

Office of the District of Columbia Auditor Fiscal Year 2018 Work Plan

October 6, 2017

The Hon. Phil Mendelson
Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue NW
Washington D.C. 20004

Dear Chairman Mendelson:

I write to share the Fiscal Year 2018 work plan for the Office of the D.C. Auditor. This plan includes work carried over from FY 2017, reports we anticipate completing over the next several months, and others that we intend to initiate during the fiscal year. Because of their complexity, some may extend into the following year. It is our goal to complete each project within 10 months.

For each project, we provide a working title, the name of the relevant agency, a brief description of the project's goal, and the status of the work. The chart also indicates for each project whether it is required by the D.C. Code, was requested by an individual Councilmember, or was initiated at my discretion. I greatly appreciate the legislation enacted over the last two years to reduce the statutorily required audits, which has enhanced the ability of the office to focus on matters of greater importance to the D.C. Council.

Because priorities change and new issues emerge, we anticipate that this work plan will be modified during the coming year. Changes to the plan and our progress will be reflected in the status reports that we provide to you and other members of the Council every three months throughout the year.

Please let me know if you have any questions or comments on our FY 2018 work plan. Thank you for your ongoing support of this office and our work.

Sincerely yours,



Kathleen Patterson
District of Columbia Auditor

cc: Councilmembers
Officers of the Council
Betsy Cavendish, EOM

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Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
Note: Shaded projects are being conducted on contract with ODCA.						
Ongoing						
1	Housing Production Trust Fund (HPTF) Data Report	Councilmember Evans	Department of Housing and Community Development (DHCD)	To complete the final objective of the HPTF audit by documenting HPTF revenue/expenditures and number of units produced FY 2001 – FY 2016	Field Work	December 2017
2	AmeriNat Contract and Amber Overlook Project Review	Discretionary	Department of Housing and Community Development (DHCD)	To review AmeriNat contracts and the management of the Amber Overlook project at DHCD as part of HPTF review	Reporting	October 2017
3	Worksite Parking Program Audit	Discretionary	Department of General Services (DGS)	To review subsidized parking for District government employees, including in District-owned and leased properties	Field Work	December 2017
4	DCPS Elementary School Staffing Study	Discretionary	District of Columbia Public Schools (DCPS)	To examine staffing patterns in a sample of 8 elementary schools including their use of formula and at-risk funding	Reporting	October 2017
5	Public Vehicles-for-Hire Consumer Fund Audit	D.C. Code § 50- 301.20(j)	Department of For- Hire Vehicles (DFHV)	To audit the Public Vehicles-for-Hire Consumer Fund	Reporting	October 2017

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6	DC Early Intervention Program (IDEA Part C) Analysis	Councilmember Grosso	Office of the State Superintendent of Education (OSSE)	To analyze the District's use of federal IDEA Part C funds (early intervention services) to determine whether OSSE has appropriate budget and fiscal management practices to handle expansions under the Enhanced Special Education Services Amendment Act of 2014	Survey	Letter report on budget: Dec. 2017; Audit of program: March 2018
7	DBH and the DC Justice System	Discretionary	Department of Behavioral Health	Contract performance evaluation by the Council for Court Excellence to determine efficacy of DBH policies and procedures governing the provision of services to individuals involved in the criminal justice system	Ongoing	February 2018
8	First Source Compliance Audit	Discretionary	Department of Employment Services (DOES)	To evaluate DOES's enforcement of compliance of companies doing business with the District in meeting First Source requirements to hire D.C. residents	Field Work	November 2017
9	Evaluation of Overtime Payments for District Employees	Discretionary	DPW, DOC, DYRS, and DFS	To evaluate overtime payment trends for D.C. employees	Field Work	December 2017
10	D.C. Jail Review	Discretionary	Department of Corrections (DOC)	To evaluate conditions within D.C.'s Central Detention Facility and Correctional Treatment Facility including the physical condition of the cells and common areas	Survey	March 2018

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11	Internal Control Assessment of the District Government	Discretionary	District of Columbia Government	To develop a white paper that will focus on overall business processes and internal controls development in the District of Columbia government, and recommend a framework that provides guidance so employees have the benefit of clear policies and procedures, as well as internal controls that will assure the consistent application of policies and procedures	Field Work	February 2018
12	DCRA Process Review	Council Chairman Mendelson	Department of Consumer and Regulatory Affairs (DCRA)	To review DCRA's housing inspection process using a case study	Ongoing	January 2018
13	Audit of ANCs	DC Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To examine the "great weight" requirement in D.C. Code and determine how ANC views on D.C. government decisions are handled, and whether ANCs have an impact on decisions	Planning	March 2017
14	Domestic Violence Fatality Review Board Review/PAR Audit	D.C. Code § 1-614.14(c)	Office of Victim Services and Justice Grants (OVSJG) and Office of the Chief Medical Examiner (OCME)	To review the performance of the Domestic Violence Fatality Review Board	Planning	June 2018
15	Review of Ward 8 Contracts	Councilmember T. White	Office of Contracting and Procurement (OCP) and Events DC	To determine if OCP and Events DC awarded contracts properly	Planning	December 2017

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16	DCPS Enrollment Evaluation	Councilmember Cheh	Office of the State Superintendent of Education (OSSE) and D.C. Public Schools (DCPS)	Contract audit to evaluate the District's methodology for estimating future student enrollment and determine whether DCPS is using best practices when determining student enrollment projections	Not Started	September 2018
17	Legislative review of the Clean and Affordable Energy Act of 2008	Councilmember Cheh	Department of Energy and the Environment (DOEE)	To (1) assess whether the provisions of the 2008 Act have been implemented and whether the overarching purpose of reducing the District's contribution to climate change have been met, and (2) to identify changes to the program's structure or implementation that could make it more effective	Not Started	September 2018
18	DCPS Capital Improvement Fund Evaluation, FY 2017	D.C. Code § 38-2973.05	Department of General Services (DGS)	To determine whether the District met the process, quality, schedule, and cost objectives of the Facilities Master Plan and Capital Improvement Plan and Budget for FY 2017 with possible focus on the maintenance of renovated properties	Not Started	TBD
19	MPD First Amendment Evaluation	DC Code § 5-333.12(d)(1) and (2)	Metropolitan Police Department (MPD)	To ensure MPD complied with rules, regulations and laws pertaining to MPD investigations during FY 2017 concerning first amendment activities during and to determine whether MPD implemented recommendations in previous ODCA audit reports	Not Started	TBD
20	RPTAC Audit	D.C. Code § 47-825.01(l)(2)	Real Property Tax Appeal Commission	To determine whether the operations of the Real Property Tax Appeal Commission were efficient, effective, economical, and complied with relevant rules, regulations and laws	Not Started	TBD

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21	Certification of OCFO Revenue Estimate	D.C. Code § 1-206.03	Office of the Chief Financial Officer (OCFO)	To review, analyze and assess the reasonableness and attainability of the CFO's FY 2018 local source revenue estimate, and to determine if the issuance of the proposed general obligation bonds would cause the District to exceed its debt ceiling, as outlined in D.C. Code 1-206.03(b)(1)	Not Started	TBD
22	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Washington Convention and Sports Authority (Events DC)	To determine whether FY 2019 projected dedicated tax revenues, operation revenues, and excess reserve will be sufficient to meet the FY 2018 projected expenditures and reserve requirements of Events DC	Not Started	TBD
23	Recommendation Compliance Report	GAGAS	Previously Audited Agencies	To report on the status of recommendations issued from FY 2015-2017	Ongoing	January 2018
24	Health Inspections Audit	Discretionary	Department of Health (DOH)	To determine whether DOH performed health inspections efficiently, effectively, and in compliance with laws and regulations	Not Started	TBD
25	Grant Award Audit	Discretionary	TBD	To determine whether District agencies are awarding grants effectively, and in compliance with laws and regulations	Not Started	TBD
26	Revenue Evaluation	Discretionary	Revenue source and relevant agency to be determined	To determine whether revenues are being properly assessed and collected	Not Started	TBD
27	Review of Tax Enforcement Tools	Discretionary	Office of the Chief Financial Officer (OCFO) Office of Tax and Revenue (OTR)	To review best practices in tax administration and enforcement and to determine whether the Office of Tax and Revenue meets these standards	Not Started	TBD

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28	Evaluation of Special Revenue Funds and Their Use	Discretionary	Office of the Chief Financial Officer (OCFO)	To evaluate how Special Purpose Revenue Funds are utilized, if they are utilized consistent with statute, and whether their proliferation violates sound financial practice	Not Started	TBD
29	Audit of the Availability of Information Linking Invoices to Payments in SOAR	Discretionary	Office of the Chief Financial Officer (OCFO)	To determine whether sufficient information is available to agencies, payees, and oversight bodies to link invoices and payments in SOAR	Not Started	TBD
30	Audit of DC Net	Discretionary	Office of the Chief Technology Officer (OCTO)	Contract audit to determine whether OCTO is meeting its goal of providing a "secure and trusted IT environment" including operations of DC Net	Not Started	TBD
31	ANC Security Fund Review	D.C. Code § 1-309.14(f)	Advisory Neighborhood Commissions (ANC)	To present the Security Fund Annual Financial Report of the Advisory Neighborhood Commission for FY 2017	Not Started	TBD
32	ANC Annual Report	D.C. Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all Advisory Neighborhood Commissions regarding the expenditure of District funds and quarterly financial reports that were submitted to the Office of the District of Columbia Auditor for FY 2017	Not Started	TBD
Special Projects						
33	Enterprise Risk Management Activities	Discretionary	ODCA and Department of Energy and Environment (DOEE)	To establish ERM at ODCA and to pilot ERM at DOEE	Ongoing	TBD