


Date: April 12, 2016

To: Council of the District of Columbia

From: Kathleen Patterson 
District of Columbia Auditor

Subject: Quarterly Activity Report

This report provides information on the activities of the Office of the District of Columbia Auditor (ODCA) for January to March 2016. The report includes reports issued, announcements, and the status of current audit projects. These reports are published on a quarterly basis.

Reports:

[Status Report on Implementation of District of Columbia Auditor Recommendations](#)

Released: January 6, 2016

Summary: The Office of the District of Columbia Auditor (ODCA) conducts audits and issues recommendations to improve the economy, efficiency, and effectiveness of District government operations. The benefit from our audit work is not in the recommendations made, however, but in their effective implementation. When an audit recommendation is made, agency management is responsible for implementing it. Auditors can take steps to improve the likelihood that a recommendation will be appropriately implemented by providing sound and reasonable recommendations and following-up with agency management to determine the status of recommendations made in past audit reports. The purpose of this report is to make public the implementation status of the recommendations we have made to District of Columbia government agencies in our audit reports. Through October 31, 2015, we tracked 108 recommendations contained in 28 audit reports issued from February 2013 through April 2015. As of October 31, 2015, 31 percent of recommendations were implemented, 64 percent were in progress, 2 percent were no longer applicable, and 4 percent will not be implemented (note: percentages do not add to 100 percent due to rounding).

[The Durability of Police Reform: The Metropolitan Police Department and Use of Force: 2008-2015](#)

Released: January 28, 2016

Summary: This report is a review of the policies and practices of our Metropolitan Police Department (MPD) on use of force. The review was conducted by The Bromwich Group, led by Michael R. Bromwich, who previously served as Monitor for a Memorandum of Agreement (MOA) between the District and the Department of Justice initiated by former Mayor Anthony Williams and former Chief of Police Charles Ramsey, and in effect from 2001 to 2008. This comprehensive review found that the Metropolitan Police Department and its overall policies on use of force “continues to be consistent with best practices in policing” and with the provisions of the earlier MOA. At the same time, it identified some deficiencies that need to be addressed. The review includes 38 recommendations to strengthen both policy and practice so that MPD continues to serve as a national leader on use of force. In a few

substantive areas, the review team and MPD leadership disagree on the best approach, and the report and its exhibits explain the differing points of view.

[Potentially Wasteful Pool Maintenance Contracts Need Review, Oversight](#)

Released: February 3, 2016

Summary: ODCA examined swimming pool operations managed by the Department of Parks and Recreation (DPR) and the Department of General Services (DGS). The objectives were to determine whether DPR has implemented adequate controls to ensure that fees at swimming pools are collected properly and if DPR and DGS perform water quality tests and maintenance of DPR's swimming pools in an effective, efficient and economic fashion. Our review of pool maintenance operations at DGS/DPR revealed serious questions about the efficiency and economy of the decision to outsource. We also learned that District law requires a certified pool operator, capable of applying pool chemicals, maintaining pool equipment, and performing minor repairs to be on duty at all public pools and that DPR is in compliance with this requirement. In addition, our review of invoices paid under pool maintenance contracts reveals numerous problems of overpayments, lack of supporting documentation for reported work, markups above those allowed by the contracts, and other problems in oversight. Neither DGS nor DPR was able to provide evidence of having prepared a determination of findings, required when an agency chooses to outsource an activity previously performed by government employees. This determination would include an assessment of the cost-effectiveness of outsourcing government activity. We recommend that DGS/DPR perform a cost-benefit analysis of their existing pool maintenance contracts as soon as possible.

[Management Alert- District of Columbia Public Schools Lack Important Information Needed to Efficiently Operate Food Services](#)

Released: February 12, 2016

Summary: Our office has been conducting a review of food services operations at D.C. Public Schools (DCPS) since August 2015. We released this Management Alert Letter, prior to the completion of our review, in order to inform DCPS of an issue that deserves attention: the lack of an accurate and comprehensive inventory of kitchen equipment. We visited cafeterias at several schools in the District of Columbia, witnessed various meals being prepared and served and interviewed cafeteria managers and staff workers. We witnessed inefficiencies and waste including equipment that we were told had been broken for a year or longer. We recommend that DCPS undertake a comprehensive inventory of the appliances and other kitchen equipment in its schools, including information about the number, kind, and condition of the equipment. This information should be analyzed and used to ensure that each school has the equipment it needs, old and damaged equipment is replaced in an orderly and efficient manner, and that the labor allocation at each school matches the equipment that is present. In a response DCPS informed our office that they have already taken steps to implement our recommendation. DCPS intended to conduct a comprehensive inventory at the close of their current contracts which expire in the summer of 2016, but will accelerate that process to accommodate our request.

[RPTAC Has Improved the Appeal Assessment Process](#)

Released: March 4, 2016

Summary: In 2010, the D.C. Council approved legislation to abolish the Board of Real Property Assessments and Appeals (BRPAA) and replace it with a new Real Property Tax Appeals Commission

(RPTAC). The Real Property Tax Appeals Commission's (RPTAC) mission "is to conduct fair and impartial real property assessment appeal hearings for the citizens of the District of Columbia." The Commission's objective is "to ensure that appellant's real properties are assessed at 100 percent of market value, based on properties similar in size and utility, so that an equitable tax burden is shared." The audit was conducted pursuant to D.C. law, which requires the Auditor to perform a management audit of the activities of the Commission at least once every three fiscal years. Overall, we found that the operation of RPTAC has shown a marked improvement from the operations of its predecessor. By addressing the challenge of meeting the statutory guidelines as a top priority, RPTAC has heard and decided cases in a timely manner before the statutory deadline with few exceptions. RPTAC also significantly has improved its records management system, annual reports have been submitted timely to the D.C. Council and the Mayor (as required), and RPTAC has held the required administrative meetings and improved greatly the availability of public information about the real property assessment appeals process. We also found that RPTAC has greatly improved the availability of public information about the real property assessment appeals process.

[The District's Management Contract with The Community Partnership for the Prevention of Homelessness was not Properly Managed in Fiscal Year 2014 to Ensure Performance Consistent with Contract Terms](#)

Released: March 9, 2016

Summary: This audit follows a letter report, "[Examination of Non-Governmental Organizations \(NGOs\) Receiving Local District Funds to Provide Homeless Services in fiscal year \(FY\) 2014,](#)" published on March 5, 2015, both in response to a request from Councilmember Mary Cheh. We chose to audit the management contract, given its size and scope, the high priority placed on the issue of homelessness by Mayor Muriel Bowser and members of the D.C. Council, and to assist the Council in its oversight of homelessness and procurement.

Since 1993, The Community Partnership for the Prevention of Homelessness (TCP), a District-based 501(c)(3) non-profit organization, has managed the District's comprehensive homeless services on behalf of the Department of Human Services (DHS). In fiscal year (FY) 2014, DHS spent \$66,513,814 on the management contract with TCP and provided 48,456 beds or other units of service (such as an apartment or outreach services for an individual for a year). The audit found that in FY 2014, DHS did not conduct adequate oversight of the TCP management contract and recommended a series of reforms including that DHS develop a more robust contract oversight strategy to hold TCP or any successor contractor accountable for its performance. We urged the Mayor and Council to work with the Chief Financial Officer and federal partners to improve the budgeting process that has, in recent years, provided DHS with piecemeal funding which has adversely affected subcontracting for services and oversight of those services. DHS agreed to incorporate a number of audit recommendations and has also already addressed several of the report's findings. This includes an issue of inadequate staff assigned to managing the contract. DHS stated the agency has redeployed an existing staff member and hired contract administrators dedicated to homeless services oversight and that DHS' Office of Program Review, Monitoring and Investigation has improved its monitoring of site visit reports and recommendations.

[Management Alert to the Department of Housing and Community Development Regarding the Housing Production Trust Fund](#)

Released: March 15, 2016

Summary: Our office is conducting an audit of the Housing Production Trust Fund at the request of the D.C. Council with the goal of providing the Council with additional information on the activities of the Trust Fund to assist in their oversight of the priority work of increasing the stock of affordable housing in the District of Columbia. During our research we discovered that an audit requirement and requirements for regular reports to the Council have not been met in recent years. These are included as responsibilities of the Department of Housing and Community Development. D.C. law and regulation state that the Department shall conduct an annual audit of the Fund “which sets forth the amount of deposits in the fund, the aggregate amount of all loans or grants issued by the Fund, and the number and amount of Fund loans in default.” The law and regulation also call for the Department to file quarterly and annual reports on activities and expenditures with the Council Committee Chairperson. DHCD has met this requirement in some years, but not recently. We alerted the agency about this requirement prior to our audit being completed with the recommendation that they undertake such an audit, in compliance with existing law and regulation. DHCD agreed with our suggestions and will move forward with our recommendations.

[District of Columbia Agencies’ Compliance with Fiscal Year 2016 Small Business Enterprise Expenditure Goals through the 1st Quarter of Fiscal Year 2016](#)

Released: March 16, 2016

Summary: ODCa examined District of Columbia government agencies’ compliance with fiscal year (FY) 2016 Small Business Enterprise (SBE) expenditure goals through the 1st quarter of FY 2016 (October 1, 2015 through December 31, 2015). In conducting this examination, we reviewed 88 agencies, offices and programs that the Department of Small and Local Business Development (DSLBD) determined were required to (1) procure 50 percent of their expendable budget for goods and services from SBEs each fiscal year and (2) submit quarterly SBE expenditure reports, as well as an annual report, to DSLBD and ODCa. We found that 88 agencies collectively spent \$23,576,973 with SBEs through the 1st quarter of FY 2016 or 8 percent of the cumulative reported SBE goal of \$310,886,283. According to DSLBD’s QuickBase database, as of March 3, 2016, 11 agencies did not submit the required quarterly expenditure report for the 1st quarter of FY 2016. Two agencies met or exceeded their reported annual FY 2016 SBE expenditure goal by the end of the 1st quarter of FY 2016, raising questions about the validity of the reported expendable budgets of those two agencies. We recommended that DSLBD notify (1) the Chairman of the Council Committee responsible for providing oversight of the non-compliant agency, and (2) the Mayor that the 11 agencies listed in this report did not submit the required expenditure report for the 1st quarter of FY 2016. Also, that DSLBD should review the SBE goals, procurement plans, and purchases of the two agencies that exceeded their FY 2016 goals by the end of the 1st quarter of FY 2016.

[DYRS Can Strengthen the Management of DC YouthLink, Community-Based Residential Facilities, and Performance Reporting](#)

Released: March 17, 2016

Summary: The Department of Youth Rehabilitation Services (DYRS) was selected for an audit of its fiscal year (FY) 2014 operations based on a risk assessment performed by ODCa. The audit found that DYRS could streamline a cumbersome administrative structure and likely reallocate more funds for

services for court-involved youth, a step DYRS has said it will pursue in the next fiscal year. In the audit period, FY 2014, and currently, DYRS channels funds through the DC Children's Youth Investment Trust to three "lead agencies" that then contract with service providers. In its response to the audit, DYRS said that they intend to intend to lower administrative costs by no longer utilizing the services of the DC Trust in FY 2017. The agency also indicated they had reduced overhead in the current fiscal year by evaluating the lead agencies' budgets and denying approval of a number of indirect costs. The audit also faulted DYRS for failing to retain source documents to back up its claims of improved performance. The audit also was unable to confirm the number of abscondences reported in DYRS' internal report because, again, the source data were not available. The audit also noted that in several instances in FY 2014, the agency failed to report abscondences to the Office of Unified Communications as required. The report recommends that DYRS "restrict access to its case management system" to protect against the potential for creating fraudulent entries and disbursements. During the audit period, a total of 345 staff at the agency had access to the database which included enrollment records that are the basis for payments made to providers who work with individual committed youth.

[District of Columbia Agencies' Compliance with Fiscal Year 2015 Small Business Enterprise Expenditure Goals](#)

Released: March 31, 2016

Summary: ODCA examined District of Columbia government agencies' compliance with fiscal year (FY) 2015 Small Business Enterprise (SBE) expenditure goals (October 1, 2014 through September 30, 2015). We found that 82 agencies collectively spent \$183,870,694 with SBEs in FY 2015 and achieved only 55 percent of the cumulative reported SBE goal of \$331,355,824. Of the 82 agencies, 32 agencies met or exceeded their FY 2015 expenditure goal, spending a combined total of \$77,656,329. Although many agencies reached or exceeded their SBE expenditure goal, many agencies did not reach their SBE goal. In total, the District of Columbia fell over \$147 million short of the overall SBE expenditure goal of \$331,355,824. In the report we expressed our concern that problems persist in DSLBD's goal-setting process and that some agencies continue to submit inaccurate SBE expenditure data. DSLBD has initiated improvements to the procedures used to establish District agency SBE goals and monitor agency compliance with SBE reporting requirements and goal attainment. We will continue to monitor DSLBD's efforts to ensure that agencies adopt realistic SBE expenditure goals, to establish a reasonable deadline for changes to SBE expenditure goals and to address the issue of inaccurate agency SBE expenditure reports.

Media Clips:

[Eliot-Hine, a DC middle school, is falling apart](#) - Published by Greater Greater Washington, April 5, 2016

[Derelict Food Services In DC Schools Ignite Outrage, Questions Over Transparency](#) Published by The Daily Caller, April 4, 2016

[Audit of Equipment Lays Bare D.C. Schools' Problems in Kitchen, Again](#) - Published by The Washington City Paper, March 14, 2016

[Audit recommends numerous changes for homeless service in DC](#) - Published by Fox 5-WTTG, March 9, 2016

[Audit finds DC police don't use firearms excessively](#) - Published by FOX5 - WTTG, January 28, 2016

[Audit Finds DC Police Don't Use Firearms Excessively](#) - Published by ABC News, January 28, 2016

[Audit: DC Police Don't Use Firearms Excessively](#) - Published by NBC4 - WRC, January 28, 2016

[Investigators: Reforms Have Made Lasting Impact On D.C. Police](#) - Published by WAMU, January 28, 2016

[Report: D.C. Police Don't Use Firearms Excessively, Has Come A Long Way From 2001](#) -Published by DCist, January 28, 2016

[Local Police Departments Could Actually Learn A Lot From Washington, D.C.](#) - Published by Huffington Post, January 28, 2016

[Excessive force not a problem in the D.C. police force, but issues remain](#) - Published by The Washington Post, January 28, 2016

[Report to Look at Use of Force by DC Police Over 7 Years](#) - Published by NBC4 - WRC, January 28, 2016

[Washington Police Have Mixed Results After Federal Oversight: Review](#) - Published by The New York Times, January 28, 2016

[Report: D.C. Police Use of Force Practices and Investigations Have 'Deficiencies'](#) - Published by Washington City Paper, January 28, 2016

[D.C. police use-of-force investigations remain problematic but incidents down, audit finds](#) - Published by The Washington Times, January 28, 2016

Announcements:

On February 8, 2016, I appeared before the District of Columbia Committee of the Whole to discuss Bill 21-377, the repeal of outdated and unnecessary audit mandates amended Act of 2015. Read my testimony [here](#).

On February 12, 2016, I provided written testimony on the performance of the Advisory Neighborhood Commissions before the D.C. Council Committee on Housing and Community Development based on the annual report prepared by our office on fiscal year (FY) 2014 activities and expenditures by the District of Columbia's 40 Advisory Neighborhood Commissions and some of the preliminary information we have gathered for FY 2015. Read my testimony [here](#).

On March 8, 2016, I appeared before the District of Columbia Committee of the Whole to present testimony on the performance of the Office of the D.C. Auditor. Read our annual performance testimony [here](#).

On March 9, 2016, I appeared before the Committee on Business, Consumer and Regulatory Affairs to discuss ODCA's fiscal year 2015 Small Business Enterprise (SBE) utilization requirements. Read my testimony [here](#).

Completed and Current Projects:

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
1	DPR Aquatic Center Payment Evaluation	Discretionary	Department of Parks and Recreation (DPR)	To determine whether DPR is collecting aquatic center payments appropriately.	Complete	Report Issued: February 3, 2016
2	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.	Complete	Report Issued: March 4, 2016
3	Public Private Developer Evaluation	Councilmember Bonds	Public Private Developers	Review the agreements made between various District agencies and developers for two specific development projects. Assess compliance with those agreements.	Ongoing	May 2016
4	Events DC Audit	D.C. Code § 10-1203.05(a)	Washington Convention and Sports Authority (Events DC)	To determine whether Events DC and Destination DC are achieving goals	Complete	Report Issued: October 30, 2016
5	DYRS Youth and Family Programs Audit	Risk Based Audit	Department of Youth Rehabilitation Services (DYRS)	To determine whether the DYRS Youth and Family Programs division is achieving goals.	Complete	Report Issued: March 17, 2016
6	MPD Use of Force Evaluation	Discretionary	Metropolitan Police Department (MPD)	Contract review by The Bromwich Group to assess compliance with 2001 MOA with DOJ on police use of force.	Complete	Report Issued: January 28, 2016
7	BOE Voter Files Evaluation	Discretionary	Board of Elections	To determine whether DCBOE's processes for maintaining the voter file are sufficient and appropriate.	Reporting	May 2016

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
8	Homeless Programs Audit	Councilmember Cheh	Homeless programs affiliated with Nonprofit Organizations	To review the TCP management contract to determine redundancy, waste, inefficiency, and inadequate accountability.	Complete	Report Issued: March 9, 2016
9	MPD Patrol Services Audit	Risk Based Audit	Metropolitan Police Department (MPD)	To determine whether MPD Patrol Services is achieving goals.	Reporting	May 2016
10	Recommendation Compliance Report	GAGAS	Previously Audited Agencies	To determine whether recommendations issued from FY 2013 to present were implemented.	Complete	Report Issued: January 4, 2016
11	DCPS Capital Improvement Fund Evaluation, FY 2014 (H.D. Cooke)	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 2014 with a focus on H.D. Cooke.	Reporting	May 2016
12	DCPS Food Service Contract Evaluation	Councilmember Cheh	D.C. Public Schools (DCPS)	Review of DCPS' contracts with food service management companies, the decision to outsource food services, and current and historic cost drivers and program operations.	Reporting	May 2016 Management Alert Issued: February 12, 2016
13	Customer Service Testing	Discretionary	311 Call Center, OCFO, DCRA, MPD, DCPS, DHS, and DPW	To test D.C. government agencies' ability to respond to resident inquiries in a timely, knowledgeable, and courteous fashion.	Ongoing	May 2016

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
14	DCPS Capital Improvement Fund Evaluation, FY 2015 (Ellington)	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 2015 with a focus on the Duke Ellington School for the Arts.	Reporting	April 2016
15	UDC Audit	Risk Based Audit	University of the District of Columbia	To determine whether UDC is achieving its goals with a focus on elements of the new strategic plan.	Field Work	May 2016
16	Sustainable Energy Trust Fund Audit	Discretionary	District Department of the Environment (DDOE) and the D.C. Sustainable Energy Utility (DCSEU)	Review fund revenues and ensure that funds are used as intended.	Reporting	April 2016
17	DCPS Capital Improvement Fund Evaluation, FY 2016 (Case Studies)	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 2016 with a focus on three specific schools in varying phases of the capital construction process.	Ongoing	September 2016
18	Office of Administrative Hearings Evaluation	Discretionary	Office of Administrative Hearings (OAH)	10-Year contract review of OAH's performance in providing timely access to administrative justice.	Ongoing	June 2016
19	Summer Youth Employment Program Evaluation	Councilmember Silverman	Department of Employment Services (DOES)	Contract review of program data, processes, and internal controls of the District's Summer Youth Employment Program.	Ongoing	September 2016

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
20	Summer Youth Employment Program Review	Discretionary	Department of Employment Services (DOES) and sister agencies in other cities	To provide context for the review of the District's Summer Youth Employment Program with data on objectives, activities, and outcomes of summer jobs programs in other cities.	Reporting	April 2016
21	Housing Production Trust Fund (HPTF) Audit/Evaluation	Councilmember Evans	Department of Housing and Community Development (DHCD)	To assess whether the Housing Production Trust Fund is meeting its objectives.	Survey	August 2016 Management Alert Issued: March 15, 2016
22	Revenue Audit #1	Discretionary	Revenue source and relevant agency to be determined during survey phase	To determine whether one or more specific revenue sources are being properly assessed and collected.	Not Started	August 2016
23	Audit of Vacant/Blighted Properties	Risk Based Audit	Department of Consumer and Regulatory Affairs (DCRA)	To determine whether DCRA is effectively managing vacant and blighted properties by reviewing: the number, location, and type of properties; trends in number of properties; community effects of properties; exemptions from punitive tax rates; enforcement tools; legal actions; and/or interagency coordination.	Ongoing	September 2016
24	Evaluation of Tax Exempt Properties	Discretionary		To review tax exempt properties in the District and compare to the IRS tax exempt listing.	On Hold	July 2016

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
25	PAR Evaluation	D.C. Code § 1-614.14(c)	TBD during survey phase	To identify best and worst case examples of performance measurement for District agencies.	Ongoing	June 2016
26	Fair Criminal Record Screening Act Audit	D.C. Code § 32-1345(c)	Office of Human Rights (OHR)	To determine progress on hiring of applicants with criminal backgrounds by employers and impact of law on employers.	Ongoing	June 2016
27	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 2016 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 (When Requested)
28	MPD First Amendment Audit	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 concerning first amendment activities and to determine whether MPD implemented recommendations in previous ODCA audit reports.	Not Started	September 2016
29	Evaluation of Overtime Payments for District Employees	Discretionary	TBD	To evaluate trends in overtime payments for District employees.	Not Started	September 2016

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
30	Evaluation of Systems Development Processes in the District	Discretionary	Office of the Chief Financial Officer (OCFO) and Office of the Chief Technology Officer (OCTO)	To evaluate the costs of one or more systems development processes that were abandoned by the District.	Not Started	November 2016
31	BOE HAVA Funding Evaluation	Discretionary	Board of Elections (BOE)	To determine whether HAVA funding was spent appropriately	Not Started	July 2016
32	PERAA Recommendation Compliance Review	Discretionary	Deputy Mayor for Education (DME)	To review compliance with the recommendations contained in the PERAA reports	Not Started	July 2016
33	Internal Control Review of Various Data Systems	Discretionary	DC Department of Human Resources (DCHR), Child and Family Services (CFSA), Department of Employment Services (DOES)	To review sufficiency and appropriateness of internal control for several District data systems	Survey	August 2016
34	Events DC Revenue Certification	D.C. Code § 10-1203.05(b)	Washington Convention and Sports Authority (Events DC)	To determine whether FY 2017 projected dedicated tax revenues, operation revenues, and excess reserve will be sufficient to meet the FY 2017 projected expenditures and reserve requirements of Events	Not Started	July 2016

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
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ANC REVIEWS AND REPORTS						
35	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 2014.	Complete	Report Issued: December 10, 2015
36	Review of Quarterly ANC Reports, Allotment: Q1 FY16 Report: Q3 FY15	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Complete	Allotments Issued
37	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 2015.	Complete	Report Issued: December 9, 2015
38	Review of Quarterly ANC Reports, Allotment: Q2 FY16 Report: Q4 FY15	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Complete	Allotments Issued

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
39	Audit of Selected ANC Expenditure Categories	DC Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To determine whether ANC Commissioners administered and operated ANC financial accounts in accordance with applicable District laws and regulations from FY 2009 - Q1 FY 2012.	Planning	September 2016
40	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 2015.	Planning	May 2016
41	Review of Quarterly ANC Reports, Allotment: Q3 FY16 Report: Q1 FY16	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Not Started	May 2016
42	Review of Quarterly ANC Reports, Allotment: Q4 FY16 Report: Q2 FY16	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Not Started	August 2016
CBE COMPLIANCE REPORTS						
43	Developer CBE Compliance Review	D.C. Code § 1-301.183	Public-Private Developers	To evaluate DSLBD's process for tracking the progress of developers in reaching CBE expenditure goals.	Ongoing	May 2016

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
44	Agency SBE Compliance Review, Quarter 1 FY 2016	D.C. Code § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine the FY 2016 SBE expenditures of District agencies through the 1st quarter of FY 2016 and to determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Complete	Report Issued: March 16, 2016
45	Agency SBE Compliance, FY 2015	D.C. Code § 2-218.53 and § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine whether District agencies met the required goal of procuring 50% of agency expendable budgets with SBEs in FY 2015 and to determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Complete	Report Issued: March 31, 2016
46	Agency SBE Compliance Review, Quarter 2 FY 2016	D.C. Code § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine the FY 2016 SBE expenditures of District agencies through the 2nd quarter of FY 2016 and to determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Not Started	May 2016
47	Agency SBE Compliance Evaluation, Quarter 3 FY 2016	DC Code § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine the FY 2016 SBE expenditures of District agencies through the 3rd quarter of FY 2016 and to determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Not Started	August 2016