



Office of the District of Columbia Auditor

Date : May 23, 2012
To : Members of the Council
of the District of Columbia
From : Yolanda Branche
District of Columbia Auditor
Subject : Activity Report – April 2012

This report provides information on the activities of the Office of the District of Columbia Auditor (ODCA) for the month of April 2012. The report includes audit reports issued, the status of current audit projects, a summary of planned Fiscal Year 2012 audits and announcements.

Audit Reports

- April 23, 2012 – Issued a report on the Permanent Supportive Housing (PSH) program of the Department of Human Services. The purpose of the report was to determine the cost of PSH services and compliance with rules and regulations. The report can be found on the ODCA website at:

<http://dcauditor.org/sites/default/files/DCA132012.pdf>

Current Audits

	Audit	Audit Objectives	Status
1	DCPS School Consolidation	Review of the closure of 23 DC Public Schools to determine whether there were cost savings.	On May 21, 2012, draft report sent to DC Public Schools and the Department of General Services for review.
2	Affordable Housing	Review of the District's Affordable Housing Program.	On Going
3	Certified Business FY 2011 Annual Report	Analysis of whether District Agencies and Government Corporations met Small Business Enterprise goals.	On Going

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4	DCPS Budget Expenditure Review	Examination of the policies and procedures established by DC Public Schools to prepare annual budgets.	The first of two draft reports sent to DC Public Schools, the Office of the State Superintendent of Education, the Office of the Deputy Mayor for Education and the Office of the Chief Financial for review.
5	Department of Parks and Recreation	Evaluate effectiveness of internal controls.	As required by Government Accountability Office Government Auditing Standards, on May 21, 2012 audit termination letter sent to the Department of Parks and Recreation.
6	H Street Corridor Contract	Review of H Street Shuttle Bus Contract for compliance with rules, regulations, and laws.	On Going
7	Performance Measurement System	Determine compliance with 3/26/08 audit report recommendations on the Performance Measurement System.	On Going
8	Space Analysis Office of Administrative Hearings	Review of the policies and procedures of the Department of Real Estate Services regarding space analysis with a focus on the Office of Administrative Hearings.	On Going
9	Performance Measures: Department of Employment Services Department of Small and Local Business Development	Review performance measurement outcomes presented in the Department of Employment Services and Department of Small and Local Business Development. Develop performance measurement reports. Develop Department of Small and Local Business Development annual performance plans.	On Going
10	Performance Measures: District of Columbia Public Schools	Review performance measurement outcomes presented in District of Columbia Public Schools performance measurement reports. Develop District of Columbia Public Schools annual performance measurement plans.	On Going
11	Developer Certified Business Compliance FY 2011 Through September 30, 2011	Determine whether Developers met Certified Business Enterprise goals.	On Going
12	Impact of District of Columbia Workforce Development and Adult Education Programs	Review of District workforce development and adult education programs to determine cost, number of District residents hired as a result of workforce and adult education programs and compliance with rules, regulations, and laws.	On Going

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13	Metropolitan Police Department	Audit of Metropolitan Police Department's investigations and preliminary inquiries involving First Amendment activities.	On Going
14	Driver Education Program Fund	Annual Audit of Driver Education Program Fund.	On Going
15	Grant Management	Audit of Children and Youth Investment Trust Corporation and selected grant recipients to determine adequacy of internal controls and compliance with rules, regulations and laws.	On Going
16	Advisory Neighborhood Commissions	Audit of financial accounts Advisory Neighborhood Commission 2D.	On Going
17	Department of General Services	Review of solicitation and award of contract for snow removal services.	On Going
18	Privatization Contract	Analysis of the cost of the District providing security at schools, compared to the cost of U.S. Security Associates providing security at schools.	Letter Report issued on May 15, 2012
19	Department of General Services	Determine compliance with D.C. Official Code Section 2-218.46 regarding contracted services under the D.C. Public Schools Modernization Program, functions and responsibilities formerly overseen by the Office of Public Education Facilities Modernization.	On Going
20	Boxing and Wrestling Commission	Audit of the financial accounts of the Boxing and Wrestling Commission.	On Going
21	Certified Business Compliance FY 2012 First Quarter Report	Determine whether District Agencies and Government Corporations met Certified Business Enterprise goals.	On Going
22	Fraud Prevention Fund	Annual audit of the Fraud Prevention Fund.	On Going
23	Washington Convention Center	Certification of sufficiency of projected revenue.	Certification Entrance Conference conducted on May 17, 2012.

Planned Fiscal Year 2012 Audits – Not Started as of May 23, 2012

	Audit	Audit Objectives	Status
1	Performance Measures: Department of Human Resources Office of the People's Counsel Public Service Commission	Review performance outcomes presented in Department of Human Resources, Office of People's Counsel, and Public Service Commission performance reports. Develop Department of Human Resources, Office of People's Counsel, and Public Service Commission performance plans.	Not Started
2	Performance Measures: Department on Disability Services Department of Health Office on Latino Affairs Office of Veteran Affairs	Review performance outcomes presented in Department on Disability Services, Department of Health, Office on Latino Affairs, and Office of Veteran Affairs performance reports. Develop Department on Disability Services, Department of Health, Office on Latino Affairs, and Office on Veteran Affairs Commission performance plans.	Not Started
3	Washington Convention Center	Audit of the accounts and operations of the Washington Convention Center.	Not Started
4	Office of Public Education Facilities Modernization/General Services Administration	Audit of planned policies and procedures for the management of school facility capital improvements, maintenance, repairs and operating costs and the Facilities Master Plan and Capital Improvement Plan and Budget.	Not Started
5	University of the District of Columbia	Audit of the University of the District of Columbia's Endowment Fund.	Not Started
6	Eastern Market	Audit of Eastern Market Enterprise Fund.	Not Started
7	Real Estate Development managed by the Office of the Deputy Mayor for Planning and Economic Development	Audit of real estate development transactions related to procuring services from Certified Business Enterprises.	Not Started
8	Department of Small and Local Business Development	Audit of selected Department of Small and Local Business Development files to determine compliance with rules and regulations.	Not Started
9	Office of Chief Financial Officer	Determine compliance with 10-24-08 audit report regarding Office of the Chief Financial Officer's policy regarding background checks on employees who handle cash or cash equivalents.	Not Started

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10	Performance Measures: Department of Parks and Recreation Department of Public Works, District of Columbia Taxicab Commission	Review performance outcomes reported in Department of Parks and Recreation, Department of Public Works, District of Columbia Taxicab Commission performance reports. Develop Department of Parks and Recreation, Department of Public Works, District of Columbia Taxicab Commission performance plans.	Not Started
11	Office of the Chief Financial Officer's Office of Finance and Treasury Compliance District's Cash Advance Fund	Determine compliance with 5-28-08 audit report recommendations on the District's Cash Advance Fund.	Not Started
12	Economic Impact of Sick Leave on the Private Sector	Based on a sample of District businesses to determine compliance with posting requirements and whether staffing patterns are used to circumvent sick leave requirements.	Not Started
13	Office of the People's Counsel Agency Fund 2006-2011	Review of the People's Counsel Agency Fund 2006-2011 deposits and disbursements.	Not Started
14	Certified Business Report 2 nd Quarter Agency and Government Report	Determine whether District Agencies and Government Corporations met 2 nd Quarter Fiscal Year 2012 Small Business Enterprise goals.	Not Started
15	Public Service Commission Agency Fund	Review of PSC Fund 2009 & 2011 deposits and disbursements.	Not Started
16	Annual Report Advisory Neighborhood Commissions	Consolidated report on Advisory Neighborhood Commissions Financial Activity to include expenditure trend analysis.	Not Started
17	Department of Employment Services	Determine compliance of Department of Employment Services, In-School Program with regulations and review adequacy of internal controls.	Not Started
18	Certified Business FY 2012 3 rd Quarter District Agency, Government Corp Report	Determine whether District Agencies and Government Corporations met 3 rd Quarter Fiscal Year 2012 Certified Business Enterprise Goals.	Not Started
19	Fleet Management Administration	Determine compliance with 4-22-10 audit report recommendations on the Fleet Management Administration of the Department of Public Works. Review vehicle assignment and DPW contract and procurement processes. Review Fleet Management Administration performance measurement outcomes.	Not Started

Announcements

- **Government Accountability Office**

On April 11, 2012 the D. C. Auditor and Dr. Natwar Gandhi, Chief Financial Officer, met with Gene Dodaro, Comptroller General of the United States, Government Accountability Office (GAO) to discuss the operations of the GAO.

On April 25, 2012 the D.C. Auditor met with Benjamin Nelson, Managing Director, Quality and Continuous Improvement, GAO to discuss the GAO Quality Assurance Framework.

- **Advisory Neighborhood Commissions**

To further increase transparency, enhance public confidence in the work of ANCs, and to provide all ANCs with information regarding the financial expenditures of each ANC, quarterly reports submitted for Fiscal Year 2012 and subsequent reports will be posted on the ODCA website. To provide a brief historical framework, we will also post ANC quarterly reports delivered to ODCA since Fiscal Year 2010. The target date for posting ANC quarterly reports on the ODCA website is June 1, 2012.

cc: The Honorable Vincent C. Gray, Mayor, District of Columbia
Mr. Charles Willoughby, Inspector General, District of Columbia
Dr. Natwar Gandhi, Chief Financial Officer, District of Columbia