

May 24, 2017

Mr. Jeffrey S. DeWitt  
Chief Financial Officer  
Office of the Chief Financial Officer  
1350 Pennsylvania Ave., N.W.  
Suite 203  
Washington, DC 20004

### **Management Alert**

Dear Mr. DeWitt:

The Office of the D.C. Auditor is conducting an audit of the Department of General Services (DGS) Worksite Parking Program with the goal of determining how much additional revenue the District would receive if it increased the DGS program's monthly parking fee and/or expanded the Program to include additional locations. As part of this audit, we are assessing DGS's process for enrolling employees and cancelling enrollment in the program. We have identified two areas of concern that we feel deserve your immediate attention regarding the role of the Office of Pay and Retirement Services (OPRS) within this process.

Employees enrolled in the DGS program should receive a \$64.61 parking deduction from their biweekly paycheck. In the course of our audit, we also learned that D.C. Public Schools (DCPS) operates a separate parking program that required a \$64.37 biweekly deduction in FY 2016 and a \$79.99 biweekly deduction effective in FY 2017. Employees in both programs also are charged a separate biweekly service fee of 50 cents. OPRS is responsible for entering the correct parking deduction code and deduction amount in PeopleSoft for employees enrolled in each parking program. OPRS is supposed to use the PARKG code for employees enrolled in the DGS program and the code PARKPS for employees enrolled in the DCPS program.

OPRS sends biweekly parking reports to DGS and DCPS that list all of the employees enrolled in the respective parking programs, their deduction amounts, and the agency code for each employee. The audit team reviewed an OPRS-generated payroll report of employees who received a DGS program deduction for one pay period of FY 2016 (i.e. paychecks issued on September 27 and 30, 2016). Our goal was to evaluate whether DGS receives accurate reports from OPRS that only list D.C. government employees currently enrolled in the DGS program. We found that six DCPS employees were included in the DGS program payroll report.<sup>1</sup> We determined that these errors occurred because OPRS entered the DGS deduction code instead of the DCPS deduction code in

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<sup>1</sup> The OPRS report includes the agency code for each employee that is listed. We saw DCPS' agency code, "GA," listed six times and that is how we identified the six DCPS employees.

PeopleSoft for the six employees. In addition, one of these DCPS employees had \$64.61 deducted instead of \$64.37, the DCPS fee at that time, because OPRS entered the DGS program’s deduction amount instead of the DCPS deduction amount.

The audit team reviewed additional DGS program payroll reports for October and November 2016 to determine if DCPS employees remained on the reports in FY 2017. Our analysis is presented in the table below; blanks indicate that the employee did not appear on the DGS program payroll reports in a given pay period. As of October 14, 2016, we found that OPRS corrected the PeopleSoft coding issue for four of the six DCPS employees noted above, but did not correct the PeopleSoft coding issue for the remaining two employees. By November 25, 2016, OPRS had incorrectly coded nine more DCPS employees in the DGS program in successive pay periods. Together with the two employees that had remained incorrectly coded, a total of 11 DCPS employees were incorrectly coded.

Of additional concern is that the parking deduction amount varied for the 11 DCPS employees who appeared on the November 25, 2016, payroll report. Two employees paid the \$64.61 DGS program fee instead of DCPS’s \$79.99 fee. Three employees were double-charged the 50-cent service fee because OPRS deducted \$80.49 (\$79.99 plus the service fee of 50 cents) as well as automatically deducting the 50-cent service fee. The amount deducted should have been \$79.99.

**Table 1: Biweekly Parking Deduction Amounts for DCPS Employees Who Appeared on DGS Parking Program Payroll Reports**

Employee	9/30/16 Deduction amount	10/14/16 Deduction amount (\$79.99 rate effective 10/1/2016)	10/28/16 Deduction amount	11/10/16 Deduction amount	11/25/16 Deduction amount
Deitra Bryant Mallory	\$64.37				
Monica Kittrell	\$64.37				
Nancie West	\$64.37				
Sharona Bean Robinson	\$64.37				
Lynette Collins	\$64.61	\$64.61	\$64.61	\$64.61	\$64.61
Floyd Hayes	\$64.37	\$79.99	\$79.99	\$79.99	\$79.99
Grace Brewer			\$80.49	\$80.49	\$80.49
Kim Bryant			\$80.49	\$80.49	\$80.49
Eugene Pinkard				\$79.99	\$79.99
Anitra Allen				\$79.99	\$79.99
Christina Zickert				\$64.61	\$64.61
Natasha Davis				\$80.49	\$80.49
Tameya Monk					\$79.99
Carol Wilson					\$79.99
Julienne Vinson					\$79.99
<b>Total incorrectly coded each pay period</b>	<b>6</b>	<b>2</b>	<b>4</b>	<b>8</b>	<b>11</b>

OPRS biweekly parking reports are not reliable because: 1) DGS's reports include employees who were issued parking spaces under the DCPS parking program; and 2) DCPS reports do not include all DCPS employees who received parking spaces. In addition, when OPRS incorrectly codes DCPS employees as part of the DGS program, revenue from their biweekly parking deductions is deposited into the District's general fund instead of a DCPS special purpose revenue fund for parking fees.

I recommend that OPRS:

- Review and update any parking payroll deduction codes and amounts for DCPS employees that are currently incorrect in PeopleSoft.
- Update OPRS staff on the correct parking deduction code and deduction amount for DCPS employees.
- Ensure that an OPRS supervisor reviews DCPS parking data entries and modifications in PeopleSoft (e.g., new enrollments and rate changes) and verifies that parking deduction codes and amounts are accurate.
- Conduct periodic reviews of parking data to ensure that DCPS employees are not incorrectly coded as part of the DGS program.

Please let me know by June 14, 2017, whether you will move forward on these recommendations. If you will, please let me know the timeframe. If you will not move forward on these recommendations, please explain why. At that time, this management alert and your response will be made public.

Thank you very much for your consideration. I look forward to continuing to work with you and your staff on this and other reviews with the goal of improving the District government and benefiting residents of the District.

Sincerely yours,



Kathleen Patterson  
District of Columbia Auditor

cc: Betsy Cavendish, General Counsel, Executive Office of the Mayor  
Greer Johnson Gillis, Director, Department of General Services  
Antwan Wilson, Chancellor, D.C. Public Schools

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER



**Jeffrey S. DeWitt**  
Chief Financial Officer

**JUN - 8 2017**

Ms. Kathleen Patterson  
District of Columbia Auditor  
717 14<sup>th</sup> Street, N.W., Suite 900  
Washington, DC 20005

Dear Ms. Patterson:

Thank you for your Management Alert letter issued on May 24, 2017 regarding your audit of the Department of General Services (DGS) Worksite Parking Program and subsequent findings in reference to the District Of Columbia Public School (DCPS) parking deductions entered by the Office of Pay and Retirement Services (OPRS).

In my communications to OPRS and follow-up to your finding and recommendations, OPRS agrees with all recommendations in the Management Alert.

Recommendations for OPRS:

- Review and update any parking payroll deduction codes and amounts for DCPS employees that are currently incorrect in PeopleSoft.

OPRS has begun the review of all DCPS parking deductions entered into PeopleSoft. Corrections will be made as required. We will complete the initial review and corrections no later than June 15, 2017.

- Update OPRS staff on the correct parking deduction code and deduction amount for DCPS employees.

OPRS management will ensure that the primary and alternate staff entering parking deductions into PeopleSoft fully understand the parking codes in reference to DCPS parking codes, as well as those for all city agencies. We have verbally instructed staff on the different parking codes and entry as pertaining to DCPS.

- Ensure that an OPRS supervisor reviews DCPS parking data entries and modifications in PeopleSoft (e.g., new enrollments and rate changes) and verifies that parking deduction codes and amounts are accurate.

One of two OPRS Payroll Managers will review all data input for parking deductions when entered into PeopleSoft. Additionally OPRS will better coordinate with DCPS parking official during receipt of requests and final processing. We have instructed the Payroll Managers in the Payroll Operations Division, OPRS to review parking entries moving forward.

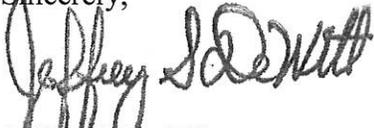
- Conduct periodic reviews of parking data to ensure that DCPS employees are not incorrectly coded as part of the DGS program.

OPRS will conduct a quarterly review of all parking deductions entered for DCPS and sample deductions entered for all city agencies. We are currently reviewing with this initial effort and will review again in August/September 2017 in conjunction with the new school year to accommodate employee changes.

These new processes will be incorporated into written procedures as we update our policies and procedures.

Again, thank you for the opportunity to improve the services provided to District Government employees.

Sincerely,



Jeffrey S. DeWitt

cc: Betsy Cavendish, General Counsel, Executive Office of the Mayor  
Greer Johnson Gillis, Director, Department of General Services  
Antwan Wilson, Chancellor, D.C. Public Schools