



Office of the District of Columbia Auditor

12:183:YB:cp

Date : March 22, 2012

To : Members of the Council
of the District of Columbia

From : Yolanda Branche *YB*
District of Columbia Auditor

Subject : Activity Report – February 2012

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

Sufficiency Review

- February 27, 2012 – Issued a sufficiency review of the reasonableness of the District of Columbia Water and Sewer Authority’s (DC Water) Fiscal Year 2012 Revenue Estimate totaling \$426,416,477. The review can be found on the ODCA website at: <http://dcauditor.org/sites/default/files/DCA092012.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	Housing First	Review the Housing First Program of the Department of Human Services to determine compliance with rules and regulations.	Draft Report Submitted to the Department of Human Services for comment on February 15, 2012
3	Certified Business Compliance Unit FY 2011 1 st , 2 nd & 3rd Quarter Report	Determine whether District agencies and Government Corporations met Small Business Enterprise goals.	Report Issued March 9, 2012
4	Affordable Housing	Review of the District’s Affordable Housing Program.	On Going

	Audit	Audit Objectives	Status
5	Certified Business FY 2011 Annual Report	Analysis of whether District Agencies and Government Corporations met Small Business Enterprise goals.	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	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
12	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
13	Developer Certified Business Compliance FY 2011 Through September 30, 2011	Determine whether Developers met Certified Business Enterprise goals.	On Going
14	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
15	Metropolitan Police Department	Audit of Metropolitan Police Department's investigations and preliminary inquiries involving First Amendment activities.	On Going
16	Driver Education Program Fund	Annual Audit of Driver Education Program Fund.	On Going
17	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

	Audit	Audit Objectives	Status
18	Advisory Neighborhood Commissions	Audit of financial accounts Advisory Neighborhood Commission 2D.	On Going
19	Department of General Services	Review of solicitation and award of contract for snow removal services.	On Going
20	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	On Going
21	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
22	Boxing and Wrestling Commission	Audit of the financial accounts of the Boxing and Wrestling Commission.	On Going
23	Certified Business Compliance FY 2012 First Quarter Report	Determine whether District Agencies and Government Corporations met Certified Business Enterprise goals.	On Going

Planned Fiscal Year 2012 Audits – Not Started as of March 22, 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

	Audit	Audit Objectives	Status
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
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

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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	Washington Convention Center	Certification of sufficiency of projected revenue.	Not Started
16	Fraud Prevention Fund	Annual audit of the Fraud Prevention Fund.	Not Started
17	Public Service Commission Agency Fund	Review of PSC Fund 2009 & 2011 deposits and disbursements.	Not Started
18	Annual Report Advisory Neighborhood Commissions	Consolidated report on Advisory Neighborhood Commissions Financial Activity to include expenditure trend analysis.	Not Started
19	Department of Employment Services	Determine compliance of Department of Employment Services, In-School Program with regulations and review adequacy of internal controls.	Not Started
20	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
21	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

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