




## Office of the District of Columbia Auditor

**Date:** January 24, 2013  
**To:** Council of the District of Columbia  
**From:** Yolanda Branche  
District of Columbia Auditor   
**Subject:** Activity Report – January 2013

---

This report provides information on the activities of the Office of the District of Columbia Auditor (ODCA) for December 2012 through January 2013. The report includes reports issued, the status of current audit projects and a summary of planned Fiscal Year 2013 audits.

### Audit Reports

- On January 17, 2013 - Issued a report on certified business compliance for Fiscal Year 2012 through the 4<sup>th</sup> Quarter. Of 247 construction projects, we found that 25 public-private developers met or exceeded their CBE expenditure goals. However, there were 168 construction projects that did not submit expenditure reports in Fiscal Year 2012. We could not determine whether the public – private developers simply failed to submit expenditure reports or whether the construction projects ended. Despite multiple requests, the Department of Small and Local Business Development did not provide ODCA with the status of the 168 projects that did not submit expenditure reports in Fiscal Year 2012. The audit report can be found on the ODCA website at: <http://dcauditor.org/reports/letter-report-certified-business-enterprise-expenditures-public-private-development-constr-0>
- On January 16, 2013 – Provided the Department of Small and Local Business Development with the draft report on DSLBD’s performance measurement outcomes.
- On January 18, 2013 – Provided the Department of Housing and Community Development with a response to comments DHCD provided ODCA on the draft Affordable Housing audit report.
- On January 22, 2013 – Provided the City Administrator with the draft report for review on the audit of the Fiscal Year 2012 Fraud Prevention Fund.

## Current Audits

	<b>Audit</b>	<b>Audit Objectives</b>	<b>Status</b>
1	<b>Affordable Housing</b>	Review of the District's Affordable Housing Program.	On January 18, 2013, ODCA provided the Department of Housing and Community Development with a response to comments DHCD provided ODCA on the draft Affordable Housing audit report.
2	<b>H Street Corridor Contract</b>	Review of H Street Shuttle Bus Contract for compliance with rules, regulations, and laws.	On Going
3	<b>Space Analysis Office of Administrative Hearings</b>	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
4	<b>Grant Management</b>	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
5	<b>Department of General Services</b>	Review of solicitation and award of contract for snow removal services.	On Going
6	<b>Office of the Chief Financial Officer</b>	Review of the implementation by the Office of the Chief Financial Officer of recommendations made in the report of the Office of the D.C. Auditor titled Review of the District's Cash Advance Fund.	On Going

7	<b>Performance Measures:</b>  <b>Department of Small and Local Business Development</b>	Review performance measurement outcomes presented in Department of Small and Local Business Development performance measurement reports. Develop Department of Small and Local Business Development annual performance plan.	On January 16, 2013, ODCA provided the Department of Small and Local Business Development with the draft report on DSLBD's performance measurement outcomes.
8	<b>Impact of District of Columbia Workforce Development and Adult Education Programs</b>	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.	ODCA received comments from the Department of Employment Services on the draft Workforce Development audit report.
9	<b>Department of General Services</b>	Review of compliance with Certified Business Enterprise rules and regulations.	On Going
10	<b>Driver Education Program Fund</b>	Annual audit of Driver Education Program Fund.	On Going
11	<b>Eastern Market</b>	Audit of the Eastern Market Enterprise Fund.	On Going
12	<b>Fraud Prevention Fund</b>	Audit Fraud Prevention Fund Fiscal Year 2102.	On January 22, 2013 ODCA provided the City Administrator with the draft report on the audit of the Fiscal Year 2012 Fraud Prevention Fund.

13	<b>University of the District of Columbia</b>	Review of the Endowment Fund of the University of the District of Columbia Fiscal Year 2010-Fiscal Year 2011.	On Going
14	<b>Department of Small and Local Business Development</b>	Review of the Certified Business Enterprise certification process.	On Going
15	<b>Department of General Services</b>	Audit of First Source Apprenticeship Program.	On Going
16	<b>Economic Impact of Sick Leave on the Private Sector</b>	Based on a sample of District businesses to determine compliance with posting requirements and whether staffing patterns are used to circumvent sick leave requirements.	On Going
17	<b>Department of Transportation</b>	Review of road construction contracts.	On Going
18	<b>Certified Business Compliance FY 2012 Through 4<sup>th</sup> Quarter Report</b>	Determine whether Developers met Certified Business Enterprise goals.	On January 23, 2013, ODCA issued the report on certified business compliance for Fiscal Year 2012 through the 4 <sup>th</sup> Quarter.

<b>Planned Fiscal Year 2013 Audits – Not Started as of January 23, 2013</b>			
19	<b>Advisory Neighborhood Commission</b>	Audit of financial accounts of Advisory Neighborhood Commission 7D to include expenditure trend analysis.	Not Started
20	<b>Certified Business Compliance Unit FY 2013 1st Quarter Report</b>	Determine whether District agencies and Government Corporations met Small Business Enterprise goals.	Not Started
21	<b>Performance Measures:  Department of Motor Vehicles</b>	Review performance measurement outcomes presented in Department of Motor Vehicle. Development performance measurement reports Department of Motor Vehicles.	Not Started
22	<b>District of Columbia Public Schools</b>	Review of the use of the capital funds by the District of Columbia Public Schools during the preceding fiscal year.	Not Started
23	<b>Department of Mental Health</b>	Determination of whether privatization contract Mental Health Facilities achieved 5% savings and met performance standards.	Not Started
24	<b>Certified Business Compliance Unit FY 2013 2nd Quarter Report</b>	Determine whether District agencies and Government Corporations met Small Business Enterprise goals.	Not Started
25	<b>Department of Housing and Community Development</b>	Review of grant issued for program titled Housing Opportunities for People Living with AIDS.	Not Started

26	<b>Department of Consumer and Regulatory Affairs</b>	Audit of the basic business licensing program (taxation, licensing, permits, assessments and fees) to include an examination of the program cost and effectiveness.	Not Started
27	<b>Fraud Prevention Fund</b>	Fiscal Year 2013 audit of the Fraud Prevention Fund.	Not Started
28	<b>Washington Convention Center</b>	Certification of sufficiency of projected revenue.	Not Started
29	<b>Certified Business Compliance Unit FY 2013 3rd Quarter Report</b>	Determine whether District agencies and Government Corporations met Small Business Enterprise goals.	Not Started
30	<b>Fiscal Year 2013 Metropolitan Police Department</b>	Audit of Metropolitan Police Department's investigations and preliminary inquiries involving First Amendment activities.	Not Started
31	<b>Office of People's Counsel Agency Fund</b>	An audit of the financial activities of the Office of the People's Counsel Agency Fund.	Not Started
32	<b>Homeland Security and Emergency Management Agency</b>	Determine compliance recommendations presented in March 3, 2009 audit report titled Implementation of Omnibus Homeland Security Act.	Not Started
33	<b>Certified Business FY 2012 Annual Report</b>	Analysis of whether District Agencies and Government Corporations met Small Business Enterprise goals.	Not Started

34	<b>Annual Report Advisory Neighborhood Commissions</b>	Consolidated report on the financial activity of Advisory Neighborhood Commissions to include expenditure trend analysis.	Not Started
35	<b>District of Columbia Public Schools</b>	Review of process to verify residency to attend D.C. Public Schools.	Not Started
36	<b>Department of Health Care Finance</b>	Nursing Facility Quality of Care Fund.	Not Started
37	<b>Public Service Commission Fund Fiscal Year 2012</b>	Review of the Public Service Commission Fund Fiscal Year 2012 deposits and disbursements.	Not Started
38	<b>Department of Parks and Recreation</b>	Evaluate the effectiveness of internal controls.	Not Started
39	<b>Homeland Security and Emergency Management Agency</b>	Review of festival security fees.	Not Started

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