



## **REPORT AND RECOMMENDATIONS**

### **FINANCE COMMITTEE**

**WEDNESDAY, AUGUST 16, 2023**

**8:00 AM**

**FREDERICK COUNTY ADMINISTRATION BUILDING**

**FIRST FLOOR CONFERENCE ROOM**

**107 N. KENT STREET, WINCHESTER, VA 22601**

#### **Attendees** –

Committee Members Present: Judith McCann-Slaughter, Chairman; Charles DeHaven; Gary Oates; Jeffrey Boppe; and Angela Wiseman. Non-voting liaisons William Orndoff, Treasurer; and Seth Thatcher, Commissioner of the Revenue.

Committee Member Absent: Blaine Dunn.

Staff present: Cheryl Shiffler, Finance Director; Sharon Kibler, Assistant Finance Director; Jay Tibbs, Assistant County Administrator; Rod Williams, County Attorney; Mike Bollhoefer, County Administrator; Lenny Millholland, Sheriff; Delsie Jobe, DSS Administrative Services Manager; Stacy Herbaugh, Parks & Recreation Director; Christine Bauserman, EMS Billing Manager; Clay Corbin, NRADC Superintendent; and Larry Oliver, Fire & Rescue Deputy Chief.

Others present: Will Weber, Clearbrook Fire and Rescue; and Lenny Peters, Stephens City Fire and Rescue.

#### **FINANCE COMMITTEE**

##### **A. Action Items**

- A.1. The Commissioner of the Revenue requests an FY 2024 General Fund supplemental appropriation in the amount of \$20,500.**

This amount represents a carry forward of unspent FY 2023 funds for ChangeFinder services through Pictometry. The committee recommends approval.

[FinCmte20230816A1CORPictometryCF.pdf](#)

- A.2. The Department of Social Services requests an FY 2024 General Fund supplemental appropriation in the amount of \$16,443.**

This amount represents an auto claim and will be used towards the cost of a replacement vehicle. No local funds required. The committee recommends approval.

[FinCmte20230816A2DSSAutoClaim.pdf](#)

- A.3. **The Fire & Rescue Chief requests an FY 2023 General Fund supplemental appropriation in the amount of \$10,673.08.**

This amount represents an insurance auto claim and was used for repairs. No local funds required. The committee recommends approval.

[FinCmte20230816A3FireAutoClaim.pdf](#)

- A.4. **The Fire & Rescue Chief requests an FY 2024 General Fund revenue appropriation in the amount of \$75,000 and an expenditure appropriation in the amount of \$17,132.50.**

These amounts represent a carry forward from FY 2023 for the VDEM State Homeland Security Grant. No local funds required. The committee recommends approval.

[FinCmte20230816A4FireVDEMGrantCF.pdf](#)

- A.5. **The EMS Billing Manager requests an FY 2023 EMS Expense Recovery Fund supplemental appropriation in the amount of \$412,989.**

This amount represents revenue collected in excess of budgeted revenue. No local funds required. The committee recommends approval.

[FinCmte20230816A5EMSExpRecoverySA.pdf](#)

- A.6. **The Stephens City Volunteer Fire & Rescue Company requests an FY 2024 General Fund supplemental appropriation in the amount of \$249,000.**

This amount represents available proffer funds to be used toward the purchase of an ambulance and the tower truck. Both items are in the County's CIP. No local funds required. The committee recommends approval.

[FinCmte20230816A6SCVFRProfferRequest.pdf](#)

- A.7. **The Clear Brook Volunteer Fire & Rescue Company requests an FY 2024 General Fund supplemental appropriation in the amount of \$50,000.**

This amount represents available proffer funds to be used for the apron replacement at the station. Item is in the County's CIP. No local funds required. The committee recommends approval.

[FinCmte20230816A7CBProfferRequest.pdf](#)

- A.8. **The NRADC Superintendent requests an FY 2024 NRADC Fund supplemental appropriation in the amount of \$10,300.**

This amount represents proceeds from the sale of ammo and will be used to purchase a different type of ammo. No local funds required. The committee recommends approval.

[FinCmte20230816A8NRADCSurplusAmmo.pdf](#)

- A.9. **The Finance Director requests an FY 2024 NRADC Fund budget reduction in the amount of \$250,312 and a General Fund budget reduction in the amount of \$112,737.**

This amount represents the decrease of the total budget due to the change in the COLA percentage approved by the Board of Supervisors, and the corresponding local portion decrease. The committee recommends approval.

- A.10. **The Parks & Recreation Director requests an FY 2023 General Fund supplemental appropriation in the amount of \$2,850 and an FY 2024 General Fund supplemental appropriation in the amount of \$900.**

These amount represent donations for the purchase of park benches. No local funds required. The committee recommends approval.

[FinCmte20230816A10ParksBenchDonations.pdf](#)

- A.11. **The Parks & Recreation Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$4,430.**

This amount represents a donation for the purchase of permanent StoryWalk Boards along the trail at the Bowman Library. The additional local funds required have been budgeted. The committee recommends approval.

[FinCmte20230816A11ParksKiwanisDonation.pdf](#)

- A.12. **The Parks & Recreation Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$1,040,686.50.**

This amount represents a carry forward of unspent FY 2023 funds for the Abrams Creek Trail design and construction. The committee recommends approval.

[FinCmte20230816A12ParksCF.pdf](#)

- A.13. **The Parks & Recreation Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$130,509.50.**

This amount represents a carry forward of unspent FY 2023 funds for the

pickleball courts and field leveling at Sherando Park. The committee recommends approval.

[FinCmte20230816A12ParksCF.pdf](#)

- A.14. **The Sheriff requests an FY 2024 General Fund supplemental appropriation in the amount of \$2,989.95.**

This amount represents an auto insurance claim and will be used for repairs. No local funds required. The committee recommends approval.

[FinCmte20230816A15SheriffAutoClaim.pdf](#)

- A.15. **The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$9,116.48.**

This amount represents reimbursements from the DEA to be used for overtime. No local funds required. The committee recommends approval.

[FinCmte20230816A16SheriffDEA.pdf](#)

- A.16. **The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$1,752 and an FY 2024 General Fund supplemental appropriation in the amount of \$7,500.**

These amounts represent donations and will be used toward the building at the impound lot. No local funds required. The committee recommends approval.

[FinCmte20230816A17SheriffDonations.pdf](#)

- A.17. **The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$10,000.**

This amount represents funds from the HEAT grant and was used to purchase three (3) license plate readers. No local funds required. The committee recommends approval.

[FinCmte20230816A18SheriffHEAT.pdf](#)

- A.18. **The Sheriff requests an FY 2024 General Fund revenue appropriation in the amount of \$53,628.**

This amount represents State funds to be received for an SRO. The local portion of the is grant is \$37,903 which was budgeted. The committee recommends approval.

[FinCmte20230816A19SheriffSROGrant.pdf](#)

- A.19. **The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$19,320.**

This amount represents reimbursements for traffic control to be used toward overtime. No local funds required. The committee recommends approval.

[FinCmte20230816A20SheriffTraffic.pdf](#)

**A.20. The Deputy County Administrator requests an FY 2024 General Fund supplemental appropriation in the amount of \$1,423.**

This amount represents a carry forward of unspent FY 2023 funds for a steel plate at Millwood Fire Station. The committee recommends approval.

[FinCmte20230816A21MaintCF.pdf](#)

**A.21. The Deputy County Administrator requests an FY 2024 General Fund supplemental appropriation in the amount of \$7,851.**

This amount represents a carry forward of unspent FY 2023 funds for cabinets at Round Hill Fire Station. The committee recommends approval.

[FinCmte20230816A21MaintCF.pdf](#)

**A.22. The Deputy County Administrator requests an FY 2024 General Fund supplemental appropriation in the amount of \$2,410.**

This amount represents a carry forward of unspent FY 2023 funds for the new door in the Wellness Room. The committee recommends approval.

[FinCmte20230816A21MaintCF.pdf](#)

**A.23. The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment. The committee recommends no changes to the charter and authorizes the Finance Committee Chairman to sign audit engagements.**

[FinCmte20230816A24FinAuditCmteCharter.pdf](#)

**B. Items Not Requiring Action**

**B.1. The Parks & Recreation Director returns unused proffer funds from the Stonewall Park playground project and the Bowman Amphitheater project.**

[FinCmte20230816B1ParksProfferReturn.pdf](#)

**C. Items For Information Only**

**C.1. The Finance Director provides a General Fund Transfer Report for July 2023.**

[FinCmte20230816C1TxfJuly2023.pdf](#)

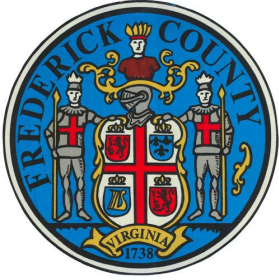
## **AUDIT COMMITTEE** –

### **Items Not Requiring Action**

The internal audits dated August 31, 2022 and February 28, 2023 are provided for review and discussion. The committee requested a status update meeting with the internal auditors on October 4, 2023.

[AuditCmte20230816InternalAudit20230228.pdf](#)

[AuditCmte20230816InternalAudit20220831.pdf](#)



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

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**Title: The Commissioner of the Revenue requests an FY 2024 General Fund supplemental appropriation in the amount of \$20,500.**

This amount represents a carry forward of unspent FY 2023 funds for ChangeFinder services through Pictometry. The committee recommends approval.

**Attachments:**

[FinCmte20230816A1CORPictometryCF.pdf](#)



# Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

107 North Kent Street  
Winchester VA 22601

P.O. Box 552  
Winchester VA 22604-0552

[seth.thatcher@fcva.us](mailto:seth.thatcher@fcva.us)

[www.fcva.us/cor](http://www.fcva.us/cor)



SETH T. THATCHER  
COMMISSIONER

Phone: 540-665-5681  
Fax: 540-667-6487

August 1, 2023

TO: Finance Committee

FROM: Seth T. Thatcher, Commissioner of the Revenue

RE: Payment for Pictometry International Corp.

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Please approve a carry forward of allocated unspent funds at the end of FY 2023 in the amount of \$20,500 for flat fee payment of ChangeFinder services being rendered by Pictometry International Corp. (“Pictometry”) under the category of Professional Services (12100-3002).

In September 2022, Frederick County entered into an Agreement with Pictometry for its delivery of specific products including updated digital building outlines from the change detection/newer imagery source and their classification attributes in shapefile and geodatabase formats.

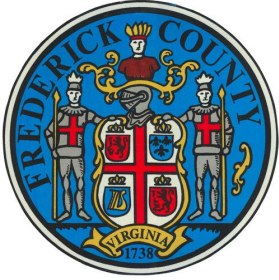
From high-altitude aircraft with variable-aim cameras, Pictometry uses an electronic field study application to obtain oblique imagery and provides multiple views of each photographed area looking to the north, south, east, and west in order to see all sides of buildings and other features. Pictometry also includes orthophoto views looking straight down.

A major advantage of aerial imagery is that planes can fly at different altitudes and capture imagery at different resolutions to provide a detailed and consistent viewing experience from property to property—across our entire County’s area.

Pictometry began this process in May but has not yet completed the project. The visual aerial imagery, measurements, and contour information that we receive will assist the Commissioner’s office in creating and updating its real estate files for purposes of County reassessment (currently conducted every two years).

**YE balance: \$20,500**





Finance Committee  
Agenda Item Detail  
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Agenda Section: Action Items

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**Title: The Department of Social Services requests an FY 2024 General Fund supplemental appropriation in the amount of \$16,443.**

This amount represents an auto claim and will be used towards the cost of a replacement vehicle. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A2DSSAutoClaim.pdf](#)

# Memo

**To:** Finance Committee/Cheryl Shiffler  
**From:** Delsie D. Jobe  
**CC:** Tamara Green, Director  
**Date:** August 7, 2023  
**Re:** FY 2024 General Fund Supplemental Appropriation Request

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Department of Social Services is requesting a general fund supplemental appropriation in the amount of \$16,443.00 for an auto claim dated July 7, 2023.

We wish to have this funding within our budget in order to apply to the cost of a replacement vehicle.

g/l code: 4-010-053160-8005-000-000

Thank you for your consideration.



Delsie D. Jobe, Administrative Services Manager



Date: 7/21/2023

FREDERICK  
COUNTY

AUG. 02 2023

FINANCE  
DEPARTMENT

Frederick County  
ATTN: Jennifer Place  
107 N. Kent Street  
Winchester, VA 22601

VA Association of Counties Group Self-Insurance Risk Pool  
Participant: Frederick County  
Claim Number: [REDACTED]  
Date of Loss: 7/7/2023

Dear Jennifer Place:

Enclosed please find a VAcorp property damage check in the amount of \$16,443.00. This check is for costs related to the total loss of the 2018 Ford Escape VIN [REDACTED]. This amount was determined by the appraisal from S&S Appraisal Services. NADA value \$16,943.00 - \$500.00 deductible = \$16,443.00. Please have the vehicle's original title signed in the seller's section mailed to our office.

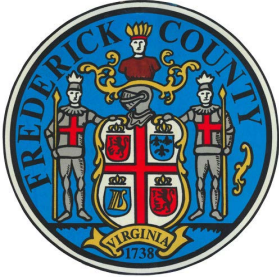
If you should have any questions regarding this payment, please do not hesitate to contact our office.

Sincerely,

[REDACTED]

David Goerner  
Claims Specialist

Enclosure: Check



Finance Committee  
Agenda Item Detail  
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Agenda Section: Action Items

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**Title: The Fire & Rescue Chief requests an FY 2023 General Fund supplemental appropriation in the amount of \$10,673.08.**

This amount represents an insurance auto claim and was used for repairs. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A3FireAutoClaim.pdf](#)



COUNTY OF FREDERICK, VIRGINIA

FIRE AND RESCUE DEPARTMENT

1080 Coverstone Drive  
Winchester, VA 22602

Steven A. Majchrzak  
Chief

**MEMORANDUM**

**TO:** Sharon Kibler  
Finance Department

**FROM:** Steve Majchrzak, Fire Chief [REDACTED]  
Fire and Rescue Department

**Date:** May 25, 2023

**SUBJECT:** Supplemental Appropriation Request

Frederick County received a check in the amount of \$10,673.08 from VACORP for an auto claim dated 8/3/2022 involving the 2001 Pierce Fire Engine. The Fire & Rescue Department is requesting the insurance proceeds to be appropriated to our budget line item 3505-3004-000-002. The repairs to the engine were completed by Atlantic Emergency Solutions on 5/18/2023.

If you have any questions or need additional information, please feel free to contact me, x6454. Thank you!

FREDERICK  
COUNTY  
MAY 26 2023  
FINANCE  
DEPARTMENT

C.S. 12/14/22  
3010-018990-0001



December 15, 2022

Frederick County  
ATTN: Jennifer Place  
107 N. Kent Street  
Winchester, VA 22607

VA Association of Counties Group Self-Insurance Risk Pool  
Participant: Frederick County  
Claim Number: [REDACTED]  
Date of Loss: 8/3/2022  
Vehicle: 2001 Pierce Fire Engine  
VIN: [REDACTED]

Dear Jennifer Place,

Enclosed please find a VAcorp property damage check in the amount of \$10,673.08. This check is for the repair of the above referenced vehicle. This amount was determined by the appraisal from S&S Appraisal Services, LLC. in the amount of \$11,173.08 less the member's \$500.00 deductible.

Please let me know if there are any questions and concerns.

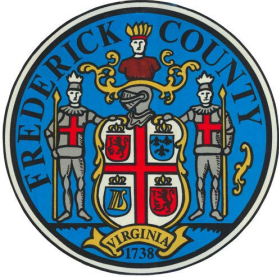
Sincerely,

[REDACTED]

Candance M. Mills  
Claims Associate

Enclosed: check

FREDERICK  
COUNTY  
DEC 1 2 2022  
FINANCE  
DEPARTMENT



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
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---

**Title: The Fire & Rescue Chief requests an FY 2024 General Fund revenue appropriation in the amount of \$75,000 and an expenditure appropriation in the amount of \$17,132.50.**

These amounts represent a carry forward from FY 2023 for the VDEM State Homeland Security Grant. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A4FireVDEMGrantCF.pdf](#)



Steven A. Majchrzak  
Chief

## MEMORANDUM

**TO:** Cheryl Shiffler, Director  
Finance Department

**FROM:** Steve Majchrzak, Chief  
Fire & Rescue Department

**SUBJECT:** Carry Forward & Appropriation Request

**DATE:** August 8, 2023

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The Fire & Rescue Department is requesting a FY23 fund carry forward of \$17,132.50 from line item 4-010-035050-5413-000-000 (Other Operating) to the same line item in the FY24 budget. The carry forward will allow the department to complete the purchases for the VDEM State Homeland Security Grant.

VDEM State Homeland Security Grant	\$75,000.00
<u>Less: Grant Funds Used in FY23</u>	<u>\$57,867.50</u>
Carry Forward Request to FY24	\$17,132.50

Please appropriate \$75,000.00 grant revenue in the FY24 budget. We have not received any revenue for funds expended.

If you have any questions or need additional information, please do not hesitate to contact me.

DDL: kbu  
CC: file



# Grant Application Request Form

The Grant Application & Acceptance Policy, adopted by the Board of Supervisors on March 23, 2016, outlines the policies for submitting grant applications on behalf of Frederick County and for the acceptance and appropriation of all grant awards. This policy applies to any Frederick County program, department or constitutional office preparing and submitting grant applications to agencies outside the County government for funds, materials or equipment to be received and administered by the County or by an agency for which the County acts as fiscal agent.

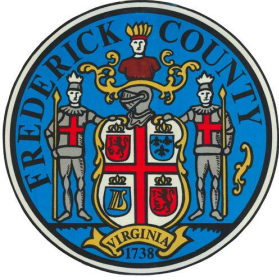
Please refer to the policy flow chart on the back of this form to assist in determining the appropriate course of action. The policy in its entirety can be found on the Finance intranet page.

Complete the information below and attach as the cover to all grant applications sent to the County Administrator for approval.

Requesting Department	Fire & Rescue				
Name of Grant	VDEM State Homeland Security Grant				
Grantor	Virginia Department of Emergency Management / FEMA-DHS				
Grant deadline for submission	04/30/2022				
Total Amount of Anticipated Award	\$ 75,000.00				
Purpose of grant (summary)	This grant is utilized to purchase equipment for the response to possible terrorist or terrorism related events. In the past, we have purchased specialized medical equipment for mass patient issues and swift water rescue equipment.				
Grant approved through budget process? (Yes/No)	Yes				
Local Match Requirement (Yes/No)	No	Amount:			
If yes, Source(s) & amount(s) of local match (fin comm/BOS approval required if match requires a budget amendment)					
Other associated costs	None				
Continuing obligation and cost (fin comm/BOS approval required)	None				
Addition of Staff and cost (Yes/No) (fin comm/BOS approval required)	No	How many?		Total cost, including fringes:	
Revenue and Expenditure codes & amounts	Expenditure 4-010-035050-5413-000-000 Revenue 3-010-024040-0026 (1075)				
Department Contact (name, email, phone)	Keith Jenkins, kjenkins@fcva.us, 540-665-5618				
Department Head approval to apply for grant	Steven Majchrzak	Digitally signed by Steven Majchrzak Date: 2021.11.30 14:40:24 -05'00'		Date	11/30/2021
BOS approval date (if applicable)	approved through FY23 budget adoption				
Finance review of grant policy compliance				Date	
County Administrator approval to apply for grant				Date	

**Notes:**

\$57,867.50 spent FY23 (per K. Jenkins)  
 No revenue received FY23. Will receive in FY24.  
 C/F request to FY24 Aug 2023 Fin Cmte.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

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**Title: The EMS Billing Manager requests an FY 2023 EMS Expense Recovery Fund supplemental appropriation in the amount of \$412,989.**

This amount represents revenue collected in excess of budgeted revenue. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A5EMSExpRecoverySA.pdf](#)



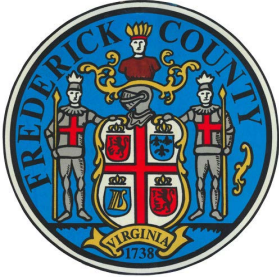
Christine Bauserman  
EMS Billing Manager

The EMS Expense Recovery Fund (Fund 30) budgeted estimated revenue in the amount of \$2,209,014 for FY23. Through June 30, 2023, revenue has been collected in the amount of \$2,622,003.

These totals show a revenue surplus of \$412,989 over estimated budget. Since revenues less expenses are split 50-50 between the County and the Volunteer Companies, a supplemental appropriation in the amount of \$412,989 is requested. No local funds are required.

FY23 – Fund 30	
Budgeted revenue	2,209,014
Revenue received through 6/30/22	(2,622,003)
Estimated budgeted revenue & exp S/A	(412,989)

Thank you.



Finance Committee  
Agenda Item Detail  
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**Title: The Stephens City Volunteer Fire & Rescue Company requests an FY 2024 General Fund supplemental appropriation in the amount of \$249,000.**

This amount represents available proffer funds to be used toward the purchase of an ambulance and the tower truck. Both items are in the County's CIP. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A6SCVFRProfferRequest.pdf](#)

# *Stephens City Volunteer Fire & Rescue Company, Inc.*

*P. O. Box 253, Stephens City, VA 22655*

Timothy Vaught, Fire/EMS Chief

540-869-4576

Lenny Peters, President



*Volunteers, Proud to Serve*

May 16, 2023



9-11-2001

Frederick County Fire and Rescue Department  
Chief Steven Majchrzak  
1080 Coverstone Drive  
Winchester, VA 22602-4369

Chief Majchrzak,

I would like to present this request to the Finance Committee for consideration, we would like to utilize the proffered funds earmarked for Stevens City Fire and Rescue Company (first due) fire district. As of March 29, 2023, you indicated the total available was \$249,833.66. Company 11 has several vehicle replacements currently under contract or purchased that have been on the County CIP for several years, which I've attached for your use. I've also attached the "Amended Cash Proffer Policy", dated January 29, 2008, which I understand is the current policy.

I would like to request \$129,000.00 to be applied for use in the purchase and outfitting of the Tower (\$1,718,554.00 cost), which is slated for delivery this November. I would also like to request 120,000.00 to be applied for a recent Ambulance purchase (\$250,000.00 cost), which will go in service in the next few weeks and replace 11-2.

I understand this request must meet the Proffer Policy and will need to be presented before to the Finance Department for review and approval and then to the Board of Supervisors. As you can see, the request meets and exceeds the Proffer Policy requirements, in terms of need, cost and length of service.

Please advise us of the dates, times and locations of the required meetings and Chief Vaught and I will attend to answer any questions, or concerns.

Thank you,



Lenny Peters, President  
Stephens City Volunteer Fire and Rescue Company, Inc.

Frederick County  
Cash Proffer Policy

As approved by the Board of Supervisors on January 28, 2008.

Proffered funds received by Frederick County will be held for the use specified by the proffer language. In the case of funds proffered to offset impacts to fire and rescue services, in the absence of other proffered specifications, the funds will be earmarked for the first due company in the area of the subject rezoning at the time the proffered funds are received. All proffered funds will be collected, held, and will accumulate until such time as a capital project funding request is received from a qualifying County department, agency, or volunteer fire and rescue company.

Qualifying agency or departmental **requests to access proffered funds shall be submitted to the County=s Finance Department** for processing. In order to qualify as a capital project, the following criteria must be met:

- 1) The item or project must have a minimum value of five thousand dollars (\$5,000), and;*
- 2) The item/project must have an anticipated useful life of at least five (5) years.*

The Finance Department will forward requests to the Finance Committee for a recommendation to the Board of Supervisors on the appropriateness of the use of proffered funds for the requested purpose. To assist the Finance Committee and Board in their deliberations requests to utilize proffered funds should include the following: 1) the amount of funds requested, 2) the total project cost, 3) a detailed description of the desired capital project or purchase including a discussion of how recent or anticipated development contributes to the need for the expenditure, and, 4) indicate whether or not the item or project is listed on the County=s Capital Improvements Plan (CIP).

In order to comply with State Code '15.2-2-2298 (A) the Planning staff, working in conjunction with the County Attorney, will attempt to insure that cash proffers associated with future rezonings are appropriately addressed through inclusion of relevant capital projects in the County=s CIP prior to acceptance of the proffered funds.

*For the purpose of determining whether a project or item is appropriate for individual listing on the CIP only, a threshold value of \$100,000 and useful life of at least five year shall be utilized. (This would not preclude the purchase of capital items valued at less than \$100,000 utilizing proffered funds, where other relevant criteria are met and procedures followed.)*

## MEMORANDUM

**TO:** Department Heads, Constitutional Officers, Fire and Rescue Coordinator

**FROM:** Kris C. Tierney, Assistant County Administrator

**RE:** Amended Cash Proffer Policy

**DATE:** January 29, 2008

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At their regular meeting of January 28, 2009, the Board of Supervisors adopted amendments to the County's Cash Proffer Policy. A copy of the adopted policy is attached for your information.

Departments or agencies wishing to utilize proffered funds should first determine the availability of funds for the desired purpose. The Finance Department maintains a record of accumulated funds earmarked for the intended purpose based on individual proffer statements. Due to limitations imposed by State enabling legislation, proffered funds may only be used for capital expenses and must be utilized for the stated purpose for which they were proffered.

Based on legal advice, it is the Board's sated desire not to utilize proffered funds for debt service, but rather to use funds to address capital needs which arise from new growth and/or development.

Requests to utilize proffered funds should include the information called for in the attached policy and should be submitted to the Finance Department. Qualifying requests will be forwarded to the Finance Committee for a recommendation to the Board of Supervisors. The Board will make a determination on whether or not an appropriation of funds is appropriate.

Please let me know if you have questions regarding the policy or outlined procedure for accessing funds.

# CIP

## 2022-2027 Capital Improvements Plan

### Individual Project Description and Justification Form

Project Name: Tower 11 Replacement

Department: Stephens City Volunteer Fire & Rescue Company

Department Contact Person: Lenny Peters

Phone Number: 540-336-7369

Email: President11@stephenscityfire.com

Location of Project: 5346 Mulberry Street

Magisterial District: Shawnee

Department Project #: One (1) **UNDER CONTRACT**

**Project Description:** Give a brief (1-2) paragraph description of what the project includes. Provide basic information, such as the location, size, acreage, floor area, capacity, etc.

Replacement of a 1986 custom chassis ladder tower truck with a new year custom chassis ladder tower truck. The apparatus will be built to N.F.P.A. 1901 specifications and equipped with the required tools and appliances to meet ISO standards at the time of build. The apparatus will meet NFP A standards and ISO requirements at the time of design. The contract is currently in place for the construction of this unit.

#### **Project Justification:**

Please describe the need for this project and justify the proposed location of the project.

1. Personnel Safety - Many of the changes in the new standards deal with safety and cannot be retrofitted to existing fire apparatus.
2. Condition of Major Components - An examination of the major components of an apparatus has been made including the drive train, transmission, engine, ladder, platform, hydraulic systems, pump, chassis, and body. These components are approaching the expected service life or have already been replaced.
3. Availability of Replacement Parts - As apparatus get older, replacement parts may become more difficult to obtain, leading to longer periods of "down time." This unit has been out of service for approximately eight months over the last two years.



*Department of Planning and Development, Frederick County, VA*

**Construction Schedule:** If the project will take several years to complete, outline the schedule here. Be sure to include any work that might have been done in previous years, including studies or other planning.

18-24 Months

**Estimate Cost (in 2020 dollars):**

**PROPOSED EXPENDITURES**

Element	1 <sup>st</sup> FY 2022/23	2nd FY 2023/24	3rd FY 2024/25	4th FY 2025/26	5th FY 2026/27	Beyond FY 2027	Total
Planning, Surveying, & Design							
Land Acquisition							
Site Preparation & Improvements							
Construction	450,000.00	107,000.00	107,000.00	107,000.00	107,000.00	672,000.00	1,550,000.00
Furniture and Equipment		65,000.00					65,000.00
Other							
<b>TOTAL</b>	450,000.00	172,000.00	107,000.00	107,000.00	107,000.00	672,000.00	1,615,000.00

**Basis of Cost Estimates:** Check one of the following. *If you want to provide more detailed information on the estimate, please do so in the space provided.*

- Cost of comparable facility or equipment
- From cost estimate provided by an engineer, architect, or vendor
- From bids received
- "Preliminary" estimate, (e.g. no other basis for estimate, guesstimate)
- Other (please explain)

*Department of Planning and Development, Frederick County, VA*

**Source of Funding:** Indicate the projected amount for each funding source.

**PROPOSED FUNDING SOURCES**

<b>Element</b>	<b>1<sup>st</sup> FY 2022/23</b>	<b>2nd FY 2023/24</b>	<b>3rd FY 2024/25</b>	<b>4th FY 2025/26</b>	<b>5th FY 2026/27</b>	<b>Beyond FY 2027</b>	<b>TOTAL</b>
<b>General Fund</b>	450,000.00	172,000.00	107,000.00	107,000.00	107,000.00	672,000.00	1,550,000.00
<b>Other Fund</b>		Prof-er Funds					
<b>State Grants</b>							
<b>Bonds and Debts</b>							
<b>Other Fund-raising</b>							
<b>TOTAL</b>	450,000.00	172,000.00	107,000.00	107,000.00	107,000.00	672,000.00	1,615,000.00

Please describe the source of funding (i.e. type of grant):

Pierce Finance (Lease)  
General Fund

**Legal Requirement:**

Is the project required in order to meet a State or Federal mandate or some other legal requirement?

NO.

**Conformance to the Comprehensive Plan:**

Does the project conform to, or contribute to the attainment of the goals and objectives of the Comprehensive Plan? Is the project consistent with established policies?

Yes and yes.

---

**Public Health, Safety, or Welfare:**

Does the project improve conditions affecting health, safety, or welfare? Does it eliminate a clear health or safety risk?

Yes and yes.

**CIP**

**2023-2028 Capital Improvements Plan**

**Individual Project Description and Justification Form**

Project Name: Ambulance/Medic Unit Replacement (Type 1) Unit 11-2  
Department: Stephens City Volunteer Fire & Rescue Company, Inc.  
Department Contact Person: Lenny Peters, President  
Phone Number: 540-336-7369 Email: President11@stephenscityfire.com  
Location of Project: 5346 Mulberry Street Magisterial District: Shawnee  
Department Project #: One (1)

**Project Description:** Give a brief (1-2) paragraph description of what the project includes. Provide basic information, such as the location, size, acreage, floor area, capacity, etc.

Replacement of a commercial chassis medic unit with a new commercial chassis custom Type 1 Medic Unit. The unit will be built to the Federal KKK-A-1822E or NFPA 1917 specifications and equipped with all of the required and necessary equipment to function as an advanced Life Support transport unit. The apparatus will meet NFPA 1917/KKK-A-1822E standards and ISO requirements at the time of design, to include the required patient restrain and lift system and environmental controls needed for medicines required for EMS.

**Project Justification:**

Please describe the need for this project and justify the proposed location of the project.

1. Personnel Safety - Many of the changes in the new standards deal with safety and cannot be retrofitted to existing EMS apparatus.
2. Condition of Major Components -An examination of the major components of an apparatus has been made including the drive train, transmission, engine, chassis, and patient compartment. These components are approaching the expected service life.
3. Changes in National Standards and Federal Mandates - Compliance with present Federal KKK-A-1822E, NFPA 1500, Standard on Fire Service Occupational Safety and Health Program and NFPA 1917, Standard for Automotive Ambulances.

*Department of Planning and Development, Frederick County, VA*

**Construction Schedule:** If the project will take several years to complete, outline the schedule here. Be sure to include any work that might have been done in previous years, including studies or other planning.

12-24 Months

**Estimate Cost (in 2022 dollars):**

**PROPOSED EXPENDITURES**

Element	1 <sup>st</sup> FY 2023/24	2 <sup>nd</sup> FY 2024/25	3 <sup>rd</sup> FY 2025/26	4 <sup>th</sup> FY 2026/27	5 <sup>th</sup> FY 2027/28	Beyond FY 2028	Total
Planning, Surveying, & Design							
Land Acquisition							
Site Preparation & Improvements							
Construction	320,000.00						320,000.00
Furniture and Equipment							
Other							
<b>TOTAL</b>	320,000.00						320,000.00

**Basis of Cost Estimates:** Check one of the following. *If you want to provide more detailed information on the estimate, please do so in the space provided.*

- Cost of comparable facility or equipment
- From cost estimate provided by an engineer, architect, or vendor
- From bids received
- "Preliminary" estimate, (e.g. no other basis for estimate, guesstimate)
- Other (please explain)

*Department of Planning and Development, Frederick County, VA*

**Source of Funding:** Indicate the projected amount for each funding source.

**PROPOSED FUNDING SOURCES**

Element	1 <sup>st</sup> FY 2023/24	2 <sup>nd</sup> FY 2024/25	3 <sup>rd</sup> FY 2025/26	4 <sup>th</sup> FY 2026/27	5 <sup>th</sup> FY 2027/28	Beyond FY 2028	TOTAL
<b>General Fund</b>	64,000.00						64,000.00
<b>Other Fund</b>							
<b>State Grants</b>	256,000.00						256,000.00
<b>Bonds and Debts</b>							
<b>Other Fund-raising</b>							
<b>TOTAL</b>	320,000.00						320,000.00

Please describe the source of funding (i.e. type of grant):

Virginia Rescue Squad Assistance Fund

**Legal Requirement:**

Is the project required in order to meet a State or Federal mandate or some other legal requirement? No.

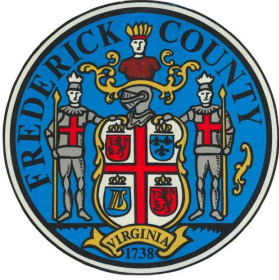
**Conformance to the Comprehensive Plan:**

Does the project conform to, or contribute to the attainment of the goals and objectives of the Comprehensive Plan? Is the project consistent with established policies? Yes and yes.

---

**Public Health, Safety, or Welfare:**

Does the project improve conditions affecting health, safety, or welfare? Does it eliminate a clear health or safety risk? Yes and yes.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Clear Brook Volunteer Fire & Rescue Company requests an FY 2024 General Fund supplemental appropriation in the amount of \$50,000.**

This amount represents available proffer funds to be used for the apron replacement at the station. Item is in the County's CIP. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A7CBProfferRequest.pdf](#)





## Clear Brook Volunteer Fire & Rescue Company, Inc.

1256 Brucetown Road, Clear Brook, Va. 22624

To Fire Chief Steve Majchrzak  
From Clear Brook Volunteer Fire and Rescue  
Subject Apron Replacement Proffer Request  
Date July 31, 2023

Earlier this year our building and grounds committee met to discuss any issues that needed to be addressed with our facility. Numerous items were addressed and discussed, with the apron in front of the apparatus bays being top priority. The old apron was installed in the early 90s when our existing apparatus bays were constructed. Over time, the past few years the pad had started deteriorating with numerous spots cracking and sinking causing places to hold water and allowing water to sink into the sub-grade below. The old concrete pad was a 75 x 50 foot, 4 to 6 inch thick and reinforced with wire mesh. The committee decided to move forward with removing the old pad and replacing it with a 75 x 65 foot, 8 inch thick concrete pad reinforced with #4 reinforcing steel, 24" on center. Three bids were received for the project to include demolition and removal of the old pad, prepping the area, installing the reinforcing, and placing 4,000 psi concrete. The bids ranged from \$50,000 to \$75,000 to complete the project. Weber's Nursery was the low bid on the project, and they were awarded the contract. The work was completed the first week of July with no interruption to service and the area reopened for use 6 days later. We would like to formally request proffer reimbursement for the \$50,000 for this project as it meets and or exceeds all the requirements and should serve us for the next 30+ years. A copy of the invoice and a copy of the payment check are attached.

**Clear Brook Volunteer Fire & Rescue**

**Lloyd C. Winters**

Lloyd C. Winters, President

## Weber's Nursery

---

1912 Martinsburg Pike  
Winchester VA 22603

**General**

**Date:** 7-24-23  
**Est:** 8709

- Demo and haul away existing concrete and asphalt in front of truck bays.
- Prep 65 X 75 (4875 sq ft) area to be poured with 8" of 4000psi concrete
  - 3' x 3' tied rebar grid installed to be 3" deep in the slab
  - Rebar dowels drilled 3' on center to tie to existing building slab
- Pour and broom finish slab

**\$50,000.00**



**Justification:** See Station 23 Justification.

**Construction Schedule:** Completion in FY 26-27.

### **PRIORITY 3C - Aerial 23**

**Description:** This project will be a NFPA 1901 approved aerial device for Station 23. The aerial apparatus will have a minimum 95ft aerial device on the apparatus. The aerial device will carry a large compliment of ground ladders and other specialized tools for firefighting operations. The aerial device will be on a custom chassis and hold five firefighters.

**Capital Cost:** \$1,800,000

**Justification:** See Station 23 Justification.

**Construction Schedule:** Completion in FY 26-27.

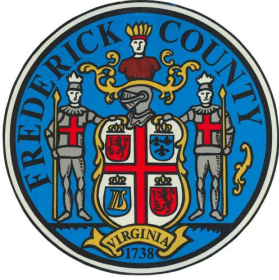
### **PRIORITY 4 - Station Renovations**

**Description:** As part of the Fire Rescue System 10-year planning process, preliminary survey and analysis was completed of each of the 9 volunteer fire stations. Based on the preliminary survey it was recommended that a place holder for \$1,000,000 in building renovations and repairs be placed in each fiscal year. More detailed analysis by each station is under way to identify critical needs and to assign priority to each project.

**Capital Cost:** \$7,000,000

**Justification:** As part of the Fire Rescue System 10-year planning process, preliminary survey and analysis was completed of each of the 9 volunteer fire stations. None of the 9 volunteer stations were originally designed or constructed to house full-time staff 24-hours a day, 365 days a year. The volunteer companies have over the last 20 years made various renovations and additions as finances could allow to make accommodations for the minimum staffing levels. As the projected minimum staffing levels increase over the next 10-years additional renovations will be required. Over the last 2 years, Clearbrook and Greenwood Volunteer Fire Companies have renovated their living areas to accommodate additional staffing for between \$600,000 to \$1,300,000. Based on the preliminary survey, similar renovations will be necessary in the remaining stations as well as more comprehensive work on the basic infrastructure of the aging buildings and updating to current life, health, and safety standards for the facilities. The average cost of \$1,000,000 is used as a place holder for planning purposes until completion of the more detailed analysis is completed. As described earlier, volunteer companies may undertake all or a portion of the renovation projects on, as their individual finances allow in the absence of a comprehensive funding approach to the needed renovations

**Construction Schedule:** Completion in Beyond FY 28



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The NRADC Superintendent requests an FY 2024 NRADC Fund supplemental appropriation in the amount of \$10,300.**

This amount represents proceeds from the sale of ammo and will be used to purchase a different type of ammo. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A8NRADCSurplusAmmo.pdf](#)

# Northwestern Regional Adult Detention Center

Clay A. Corbin - Superintendent



141 Fort Collier Road, Winchester, VA 22603  
(540) 665-6374 (540) 665-1615 FAX

## MEMORANDUM

To: Cheryl Shiffler, Finance Director  
From: Clay Corbin, Superintendent [REDACTED]  
Date: August 2, 2023  
Subject: Ammo surplus - supplemental appropriation

---

Request a supplemental appropriation in the amount of \$10,300 from Northwestern Regional Adult Detention Center's Sale of Salvage and Surplus (3-011-015010-0018) to Police Supplies (4-011-033010-5409-000-000).

These funds are from the sale of surplus ammo sold to the City of Winchester and will be used to buy a different type of ammo due to NRADC switching from 40 cal. to 9MM ammo.

Your consideration of this request is most appreciated.



**SURPLUS PROPERTY REPORT**  
 County of Frederick, Virginia  
 107 N. Kent Street, 3<sup>rd</sup> Floor  
 Winchester, VA 22601  
 Phone: (540) 665-5610  
[www.fcva.us/purchasing](http://www.fcva.us/purchasing)

**INSTRUCTIONS:**

- Multiple quantities of like items may be listed on one form. Use a separate form for different items.
- Email copy to [mneal@fcva.us](mailto:mneal@fcva.us)
  - Once approved, securely tape a signed copy to the item(s),
  - Once completed, a final copy will be sent to the department for their records and a copy will be kept in Finance.

The following County-owned property is declared surplus to the needs of this Department and the County of Frederick, and is reported for disposal, pursuant to the Code of Virginia, Section 2.2-1124.

This signed form certifies and describes such surplus item(s) and confirms that the department will maintain same in its care until authorized disposal is received. Should the department find it necessary to withdraw item(s) prior to authorized disposal, the Purchasing Manager is to be notified as soon as feasible. Failure to notify the Purchasing Manager may place the department and/or the County in legal liability to the bidder/purchaser.

Department Name: NRADC Phone: (540) 535-3800  
 Item(s) Location: Main Armory Contact Person: Capt. H. Custer  
 Inspection & Removal Hours: M-F 0900-1700 Email Address: hcuster@fcva.us

**TO REPORT VEHICLES, MACHINES, EQUIPMENT, FURNITURE, PARTS AND LIKE ITEMS:**

Name of Item(s): Federal Ammunition by the case (1000 rounds) Year: 2022  
 Make: Federal Model: 40 Cal S/N or VIN: 165gr  
 Type (Sedan/Pick UP/Dump Truck/Etc.): FMJ Color: NA  
 Tonnage: \_\_\_\_\_ Mileage: \_\_\_\_\_ Hours: M-F 0900-1700 Quantity: 50 cases

Description (2Wheel/4Wheel/Capacity/BTU/Voltage/Horsepower/Gallons/Defects/Etc.)  

*Received 50 cases. M.S. Bulech #6*

Condition: New Recommended Disposal Method: Set Price  
 Gov't to Gov't Transfer? Yes Agency: Winchester Police Department  
 Contact Person: Lt. Matthew Bielecki Phone: \_\_\_\_\_ Sale Price: \$ 206.00  
 Department Head Signature: Captain H. Custer Digitally signed by Captain H. Custer  
Date: 2023.07.05 15:14:53 -04'00' Date: 07/05/23

**FOR FINANCE USE ONLY**

Inspection of Items Completed?  Yes  No Disposal Method: Set Price  
 Auction Date (if applicable): \_\_\_\_\_ Sold?  Yes  No Price: \_\_\_\_\_

*I certify the property listed above was disposed of according to Section 2.2-1124 of the Code of Virginia.*

Purchasing Manager Signature: Melissa Neal Digitally signed by Melissa Neal  
Date: 2023.07.06 08:25:41 -04'00' Date: \_\_\_\_\_  
 Witness Signature: \_\_\_\_\_ Date: \_\_\_\_\_

City of Winchester, Virginia 8-1-23  
 15 N. Cameron Street  
 Winchester, VA 22601

Finance Department  
 Phone: (540) 667-1815

INVOICE NUMBER	DATE	DESCRIPTION	DISCOUNT	NET AMT
FRED FY24-1	06/01/2023	AMMO  Dep to 1108 <del>██████████</del>		***10,300.00
TREASURER OF FREDERICK COUNTY			Check No. ██████████	\$*****10,300.00

(Detach Before Depositing)

**CITY OF WINCHESTER**  
 WINCHESTER, VIRGINIA

Trust 68-426  
 514

DATE NUMBER  
 07/28/2023 362931



\$\*\*\*\*\*10,300.00

TEN THOUSAND THREE HUNDRED AND 00/100 DOLLARS

PAY TO THE ORDER OF MUST BE CASHED WITHIN SIX MONTHS OF ABOVE DATE

TREASURER OF FREDERICK COUNTY

NWRADC  
 141 FT COLLIER RD  
 WINCHESTER VA 22603







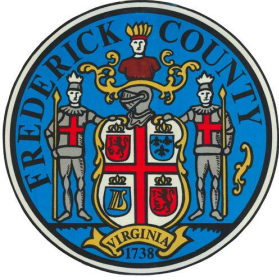
Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Finance Director requests an FY 2024 NRADC Fund budget reduction in the amount of \$250,312 and a General Fund budget reduction in the amount of \$112,737.**

This amount represents the decrease of the total budget due to the change in the COLA percentage approved by the Board of Supervisors, and the corresponding local portion decrease. The committee recommends approval.

**Attachments:**



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Parks & Recreation Director requests an FY 2023 General Fund supplemental appropriation in the amount of \$2,850 and an FY 2024 General Fund supplemental appropriation in the amount of \$900.**

These amount represent donations for the purchase of park benches. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A10ParksBenchDonations.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

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# MEMO

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**To:** Finance Committee  
**From:** Stacy Herbaugh, Director Parks and Recreation  
**Subject:** Supplemental Appropriation  
**Date:** July 11, 2023

Please transfer \$1800 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071100-5413-000-000 which represents donations from the Bank of Clarke County (Stephens City Branch) and Miller Ace Hardware for park benches to be placed along the Bowman Library Lake trail.

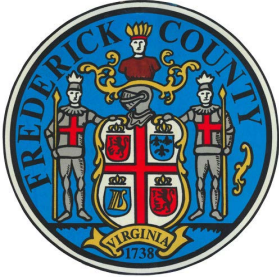
Please transfer \$1050 from Donation Line 3-010-01899-0003 to Expenditure Line 4-010-071090-5413-000-000 which represents a donation from Mr. Larry Crim to place a park bench in honor of Mrs. Judy Crim in Clearbrook Park.

These funds (and corresponding expenditures) were received in FY 23.

Please transfer \$900 from Donation Line 3-010-01899-003 to Expenditure Line 4-010-071090-5413-000-000 which represents a donation from Mrs. Virginia Stanley to place a park bench in honor of her daughter, Ms. Donna E. Stanley in Frederick Heights Park.

These funds (and corresponding expenditures) were received in FY 24.

Please contact me should you have any questions, (540) 722-8304.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Parks & Recreation Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$4,430.**

This amount represents a donation for the purchase of permanent StoryWalk Boards along the trail at the Bowman Library. The additional local funds required have been budgeted. The committee recommends approval.

**Attachments:**

[FinCmte20230816A11ParksKiwanisDonation.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: [fcprd@fcva.us](mailto:fcprd@fcva.us)

[www.fcprd.net](http://www.fcprd.net)

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# MEMO

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**To:** Finance Committee  
**From:** Stacy Herbaugh, Director Parks and Recreation  
**Subject:** Supplemental Appropriation  
**Date:** July 11, 2023

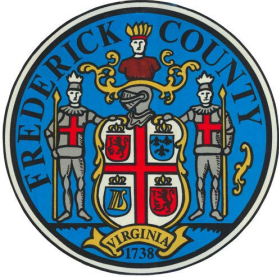
Please transfer \$4,430 from Donation Line 1033-1899-0003 to Expenditure Line 4-010-071040-5412-000-000 which represents a donation from the Kiwanis Club of Blue Ridge, Winchester for the purchase of permanent StoryWalk Boards to be installed along the trail of the Bowman Library. (See Attachment A).

The additional boards needed to complete the project will be purchased from expenditure line 4-010-071040-5412-000-000 and were included in the FY 24 request.

Please contact me with any questions, (540) 722-8304.

C.S. 7/10/23





Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Parks & Recreation Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$1,040,686.50.**

This amount represents a carry forward of unspent FY 2023 funds for the Abrams Creek Trail design and construction. The committee recommends approval.

**Attachments:**

[FinCmte20230816A12ParksCF.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

# MEMO

**To:** Finance Committee  
**From:** Stacy Herbaugh, Director <sup>(SH)</sup>  
**Subject:** Fiscal 2023 Allocation Carry Forwards  
**Date:** August 10, 2023

**A12**

- The Parks and Recreation Department is requesting a FY 2023 fund carry forward of \$1,040,686.50 in line 4-010-071010-8900-000-000 to FY 2024 which represents unused funds for Abrams Creek Trail design and construction. These funds are a combination of reimbursable VDOT grant funds and proffer dollars.

VDOT \$1,029,066.50      proffer \$11,620      line item bal 8/9/23: 1,040,686.50

**A13**

- The Parks and Recreation Department is requesting a FY 2023 fund carry forward of \$130,509.50 in line 4-010-071100-8900-000-000 to FY 2024 which represents unused funds for Sherando Park pickleball courts (\$130,000) and Sherando Park field leveling (\$509.50). These funds represent proffer dollars.

line item bal 8/9/23: 173,201.95





Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Parks & Recreation Director requests an FY 2024 General Fund supplemental appropriation in the amount of \$130,509.50.**

This amount represents a carry forward of unspent FY 2023 funds for the pickleball courts and field leveling at Sherando Park. The committee recommends approval.

**Attachments:**

[FinCmte20230816A12ParksCF.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: fcprd@fcva.us

www.fcprd.net

# MEMO

**To:** Finance Committee  
**From:** Stacy Herbaugh, Director <sup>SH</sup>  
**Subject:** Fiscal 2023 Allocation Carry Forwards  
**Date:** August 10, 2023

**A12**

- The Parks and Recreation Department is requesting a FY 2023 fund carry forward of \$1,040,686.50 in line 4-010-071010-8900-000-000 to FY 2024 which represents unused funds for Abrams Creek Trail design and construction. These funds are a combination of reimbursable VDOT grant funds and proffer dollars.

VDOT \$1,029,066.50      proffer \$11,620      line item bal 8/9/23: 1,040,686.50

**A13**

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line item bal 8/9/23: 173,201.95



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests an FY 2024 General Fund supplemental appropriation in the amount of \$2,989.95.**

This amount represents an auto insurance claim and will be used for repairs. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A15SheriffAutoClaim.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
DATE : July 12, 2023  
SUBJECT : Insurance Reimbursement

---

The Frederick County Sheriff's Office has received a check from VACoRP totaling \$2,989.95 for the auto claim dated May 28, 2023, involving Deputy Avery and Deputy Renner. The amount was posted to 3-010-018990-0001

We are requesting the following amount to be appropriated in 31020-3004-000-002 (vehicles maintenance). This amount will go towards repairs.

Thank you,

LWM/adc



Date: 6/22/2023

Frederick County  
ATTN: Jennifer Place  
107 N. Kent Street  
Winchester, VA 22601

FREDERICK  
COUNTY  
JUL 03 2023  
FINANCE  
DEPARTMENT

VA Association of Counties Group Self-Insurance Risk Pool  
Participant: Frederick County  
Claim Number [REDACTED]  
Date of Loss: 5/28/2023

Dear Jennifer Place:

Enclosed please find a VAcorp property damage check in the amount of \$2,989.95. This check is for cost related to the repairs on the 2021 Dodge Durango [REDACTED] and the 2016 Ford Police Interceptor [REDACTED]. This amount was determined by the estimates from Safford and Sterling Collision. Repair cost \$2,101.94 (2021 Durango, Safford) + \$1,388.01 (2016 Ford, Sterling) - \$500.00 deductible = \$2,989.95.

If you should have any questions regarding this payment, please do not hesitate to contact our office.

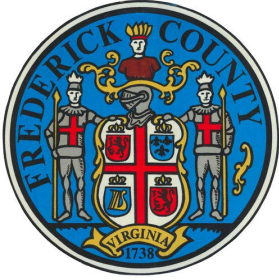
Sincerely,

[REDACTED]

David Goerner  
Claims Specialist

Enclosure: Check

C.S. 7/7/23



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$9,116.48.**

This amount represents reimbursements from the DEA to be used for overtime. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A16SheriffDEA.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

**FY2023**

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : DEA Federal Reimbursements  
DATE : July 12, 2023

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Frederick County Sheriff's Office has received reimbursements totaling \$9,116.48. The reimbursements are from the DEA from April-June 2023. This amount has been posted to 3-010-033010-0025.

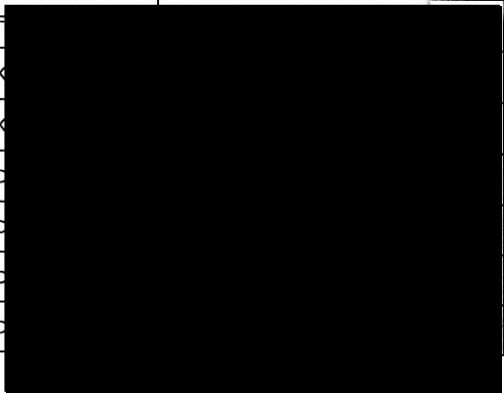
We are requesting this amount to be appropriated in our overtime line item 4-010-031020-1005-000-000.

Thank you.

LWM

C.S. 6/9, 6/14, 6/28

Rev. line	Reimb. Amount	Reimb. Received	OT Incurred Date	Date handed in	Date reimb. posted	Comments	amount posted
3-010-033010-0025	\$660.40	\$660.40	April 9 - May 6 2023	5/22/2023	6/9/2023	F	
3-010-033010-0025	\$964.63	\$964.63	April 9 - May 6 2023	5/22/2023	6/14/2023	K	
3-010-033010-0025	\$913.86	\$913.86	May 7 - June 3 2023	6/7/2023	6/28/2023	K	
3-010-033010-0025	\$506.88	\$506.88	Nov. 1 - Nov. 30, 2022		6/14/2023	D	
3-010-033010-0025	\$1,426.98	\$1,426.98	Dec. 1 - Dec. 31, 2022		6/14/2023	D	
3-010-033010-0025	\$2,989.65	\$2,989.65	Feb 1 - Feb. 28, 2023		6/14/2023	D	
3-010-033010-0025	\$1,654.08	\$1,654.08	March 1 - March 31, 2023		6/14/2023	D	







Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$1,752 and an FY 2024 General Fund supplemental appropriation in the amount of \$7,500.**

These amounts represent donations and will be used toward the building at the impound lot. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A17SheriffDonations.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of Funds – building  
DATE : July 12, 2023

The Frederick County Sheriff's Office has received donations totaling \$9,252.00. This amount has been posted to 3-010-018990-0006

5/23/23 – Mission BBA = \$1,752.00 C.S. 5/25/23 FY23

7/5/23 – Jeanne Brown = \$2,500.00 C.S 7/14/23 FY24

7/5/23 – Jeanne Brown -= \$5,000.00

We are requesting \$9,252.00 to be appropriated in line item 31020-8900-000-000 (Improvements other than buildings). This amount will go towards the building at the impound lot.

Thank you,

LWM/adc

MISSION BBQ MGMT LLC - WINCHESTER, VA

10-4/220

4/14/2023

PAY TO THE ORDER OF Frederick County Sheriff's Department

\$ \*\*1,752.00

One Thousand Seven Hundred Fifty-Two and 00/100\*\*\*\*\*

DOLLARS

Frederick County Sheriff's Department  
c/o Mission BBQ Winchester  
2630 S. Pleasant Valley Road  
Winchester, VA 22601



[Redacted Signature]

AUTHORIZED SIGNATURE

MP

MEMO

TFWYD Cup Sales 03 2023

[Redacted Memo Content]

Security features included. Details on back.

**MARK T. BROWN** 09-94  
**JEANNE D. BROWN, GUARDIAN**

68-251/514  
03

**CHECK ARMOR**  
FRAUD PROTECTION

Date July 5, 2023

Pay to the Order of Fredrick County Sheriff's Office | \$ 2500.00  
Two thousand five hundred and 00/100 Dollars

Photo Safe Deposit Details on back

For Donation - Thank you!

MP

INTOUCH CUSTOM CREATIONS

**J. D. BROWN** 03-10

68-251/514  
03

**CHECK ARMOR**  
FRAUD PROTECTION

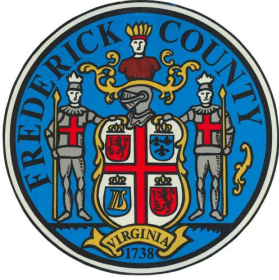
Date July 5, 2023

Pay to the Order of Fredrick County Sheriff's Office | \$ 5000.00  
Five thousand and 00/100 Dollars

Photo Safe Deposit Details on back

For Donation - Thank you!

MP



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$10,000.**

This amount represents funds from the HEAT grant and was used to purchase three (3) license plate readers. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A18SheriffHEAT.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

**FY 2023**

TO : Cheryl Shiffler, Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of Funds – Reimbursement  
DATE : July 12, 2023

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Frederick County Sheriff's Office has received reimbursement from State Police totaling \$10,000.00. This amount has been posted to 3-010-024040-0022

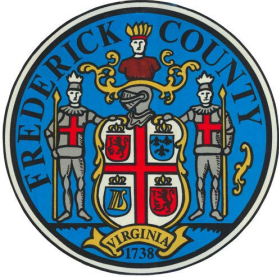
This amount represents reimbursement for the HEAT (Help Eliminate Auto Theft) Financial Aid. This money was used to purchase LPR (License Plate Readers) Attached please find a copy of the PO submitted by the Frederick County Sheriff's Office for the purchase of the LPR.

We are requesting this amount be appropriated in line item 3102-8005-000-000 (Motor Vehicles and Equipment)

Thank you

LWM/adl

c.s. 7/10/23  
AA 239008 6/30/23  
pd a/p 6/16/23 chk #20575  
PO #22940



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests an FY 2024 General Fund revenue appropriation in the amount of \$53,628.**

This amount represents State funds to be received for an SRO. The local portion of the is grant is \$37,903 which was budgeted. The committee recommends approval.

**Attachments:**

[FinCmte20230816A19SheriffSROGrant.pdf](#)



# COMMONWEALTH of VIRGINIA

## Department of Criminal Justice Services

The Honorable Jackson H. Miller  
Director

Tracy Louise Winn Banks, Esq.  
Chief Deputy Director

Washington Building  
1100 Bank Street  
Richmond, Virginia 23219  
(804) 786-4000  
[www.dcjs.virginia.gov](http://www.dcjs.virginia.gov)

May 25, 2023

Michael Bollhoefer  
County Administrator  
107 North Kent Street  
Winchester, Virginia 22601

RE: 507934-FY24 SRO: SRO Incentive Grant Program

Dear Michael Bollhoefer:

Congratulations on being a recipient of the above referenced grant program! Your DCJS grant award number is **24-1157-E** and was approved for a total award of **\$91,531**, funded through Award Number **2024-FREE-GRANT**. The project period is **7/01/2023** through **06/30/2024**.

Included with this letter is a Statement of Grant Award/Acceptance (SOGA). Please note hard copies of the General Special Conditions, as well as the Reporting Requirements and Projected Due Dates, are now referred to as **Conditions and Requirements** and are posted online at <https://www.dcjs.virginia.gov/grants/grant-requirements>.

In addition to the general Special Conditions, there may be grant specific Special Conditions related to your Grant Award called Encumbrances. If there are any, you are required to adhere to these conditions via the On-line Grants Management System (OGMS) at <https://ogms.dcjs.virginia.gov/>. If you have not previously done so, you must register in order to use this web-based system. The instructions on *Registering for a New Account* and *Submitting Action Item Encumbrances* are posted here <https://www.dcjs.virginia.gov/grants/ogms-training-resources> along with other resources and training videos. All registrants will be approved within 3 – 5 business days.

We will be happy to assist you in any way we can to assure your project's success. To indicate your acceptance of the award and conditions, please sign the included SOGA and return it electronically within the next 60 days to [grantsmgmt@dcjs.virginia.gov](mailto:grantsmgmt@dcjs.virginia.gov). If you have questions, contact your DCJS Grant Monitor **Michelle Miles** at [Michelle.Miles@dcjs.virginia.gov](mailto:Michelle.Miles@dcjs.virginia.gov) or via email at **804-225-1846**.

Sincerely,

Jackson Miller

3-010-024040-0030  
\$53,628 State      \$37,903 Local



## STATEMENT OF GRANT AWARD (SOGA)

Virginia Department of Criminal Justice Services  
1100 Bank Street, 12<sup>th</sup> Floor  
Richmond, Virginia 23219

<b>507934-FY24 SRO: SRO Incentive Grant Program</b>
---

Subgrantee:	Frederick
DCJS Grant Number:	24-1157-E
Grant Start Date:	07/01/2023
Grant End Date:	06/30/2024

Indirect Cost Rate: \_\_\_\_\_%     \*If applicable

Federal Funds:	
State Special Funds:	<b>\$53,628</b>
Local Match:	<b><u>\$37,903</u></b>
 Total Budget:	 <b>\$91,531</b>

Project Director	Project Administrator	Finance Officer
Jason Cornwell First Lieutenant 1080 Coverstone Drive Winchester, Virginia 22602 540-504-6567 jcornwel@fcva.us	Michael Bollhoefer County Administrator 107 North Kent Street Winchester, Virginia 22602 540-667-8278 michael.bollhoefer@fcva.us	Cheryl Shiffler Finance Director 107 North Kent Street Winchester, Virginia 22601 540-665-5610 cshiffle@fcva.us

**\*Please indicate your ICR in the space provided, if applicable.** As the duly authorized representative, the undersigned, having received the Statement of Grant Awards (SOGA) and reviewing the Special Conditions, hereby accepts this grant and agree to the conditions and provisions of all other Federal and State laws and rules and regulations that apply to this award.

Signature: \_\_\_\_\_

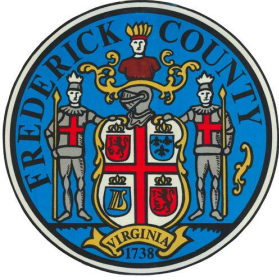
Authorized Official (Project Administrator)

Title: \_\_\_\_\_

*County Administrator*

Date: \_\_\_\_\_

*6/26/23*



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Sheriff requests an FY 2023 General Fund supplemental appropriation in the amount of \$19,320.**

This amount represents reimbursements for traffic control to be used toward overtime. No local funds required. The committee recommends approval.

**Attachments:**

[FinCmte20230816A20SheriffTraffic.pdf](#)

# FREDERICK COUNTY SHERIFF'S OFFICE



Sheriff Lenny Millholland

Major Steve A. Hawkins

1080 COVERSTONE DRIVE  
WINCHESTER, VIRGINIA 22602

540-662-6168  
FAX 540-504-6400

TO : Cheryl Shiffler, Director of Finance  
FROM : Sheriff Lenny Millholland  
SUBJECT : Appropriation of Funds – Recovered costs  
DATE : July 12, 2023

**FY 2023**

---

The Sheriff requests a General Fund supplemental appropriation in the amount of \$10,320.00. This amount has been posted to 3010-019010-0018. This amount represents traffic control and overtime from May 2023 and June 2023

Invoices has been sent out to West Oaks Farm Market, Fellowship Bible, and Winchester Church of God and Navy Federal. We have \$9,000.00 pending in recovered costs that we are expecting to receive by the end of July. This amount will be posted to 3010-019010-0018 *all received as of 8/8/23*

Total amount \$19,320.00

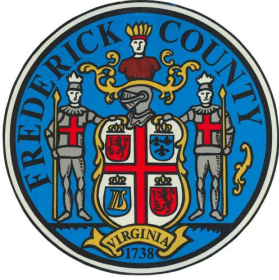
We are requesting this amount to be appropriated in our overtime line item 4-010-031020-1005-000-000.

Thank you.

LWM/adc

## Appropriation of Funds - Recovered Costs

Date	Description	Amount	Total posted in line item	Date posted	Outstanding	Comments
7/11/2022	appropriation	\$ -	\$ (130,000.00)			Amount budgeted
7/21/2022	Navy Federal - June FY22	\$ 8,520.00	\$ 8,520.00	7/21/2022		Asked for appropriation at the July 20th Finance meeting.
7/27/2022	Fellowship - June FY22	\$ 1,440.00	\$ 1,440.00	7/27/2022		Asked for appropriation at the July 20th Finance meeting
8/18/2022	Navy Federal - July 2022	\$ 8,340.00	\$ 8,340.00	8/23/2022	\$ -	
9/7/2022	West Oaks Farm	\$ 600.00	\$ 600.00	9/9/2022	\$ -	
9/14/2022	Fellowship - July 2022	\$ 1,500.00	\$ 1,500.00	9/15/2022	\$ -	
9/27/2022	Shenandoah University	\$ 300.00	\$ 300.00	9/29/2022	\$ -	
9/27/2022	Navy Federal - August	\$ 8,820.00	\$ 8,820.00	9/29/2022		posted total 9120
9/28/2022	Fellowship bible August	\$ 1,500.00	\$ 1,500.00	10/5/2022	\$ -	
10/18/2022	Navy Federal Oct	\$ 9,060.00	\$ 9,060.00	10/19/2022	\$ -	
10/25/2022	West Oaks Farm	\$ 900.00	\$ 900.00	10/26/2022	\$ -	
10/31/2022	Patrick Barker	\$ 1,440.00	\$ 1,440.00	10/31/2022	\$ -	
11/1/2022	Cedar Creek Battlefield	\$ 10,000.00	\$ 10,000.00	11/2/2022		
11/2/2022	Fellowship Bible Sept.	\$ 1,320.00	\$ 1,320.00	11/3/2022	\$ -	
11/7/2022	Shenandoah University	\$ 1,800.00	\$ 1,800.00	11/10/2022	\$ -	
11/21/2022	Shenandoah University	\$ 480.00	\$ 480.00	11/29/2022	\$ -	
11/21/2022	Rocket combat Sports	\$ 720.00	\$ 720.00	11/29/2022	\$ -	posted total 1200
11/29/2022	Navy Federal (October)	\$ 8,520.00	\$ 8,520.00	11/30/2022	\$ -	
12/6/2022	Fellowship (oct)	\$ 1,920.00	\$ 1,920.00	12/8/2022	\$ -	
12/16/2022	Navy (Nov)	\$ 7,500.00	\$ 7,500.00	12/20/2022		
12/22/2022	Fellowship (Nov)	\$ 1,500.00	\$ 1,500.00	1/5/2023	\$ -	
1/9/2023	Navy Federal (December)	\$ 7,800.00	\$ 7,800.00	1/12/2023		
1/27/2023	Fellowship (Dec)	\$ 3,120.00	\$ 3,120.00	1/30/2023		
2/15/2023	Navy Federal (Jan)	\$ 8,100.00	\$ 8,100.00	2/15/2023		
3/8/2023	Fellowship (Jan)	\$ 1,920.00	\$ 1,920.00	3/9/2023		
3/14/2023	Navy Federal (Feb)	\$ 8,400.00	\$ 8,400.00	3/16/2023	\$ -	
3/23/2023	Fellowship (Feb)	\$ 1,680.00	\$ 1,680.00	3/27/2023		
4/19/2023	Winchester Church of god (Feb)	\$ 900.00	\$ 900.00	4/21/2023		
5/2/2023	Fellowship Bible March	\$ 1,680.00	\$ 1,680.00	5/4/2023		
5/2/2023	Navy Federal Credit Union	\$ 9,000.00	\$ 9,000.00	5/4/2023		Posted total \$10,680
5/9/2023	Wilde Acres POA	\$ 180.00	\$ 180.00	5/10/2023		
5/25/2023	Navy	\$ 8,160.00	\$ 8,160.00	5/25/2023	\$ -	
6/2/2023	Fellowship for April	\$ 1,800.00	\$ 1,800.00	6/2/2023	\$ -	
6/5/2023	Laurel Ridge Community College	\$ 840.00	\$ 840.00	6/8/2023		
6/14/2023	N. Shenandoah Valley Master Gardeners	\$ 300.00	\$ 300.00	6/16/2023		
6/23/2023	Navy (May)	\$ 8,520.00	\$ 8,520.00	6/23/2023	\$ -	
5/31/2023	West Oaks Farm (May)	\$ 480.00		7/18/23	\$ 480.00	
6/12/2023	Fellowship Bible Church (May)	\$ 1,740.00	\$ 1,740.00	6/30/2023		
6/26/2023	winchester Church of God (June)	\$ 180.00		7/5/23	\$ 180.00	
7/12/2023	Fellowship Bibile church (June)	\$ 1,380.00		8/1/23	\$ 1,380.00	
	Navy Federal (June)	\$ 6,960.00		7/19/23	\$ 6,960.00	
					\$ -	
					\$ -	
					\$ -	
		\$ 149,320.00	\$ 10,320.00		\$ 9,000.00	



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Deputy County Administrator requests an FY 2024 General Fund supplemental appropriation in the amount of \$1,423.**

This amount represents a carry forward of unspent FY 2023 funds for a steel plate at Millwood Fire Station. The committee recommends approval.

**Attachments:**

[FinCmte20230816A21MaintCF.pdf](#)



## COUNTY of FREDERICK

**Jay E. Tibbs**

Deputy County Administrator

540/665-6382  
Fax 540/667-0370

E-mail:  
jtibbs@fcva.us

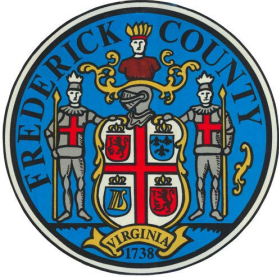
**TO:** Finance Committee  
**FROM:** Jay E. Tibbs, Deputy County Administrator  
**DATE:** August 10, 2023  
**RE:** Carry Forward Requests

The following are carry forward requests for the Maintenance Department.

- A 20** 1. This is a request for a General Fund supplemental appropriation in the amount of \$1,423.00. This amount represents a carry forward request for the fabrication and installation of a steel plate for the oil separator at Millwood Fire Station. The parts remain on order and have not shipped. -  
GL 4-010-043040-3004-000-021  
**line item bal 8/11/23: 1,423**
- A 21** 2. This is a request for a General Fund supplemental appropriation in the amount of \$7,851.00. This amount represents a carry forward request for the purchase and installation of cabinets at the Round Hill Fire Station. The cabinets have been ordered but have not been received or installed. -  
GL 4-010-043040-3004-000-008  
**line item bal 8/11/23: 7,851**
- A 23** 3. This is a request for a General Fund supplemental appropriation in the amount of \$2,410.00. This amount represents a carry forward request for the purchase and installation of a new door and door jamb to be installed in the Wellness Room. The door has been ordered but not yet received. -GL  
4-010-043040-3004-000-003  
**line item bal 8/11/23: 43,256.27**

We respectfully request approval of these carried forward amounts so we can complete these projects.

Should you have any questions, please do not hesitate to contact me.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Deputy County Administrator requests an FY 2024 General Fund supplemental appropriation in the amount of \$7,851.**

This amount represents a carry forward of unspent FY 2023 funds for cabinets at Round Hill Fire Station. The committee recommends approval.

**Attachments:**

[FinCmte20230816A21MaintCF.pdf](#)



## COUNTY of FREDERICK

**Jay E. Tibbs**

Deputy County Administrator

540/665-6382  
Fax 540/667-0370

E-mail:  
jtibbs@fcva.us

**TO:** Finance Committee  
**FROM:** Jay E. Tibbs, Deputy County Administrator  
**DATE:** August 10, 2023  
**RE:** Carry Forward Requests

The following are carry forward requests for the Maintenance Department.

- A 20** 1. This is a request for a General Fund supplemental appropriation in the amount of \$1,423.00. This amount represents a carry forward request for the fabrication and installation of a steel plate for the oil separator at Millwood Fire Station. The parts remain on order and have not shipped. -  
GL 4-010-043040-3004-000-021  
**line item bal 8/11/23: 1,423**
- A 21** 2. This is a request for a General Fund supplemental appropriation in the amount of \$7,851.00. This amount represents a carry forward request for the purchase and installation of cabinets at the Round Hill Fire Station. The cabinets have been ordered but have not been received or installed. -  
GL 4-010-043040-3004-000-008  
**line item bal 8/11/23: 7,851**
- A 23** 3. This is a request for a General Fund supplemental appropriation in the amount of \$2,410.00. This amount represents a carry forward request for the purchase and installation of a new door and door jamb to be installed in the Wellness Room. The door has been ordered but not yet received. -GL  
4-010-043040-3004-000-003  
**line item bal 8/11/23: 43,256.27**

We respectfully request approval of these carried forward amounts so we can complete these projects.

Should you have any questions, please do not hesitate to contact me.





Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title: The Deputy County Administrator requests an FY 2024 General Fund supplemental appropriation in the amount of \$2,410.**

This amount represents a carry forward of unspent FY 2023 funds for the new door in the Wellness Room. The committee recommends approval.

**Attachments:**

[FinCmte20230816A21MaintCF.pdf](#)



## COUNTY of FREDERICK

**Jay E. Tibbs**

Deputy County Administrator

540/665-6382  
Fax 540/667-0370

E-mail:  
jtibbs@fcva.us

**TO:** Finance Committee  
**FROM:** Jay E. Tibbs, Deputy County Administrator  
**DATE:** August 10, 2023  
**RE:** Carry Forward Requests

The following are carry forward requests for the Maintenance Department.

- A 20** 1. This is a request for a General Fund supplemental appropriation in the amount of \$1,423.00. This amount represents a carry forward request for the fabrication and installation of a steel plate for the oil separator at Millwood Fire Station. The parts remain on order and have not shipped. -  
GL 4-010-043040-3004-000-021  
**line item bal 8/11/23: 1,423**
- A 21** 2. This is a request for a General Fund supplemental appropriation in the amount of \$7,851.00. This amount represents a carry forward request for the purchase and installation of cabinets at the Round Hill Fire Station. The cabinets have been ordered but have not been received or installed. -  
GL 4-010-043040-3004-000-008  
**line item bal 8/11/23: 7,851**
- A 23** 3. This is a request for a General Fund supplemental appropriation in the amount of \$2,410.00. This amount represents a carry forward request for the purchase and installation of a new door and door jamb to be installed in the Wellness Room. The door has been ordered but not yet received. -GL  
4-010-043040-3004-000-003  
**line item bal 8/11/23: 43,256.27**

We respectfully request approval of these carried forward amounts so we can complete these projects.

Should you have any questions, please do not hesitate to contact me.



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Action Items

---

**Title:** The Finance/Audit Committee charter adopted by the Board of Supervisors requires an annual review and reassessment. The committee recommends no changes to the charter and authorizes the Finance Committee Chairman to sign audit engagements.

**Attachments:**

[FinCmte20230816A24FinAuditCmteCharter.pdf](#)

## **Frederick County Board of Supervisor's**

### **Finance/Audit Committee Charter**

#### **I. Organization**

There shall be a committee of the Board of Supervisors ("Board") of Frederick County, Virginia ("County") known as the Finance Committee ("Committee"). The Committee shall be comprised of three (3) members of the Board of Supervisors who will be appointed by the Chairman of the Board, with one appointed as Chair, three (3) citizen members as appointed by the Chairman of the Board, and two (2) non-voting liaisons: the County Treasurer and the County Commissioner of the Revenue. The Finance Director will serve as secretary of the Committee with the duties including preparing agendas and reports to the Board. This Charter shall govern the Committee with regard to its duties and responsibilities. The goal of the Committee shall be to provide oversight for all financial policies, procurement policy, financial planning, risk management, debt issuance, budget development and other fiscal related issues.

#### **II. Purpose**

The primary function of the Committee is to review matters of a financial nature including proposed changes to fiscal/procurement policies and the review and recommendation for matters of a financial nature coming forward to the Board including, but not limited to, supplemental appropriations, transfers and contracts. The Committee's primary duties and responsibilities are as follows:

- To provide to the Board means for determining the manner in which policies, programs, and resources authorized by the Board are being deployed by management consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances, and directives.
- Develop and submit reports, draft policies and/or recommendations regarding audits and the finances of the County to the full Board for its consideration.
- To serve as the Audit Committee to assist the Board in carrying out its oversight responsibilities by reviewing financial information provided in the County's annual financial report.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

#### **III. Meetings and Quorum**

The Committee shall meet monthly or more or less frequently as circumstances dictate. The Chairman of the Board, the Chair of the Committee, or a majority of the Committee members may call or cancel meetings of the Committee. The Chair of the Committee shall prepare or approve an agenda in advance of each meeting. The County Administrator and the Director(s) with the responsibilities for finance shall be invited to all meetings. Other management officials and counsel to the Board may be invited as necessary. With the exception of Directors, the Chair may excuse any non-Committee members from attendance at any meeting or portion of any meeting. A majority of

the total Committee composition shall constitute a quorum for the purposes of conducting the business of the Committee.

#### **IV. Responsibilities**

The Committee shall have the following duties and responsibilities:

##### **A. Finance**

1. Review and advise the Board and senior management of the County with respect to finance initiatives, policies and procedures, including activities relating to procurement.

2. Provide direction during the preparation of the annual budget. Review the County Administrator's final budget proposal and provide recommendations to the Board with respect to those proposals including tax rates and fees.

3. Review and advise the Board on supplemental appropriation requests, transfers and change orders as dictated by policy.

4. Review the budgetary and financial implications of management's tactical and strategic plans.

5. Review periodic or interim budget and/or financial statements to ensure the County is operating within approved financial and budgetary allocations and that the County is appropriately safeguarding its financial resources.

##### **B. Audit**

1. Perform independent review and execute oversight of the financial reporting process, internal controls and independent auditors.

2. Provide a forum separate from management in which auditors and other interested parties can discuss the annual audit.

3. Meet with the external auditors during the entrance and exit conferences and at other times as needed or upon request of the external auditors. Review and approve the annual external audit engagement letter.

4. Manage the County's internal audit function including review and approval of the internal annual audit work plan, reports and recommendations. The internal auditor shall report functionally to the Chair of the committee or designee. The Committee chair, along with the County Administrator and Finance Director, shall conduct annual evaluations of the auditor's performance. The Committee Chairman shall participate in decisions regarding the appointment of the internal auditor and the acceptance of the internal audit plan.

##### **C. Other Duties Related to Review, Reports and Improvement Procedures**

1. Review and reassess annually the adequacy of this Charter, and conduct an annual self-assessment of this Committee's performance.

2. Report all meetings of the Committee to the Board on the matters discussed at each Committee meeting, as appropriate.

3. Perform any other activities consistent with this Charter, the County's goals, objectives and governing law, as the Committee or the Board deems necessary or appropriate.

Original: Adopted by Board of Supervisors 1/25/2012

Revisions:

9/9/2013: reduced Board of Supervisor representatives from four (4) to three (3)

9/29/2014: no changes

10/21/2015: no changes

9/13/2017: no changes

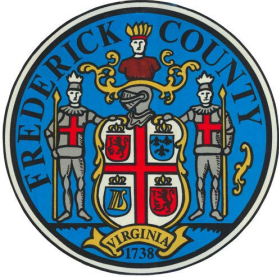
9/12/2018: no changes

9/11/2019: no changes

9/9/2020: no changes

11/10/2021: no changes

8/10/2022: no changes



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Items Not Requiring Action

---

**Title:** The Parks & Recreation Director returns unused proffer funds from the Stonewall Park playground project and the Bowman Amphitheater project.

**Attachments:**

[FinCmte20230816B1ParksProfferReturn.pdf](#)



## COUNTY of FREDERICK

Parks and Recreation Department

540/665-5678

Fax: 540/665-9687

E-mail: [fcprd@fcva.us](mailto:fcprd@fcva.us)

[www.fcprd.net](http://www.fcprd.net)

# MEMO

**To:** Finance Department  
**From:** Stacy Herbaugh, Director  
**Subject:** Unused Proffer Fund Returns  
**Date:** August 9, 2023

- The Parks and Recreation Department is requesting a FY 2023 fund return of \$1,822.46 in line 4-010-071090-8900-000-000 to the Parks and Recreation proffer account. This amount represents remaining proffer funds from the Stonewall Park playground project. The project is complete.
- The Parks and Recreation Department is requesting a FY 2023 fund return of \$34,311.25 in line 4-010-071100-8900-000-000 to the Parks and Recreation proffer account. This amount represents remaining proffer funds from the Bowman Amphitheater project. The project is complete.





Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Items For Information Only

---

**Title:** The Finance Director provides a General Fund Transfer Report for July 2023.

**Attachments:**

[FinCmte20230816C1TxfJuly2023.pdf](#)

BUDGET TRANSFERS JULY 2023		REASON FOR TRANSFER	FROM	TO	ACCT	CODE	AMOUNT
DATE	DEPARTMENT/GENERAL FUND						
							Page 1
7/1/2023	PARKS AND RECREATION ADMINISTRATION	CORRECT BUDGET YOUTH DEVELOPMENT CENTER/GYM SPACE	7101	5604	000	001	(14,615.00)
	RECREATION CENTERS AND PLAYGROUNDS		7104	3010	000	000	14,615.00
7/1/2023	JAIL COUNTY SHARE - JUVENILE DETENTION	REDUCE JUVENILE DETENTION BUDGET	3301	5605	000	001	(11,965.00)
	TRANSFERS/CONTINGENCY		9301	5890	000	000	11,965.00
7/21/2023	PUBLIC SAFETY COMMUNICATIONS	COVER INVOICES INCURRED IN FY24	3506	5413	000	000	(800.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	3004	000	000	800.00
	PUBLIC SAFETY COMMUNICATIONS		3506	5413	000	000	(5,000.00)
	PUBLIC SAFETY COMMUNICATIONS		3606	4003	000	000	5,000.00
	PUBLIC SAFETY COMMUNICATIONS		3506	5411	000	000	(200.00)
	PUBLIC SAFETY COMMUNICATIONS		3506	5408	000	000	200.00
7/31/2023	FIRE AND RESCUE	PURCHASE (2) AMBULANCES	3505	8005	000	000	799,482.00
	TRNSFERS/CONTINGENCY		9301	5890	000	000	(799,482.00)
8/2/2023	SHERIFF	ALERRT TRAINING EQUIPMENT	3102	5409	000	000	(93,805.90)
	SHERIFF		3102	8001	000	000	93,805.90
8/2/2023	ANIMAL SHELTER	SUPPLEMENT LINE ITEM COPIER LEASE FY24	4305	5401	000	000	(1,100.00)
	ANIMAL SHELTER		4305	9001	000	000	1,100.00
8/7/2023	FIRE AND RESCUE	HGAC ADMINISTRATION FEE FOR AMBULANCE PURCHASE	3505	5413	000	000	(1,000.00)
	FIRE AND RESCUE		3505	8005	000	000	1,000.00
8/7/2023	INFORMATION TECHNOLOGY	MOVING SOPHOS TO LEASE LINE ITEM	1220	3005	000	000	(54,336.61)
	INFORMATION TECHNOLOGY		1220	9001	000	000	54,336.61



Finance Committee  
Agenda Item Detail  
Meeting Date: August 16, 2023  
Agenda Section: Items Not Requiring Action

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**Title:** The internal audits dated August 31, 2022 and February 28, 2023 are provided for review and discussion. The committee requested a status update meeting with the internal auditors on October 4, 2023.

**Attachments:**

[AuditCmte20230816InternalAudit20230228.pdf](#)  
[AuditCmte20230816InternalAudit20220831.pdf](#)

**COUNTY OF FREDERICK, VIRGINIA**

**INTERNAL AUDIT ENGAGEMENT**

**February 28, 2023**

## CONTENTS

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PROCEDURES PERFORMED .....	2
FINDINGS AND RECOMMENDATIONS .....	12

**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

Mr. Charles S. DeHaven, Jr.  
Chairman of the Board of Supervisors  
County of Frederick, Virginia

We have performed the procedures enumerated on pages 2 through 11 on selected accounting records and transactions of the County of Frederick, Virginia (the “County”) for the period September 1, 2022 to February 28, 2023. The County’s management is responsible for the accounting records and transactions.

The County has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings can be found on pages 2 through 14.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County’s accounting records and transactions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The entity’s responses, titled Corrective Action Plans, to our recommendations are included in this report. The responses were not subjected to the agreed-upon-procedures performed during our engagement and, accordingly, we express no opinion or report on them.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
July 11, 2023

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED

#### **Accounts Payable Disbursements (COUNTY)**

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$10,000 and \$100,000, two for items between \$5,000 and \$10,000, and one under \$5,000 each period and five disbursements in excess of \$100,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.
- If amount is greater than \$100,000, determine that there is evidence of public bid notice.
  - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine ten new vendors for validity.

#### **General Government Payroll (COUNTY)**

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorize amount per Personal Action Form ("PA").
- Time is supported by an approved time card signed by the department head.
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **General Government Payroll (COUNTY) (Continued)**

Select five new employees noting:

- Department head or supervisor has signed the PA form.
- Employee file contains an I-9 form.
- Data on the PA form agrees to the employee master file in the system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

#### **Bank Reconciliations**

Select one bank reconciliation during the period under review and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine fifteen treasurer checks and fifteen other checks shown as outstanding noting:
  - That payee is in compliance with County policy. (No checks written to cash or bearer)
  - The person signing the check is authorized to issue the check.
- Examine all outstanding checks greater than \$15,000 noting:
  - That payee is in compliance with County policy. (No checks written to cash or bearer)
  - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Examine all checks greater than \$15,000 and ten smaller checks that cleared the bank the first ten days in the subsequent month to proper inclusion/exclusion on the outstanding check list.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.
- Examine checks from the prior visit sample of checks that had not cleared the bank noting:
  - That payee is in compliance with County policy. (No checks written to cash or bearer)
  - The person signing the check is authorized to issue the check.

#### **Treasurer's Checks**

Select a sample of ten treasurer's checks noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation.

#### **Abatements**

Obtain an electronic file of abatements and select twenty abatements and agree to supporting documentation.



## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Accounts Payable Disbursements (SCHOOLS)**

Select a random sample of ten disbursements (of the ten disbursements, three will be for items greater than \$5,000, two for items under \$5,000, and five disbursements in excess of \$200,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is less than \$5,000, one quote was obtained.
- If amount is between \$5,000 and \$30,000, three verbal quotes were obtained.
- If the amount is between \$30,000 and \$200,000, four written quotes were obtained.
- If the amount is greater than \$200,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- For construction contracts in excess of \$100,000, examine bid bond from Surety Company that accompanies contract.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address, excluding employee HSA accounts.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

#### **General Payroll (SCHOOLS)**

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Assignment and Annual Contract memo from the Superintendent.
- Time is supported by an approved time card signed by the department head (if applicable).
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head has signed the PA form.
- Employee file contains an I-9 form.
- Data in employee file and new hire paperwork agrees to employee information per employee master file on payroll system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **General Payroll (SCHOOLS) (Continued)**

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Using CAAT's, search for employees that were paid twice within the same period. Select individuals to examine.

#### **Analysis of A/R Cash Receipts (SCHOOLS)**

Compare two days of cash receipts scheduled by the clerk opening the mail with the amounts deposited by the Accounts Receivable Clerk noting:

- The deposit slip agrees to the sum of all checks received.
- Support for all receipts is maintained in the A/R binder.
- The coding of revenue accounts compares appropriately to type of receipt.

#### **Program Expenditures (SOCIAL SERVICES)**

Select a random sample of ten purchase orders noting:

- Amount in client's case file matches purchase order.
- Vendor established in the system matches name in purchase order.
- Name on purchase order matches client.
- Purchase order was approved prior to any encumbrances.

Obtain the preliminary warrant register with caseworker's and aide's approval and compare that to the warrant register approved by the Director to ensure that no warrants were issued after approval by the Director.

Select a random sample of ten program expenditure disbursements noting:

- Evidence of timely authorized approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.
- Review case file to determine if client is authorized to receive this specific type of assistance.

Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Accounts Payable Disbursements (SOCIAL SERVICES)**

Select a random sample of ten disbursements noting:

- Evidence of approval by the Director of Social Services.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.

#### **Payroll (SOCIAL SERVICES)**

From the payroll register, select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount in employee file.
- Agree amount to payroll register.
- Compare direct deposit authorization signed by the employee to the account number that the direct deposit went into on the confirmation returned from the bank.

Select two payrolls during the period and compare net pay per the payroll register to the confirmation returned from the bank to ensure that net payroll register agrees to amount deposited by the bank.

Examine confirmation returned from the bank for duplicate employee account numbers.

Based on the number of days in the month, recalculate the maximum amount of “beeper pay” that could be paid. Compare this to the total amount of beeper pay for the month.

Select three new employees each period noting:

- Data in the personnel file matches information keyed into the Peachtree module, such as name, pay rate, bank account number.
- If individual is replacing someone, test system to determine that former employee has been inactivated in the system.

Compare payroll warrant registers for several periods looking for employees that are no longer on payroll. For employees no longer on the payroll, determine that their last payment coincides with their final day of work.

#### **Cash Disbursements (REGIONAL JAIL)**

Select a sample of ten disbursements from the inmate account and five disbursements from the canteen account noting:

- Evidence of authorized departmental approval or inmate approval.
- Payee and amount agree to supporting documentation.
- Consider the appropriateness of the expenditure in relation to the type of account.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Bank Reconciliations (REGIONAL JAIL)**

Select one bank reconciliation and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine five checks shown as outstanding noting:
  - Payee and amount agree with supporting documentation.
  - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.

#### **Accounts Payable Disbursements (REGIONAL JAIL)**

Select a random sample of five disbursements noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.
- If amount is greater than \$100,000, determine that there is evidence of public bid notice.
  - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.
- Examine vendors with the same address.

#### **Accounts Payable Disbursements (SHERIFF)**

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$10,000 and \$100,000, two for items between \$5,000 and \$10,000, and one under \$5,000 each period and five disbursements in excess of \$100,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
- If amount is between \$10,000 and \$99,999, there was documentation of use of unsealed bidding or unsealed request for proposals.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### Accounts Payable Disbursements (SHERIFF) (Continued)

- If the amount is greater than \$100,000, determine that there is evidence of public bid notice.
  - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.

Using CAAT's, run a summary of disbursements each period summarized by vendor name. Examine dates of payments and amounts below \$2,000 to indicate possible order splitting.

#### Focused Testing (SOCIAL SERVICES)

Select the two most current quarterly 941 filings for the two federal ID's at Social Services (in-home services and social services) and perform the following:

- Examine documentation that they were prepared and completed timely (by the last day of the month following the quarter end).
- Inquire about and review any delinquent notices from the IRS that have been reviewed.
- Examine reconciliation from Social Services records to 941 filed with IRS and agree balances from reconciliation to 941.
- Recalculate the calculations of payroll taxes on the 941.
- Examine documentation of timely payment with filed 941.

Select two monthly Special Welfare reconciliations and perform the following:

- Agree ten entries per month between Social Services ledgers and County general ledger.
- Review reconciliation and document that reconciling items between Social Services and County consist of interest or cancelled checks. Gain an understanding of any other reconciling items. Document any unidentified reconciling items.
- Test for clerical accuracy.

Select ten voided checks during the period under review and perform the following:

- Examine notification of voided check to Treasurer using standard void check notification.
- Ensure notification was made timely (within a day).

Request documentation that quarterly review of outstanding check report was performed and that checks that needed voiding were properly voided.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Focused Testing (SOCIAL SERVICES) (Continued)**

Select the annual, quarterly, or monthly State LASER report reconciliation.

- Verify that the department of Social Services has reconciled the LASER report to the internal Social Services Thomas Brothers system and the County's general ledger.
- Review and determine that all reconciling items have been identified.

Select five individual gas card expenditures, noting the following:

- Examine documentation of the use of the check-in and check-out log.
- Per review of the log, ensure the gas cards were returned reasonably after stated use.
- Trace individual expenditure to gas card billing statement. Review disbursement to gas card vendor noting timely payment and avoidance of penalties.
- Ensure documentation has been made of the individual case name that any expenditure is related to.
- Ensure approval has been made for expenditure and that approval is properly documented.

Select five individual credit card expenditures noting the following:

- The card has a single purchase limit.
- Training was provided to card user.
- Trace one expenditure for each card to billing statement and monthly reconciliation.
- If an item purchased for a program expense is returned, ensure that the credit on the statement is applied to the same budget item.
- Ensure case name was properly documented with expenditure.
- Ensure approval has been made for expenditure and that it is properly documented.
- Review disbursement to credit card company, noting timely payment and avoidance of penalties.
- Purchase is within "Card Use" section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.

Select ten travel reimbursements filed and review for the following:

- Review documentation noting proper approval for travel reimbursements. Travel reimbursements should include employee's signature, as well as Supervisor and Director.
- Ensure per diem limits, as authorized, have been complied with.
- Ensure documentation has been made noting the individual case name that any expenditure is related to.
- Ensure County approved mileage rates are used.
- Ensure supporting documentation is filed with travel reimbursement.

#### **Revenue Recovery Program (FIRE AND RESCUE)**

Select a sample of ten daily logs and perform the following:

- Verify patient and/or hospital authorization for each run.
- Verify that a staff record was submitted to hospital.
- Check to see that the log was sent to the billing company in a timely manner.
- Any amounts that were written off are accompanied by supporting documentation.

Select the two most recent Quarterly Allocation Spreadsheets and perform the following:

- Verify that the report was reconciled to the G/L.
- Review and determine that all reconciling items have been identified.
- Test the mathematical accuracy of the reconciliation.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **P-Card Program (COUNTY)**

Select a sample of 5 individual cards noting:

- The card has a single purchase limit.
- Training was provided to card user.

Select a sample of 3 departments, and the associated summary statement for that department, noting:

- Purchases fall within the following criteria:
  - Has an associated purchase order and/or,
  - Is \$5,000 or greater and has a standing PO and/or,
  - Is \$5,000 or greater and does not require a PO and/or,
  - Utility payments (phone, cellular phone, cable, water/sewer, gas).
- Log is maintained for all charges made on department cards for the month associated with the statement selected.
- Department card is maintained in secure location
- Inquire of department p-card managers if they maintain a list of PINs for all cardholders. Additionally, inquire of a cardholder for the department if they are aware if a list of PINs is maintained by the department manager or another department staff.

For all card statements selected above verify that:

- Purchases are within “Card Use” section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.
- A monthly reconciliation was performed.
- Payment summary is prepared by Program manager and signed by department head and another individual if the department head used the card.
- Payment was made within 25 day grace period.

#### **Computer Inventory (COUNTY)**

For purchases of computer equipment subject to asset tagging during the period:

- For a sample of five purchases, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.
- Using CAATs, determine the amount of unused equipment remaining in inventory based on the listing provided. Report if unused equipment purchased prior to three months exceeds 10% of inventory on hand.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine:

- All equipment issued to the employee was returned and the device asset tag was unassigned.
- Equipment was returned within one week of employee termination.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Computer Inventory (SCHOOLS)**

For a sample of five purchases of computer equipment subject to asset tagging during the period, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine all equipment issued to the employee was returned and the device asset tag was unassigned.

#### **Student Device Inventory (SCHOOLS)**

Using CAATS, review list of tagged devices issued to students during the period under review for duplicate issuances to students.

For the school year beginning in the period under review:

- Using CAATS, compare list of enrollment to the list of students who received tagged devices to ensure only students enrolled in the County Schools or a fiscal agent, or enrolled through a private school receiving County School funding obtained devices.

For the school year ended in the period under review:

- Using CAATS, obtain a listing of tagged equipment marked as “Lost” after the end of school year inventory. For a sample of 10 computers, review documentation to note:
  - Effort was made to bill the student for missing equipment.
  - If the lost item was determined to be unrecoverable, equipment was deactivated in the system.

#### **Commissioner of the Revenue**

Examine real estate rezoning reports approved by the Board of Supervisors and resulting documentation from taxation system noting that zoning classification was changed accordingly and within a timely manner.

Examine the most recent update from the Virginia Department of Motor Vehicles. Select 20 additions, not already identified through the sale of a County decal. Note that date taxed, used for prorating of tax, is appropriate.



**COUNTY OF FREDERICK, VIRGINIA**  
**FINDINGS AND RECOMMENDATIONS**

**Accounts Payable Disbursements (COUNTY)**

No exceptions noted.

**General Government Payroll (COUNTY)**

No exceptions noted.

**Bank Reconciliations**

No exceptions noted.

**Treasurer's Checks**

No exceptions noted.

**Abatements**

No exceptions noted.

**Accounts Payable Disbursements (SCHOOLS)**

No exceptions noted.

**General Payroll (SCHOOLS)**

No exceptions noted.

**Analysis of A/R Cash Receipts (SCHOOLS)**

No exceptions noted.

**Program Expenditures (SOCIAL SERVICES)**

No exceptions noted.

**Accounts Payable Disbursements (SOCIAL SERVICES)**

No exceptions noted.

**Payroll (SOCIAL SERVICES)**

No exceptions noted.

**Cash Disbursements (REGIONAL JAIL)**

No exceptions noted.

**COUNTY OF FREDERICK, VIRGINIA**  
**FINDINGS AND RECOMMENDATIONS**  
**(Continued)**

**Bank Reconciliations (REGIONAL JAIL)**

No exceptions noted.

**Accounts Payable Disbursements (REGIONAL JAIL)**

No exceptions noted.

**Accounts Payable Disbursements (SHERIFF)**

No exceptions noted.

**Focused Testing (SOCIAL SERVICES)**

No exceptions noted.

**Revenue Recovery Program (FIRE AND RESCUE)**

No exceptions noted.

**P-card Program (COUNTY)**

No exceptions noted.

**Computer Inventory (COUNTY)**

Unused inventory is tracked outside of the asset tagging system. The listing provided did not have any support regarding the length of time in storage, when the equipment was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from February 28, 2023.

There were eight community computers that were assigned to an individual instead of a specific location.

There is no documentation regarding the return of terminated employees' equipment.

**COUNTY OF FREDERICK, VIRGINIA**  
**FINDINGS AND RECOMMENDATIONS**  
**(Continued)**

**Computer Inventory (SCHOOLS)**

No exceptions noted.

**Student Device Inventory (SCHOOLS)**

No exceptions noted.

**Commissioner of the Revenue**

No exceptions noted.

## **CORRECTIVE ACTION PLAN**

### **Findings:**

#### **Computer Inventory (COUNTY)**

Unused inventory is tracked outside of the asset tagging system. The listing provided did not have any support regarding the length of time in storage, when the equipment was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from February 28, 2023.

There were eight community computers that were assigned to an individual instead of a specific location.

There is no documentation regarding the return of terminated employees' equipment.

#### **Corrective Action Plan (CAP):**

The following policy has been created to resolve the findings identified in the audit.

## IT ASSET TRACKING POLICY

- I. **PURPOSE:** To establish policy, procedure and responsibilities for the asset tracking of Frederick County owned IT equipment and peripherals (“equipment” shall include peripherals) to include agencies for which Frederick County serves as fiscal agent.
- II. **SCOPE:** This policy applies to all Frederick County Departments and those agencies for which Frederick County serves as fiscal agent.
- III. **POLICY:** Unless otherwise specified in this policy, all IT equipment identified in the IT Procurement Policy will be tracked by the IT Department. Records maintained by the IT Department will include, but not limited to, equipment inventory, equipment user and equipment location.

#### IV. DEFINITIONS:

*Employee Equipment Form:* An agreement signed by the County employee accepting responsibility for returning County owned assets upon employment termination.

*Equipment Inventory:* A record of County owned IT Equipment that includes pertinent information regarding the asset and its location.

*Equipment Location:* The physical location of IT equipment.

*Equipment User:* County employee (or County Department in the case of general use and enterprise/vocational IT equipment) who is assigned the asset and accepts responsibility for the asset.

*IT Equipment:* All computer equipment, or other asset that is connected to a computer to increase functional range or efficiency to including but not limited to: personal computers, laptops, file servers, printers, bar code readers, palm pilots, copiers, and wireless communications.

*Master Spreadsheet:* Asset tracking record maintained by the IT Department.

*Termination Alert:* Email generated by the HR Department to notify identified staff of the termination of employment of a County employee.

#### V. RESPONSIBILITIES:

- a. The Frederick County IT Department shall:

- i. Procure all IT equipment per the IT Procurement Policy and Frederick County Procurement Policy.
- ii. Establish and maintain an IT equipment asset tracking system.
  - 1. As IT equipment is ordered, enter purchase information in the master spreadsheet and verify that all purchased equipment is received.
  - 2. As IT equipment is received, enter identifying equipment information in the master spreadsheet.
  - 3. Prior to IT equipment being distributed, the IT Department will verify that an Employee Equipment Agreement Form has been signed by the user.
    - a. The Employee Equipment Agreement Form is signed during the New Employee Orientation and is on file in the HR Department.
    - b. HR will make the form part of the employee's file.
  - 4. As IT equipment is distributed, enter equipment user and equipment location in the master spreadsheet.
    - a. An IT Help Desk ticket is created by either the IT Department or the user department.

*General use equipment and enterprise/vocational IT equipment not assigned to an individual user will identify the using department as the user and the Department Head will maintain custodial responsibility.*
  - 5. As users are identified as terminated by the HR Department, the IT Department will verify that all assigned equipment is returned to the County and the master spreadsheet is updated to reflect that the equipment is available to be assigned to another user.
    - a. IT will be notified of terminated employees via the Termination Alerts that are sent to key personnel by the HR Department.
    - b. IT will notify the HR Department if equipment is not returned within three business days of employment separation.
    - c. HR will notify the Finance Department (Payroll) when there is a need to recoup funds for unused equipment.
    - d. The Finance Department (Payroll) will withhold the equipment funds from the employee's final pay.
  - 6. As equipment is reassigned, add a new record to the master spreadsheet reflecting the new user, location, and identifying equipment information.
    - a. The user department will submit an IT Help Desk "New Employee Request".
  - 7. As equipment is permanently taken out of service, the master spreadsheet is updated to reflect the disposal. The equipment is disposed of by the IT Department following County policy.
- b. Frederick County Constitutional Officers, Department Heads and Chiefs of other agencies for which Frederick County serves as fiscal agent shall:

- i. Establish a departmental procedure to ensure timely submission of New Employee Requests through the IT Help Desk.
- ii. Establish a departmental procedure to report to the IT Department, within 1 week of termination, that equipment assigned to terminated employee has been returned.
- iii. Establish a departmental procedure to ensure general use and enterprise/vocational IT equipment is accounted for and report to the IT Department for disposal per County policy.
- iv. Establish a procedure to request IT equipment replacement, through the IT Help Desk, for items that fall outside of the Computer Replacement Process (IT Procurement Policy, section VI), to include budgeting funds and following both the IT Procurement Policy and Frederick County Procurement Policy.

**VI. COMPLIANCE:**

This policy is subject to the biannual Internal Audit and reported to the Frederick County Audit Committee. The County engages an independent auditor from a public accounting firm to perform agreed-upon procedures to provide independent assurance that the County's risk management, governance and internal control processes are operating effectively. The agreed-upon procedures are approved annually by the County Administrator.

The County Administrator shall be notified of policy violations through the draft Internal Audit. The County Administrator, or designee, shall request and assess corrective action plan(s) (CAP). An approved CAP will become part of the final Internal Audit Report. The final report is forwarded to the Frederick County Audit Committee for review and, if necessary, action.

Violation of this policy may result in disciplinary action up to and including termination of employment.

7/10/23



I acknowledge that while I am working for Frederick County, I will take proper care of all company equipment that I am issued. I further understand that upon termination, I will return all Frederick County's property, and that the property will be returned in proper working order, subject to ordinary wear and tear. I understand I may be held financially responsible for lost or damaged property.

According to Frederick County policy, all employees are required to return all County property upon separation of employment. Upon separation, you will have three business days to return County equipment. Failing to do so will result in a deduction being made to the employee's final paycheck. Please return all property to your Department Head or their designee.

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Employee Signature

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Date



**COUNTY OF FREDERICK, VIRGINIA**

**INTERNAL AUDIT ENGAGEMENT**

**AUGUST 31, 2022**

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**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

Mr. Charles S. DeHaven, Jr.  
Chairman of the Board of Supervisors  
County of Frederick, Virginia

We have performed the procedures enumerated on pages 2 through 11 on selected accounting records and transactions of the County of Frederick, Virginia (the "County") for the period March 1, 2022 to August 31, 2022. The County's management is responsible for the accounting records and transactions.

The County has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings can be found on pages 2 through 14.

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County's accounting records and transactions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The entity's responses, titled Corrective Action Plans, to our recommendations are included in this report. The responses were not subjected to the agreed-upon-procedures performed during our engagement and, accordingly, we express no opinion or report on them.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

*Brown, Edwards & Company, S. L. P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
November 17, 2022

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED

#### **Accounts Payable Disbursements (COUNTY)**

Select a random sample of ten disbursements (of the ten disbursements, at least two for items between \$5,000 and \$70,000, two for items between \$2,000 and \$5,000, and one under \$2,000 each period and five disbursements in excess of \$70,000, if available) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If prior to July 1, 2022:
  - If amount is between \$2,000 and \$4,999, there was documentation of three verbal quotes.
  - If amount is between \$5,000 and \$69,999, there was documentation of four written quotes.
  - If amount is greater than \$70,000, determine that there is evidence of public bid notice.
- If after July 1, 2022:
  - If amount is between \$5,000 and \$9,999, there was documentation of one written quote.
  - If amount is between \$10,000 and \$79,999 for professional services or if amount is between \$10,000 and \$99,999 for goods and nonprofessional services, eVA was used to publicly post request for quotes, unsealed bids or unsealed proposals, or in lieu of eVA, a rideable or cooperative contract was used.
  - If amount is greater than \$80,000 and for professional services, or if the amount is greater than \$100,000 and for goods and nonprofessional services, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address.
- Compare the current to date vendor master listing with the prior vendor master listing and examine ten new vendors for validity.

#### **General Government Payroll (COUNTY)**

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorize amount per Personal Action Form ("PA").
- Time is supported by an approved time card signed by the department head.
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **General Government Payroll (COUNTY) (Continued)**

Select five new employees noting:

- Department head or supervisor has signed the PA form.
- Employee file contains an I-9 form.
- Data on the PA form agrees to the employee master file in the system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

#### **Bank Reconciliations**

Select one bank reconciliation during the period under review and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine fifteen treasurer checks and fifteen other checks shown as outstanding noting:
  - That payee is in compliance with County policy. (No checks written to cash or bearer)
  - The person signing the check is authorized to issue the check.
- Examine all outstanding checks greater than \$15,000 noting:
  - That payee is in compliance with County policy. (No checks written to cash or bearer)
  - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Examine all checks greater than \$15,000 and ten smaller checks that cleared the bank the first ten days in the subsequent month to proper inclusion/exclusion on the outstanding check list.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.
- Examine checks from the prior visit sample of checks that had not cleared the bank noting:
  - That payee is in compliance with County policy. (No checks written to cash on bearer)
  - The person signing the check is authorized to issue the check.

#### **Treasurer's Checks**

Select a sample of ten treasurer's checks noting:

- Evidence of authorized approval.
- Payee and amount agree to supporting documentation.

#### **Abatements**

Obtain an electronic file of abatements and select twenty abatements and agree to supporting documentation.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Accounts Payable Disbursements (SCHOOLS)**

Select a random sample of ten disbursements (of the ten disbursements, three will be for items greater than \$5,000, two for items under \$5,000, and five disbursements in excess of \$200,000) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is less than \$5,000, one quote was obtained.
- If amount is between \$5,000 and \$30,000, three verbal quotes were obtained.
- If the amount is between \$30,000 and \$200,000, four written quotes were obtained.
- If the amount is greater than \$200,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- For construction contracts in excess of \$100,000, examine bid bond from Surety Company that accompanies contract.

Using CAAT's, evaluate electronically all A/P cash disbursements for:

- Duplicate check numbers.
- Gap detection of check sequences.
- Duplicate payments (same date, payee, and amount).

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.
- Examine vendors with the same address, excluding employee HSA accounts.
- Compare the current to date vendor master listing with the prior vendor master listing and examine five new vendors for validity.

#### **General Payroll (SCHOOLS)**

Select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount per Assignment and Annual Contract memo from the Superintendent.
- Time is supported by an approved time card signed by the department head (if applicable).
- Recalculate gross pay based on approved hours and rate of pay.
- Agree amount per cancelled check or voucher to payroll register.

Select five new employees noting:

- Department head has signed the PA form.
- Employee file contains an I-9 form.
- Data in employee file and new hire paperwork agrees to employee information per employee master file on payroll system.
- If individual is replacing someone in a budgeted position, test system to determine that former employee has been inactivated in the system.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **General Payroll (SCHOOLS) (Continued)**

Using CAAT's, compare employee payrolls from period to period and select five individuals whose gross pay changed and agree the change to personnel records.

Using CAAT's, search for employees that were paid twice within the same period. Select individuals to examine.

#### **Analysis of A/R Cash Receipts (SCHOOLS)**

Compare two days of cash receipts scheduled by the clerk opening the mail with the amounts deposited by the Accounts Receivable Clerk noting:

- The deposit slip agrees to the sum of all checks received.
- Support for all receipts is maintained in the A/R binder.
- The coding of revenue accounts compares appropriately to type of receipt.

#### **Program Expenditures (SOCIAL SERVICES)**

Select a random sample of ten purchase orders noting:

- Amount in client's case file matches purchase order.
- Vendor established in the system matches name in purchase order.
- Name on purchase order matches client.
- Purchase order was approved prior to any encumbrances.

Obtain the preliminary warrant register with case-worker's and aide's approval and compare that to the warrant register approved by the Director to ensure that no warrants were issued after approval by the Director.

Select a random sample of ten program expenditure disbursements noting:

- Evidence of timely authorized approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.
- Review case file to determine if client is authorized to receive this specific type of assistance.

Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with the same addresses and investigate those which had activity during the period under review.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Accounts Payable Disbursements (SOCIAL SERVICES)**

Select a random sample of ten disbursements noting:

- Evidence of approval by the Director of Social Services.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.
- Examine cancelled check to determine that payee and amount agree to information on warrant register.

#### **Payroll (SOCIAL SERVICES)**

From the payroll register, select a sample of five payroll disbursements noting:

- Rate of pay used to calculate gross pay agrees to authorized amount in employee file.
- Agree amount to payroll register.
- Compare direct deposit authorization signed by the employee to the account number that the direct deposit went into on the confirmation returned from the bank.

Select two payrolls during the period and compare net pay per the payroll register to the confirmation returned from the bank to ensure that net payroll register agrees to amount deposited by the bank.

Examine confirmation returned from the bank for duplicate employee account numbers.

Based on the number of days in the month, recalculate the maximum amount of “beeper pay” that could be paid. Compare this to the total amount of beeper pay for the month.

Select three new employees each period noting:

- Data in the personnel file matches information keyed into the Peachtree module, such as name, pay rate, bank account number.
- If individual is replacing someone, test system to determine that former employee has been inactivated in the system.

Compare payroll warrant registers for several periods looking for employees that are no longer on payroll. For employees no longer on the payroll, determine that their last payment coincides with their final day of work.

#### **Cash Disbursements (REGIONAL JAIL)**

Select a sample of ten disbursements from the inmate account and five disbursements from the canteen account noting:

- Evidence of authorized departmental approval or inmate approval.
- Payee and amount agree to supporting documentation.
- Consider the appropriateness of the expenditure in relation to the type of account.



## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Bank Reconciliations (REGIONAL JAIL)**

Select one bank reconciliation and perform the following:

- Compare the balance on the reconciliation to the general ledger.
- Examine five checks shown as outstanding noting:
  - Payee and amount agree with supporting documentation.
  - The person signing the check is authorized to issue the check.
- Read the outstanding check schedule noting all checks outstanding for more than 217 days.
- Examine the bank statement for the following month to verify all deposits in transit cleared the bank.
- Verify the clerical accuracy of the bank reconciliation.
- Agree the bank balance to the bank statement.

#### **Accounts Payable Disbursements (REGIONAL JAIL)**

Select a random sample of five disbursements noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$2,000 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$69,999, there was documentation of four written quotes.
- If amount is greater than \$70,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

Using CAAT's:

- Compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.
- Examine vendors with the same address.

#### **Accounts Payable Disbursements (SHERIFF)**

Select a random sample of ten disbursements (of the ten disbursements, at least five will be for items between \$5,000 and \$69,999, two for items between \$2,000 and \$4,999, one under \$2,000, and two disbursements in excess of \$70,000, if applicable) noting:

- Evidence of authorized departmental approval.
- Payee and amount agree to supporting documentation, i.e. invoice, purchase order, receiving documentation, as applicable.
- If amount is between \$2,000 and \$4,999, there was documentation of three verbal quotes.
- If amount is between \$5,000 and \$69,999, there was documentation of four written quotes.
- If amount is greater than \$70,000, determine that there is evidence of public bid notice.
- Consider the appropriateness of the expenditure account charged and trace expenditure to the general ledger.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Accounts Payable Disbursements (SHERIFF) (Continued)**

Using CAAT's, compare the most current to date vendor master listing to the most current to date employee master listing for vendors and employees with same addresses and investigate those which had activity during period under review.

Using CAAT's, run a summary of disbursements each period summarized by vendor name. Examine dates of payments and amounts below \$2,000 to indicate possible order splitting.

#### **Land Use and Tax Relief (COMMISSIONER OF REVENUE)**

Select a sample of five Land Use tax relief deferrals and five Tax Relief for the Elderly or Permanently Disabled deferrals during the period under review noting:

- A formal application was received and approved by the Commissioner of Revenue's office.
- Using guidelines from the state, eligibility was properly determined.
- Documentation exists that information on applications was verified by Commissioner of Revenue employees.
- For Tax Relief applications, inquire of the Commissioner how they have ensured that the asset and/or income information on the application is complete. Review documentation that these procedures were performed.

#### **Focused Testing (SOCIAL SERVICES)**

Select the two most current quarterly 941 filings for the two federal ID's at Social Services (in-home services and social services) and perform the following:

- Examine documentation that they were prepared and completed timely (by the last day of the month following the quarter end).
- Inquire about and review any delinquent notices from the IRS that have been reviewed.
- Examine reconciliation from Social Services records to 941 filed with IRS and agree balances from reconciliation to 941.
- Recalculate the calculations of payroll taxes on the 941.
- Examine documentation of timely payment with filed 941.

Select two monthly Special Welfare reconciliations and perform the following:

- Agree ten entries per month between Social Services ledgers and County general ledger.
- Review reconciliation and document that reconciling items between Social Services and County consist of interest or cancelled checks. Gain an understanding of any other reconciling items. Document any unidentified reconciling items.
- Test for clerical accuracy.

Select ten voided checks during the period under review and perform the following:

- Examine notification of voided check to Treasurer using standard void check notification.
- Ensure notification was made timely (within a day).

Request documentation that quarterly review of outstanding check report was performed and that checks that needed voiding were properly voided.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Focused Testing (SOCIAL SERVICES) (Continued)**

Select the annual, quarterly, or monthly State LASER report reconciliation.

- Verify that the department of Social Services has reconciled the LASER report to the internal Social Services Thomas Brothers system and the County's general ledger.
- Review and determine that all reconciling items have been identified.

Select five individual gas card expenditures, noting the following:

- Examine documentation of the use of the check-in and check-out log.
- Per review of the log, ensure the gas cards were returned reasonably after stated use.
- Trace individual expenditure to gas card billing statement. Review disbursement to gas card vendor noting timely payment and avoidance of penalties.
- Ensure documentation has been made of the individual case name that any expenditure is related to.
- Ensure approval has been made for expenditure and that approval is properly documented.

Select five individual credit card expenditures noting the following:

- The card has a single purchase limit.
- Training was provided to card user.
- Trace one expenditure for each card to billing statement and monthly reconciliation.
- If an item purchased for a program expense is returned, ensure that the credit on the statement is applied to the same budget item.
- Ensure case name was properly documented with expenditure.
- Ensure approval has been made for expenditure and that it is properly documented.
- Review disbursement to credit card company, noting timely payment and avoidance of penalties.
- Purchase is within "Card Use" section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.

Select ten travel reimbursements filed and review for the following:

- Review documentation noting proper approval for travel reimbursements. Travel reimbursements should include employee's signature, as well as Supervisor and Director.
- Ensure per diem limits, as authorized, have been complied with.
- Ensure documentation has been made noting the individual case name that any expenditure is related to.
- Ensure County approved mileage rates are used.
- Ensure supporting documentation is filed with travel reimbursement.

#### **Revenue Recovery Program (FIRE AND RESCUE)**

Select a sample of ten daily logs and perform the following:

- Verify patient and/or hospital authorization for each run.
- Verify that a staff record was submitted to hospital.
- Check to see that the log was sent to the billing company in a timely manner.
- Any amounts that were written off are accompanied by supporting documentation.

Select the two most recent Quarterly Allocation Spreadsheets and perform the following:

- Verify that the report was reconciled to the G/L.
- Review and determine that all reconciling items have been identified.
- Test the mathematical accuracy of the reconciliation.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **P-Card Program (COUNTY)**

Select a sample of 5 individual cards noting:

- The card has a single purchase limit.
- Training was provided to card user.

Select a sample of 3 departments, and the associated summary statement for that department, noting:

- Purchases fall within the following criteria:
  - Has an associated purchase order and/or,
  - Is \$5,000 or greater and has a standing PO and/or,
  - Is \$5,000 or greater and does not require a PO and/or,
  - Utility payments (phone, cellular phone, cable, water/sewer, gas).
- Log is maintained for all charges made on department cards for the month associated with the statement selected.
- Department card is maintained in secure location
- Inquire of department p-card managers if they maintain a list of PINs for all cardholders. Additionally, inquire of a cardholder for the department if they are aware if a list of PINs is maintained by the department manager or another department staff.

For all card statements selected above verify that:

- Purchases are within “Card Use” section of Purchasing Card Policies and Procedures prepared by the Frederick County Finance Department dated November 1, 2019.
- A monthly reconciliation was performed.
- Payment summary is prepared by Program manager and signed by department head and another individual if the department head used the card.
- Payment was made within 25 day grace period.

#### **Computer Inventory (COUNTY)**

For purchases of computer equipment subject to asset tagging during the period:

- For a sample of five purchases, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.
- Using CAATs, determine the amount of unused equipment remaining in inventory based on the listing provided. Report if unused equipment purchased prior to three months exceeds 10% of inventory on hand.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine:

- All equipment issued to the employee was returned and the device asset tag was unassigned.
- Equipment was returned within one week of employee termination.

## COUNTY OF FREDERICK, VIRGINIA

### PROCEDURES PERFORMED (Continued)

#### **Computer Inventory (SCHOOLS)**

For a sample of five purchases of computer equipment subject to asset tagging during the period, compare the number purchased per invoice to number of items tagged by IT as new equipment and ensure procurement policy was followed for the purchase.

Using CAATS, review list of issued and tagged equipment for duplicate issuances to employees.

Select a sample of five terminated employees during the period and review listing of issued equipment from IT to determine all equipment issued to the employee was returned and the device asset tag was unassigned.

#### **Student Device Inventory (SCHOOLS)**

Using CAATS, review list of tagged devices issued to students during the period under review for duplicate issuances to students.

For the school year beginning in the period under review:

- Using CAATS, compare list of enrollment to the list of students who received tagged devices to ensure only students enrolled in the County Schools or a fiscal agent, or enrolled through a private school receiving County School funding obtained devices.

For the school year ended in the period under review:

- Using CAATS, obtain a listing of tagged equipment marked as “Lost” after the end of school year inventory. For a sample of 10 computers, review documentation to note:
  - Effort was made to bill the student for missing equipment.
  - If the lost item was determined to be unrecoverable, equipment was deactivated in the system.

#### **Commissioner of the Revenue**

Examine real estate rezoning reports approved by the Board of Supervisors and resulting documentation from taxation system noting that zoning classification was changed accordingly and within a timely manner.

Examine the most recent update from the Virginia Department of Motor Vehicles. Select 20 additions, not already identified through the sale of a County decal. Note that date taxed, used for prorating of tax, is appropriate.

**COUNTY OF FREDERICK, VIRGINIA**  
**FINDINGS AND RECOMMENDATIONS**

**Accounts Payable Disbursements (COUNTY)**

No exceptions noted.

**General Government Payroll (COUNTY)**

No exceptions noted.

**Bank Reconciliations**

No exceptions noted.

**Treasurer's Checks**

No exceptions noted.

**Abatements**

No exceptions noted.

**Accounts Payable Disbursements (SCHOOLS)**

No exceptions noted.

**General Payroll (SCHOOLS)**

No exceptions noted.

**Analysis of A/R Cash Receipts (SCHOOLS)**

No exceptions noted.

**Program Expenditures (SOCIAL SERVICES)**

No exceptions noted.

**Accounts Payable Disbursements (SOCIAL SERVICES)**

No exceptions noted.

**Payroll (SOCIAL SERVICES)**

No exceptions noted.

**Cash Disbursements (REGIONAL JAIL)**

No exceptions noted.

**COUNTY OF FREDERICK, VIRGINIA**

**FINDINGS AND RECOMMENDATIONS  
(Continued)**

**Bank Reconciliations (REGIONAL JAIL)**

No exceptions noted.

**Accounts Payable Disbursements (REGIONAL JAIL)**

No exceptions noted.

**Accounts Payable Disbursements (SHERIFF)**

No exceptions noted.

**Land Use and Tax Relief (COMMISSIONER OF REVENUE)**

One electronic application did not have documentation of Commissioner of Revenue review or verification.

**Focused Testing (SOCIAL SERVICES)**

No exceptions noted.

**Revenue Recovery Program (FIRE AND RESCUE)**

One write-off was not accompanied by supporting documentation.

**P-card Program (COUNTY)**

One department maintained a list of PINs for some of the p-cards held by individuals.

**Computer Inventory (COUNTY)**

New equipment purchases are not tagged in the system until assigned to an employee. As a result, there is no tracking of assets for their full life cycle.

Unused inventory is tracked outside of the asset tagging system. The listing provided did not have any support regarding the length of time in storage, when the equipment was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from August 31, 2022.

Six units of decommissioned equipment were still showing as “operational” within the system and assigned to users.

Fifteen units of equipment were assigned to the incorrect user. Additionally, there were thirty-four community computers that were assigned to an individual instead of a specific location.

There is no documentation regarding the return of terminated employees’ equipment.

**COUNTY OF FREDERICK, VIRGINIA**  
**FINDINGS AND RECOMMENDATIONS**  
**(Continued)**

**Computer Inventory (SCHOOLS)**

Ten duplicate issuances of equipment to employees were noted.

**Student Device Inventory (SCHOOLS)**

One duplicate issuance of equipment to a student was noted.

Eight items noted as lost did not have evidence of effort being made to bill student for missing equipment.

One item was assigned to the wrong student ID.

**Commissioner of the Revenue**

No exceptions noted.





**SETH T. THATCHER  
COMMISSIONER**

# Frederick County, Virginia

OFFICE OF

COMMISSIONER OF THE REVENUE

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Fax: 540-667-6487

## **Brown Edwards Audit** **November 2022**

### **FINDINGS:**

Land Use & Tax Relief (COR)

One electronic application did not have documentation of COR review of application

### **CORRECTIVE ACTION PLAN:**

For review of online applications, a spreadsheet has been created for staff to indicate their initials and date upon review.

# MEMORANDUM

**TO:** Sharon Kibler  
Finance Department

**FROM:** Christine M. Bauserman, EMS Billing Manager *CMB*  
Fire and Rescue Department

**SUBJECT:** Corrective Action Plan (Revenue Recovery)

**DATE:** December 16, 2022

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This memo is to address the findings and recommendations from the fall County audit.

Findings: One write-off was not accompanied by supporting documentation.

Response: A refund request was received and forwarded to the third-party billing company. Another primary payor was identified and added to the account. This happened at the same time as the billing company's program was set to automatically write off the account due to time and meeting all other requirements. It was not caught by either the Billing Manager or the billing company. This has been corrected.

Action Plan: All refund requests received by the EMS Billing Manager will be logged in outlook tasks with a reminder date for regular follow-up to ensure future situations do not occur.

If you have any questions or need additional information, please do not hesitate to contact me.

# Frederick County Sheriff's Office

Sheriff Lenny Millholland



Major Steve A. Hawkins

1080 Coverstone Drive  
Winchester, Virginia 22602

Office (540) 662-6168  
Fax (540) 504-6400

TO: Finance  
FROM: Angela Carroll – Sheriff's Office  
SUBJECT: AUP REPORT  
DATE: December 7, 2022

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There was a finding for the Sheriff's Office in the audit report for keeping a list of pcard PINs. We have destroyed the list of PINs and will no longer keep a record of them. I've informed others to not keep a list of the PINs from here on out.

Thank you

Angela Carroll

## Computer Inventory – County

Finding-New Equipment purchases are not tagged in the system until assigned to an employee. As a result, there is no tracking of assets for their full cycle.

Corrective Action Plan- Assets will be tagged when received.

Finding-Unused inventory is tracked outside the asset tagging system. The listing provided did not have any support regarding the time in storage, when the computer was purchased, or whether it is a new or used item. We were unable to calculate the amount of unused equipment purchased prior to three months from August 31, 2022.

Corrective Action Plan- Tagging the assets when received will provide this information on unused inventory.

Finding- Six units of decommissioned equipment was still showing as “operational” with the system and assigned to users.

Corrective Action Plan- Spreadsheets will be updated when equipment is decommissioned.

Finding- Fifteen units of equipment were assigned to the incorrect user. Additionally, there were thirty-four community computers that were assigned to an individual instead of a specific location.

Corrective Action Plan- Community Computers are assigned to an employee of the department to provide greater accountability.

Finding-There is not documentation regarding the return of terminated employees 'equipment.

Corrective Action Plan- Staff will pursue developing a form of return items when developing the centralized inventory system.

Staff in pursuing demos for a centralized inventory system. While the intent of the system was for radios, the system will be available for all inventory management. Each department could utilize the system eliminating the need for multiple inventory systems.

TO: Sharon Kibler  
FROM: Rob Yost  
DATE: December 9, 2022  
RE: Audit Report Corrective Action Plan

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### **Computer Inventory (SCHOOLS)**

Ten duplicate issuances of equipment to employees were noted.

- These items have been corrected in inventory. Monthly database checks will be initiated to identify employees who may have duplicate inventory assigned to them. Staff will be reminded at monthly department meetings to check inventory assignments before assigning new inventory.

### **Student Device Inventory (SCHOOLS)**

One duplicate issuance of equipment to a student was noted.

- This item has been corrected in inventory. Staff will be reminded at monthly department meetings to check inventory assignments before assigning new inventory.

Eight items noted as lost did not have evidence of effort being made to bill students for missing equipment.

- For those items that need to be billed, documented communications will be maintained and reviewed weekly from the computer technician to the school bookkeeper.

One item was assigned to the wrong student ID.

- This item has been corrected in inventory. Staff will be reminded at monthly department meetings to check inventory assignments before assigning new inventory.