



PRINCE WILLIAM COUNTY

Prince William County, Virginia Internal Audit Report – Department of Transportation Year-End Accrual Process

July 26, 2019



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TRANSMITTAL LETTER



July 26, 2019

The Board Audit Committee of
Prince William County, Virginia
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Prince William, Virginia 22192

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Pursuant to the internal audit plan for calendar year ending (“CY”) 2018 for Prince William County, Virginia (“County” / “PWC”), approved by the Board of County Supervisors (“BOCS”), we hereby present the internal audit of the Department of Transportation year-end accrual process. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on September 17, 2019.

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 Department of Transportation year-end accrual process 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.
Observations Matrix	This section gives a description of the observations noted during this internal audit and recommended actions, as well as Management’s response including the responsible party, and estimated a completion date.
Process Maps	This section illustrates proposed future state process maps.

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 Auditors



EXECUTIVE SUMMARY

Background

The mission of the County's Department of Transportation ("DOT") is to "consistently improve the transportation network and meet the needs of our growing community". The objectives of the department include providing transportation options for resident and visitors, as well as, creating and maintaining safe traveling conditions.

As of the time of our review, the DOT had 48 employees including engineers, planners, inspectors, accounting staff, and budget analysts.

The DOT has two divisions: 1) Planning and 2) Capital Projects Design & Construction. The Planning Division manages, develops, and updates the transportation element of the County's "Comprehensive Plan". In addition, DOT Planning staff provide plan review, inspection, traffic and safety engineering, street lighting, regional planning, as well as serve on various committees to represent the needs and goals of the community. The Capital Projects Design & Construction Division manages the design and construction administration of multi-modal transportation projects and "mega roadway" projects in the county, which includes right-of-way acquisition. Funding for projects is provided by local, regional, state, and federal funding sources. During fiscal year ending June 30, 2018 ("FY 2018"), DOT received approximately \$270 million in funding for transportation related projects. At year-end FY 2018, the DOT accounts receivable was \$2,731,699 and accounts payable was \$6,046,293. The DOT also manages the Transportation and Roadway Improvement Program, which provides capital funding by magisterial district for the construction of capital improvements to PWC's local roadways and other transportation facilities.

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 of this internal audit was to review and assess the year-end controls over DOT's accrual process, to determine if they are properly designed and operating effectively to mitigate the risk of transactions not being identified and recorded in the correct period. The audit period for transactional testing was July 1, 2017 to June 30, 2018 (FY 2018).

Procedures included:

- Obtained and reviewed project supporting documentation and invoices;
- Obtained manual accruals (accounts payable and accounts receivable) made during the year-end process;
- Performed inquiries with department stakeholders to gain an understanding of DOT's year-end process, identified risks, and potential opportunities for improvement;
- Selected a sample of year-end accruals (outstanding payables, accounts receivables, and unearned revenues) to verify the following:
 - Transactions were properly recorded on the correct accounting period,
 - Transactions were cleared and adjusted after the year-end close period,
 - Supporting documentation was maintained to ensure appropriate accounting treatment,
 - Year-end transactions were recorded within manual forms to proper close-end accounting treatment;
- Verified if proper segregation of duties are in place;
- Inspected that a comparison between appropriation and spending was performed on a regular basis; and
- Reviewed project management tools and controls in place, including reports for continuous monitoring/tracking of projects.

Fieldwork was performed March through June 2019.

Summary of Observation Ratings

(See page 3 for risk rating definitions)

	High	Moderate	Low
DOT Year-End Accrual Process	1	-	-

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



EXECUTIVE SUMMARY – CONTINUED

Observations Summary

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

Summary of Observations	
Observation	Rating
1. Overall Project Monitoring and Year-End Estimate Documentation	High

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.



BACKGROUND

Overview

The mission of the County’s Department of Transportation is to “consistently improve the transportation network and meet the needs of our growing community”. The objectives of the department include providing transportation options for resident and visitors, as well as, creating and maintaining safe traveling conditions. DOT works with a variety of local, regional, state, and federal partners to achieve their mission and objectives.

The County’s strategic goal of “Mobility” is largely achieved through the DOT commitment to the community. This County goal includes having an accessible, comprehensive, multi-modal network of transportation infrastructure that supports local and regional mobility.

DOT coordinates local, regional, and state efforts to improve the ways people travel in the County. The DOT has two divisions: 1) Planning and 2) Capital Projects Design & Construction. The Planning Division manages, develops, and updates the transportation element of the County’s “Comprehensive Plan”. In addition, the DOT Planning Staff provide plan review, inspection, traffic and safety engineering, streetlighting, regional planning, as well as serve on various committees to represent the needs and goals of the community. The Capital Projects Design & Construction Division manages the design and construction administration of multi-modal transportation projects and “mega roadway” projects in the county, which includes right-of-way acquisition. Funding for projects is provided by local, regional, state, and federal funding sources. During FY 2018, the DOT received approximately \$270 million in funding for transportation related projects. At year-end FY 2018, the DOT accounts receivable (“AR”) was \$2,731,699 and accounts payable (“AP”) was \$6,046,293. The DOT also manages the Transportation and Roadway Improvement Program (“TRIP”), which provides capital funding by magisterial district for the construction of capital improvements to PWC’s local roadways and other transportation facilities.

Funding and Capital Improvement Program

The County is a member of the Northern Virginia Transportation Authority (“NVTA”). This nine-member authority includes the counties of Prince William, Arlington, Fairfax, and Loudoun county and offers a common voice for Northern Virginia on transportation and other issues that confront the region. The NVTA is tasked with preparing a regional transportation plan for Planning District 8, including transportation improvements of regional significance.

The County has received NVTA funding from two main streams: (1) projects with regional congestion relief benefits (representing 70% of the NVTA funds) and (2) the remaining funds are transferred directly to the County for urban or secondary road construction, capital improvements that reduce congestion, projects included in the TransAction Plan (a multimodal transportation master plan for Northern Virginia) or its future updates and/or for public transportation purposes (remaining 30% of the NVTA funds).

The Capital Improvement Program (“CIP”) for fiscal years 2019-2024 aims to further advance the mobility strategic goals by including \$413 million for eight (8) projects.

Projects

During FY 2018, the County had 74 on-going projects. The following table includes the largest projects based on total cost and commitments. Costs related to these projects have accumulated over multiple years prior to and during FY 2018:

Top Projects Based on Total Cost and Commitments (FY 2018)			
Project Name	Project Type	Total Cost and Commitments	Available Balance
Rt 1: Neabsco-Featherstone	Roadway Improvement	\$69,760,018	\$9,008,746
Rt 1: Featherstone-Marys Way	Roadway Improvement	\$57,852,183	\$42,347,711
Rt 28: Phase 1	Roadway Improvement	\$42,774,431	\$9,524,888
Minnieville: Spriggs- 234	Roadway Improvement	\$41,984,530	\$2,253,909
Rt 28: Phase 2	Roadway Improvement	\$30,828,252	\$5,373,481
Rt 28: Penn-Linton Hall	Roadway Improvement	\$26,128,314	\$11,935,016
PW Pkwy (Old Edge-Mville)	Roadway Improvement	\$23,234,658	\$287,932
Vint Hill Rd Improv	Roadway Improvement	\$16,301,831	\$2,110,316



BACKGROUND – CONTINUED

Year-End Process

The year-end accounting process for the County includes ensuring that transactions are recorded appropriately, according to generally accepted accounting principles (“GAAP”), in the correct fiscal year. Consequently, departments and divisions must properly employ and maintain year-end controls that support accurate transactions.

Currently, the Department of Transportation manages its year-end process in conjunction with the County’s Finance Department’s Financial Reporting and Control Division (“FRC”), responsible for the County’s overall year-end process. Figure 1 provides an overview of the year-end process for FY 2018.

Between approximately mid-May and early-June, the FRC provides training to All County departments. The training consists of topics such as management of purchase orders (“PO”), accounts payable accruals, accounts receivable management, project re-appropriations, and internal controls.

After the training, the DOT Accounting Team prepares a department specific year-end training, sets internal deadlines to receive invoices, purchase orders, and change orders from DOT staff, in order to meet FRC’s set year-end deadlines. For FY 2018, the DOT Accounting Team established the following relevant deadlines:

- June 27th – All deposits sent to DOT Accounting Team
- July 6th - All expenses and invoices sent to DOT Accounting Team
- July 9th – All estimates sent to DOT Accounting Team
- July 18th – All Final Estimated Payable Forms sent to FRC

During the year-end process, DOT Project Managers and Division Chiefs provide estimates of outstanding/pending invoices to the DOT Accounting Team. The DOT Accounting Team accrues for outstanding/pending invoices by completing the “Estimated Payable Forms” provided by the FRC. These outstanding/pending invoices do not just affect accounts payable, but also accounts receivable since many of the costs incurred are reimbursed by non-local funding sources such as Virginia Department of Transportation (“VDOT”). Accruals are subsequently cleared and accounted for in the new fiscal year accounting period.

Deadlines are key to promote timely accrual entries before the County’s fiscal books and records are closed for the period. After the DOT Accounting Team receives “Estimated Payables Forms”, they are reviewed, consolidated, used to complete the Estimated Receivables Form, and sent to FRC for review. FRC makes accrual entries within Ascend, The County’s general ledger financial management system, to account for invoices that will be received after the fiscal

close for vendor work completed during the fiscal year. As actual invoices are received, updated estimates are submitted to FRC for adjustment until the year is closed to these transactions.

For FY 2018, the DOT Accounting Team accumulated 41 accrual entries at year-end summarized in Figure 2.

FIGURE 1: CURRENT PROCESS FLOW

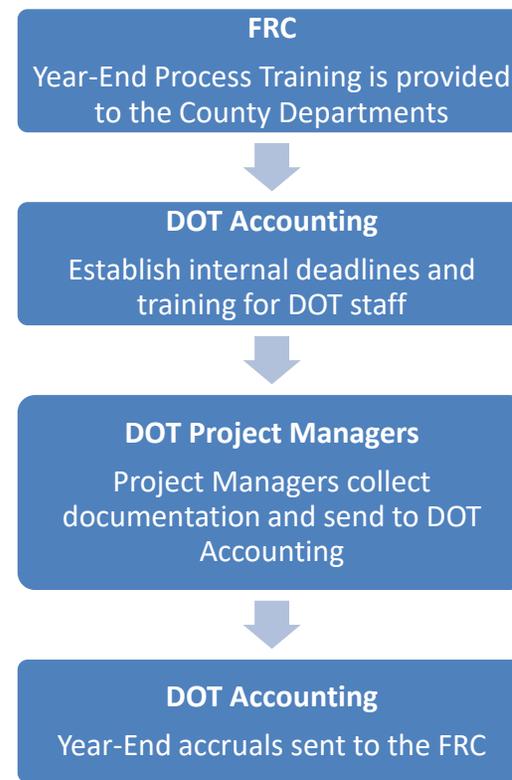


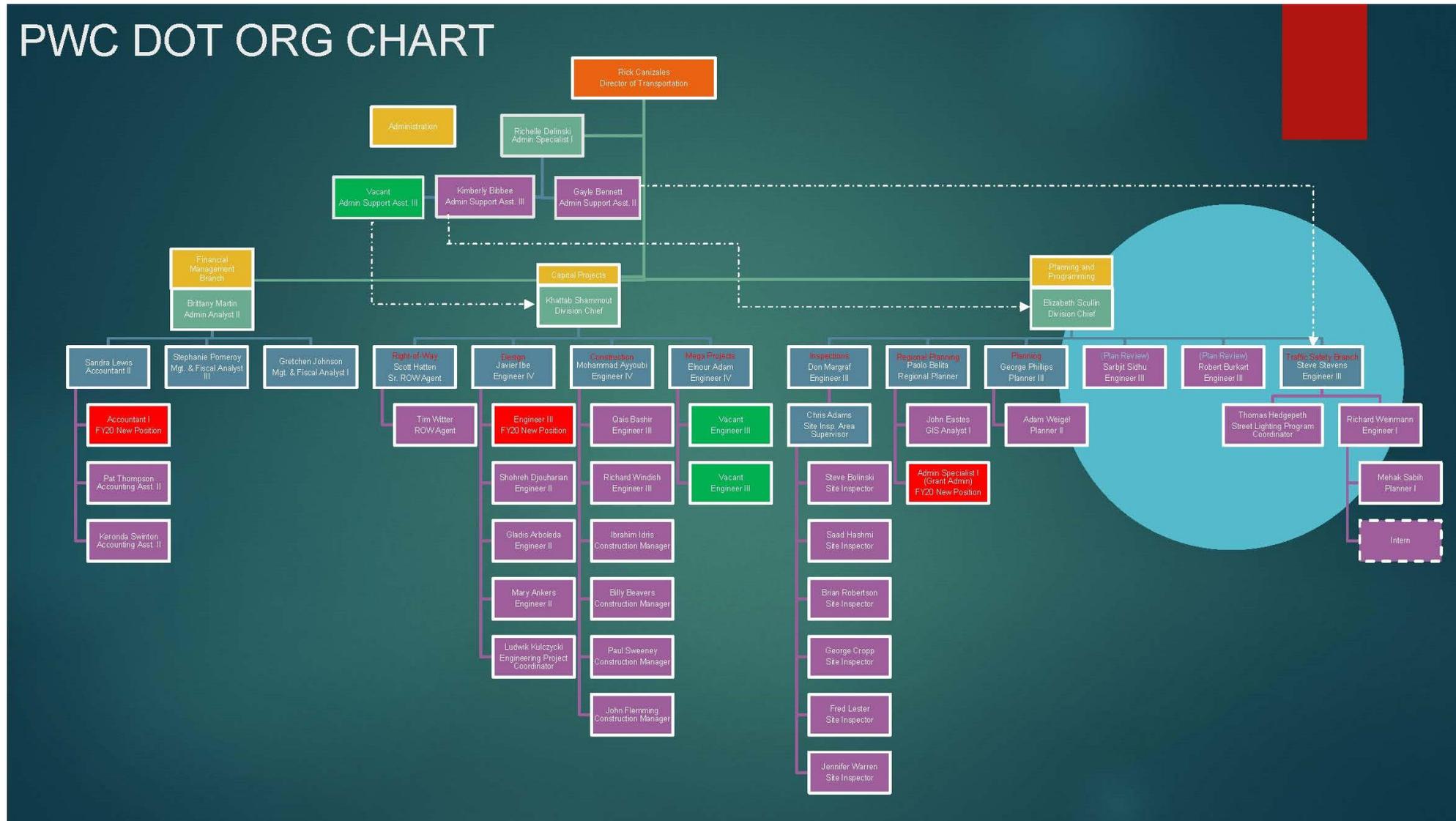
FIGURE 2: FY 2018 DOT ACCRUALS

Accrual Type	Total Number of Entries	Total Dollar Amount
Accounts Payable	27	\$6,046,294
Accounts Receivable	14	\$2,731,699



BACKGROUND – CONTINUED

Department of Transportation Organizational Chart as of March 1, 2019



Note: As of March 2019, the department has 48 positions (including three (3) vacancies).



BACKGROUND

Adjustments

In recent years, there have been adjustments associated with DOT accrual accounts identified by FRC and the County's external auditors. These adjustments led to the area being included on the BOCS accepted Internal Audit plan for FY 2019.

FY 2018: (NOTE: FY 2018 adjustments identified by FRC)

- \$17,714,174.80 To accrue additional Transportation Revenue
- (\$8,251,078.90) To adjust Transportation Revenue accrual
- \$4,177,511.48 To accrue VDOT Transportation Revenue

FY 2017: (NOTE: FY 2017 adjustments identified by external auditors)

- \$1,051,975 To adjust Transportation Revenue accrual
- \$216,747 To accrue additional Transportation Expenditure
- \$14,140,246 To adjust Transportation Revenue
- (\$14,140,246) To adjust Transportation Revenue

FY 2016: (NOTE: FY 2016 adjustments identified by external auditors)

- \$291,716 To adjust Transportation Revenue
- \$3,219,414 To accrue additional Transportation Expenditure
- \$49,388 To accrue additional Transportation Payable
- (\$786,001) To adjust Transportation Revenue accrual
- (\$3,931,691) To adjust Transportation Revenue accrual



OBJECTIVES AND APPROACH

Objectives

The primary objective of this internal audit was to review and assess the year-end controls over DOT's accrual process, to determine if the controls are properly designed and operating effectively to mitigate the risk of transactions not being identified and recorded in the correct period. The audit period for transactional testing was July 1, 2017 to June 30, 2018 (FY 2018).

Approach

Our audit approach was consistent with our internal audit methodology, which included the following phases:

Understanding and Documentation of the Process

During this phase of the audit, we conducted discussions with appropriate personnel from the Department of Transportation and FRC to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We obtained and reviewed project contracts, project reports, year-end financial data and 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 process/key controls.

Evaluation of the Design and Operating Effectiveness of Process and Controls

The purpose of this phase was to test compliance and internal controls based on our understanding of the processes obtained during the first phase. We utilized sampling and other auditing techniques to meet our audit objectives outlined above.

Procedures included:

- Obtained and reviewed project supporting documentation and invoices;
- Obtained manual accruals (accounts payable and accounts receivable) made during the year-end process;
- Selected a sample of year-end transactions (outstanding payables, accounts receivables, and unearned revenues) to verify the following:
 - Transactions were properly recorded on the correct accounting period,
 - Transactions were cleared and adjusted after the year-end close period,
 - Supporting documentation was maintained to ensure appropriate accounting treatment,
 - Year-end transactions were recorded within manual forms to proper close-end accounting treatment;
- Verified if proper segregation of duties are in place;
- Determined whether a comparison between appropriation and spending was performed on a regular basis to validate proper contracting monitoring process; and
- Reviewed project management tools and controls in place, including reports for continuous monitoring/tracking of projects.

Reporting

At the conclusion of this audit, we summarized our findings into this report. We have reviewed the results with the appropriate Management personnel, and have incorporated Management's response into this report.



OBSERVATIONS MATRIX

Observation	1. Overall Project Monitoring and Year-End Estimate Documentation																																					
High	<p>The DOT Accounting Team must report timely and accurate accounting information to FRC to allow for accurate financial statements and related reporting. The majority of the DOT Accounting Team’s bookkeeping relates to invoices received from vendors for the various on-going DOT projects. These invoices do not just affect accounts payable, but also accounts receivable since many of the costs incurred are reimbursed by non-local funding sources such as VDOT. When actual invoices are received for work previously accrued, there may be variances since estimates provided by DOT Project Managers were utilized for purpose of the accrual entries.</p> <p>As part of DOT projects, the County purchases land (Right of Way), on which to design and construct transportation projects. The Right of Way phase is often paired with the Utilities, in which utility companies relocate applicable infrastructure. The related costs can be challenging to estimate due to the nature of the process and the parties involved. Per review of the FY 2018 year-end accruals, 76% (~\$4.5M) of the total amount accrued was related to either Right of Way (\$3.3M) or utility expenditures (\$1.2M), accounting for 21% (6 of 29) of the volume of accruals. Right of Way expenditures are no longer being accrued which is appropriate and in compliance with accounting standards.</p> <p>Based on our review of six (6) DOT FY 2018 AP accruals, the average variance was 28% (positive or negative) between estimate and actual:</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Account</th> <th>Sample #</th> <th>Estimate Submitted</th> <th>Actual Amount</th> <th>Variance</th> <th>Variance %</th> </tr> </thead> <tbody> <tr> <td rowspan="6" style="text-align: center;">Accounts Payable</td> <td style="text-align: center;">1</td> <td style="text-align: right;">\$27,687</td> <td style="text-align: right;">\$26,311</td> <td style="text-align: right;">(\$1,376)</td> <td style="text-align: center;">-5%</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: right;">\$49,868</td> <td style="text-align: right;">\$49,841</td> <td style="text-align: right;">(\$27)</td> <td style="text-align: center;">0%</td> </tr> <tr> <td style="text-align: center;">3</td> <td style="text-align: right;">\$120,000</td> <td style="text-align: right;">\$19,801</td> <td style="text-align: right;">(\$100,199)</td> <td style="text-align: center;">-83%</td> </tr> <tr> <td style="text-align: center;">4</td> <td style="text-align: right;">\$200,000</td> <td style="text-align: right;">\$197,922</td> <td style="text-align: right;">(\$2,078)</td> <td style="text-align: center;">-1%</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: right;">\$424,999</td> <td style="text-align: right;">\$457,742</td> <td style="text-align: right;">\$32,743</td> <td style="text-align: center;">8%</td> </tr> <tr> <td style="text-align: center;">6*</td> <td style="text-align: right;">\$228,110</td> <td style="text-align: right;">\$393,567</td> <td style="text-align: right;">\$165,457</td> <td style="text-align: center;">73%</td> </tr> </tbody> </table> <p><i>*Note: Sample #6 involved an invoice dispute over additional work completed by the contractor due to contractor error.</i></p> <p>We noted the following exceptions:</p> <ul style="list-style-type: none"> The DOT Accounting Team does not have a process in place to monitor all project billing on an on-going basis. As part of the year-end process, the DOT Accounting Team requests invoices and estimates from DOT Project Managers by a specified due date. There is no report or dashboard to allow the DOT Accounting Team to identify projects which may have additional invoice or estimate information that should be obtained. Therefore, the DOT Accounting Team is in a reactive position with minimal transparency and tools to optimize accurate reporting to FRC. No supporting documentation existed for estimates which amounted to ~\$6M for year-end FY 2018. DOT Project Managers are not required to provide support for estimates sent to the DOT Accounting Team. Utility expenditures are accrued at year-end based on the entire amount of the estimate received from the utility company regardless of the percent complete during the fiscal year. Expenditures related to services completed by utility companies (gas, electric, cable, etc) are frequently incurred as part of DOT projects. DOT receives an estimate of costs from utility companies at the beginning of projects. Utility companies do not readily provide status or estimate updates. Utility companies will provide a final bill after work is completed, which could be substantially higher than the original estimate due to the nature of utility services (unexpected issues). For FY 2018 year-end accruals, utility expenditures totaled \$1.2M (21%). <p>Without adequate controls over project financial monitoring and estimate documentation, the DOT and ultimately the County is at risk of financial misstatement, account inaccuracies and untimely receipt of receivables from funding non-local sources such as the VDOT.</p>	Account	Sample #	Estimate Submitted	Actual Amount	Variance	Variance %	Accounts Payable	1	\$27,687	\$26,311	(\$1,376)	-5%	2	\$49,868	\$49,841	(\$27)	0%	3	\$120,000	\$19,801	(\$100,199)	-83%	4	\$200,000	\$197,922	(\$2,078)	-1%	5	\$424,999	\$457,742	\$32,743	8%	6*	\$228,110	\$393,567	\$165,457	73%
Account	Sample #	Estimate Submitted	Actual Amount	Variance	Variance %																																	
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	5	\$424,999	\$457,742	\$32,743	8%																																	
	6*	\$228,110	\$393,567	\$165,457	73%																																	



OBSERVATIONS MATRIX – CONTINUED

Observation	1. Overall Project Monitoring and Year-End Estimate Documentation – continued
<p>Recommendation</p>	<p>We recommend the following:</p> <ol style="list-style-type: none"> 1. The DOT Accounting Team should implement a project monitoring process that supports timely and accurate vendor invoicing and funding sources reacquisition. This process should include: <ul style="list-style-type: none"> ○ The DOT Accounting Team maintaining a listing/dashboard of all active DOT projects and related financial information. Ideally, this listing would be housed on a shared drive which DOT Project Managers would have access to read and edit. DOT Project Managers should update project financials continuously, but monthly at a minimum, time stamping when they updated the listing. Alternatively, Project Managers could send an email monthly providing a financial update for all accountable projects and an assigned DOT Accounting Team member could update the active project listing. ○ Monthly, the DOT Accounting Team should review the active project listing/dashboard, recommended above, and generate a report from the Project Module in Ascend, or an alternate source, to determine active projects for which no invoice has been received in over two months (or a timeframe within the DOT Accounting Team’s risk tolerance). Based on their review, the DOT Accounting Team should follow-up with Project Managers regarding invoice status. 2. A year-end estimate template should be created and provided to DOT Project Managers. The template should guide Project Managers and include critical attributes for calculating an accounts payable (invoice) estimate (ex. % completed as of previous invoice, estimate provided by vendor, Project Manager anticipated invoice total, etc.). This template does not need to be elaborate and may be embedded in emails for simplicity. Adequate estimate documentation increases transparency, enables review capabilities, improves consistency, and allows the DOT Accounting Team to improve internal controls and efficiency. 3. The DOT Accounting Team should work with FRC to determine the appropriate process to accrue, or not accrue, utility related expenditures. Per GAAP, only expenses incurred, and not yet paid, related to work completed by the vendor should be accrued.
<p>Management Action Plan</p>	<p>Response:</p> <ol style="list-style-type: none"> 1. The DOT has been considering the acquisition of a construction management software for several years. Since August 2018, DOT has been researching and participating in demonstration sessions with E-Builder. DOT has also participated in other software demonstrations with the Department of Information Technology (“DoIT”). To cost share the price of the software, DOT scheduled several meetings with Public Works and Parks, Recreation & Tourism, as both agencies also have construction projects. DoIT was also requested to attend the demonstrations to help determine if it was a system the County could implement. DOT is still hopeful for the acquisition of a software solution, with the other agencies, however, we would need to request financial assistance through the FY21 budget process to ensure it can be implemented properly. Timeline for potential implementation is 7/2020 – 1/2021. <p>Currently, DOT relies on the County’s financial system ASCEND for financial information. DOT can have more than 70 active projects at any given time, with multiple vendors across various phases. Therefore, creating a spreadsheet with the same information available in the financial system seems unnecessary as Ascend provides information related to purchase orders as well as the associated invoices.</p>



OBSERVATIONS MATRIX – CONTINUED

Observation	1. Overall Project Monitoring and Year-End Estimate Documentation – continued
Management Action Plan – continued	<p>Response:</p> <p>In order to address invoice monitoring, until a final software solution is determined, DOT has created an invoicing mailbox. This mailbox will be utilized by project managers as a method to upload invoices ready for processing by the accounting staff. This will allow the accounting staff to receive and track when project invoices are submitted as well as when invoices are not submitted. If there is a period where no invoice is submitted, the vendor will need to submit a statement acknowledging that they are not submitting an invoice. This solution should be fully operational September/October 2019.</p> <p>As part the FY20 Budget process, DOT requested and received a new Accountant I position. This position will process day-to-day transactions for the department as well as assist with project monitoring and the year-end accrual process. DOT is working with the Finance Department’s Financial Reporting and Control Division (FRC) staff to fill the position. Timeline for hire is September 2019.</p> <ol style="list-style-type: none"> The year-end forms are provided by Finance during year-end training. The project managers collect estimated invoice information from the vendors. These are usually provided as draft invoices. Previously, DOT accounting allowed the project manager to complete the form without submitting the backup. For FY19 year-end, DOT requested copies of the estimated invoices and submitted them for back-up, review, and approval by the Capital Projects Division Chief prior to submitting to FRC. DOT will work with FRC to determine if any adjustments should be made to utility related expenditures. September/October 2019. <p>Responsible Party: Director of Transportation and DOT Financial/Operational Management</p> <p>Estimated Completion Date: <i>Reference various timelines within response.</i></p>

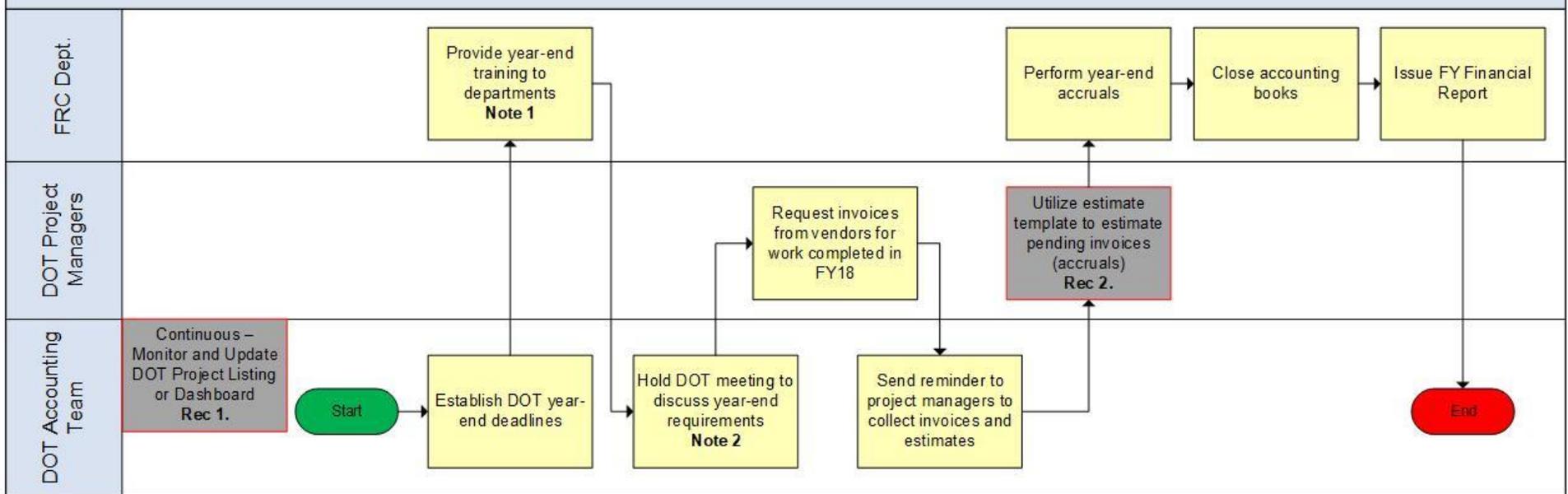


PROCESS MAPS

Prince William County-Department of Transportation Page 1 of 1

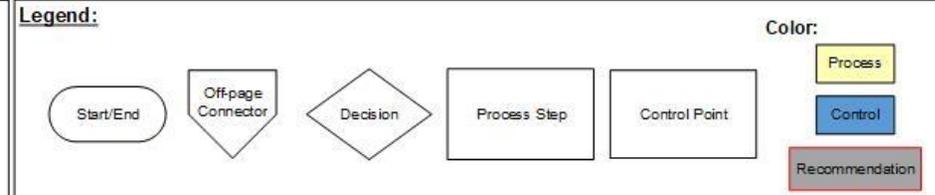


Year End Accrual Process



Notes:
 1. Training includes treatment of purchase orders, accounts payable, accruals, and deadlines.
 2. Department attendees include engineers, planners, accounting assistant, management analyst, accountant II, and administrative assistant.

Recommendations:
 1. Reference Observation #1
 2. Reference Observation #1





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