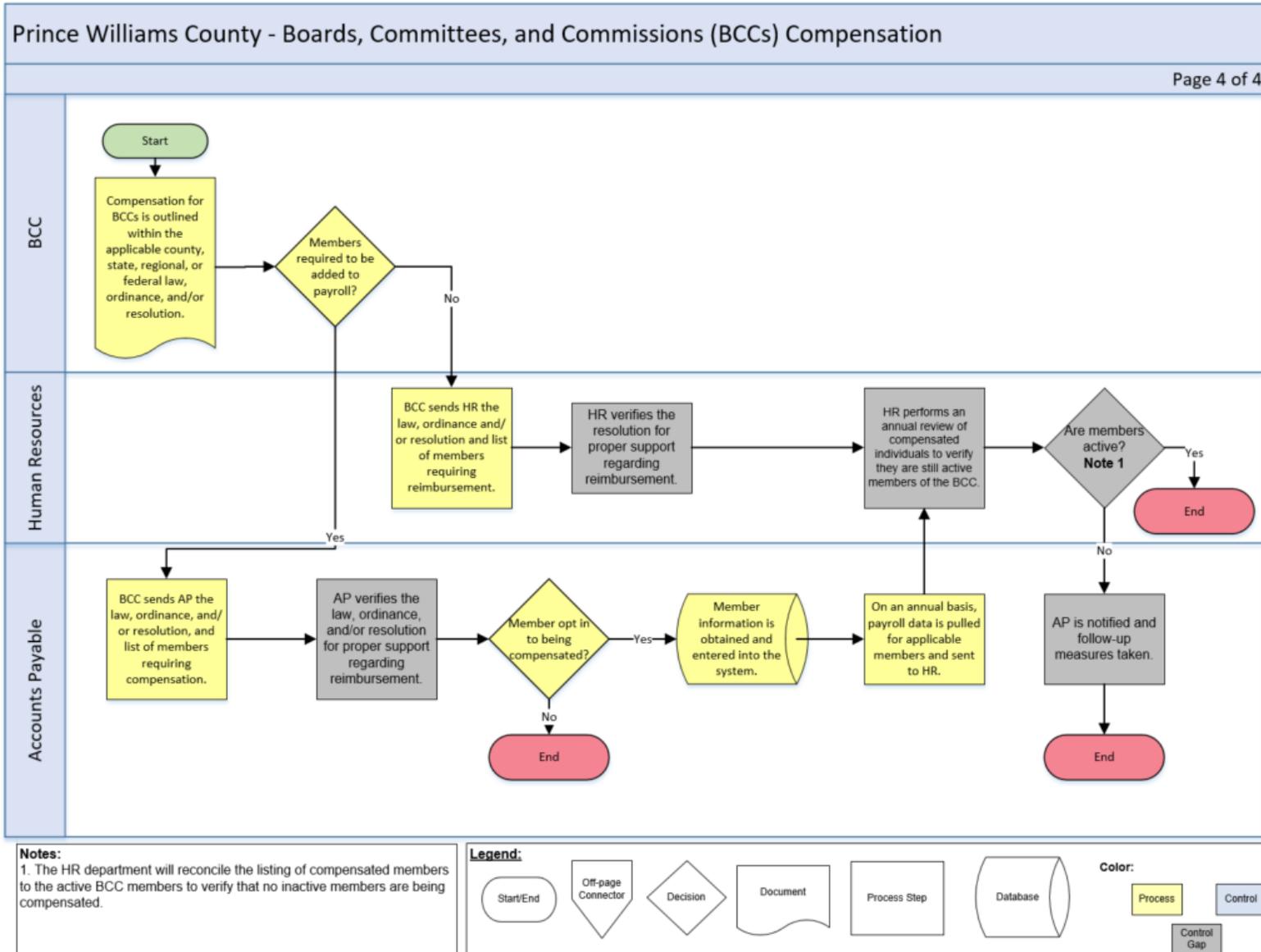


Appendix B: Process Flowcharts – CONTINUED





Appendix B: Process Flowcharts – CONTINUED





APPENDIX C: PHASE I OBSERVATIONS MATRIX – REPORT ACCEPTED DECEMBER 10, 2019

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

Summary of Observations	
Observations	Rating
1. BCC Governance and Transparency	High
2. BCC System and Public Website	Moderate
3. Appointee Vetting and Disclosure of Personal Interests	Moderate
4. Policies and Procedures	Moderate
5. BCC Compensation and/or Expense Reimbursement	Low

Provided below is 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.



APPENDIX C: PHASE I OBSERVATIONS MATRIX – REPORT ACCEPTED DECEMBER 10, 2019 – CONTINUED

Observation	1. BCC Governance and Transparency
High	<p>The following design gaps and exceptions were noted in the overall administration of the County's BCCs:</p> <ul style="list-style-type: none"> • Inconsistent or incomplete information listed on the website as compared to various BCC bylaws and other source documents (example: term lengths, roster size, etc.). • Lack of information about BCCs and the related process on the PWC website, such as: <ul style="list-style-type: none"> ○ An overview of BCC authority (federal, state, or BOCS). ○ Ways in which a member is appointed, other than knowing to review the BOCS Rules of Procedure document. ○ Appointment application process/form. ○ Common requirements such as residency or expertise. ○ Links to the schedule of BCC meetings and related minutes. • The Clerk to the BOCS, or designee, updates the BCC information on the County's website as needed and when the information is provided, but there is no monitoring of measures to support completeness and accountability of information. • Inconsistent structure and documentation of the BCC as it relates to determination of composition, compensation/expenses reimbursements, term limits etc. <p>Inaccurate, incomplete and unavailable information provided by the County can negatively impact public perception and involvement.</p> <p>The following BCCs are examples identified as potentially no longer necessary or are in need of further analysis/re-assessment due to inactivity and/or organizational changes:</p> <ul style="list-style-type: none"> • Economic Advisors Group; • Parkway District Advisory Board; • Potomac Hospital Board of Trustees – In 2009, Potomac Hospital was acquired by Sentara Northern Virginia Medical Center. No request for BOCS appointee or others to serve on an advisory board for Sentara Northern Virginia Medical Center; • Prince William Parkway Transportation Improvement District Commission; • Route 234 Bypass Transportation Improvement District Advisory Board; • Route 234 Bypass Transportation Improvement District Commission; and • Parks Commission – Park Authority dissolved; changed from an authority to a County department, but the commission remained in place without reassessment. <p>BCCs that have fulfilled their purpose or are operating ineffectively increase the risk of inefficiencies with local government practice, use of constituent and County staff time, thus increasing the risk of negative public perception. Each BCC has an issue, policy and/or program with overall goals to identify common ground on issues and achievement of goals. The effectiveness of BCCs is dependent on the appointees, along with the BOCS and County relationships.</p>



APPENDIX C: PHASE I OBSERVATIONS MATRIX – REPORT ACCEPTED DECEMBER 10, 2019 – CONTINUED

Observation	1. BCC Transparency and Governance – Continued
Recommendation	<p>The County should perform a BCC refresh by setting structure, parameters and a unified framework for transparency, consistency and monitoring for all BCCs including those required by statute, regulation, and/or ordinance. To provide the County with a clean slate for establishment of a consistent structure, this refresh could include decommissioning BCCs that are not required or recently reformed (for example Tourism Industry Advisory Board) and deemed necessary. Each BCC should have a charter with a consistent structure outlining the duties, responsibilities and administrative aspects of the BCC.</p> <p>The County should implement an on-going independent process to monitor the governance and transparency. Aspects of this process should include:</p> <ul style="list-style-type: none"> • Determine qualifications for the make-up of the BCCs as well as standardized meeting schedules, term limits and sunset provisions. • Evaluate the on-going need and effectiveness of the BCC. • Perform consistent periodic reviews of all BCCs based on need, effectiveness, disclosures, and other relevant attributes (ex. compensation, expense reimbursements, etc.). To manage workload, cycle reviews may be utilized, enabling a portion of BCCs to be reviewed annually, but all BCCs to be reviewed, at minimum, every four years. <ul style="list-style-type: none"> ○ Evaluations could be brief and informative or they could be comprehensive performance evaluations examining efficiency and effectiveness. For example, reaching expected performance goals and targets, meeting attendance statistics, and duplicating activities performed by another BCC or source. • Perform periodic reviews and updates of BCC information provided on the County’s website for completeness and accuracy. • Update and expand information available on the County’s BCC website. For example, inclusion of: <ul style="list-style-type: none"> ○ Overview of the County’s BCCs from an overall perspective, ○ Link to BOCS Rules of Procedures, or other applicable guidance for BCCs, ○ Allow citizens to apply for vacancies online, and ○ Overview and/or link to BCC policies and procedures (see below). • Provide periodic reporting to the BOCS, such as status of vacancies, compliance with established policies and procedures, and outcome of periodic evaluation.
Management Action Plan	<p>Response: Management concurs with Observations #1 through #5 and recommends the Board Audit Committee, and ultimately the BOCS, include a second phase to this audit in the CY 2020 Internal Audit Plan. As this is major undertaking to address BCCs that have been created and evolved over decades, Management will work closely with RSM to identify and prioritize the workload to eliminate and/or mitigate risks. In addition, a detailed legal review will be required for any BCC considered for dissolution to determine if legal action is required to dissolve any BCCs deemed ineffective or no longer necessary to the operations of the BOCS and the County.</p> <p>Responsible Party: OEM & Clerk to the BOCS</p> <p>Estimated Completion Date: TBD – a detailed project plan will be developed in response to Phase II.</p>



APPENDIX C: PHASE I OBSERVATIONS MATRIX – REPORT ACCEPTED DECEMBER 10, 2019 – CONTINUED

Observation	2. BCC System and Public Website
Moderate	<p>The County utilizes a system (Granicus) as the tool to capture, store, and publish information regarding each active BCC. The information may be accessed online (https://www.pwcva.gov/boards-committees-commissions) and includes description, size, vacancies, term limits, membership details, meeting details, resolution reference, notes, and the County Liaisons contact information. The system and website are operating ineffectively for the following reasons:</p> <ul style="list-style-type: none"> • There is no centralized and defined position responsible for maintaining website information up-to-date. The County Clerk to the BOCS, or designee, updates the information as needed, but there is no monitoring of measures to support accountability. • There is no general information about BCCs and the related process on the PWC website. • There is no information related to the process for applying to become a member of a BCC. • Documentation, guidance and materials produced by each BCC, such as charter, resolution, meeting minutes, agendas, published plans/goals, etc., are not consistently published on the website. • Various inconsistencies and limited information included on the website. <ul style="list-style-type: none"> ○ Thirty-four (34) instances in which the term length published on the website does not agree with the length of terms included in the BCCs qualification description or by-laws. ○ One (1) instance in which member requirements published do not agree with the by-laws obtained. ○ A minimum of three (3) instances in which federal or state mandates (code references) were not included within the BCCs information on the website. ○ Seventy-two (72) instances, associated with twenty-four (24) BCC member roster pages, where members' terms appear expired. We did not confirm that these members have not been re-appointed to serve, just that the information included on the website appears to be outdated. • There are two (2) PWC web pages for BCC information: <ul style="list-style-type: none"> ○ The first is a landing page, which lists seven (7) BCCs and limited information on each (summary or purpose, appointment protocol, or size). ○ The second is the Granicus website, linked at the bottom of the first page, which includes a list of each active BCC and the corresponding details. <p>The absence of an effective system to manage and facilitate BCCs creates the following risks, at minimum:</p> <ul style="list-style-type: none"> • BCCs operating ineffectively leading to a failure to meet purpose, goals, and objectives; • Constituents inability to participate in BCCs; • Inefficient use of County staff time and resources due to manual processes in place to manage applications, correspondence, and information; • Appointees with expired terms may be in place; and • Lack of oversight and monitoring leading to an inability to take action, improve, decommission, or review BCCs consistently.
Recommendation	<p>A specific individual or team within County staff should be responsible for the maintenance and accuracy of the BCC system and website. Once assigned, the individual or team should make any corrections necessary to ensure the information published is accurate and complete.</p>



APPENDIX C: PHASE I OBSERVATIONS MATRIX – CONTINUED – REPORT ACCEPTED DECEMBER 10, 2019

Observation	2. BCC System and Public Website – Continued
Recommendation – continued	<p>In addition, we recommend that the County take action to improve the PWC BCC website (Granicus) to include the following elements:</p> <ul style="list-style-type: none"> • The landing page should include general information about BCCs and the related process on the PWC website. General information should include, at a minimum: <ul style="list-style-type: none"> ○ The overall purpose of BCCs. ○ An overview of the BCC’s authority (federal, state, and/or BOCS). ○ Common requirements such as residency or expertise. ○ Ways in which a member is appointed, including policies, appointment procedures, vacancies, and online application forms. ○ Links to the schedule of BCC meetings. • Published information should include policies, appointment procedures, vacancies, and online application forms. • An online application process and profiles (see below) should be enabled. All applications to become members of BCC should be submitted through the website. Within each BCCs specific web page, which includes all related information, there should be a button to apply which routes the individual to an online application profile page. Even if there are no vacancies, all application should be stored for a year in the case of unanticipated resignations. • Online application profiles should be enabled. This function allows information to be retained on all potential BCC members. Profiles should include: <ul style="list-style-type: none"> ○ General Information: Name, Gender, Email Address, Phone Number, Address, and Magisterial District. ○ A drop down to select which BCC(s) the individual is applying to. ○ Interests & experiences to capture: <ul style="list-style-type: none"> ▪ Why are they interested? ▪ Work experience ▪ Upload resume ▪ Education ▪ Volunteer experience ▪ Special qualifications ○ Background check: <ul style="list-style-type: none"> ▪ Do they agree to a background and/or credit check if necessary? ▪ Have they ever been convicted of a felony and/or sex-related crime? ▪ In the past five (5) years, have they been convicted of a misdemeanor, other than a minor traffic violation? ▪ In the past five (5) years, have they had a civil suit brought against you? ▪ Is there any other information that may disqualify them from serving on this BCC? ○ Statement of accuracy & signature • Within each BCCs sub-page, all relevant materials should consistently be uploaded for the public to access and record retention. Materials may include charter, resolution reference, meeting minutes, agendas, scheduled events, by-laws, published plans, recent news, etc.
Management Action Plan	<p>Response: See Observation #1 for Management Action Plan.</p> <p>Responsible Party: OEM & Clerk to the BOCS</p>



APPENDIX C: PHASE I OBSERVATIONS MATRIX – REPORT ACCEPTED DECEMBER 10, 2019 – CONTINUED

Observation	3. Appointee Vetting and Disclosure of Personal Interests
Moderate	<p><u>Appointee Vetting Process</u> Appointee vetting is decentralized and protocols are informally established and managed by the respective BOCS.</p>
	<p><u>Personal Interests</u> As noted in the background section, disclosure of personal interests are to be made by members of identified BCCs as required by the <i>Code of Virginia</i> and <i>PWC Code</i>.</p> <p>The following three (3) disclosure form compliance exceptions were noted, from a sample of sixteen (16) BCC members:</p> <ul style="list-style-type: none"> • Disclosure of real estate holdings form was not returned for one (1) member of the Planning Commission, as required by <i>Code of Virginia § 2.2-3115</i>. • Financial disclosure statements were not returned for one (1) member of the VA OPEB Master Trust Finance Board and one (1) member of the Prince William Manassas Regional Jail Board, as required by <i>PWC Code Article III. Sec. 2-47.3</i>. • Two (2) forms were returned after the deadline, three (3) and six (6) days past due. <p>In addition, although within the County’s authority, thirteen additional (13) BCCs are required to complete disclosure forms per <i>PWC Code Article III. Sec. 2-47.3</i>.</p> <p>Economic interest disclosures are an important control to avoid conflicts of interest and support the function of each BCC. Required disclosures minimize the risk of BCC members voting on issues that pose a private or business conflict of interest, thus minimizing the risk of negative public perception.</p>
Recommendation	<p>We recommend the following:</p> <ul style="list-style-type: none"> • Establishment of a standardized and consistent appointee vetting process, in which administrative aspects are handled by a centralized independent function within the County. Administrative aspects should include, at a minimum: <ul style="list-style-type: none"> ○ Performance of background checks for new appointees and on an established periodic basis for long-term BCC members. ○ Screening / verification of resume and qualifications. • Submission of additional reminders to those BCC members required to provide disclosure, as necessary. • As part of on-going BCC evaluations, as noted in Observation #1, the requirement and/or need for economic interest disclosure, per <i>PWC Code Article III. Sec. 2-47.3</i>, should be reviewed to determine continued necessity.
Management Action Plan	<p>Response: See Observation #1 for Management Action Plan.</p> <p>Responsible Party: OEM & Clerk to the BOCS</p>



APPENDIX C: PHASE I OBSERVATIONS MATRIX – REPORT ACCEPTED DECEMBER 10, 2019 – CONTINUED

Observation	4. Policies and Procedures
Moderate	There is no complete and defined system of protocols to facilitate and manage BCCs. For example, BCC administration roles / responsibilities and compensation / expense reimbursement for BCC members (ex. required attendance, frequency of meetings, etc.).
	<p>Overall, the absence of a complete and defined system of protocols to facilitate and manage BCCs increases the risk of:</p> <ul style="list-style-type: none"> • BCCs operating ineffectively leading to an inability to meet purpose, goals, and objectives; • Citizen inability to participate in BCCs; • Inefficient use of County staff time and resources due to manual processes in place to manage applications, correspondence, and information; • Appointees with expired terms remaining active; • Inconsistent and inequitable compensation for BCC members; • Limited transparency with the various BCCs; and • Lack of oversight and monitoring leading to an inability to take action, improve, decommission, or review BCCs timely and consistently.
Recommendation	Formal BCC policies and procedures should be established and posted, including topics such as General Policies, Compensation/Expense Reimbursement, Attendance, Terms, Conflict of Interest; Standard Meeting Procedures including agendas and minutes. See Observation #1.
Management Action Plan	<p>Response: See Observation #1 for Management Action Plan.</p> <p>Responsible Party: OEM & BOCS Clerk to the BOCS</p>



APPENDIX C: PHASE I OBSERVATIONS MATRIX – REPORT ACCEPTED DECEMBER 10, 2019 – CONTINUED

Observation	5. BCC Compensation and/or Expense Reimbursement
Low	<p>As noted in the background section, certain BCCs are currently provided with monetary compensation and/or expense reimbursements. The following inconsistencies were noted from a sample of seven (7) BCCs that provide compensation and/or expense reimbursements as compared to the BCC's bylaw/charter tested:</p> <ul style="list-style-type: none"> • Three (3) BCCs, which compensate members, do not define the monetary compensation and/or expense reimbursement specifications within their respective bylaw/charter: <ul style="list-style-type: none"> ○ Historical Commission – Members receive \$50 per meeting ○ Planning Commission – Members receive \$800/month and the Chairman receives \$850/month; and ○ Social Services Advisory Board - Members receive \$100 per meeting • Attendance of meetings is only required for two (2) of seven (7) bylaws/charters reviewed. <p>The following inconsistencies were noted from a sample of ten (10) expense reimbursement:</p> <ul style="list-style-type: none"> • One of three (3) reimbursements was lacking a completed reimbursement form and approval for the expense. <p>Without documented authorized compensation guidelines and requirements of BCC members, inconsistent and inequitable compensation practices may be in place throughout the various BCCs.</p>
Recommendation	<p>Along with the BCC protocols recommendation within observation #1, the following is recommended:</p> <ul style="list-style-type: none"> • Establish policies and procedures for the allowance of compensation/expense reimbursement, if it is not explicitly stated in the <i>Code of Virginia</i>, <i>PWC Code</i>, and/or BOCS resolution. • The policies and procedures should also include the required reimbursement procedures, i.e. completion of a reimbursement form and proper approval in order for the reimbursement to be processed. • Each BCC's charter/bylaw should be updated for inclusion of the defined compensation structure and expense reimbursement allowed and the requirements to process the reimbursement. • Independent verification of compliance with the policies and procedures should be performed on periodic basis. See observation #1.
Management Action Plan	<p>Response: See Observation #1 for Management Action Plan.</p> <p>Responsible Party: OEM & Clerk to the BOCS</p>



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