




Office of the District of Columbia Auditor

Date : January 11, 2012

To : Members of the Council
of the District of Columbia

From : Yolanda Branche 
District of Columbia Auditor

Subject : Activity Report –December 2011

This report provides information on the activities of the Office of the District of Columbia Auditor (ODCA) for the month of December 2011. The report includes audit reports issued, the status of current audit projects, a summary of planned Fiscal Year 2012 audits and matters pertaining to Advisory Neighborhood Commissions.

Audit Reports

- December 8, 2011 – Issued audit reports of the Public Service Commission Agency Fund for Fiscal Years (FY) 2006, 2007 and 2008. The audit reports can be found on the ODCA website at: FY 2006 <http://dcauditor.org/sites/default/files/DCA012012.pdf>
FY 2007 <http://dcauditor.org/sites/default/files/DCA022012.pdf>
FY 2008 http://dcauditor.org/sites/default/files/DCA032011_0.pdf
- December 9, 2011 – Issued a letter report in response to a request from Councilmember Graham titled, Assessment of the Impact of Reductions in Federally or Locally Funded Temporary Assistance to Needy Families Benefits on Families or Their Children. Located on the ODCA website at: <http://dcauditor.org/sites/default/files/DCA042012.pdf>
- December 13, 2011– Issued a report titled, Audit of the District of Columbia Lottery and Charitable Games Control Board from Fiscal Year (FY) 2007 to FY 2009. Located on the ODCA website at: http://dcauditor.org/sites/default/files/DCA052011_0.pdf
- December 19, 2011– Responded to questions from Councilmember Alexander regarding Peaceholics Contracts, Loans, Grants, and Sub-Grants by District Agencies. The response can be found at : <http://dcauditor.org/sites/default/files/DCA062012.pdf>

- December 20, 2011–Responded to questions from Councilmember Graham regarding Peaceholics Contracts, Loans, Grants, and Sub-Grants by District agencies. The response can be found at : <http://dcauditor.org/sites/default/files/DCA072012.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 Going
2	FY 2009 Earmarks	Audit of selected earmarks allocated in FY 2009.	On Going
3	Housing First	Review the Housing First Program of the Department of Human Services to determine compliance with rules and regulations.	On Going
4	Certified Business Compliance Unit FY 2011 1 st , 2 nd & 3 rd Quarter Report	Determine whether District agencies and Government Corporations met Small Business Enterprise goals.	On Going
5	Affordable Housing	Review of the District's Affordable Housing Program.	On Going
6	DCPS Budget Expenditure Review	Examination of the policies and procedures established by DC Public Schools to prepare annual budgets.	On Going
7	Department of Parks and Recreation	Evaluate effectiveness of internal controls.	On Going
8	H Street Corridor Contract	Review of H Street Shuttle Bus Contract for compliance with rules, regulations, and laws.	On Going
9	Performance Measurement System	Determine compliance with 3/26/08 audit report recommendations on the Performance Measurement System.	On Going
10	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
11	Temporary Aid to Needy Families Audit	Determine impact on children and families of reductions in TANF Program.	On Going
12	Performance Measures: Department of Employment Services Department of Small and Local Business Development	Review performance measurement outcomes presented in the DOES and DSLBD. Develop performance measurement reports. Develop DSLBD annual performance plans.	On Going

	Audit	Audit Objectives	Status
13	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
14	Developer Certified Business Compliance FY 2011 Through September 30, 2011	Determine whether Developers met Certified Business Enterprise goals.	On Going
15	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
16	Metropolitan Police Department	Audit of Metropolitan Police Department's investigations and preliminary inquiries involving First Amendment activities.	On Going
17	Driver Education Program Fund	Annual Audit of Driver Education Program Fund.	On Going
18	Washington Area Sewer Authority	Certification that, if the Washington Area Sewer Authority borrows, issues notes or bonds revenues will be sufficient.	On Going
19	Advisory Neighborhood Commissions	Audit of financial accounts of selected ANCs.	On Going

Planned Fiscal Year 2012 Audits – Not Started as of January 11, 2012

	Audit	Audit Objectives	Status
1	Select Privatization Contracts	Determination of whether select privatization contracts achieved 5% savings and met performance standards.	Not Started
2	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

	Audit	Audit Objectives	Status
3	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
4	Washington Convention Center	Audit of the accounts and operations of the Washington Convention Center.	Not Started
5	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
6	University of the District of Columbia	Audit of the University of the District of Columbia's Endowment Fund.	Not Started
7	Certified Business Compliance FY 2012 First Quarter Report	Determine whether District Agencies and Government Corporations met Certified Business Enterprise goals.	Not Started
8	Eastern Market	Audit of Eastern Market Enterprise Fund.	Not Started
9	Boxing and Wrestling Commission	Audit of the financial accounts of the Boxing and Wrestling Commission.	Not Started
10	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
11	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

	Audit	Audit Objectives	Status
12	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
13	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
14	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
15	Certified Business FY 2011 Annual Report	Analysis of whether District Agencies and Government Corporations met Small Business Enterprise goals.	Not Started
16	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
17	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
18	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
19	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.	Not Started
20	Washington Convention Center	Certification of sufficiency of projected revenue.	Not Started
21	Fraud Prevention Fund	Annual audit of the Fraud Prevention Fund.	Not Started

	Audit	Audit Objectives	Status
22	Public Service Commission Agency Fund	Review of PSC Fund 2009 & 2011 deposits and disbursements.	Not Started
23	Annual Report Advisory Neighborhood Commissions	Consolidated report on Advisory Neighborhood Commissions Financial Activity to include expenditure trend analysis.	Not Started
24	Department of Employment Services	Determine compliance of Department of Employment Services, In-School Program with regulations and review adequacy of internal controls.	Not Started
25	Certified Business FY 2012 3rd 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
26	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

Advisory Neighborhood Commissions

Four Advisory Neighborhood Commissions (ANC), ANC 1A, ANC 1B, ANC 5B and ANC 8D, did not submit required financial quarterly reports to the Office of the D.C. Auditor in a manner that allowed for the release of withheld ANC allotment funds before the end of the fiscal year.

On December 21, 2011, as a result of the failure of ANC 1A, ANC 1B, ANC 5B and ANC 8D to submit quarterly reports in a timely manner, the related 4th quarter fiscal year 2011 ANC allotments were forfeited to the General Fund of the District of Columbia. Specifically:

	4th Quarter FY 2011 ANC Allotment Forfeited
ANC 1A	\$ 6,522.91
ANC 1B	\$ 6,454.61
ANC 5B	\$27,884.14
ANC 8D	\$ 4,285.99
Total	\$45,147.65

cc: The Honorable Vincent C. Gray, Mayor, District of Columbia
 Mr. Charles Willoughby, Inspector General, District of Columbia