

# Seventy-One Percent of Auditor Recommendations In Place or In Progress

February 3, 2022

A report by the Office of the District of Columbia Auditor



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February 3, 2022

The Hon. Phil Mendelson, Chairman  
Council of the District of Columbia  
The John A. Wilson Building  
1350 Pennsylvania Avenue N.W.  
Washington D.C. 20004

Dear Chairman Mendelson:

I am pleased to share this report *Seventy-One Percent of Auditor Recommendations In Place or In Progress* providing the status of recommendations made by this office between December 2018 and December 2020. We hope this is useful to the Council in conducting its 2022 performance and budget oversight hearings.

## **Background**

The Office of the District of Columbia Auditor (ODCA) conducts audits, reviews programs, and issues recommendations to improve the effectiveness, efficiency, and accountability of District government operations. The benefit from our work is not in the recommendations made, but in their effective implementation by agency management, including the Council. In conducting our audits, we take steps to improve the likelihood that a recommendation will be appropriately implemented by providing sound and reasonable proposals and following up with agency management to determine the status of each agency's response.

## **Objective, Scope, and Methodology**

The purpose of this report is to make public the implementation status of the recommendations we have made to District of Columbia government entities. Through January 7, 2022, we tracked 96 "open" recommendations contained in 15 reports that ODCA issued from December 2018 through December 2020, which includes Fiscal Years 2019, 2020, and the first quarter of Fiscal Year 2021. Open recommendations were any that we had not been able to confirm as implemented or no longer applicable. These 15 reports included audits conducted under Generally Accepted Government Auditing Standards (GAGAS) as well as other engagements that were performed by contractors or were consistent with policies and procedures published on ODCA's website.

We entered all the open recommendations into our tracking database. For recommendations made to more than one agency, we entered the recommendation for each agency identified. We then followed up with agencies, asking them to report on the implementation status of all open recommendations made to them. Recommendations reported as implemented usually require documentary evidence showing what actions the agency took. We publish the recommendation compliance report annually and also follow up in meetings and through testimony and other outreach.

ODCA identified the status of each open recommendation using the classifications found in Figure 1:

**Figure 1: ODCA Recommendation Status Categories**

|   |  |
|---|--|
| <b>Implemented</b>  | We reviewed information provided by the audited agency’s management and agreed the recommendation was implemented.   |
| <b>In progress</b>  | This status is assigned in two instances:<br>Recommendations that management reported as underway but not yet fully implemented; or<br>Recommendations that management reported as implemented but lacked documentary evidence supporting their claim. |
| <b>No longer applicable</b>                                 | Circumstances have changed since the audit report was issued that render the recommendation no longer relevant.  |
| <b>Will not be implemented;<br/>management accepts risk</b> | Management does not agree with the recommendation and/or does not intend to implement it. In making this choice, agency management is accepting the risk that accompanies the associated finding.  |
| <b>Not started</b>  | Agency management reports that they have not yet begun to implement the recommendation.  |
| <b>No information available<sup>1</sup></b>                 | The agency has not responded to our requests for information about this recommendation.  |

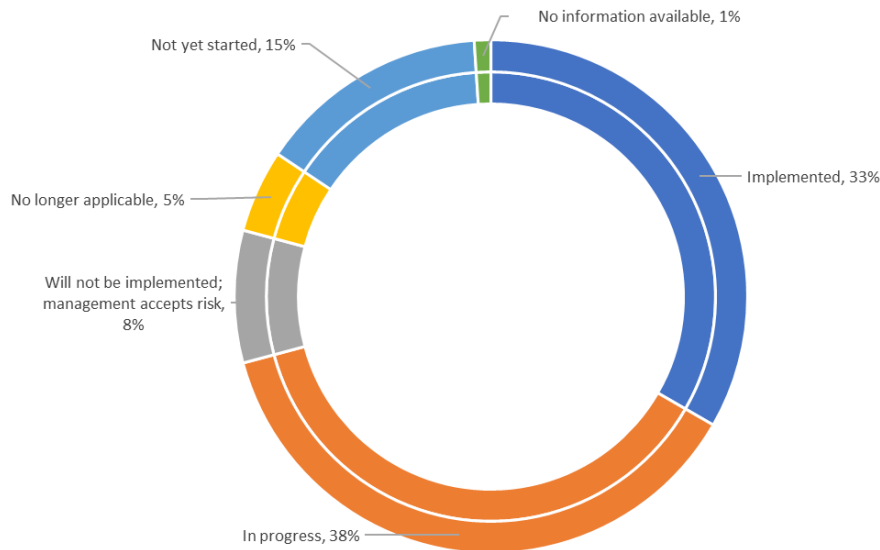
This report was drafted, reviewed, and approved in accordance with the standards outlined in ODCA’s Audit Policies and Procedures.

<sup>1</sup> The Office of the Inspector General (OIG) responded to our follow up on Recommendation 1: OIG should investigate this matter and determine whether the Treasurer and former Chairperson committed fraud and should repay the Commission, from our “ANC 8C Misappropriated Funds” Audit Report. The OIG treated this as an investigative referral. To protect the integrity of the OIG’s work, they do not comment on investigative matters. We have classified this response as No information available.

## Results

We found that 33% of the recommendations had been implemented, 38% were in progress, 15% percent had not yet been started, 5% percent were no longer applicable, 1% had no information available, and 8% percent will not be implemented, according to the responsible party (see Figure 2). We are pleased to note that we received responses from every D.C. agency to our request for the status of recommendations although on one recommendation the Office of the Inspector General (OIG) was unable to provide the status because it was an investigative referral.

**Figure 2: Recommendation Implementation Status Summary**



For purposes of future tracking, all recommendations confirmed as implemented or no longer applicable will be considered closed and no additional follow-up will be conducted. All other recommendations are considered open and regular follow-up will continue until they are considered closed -which may occur for up to three years after the audit is completed. Figure 3 below shows the number of recommendations that remain open by agency and includes recommendations labeled above as In progress or Not started.

**Figure 3: Open Recommendations by Agency as of January 7, 2022**

| Entity  | Number of Recommendations<br>In progress or Not started <sup>2</sup> |
|---|--|
| D.C. Council                                    | 17   |
| District of Columbia Housing Authority          | 6  |
| District of Columbia Public Schools             | 3  |
| District Department of Transportation           | 1  |
| Deputy Mayor for Education                      | 1  |
| Department of Corrections                       | 3  |
| Department of Energy and Environment            | 9  |
| DC Health                                       | 2  |
| Executive Office of the Mayor                   | 9  |
| Office of the Attorney General                  | 1  |
| Office of the Advisory Neighborhood Commissions | 3  |
| Office of the Chief Financial Officer           | 3  |
| Office of the Inspector General                 | 1  |
| Office of Resource Management                   | 2  |
| Real Property Tax Appeals Commission            | 7  |

**Appendix A** provides a full list of the 96 recommendations that we followed up on for this report and their status.

## **Successes and Challenges in Recommendations Made to D.C. Council**

The global COVID-19 pandemic continues, which has required time, attention, and resources from District of Columbia government agencies as well as the Council of the District of Columbia (D.C. Council). The District of Columbia has remained resilient in adjusting where necessary to continue to maintain government functions and operate daily. The attention and commitment to respond in a timely manner to our inquiries on the status of recommendations made in our audit reports is greatly appreciated. This reinforces the common goal we share to improve the effectiveness, efficiency, and accountability of the District government.

Twenty-two recommendations were directed to the D.C. Council primarily focusing on changing the Code of the District of Columbia (D.C. Code). We are able to confirm four instances where a change to the D.C. Code occurred and note below several other instances where D.C. Council committees with jurisdiction over the relevant section of the D.C. Code are considering legislation. Reviewing and updating the D.C. Code is a key element to the D.C. Council’s mission “...to provide strong, innovative and effective leadership for the benefit of residents across the city.”<sup>3</sup>

<sup>2</sup> Recommendations made to more than one entity are counted for each entity in this chart.

<sup>3</sup> Council mission from the D.C. Council website: <https://dccouncil.us/about-the-council>

[RPTAC Should Continue Work to Protect Against Conflicts & Improve Transparency, Timeliness, & Data Quality](#). Our first recommendation to the Council in this report to move RPTAC commissioners from part-time/hourly contractors to D.C. government employees, as required by D.C. Official Code, or change the law has been implemented. D.C. law was changed to eliminate part-time commissioners and move to appoint temporary appointment terms not to exceed six months each year.<sup>4</sup>

[ANC 8C Misappropriated Funds](#). The fourth recommendation<sup>5</sup> in this report was to amend the law to require additional financial controls if an ANC does not correctly submit two consecutive quarterly reports. A subtitle was included in the Fiscal Year 2020 Budget Support Act of 2019,<sup>6</sup> and is now law, which requires an ANC to forfeit the allotment associated with the most recent untimely quarterly report when this happens.

[Low-Ranked Projects Secure Affordable Housing Funds](#). Legislation<sup>7</sup> introduced by 12 Councilmembers consistent with our first recommendation in this report for greater transparency in RFP and selection procedures<sup>8</sup> is currently before the Committee on Housing and Executive Administration (HEA). The HEA Committee held a roundtable on November 9, 2021, on a report issued by the Office of the Inspector General<sup>9</sup> where the topic of additional transparency and other accountability measures were discussed, and the HEA Committee reports that it expects to hear further input from the public and the government during performance oversight hearings. A similar bill<sup>10</sup> was introduced in the previous Council period and was the subject of public hearings held on June 17, 2019, and July 10, 2019, but no action was taken. Council passage of Bill 24-459 to increase the transparency of the affordable housing Request for Proposal selection process would meet the ODCA recommendation.

[2008 Clean Energy Law Spurs Progress But District Can Do More to Cut Emissions](#). The District Department of Energy & Environment (DOEE) disagreed with our first recommendation<sup>11</sup> in this report to

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4 Section 2032 of D.C. Law 24-45, the “Fiscal Year 2022 Budget Support Act of 2021”.

5 Recommendation 4: The Council should amend the law to require additional financial controls, including requiring the OANC to freeze ANC bank accounts if an ANC does not comply with submission of two consecutive quarterly reports that meet the requirements of D.C. Code § 1-309.13(j)(i), including supporting documentation, bank statements and minutes to ensure proper review. The bank account should remain frozen until the ANC has documented and the OANC has confirmed its adherence to the law.

6 Section 1012 of D.C. Law 23-16, the “Fiscal Year 2020 Budget Support Act of 2019”

7 Bill 24-459, the “Housing Production Trust Fund Transparency Amendment Act of 2021” introduced on October 20, 2021 by Councilmembers Silverman, Henderson, Lewis George, Nadeau, Bonds, Allen, Cheh, Pinto, R. White, T. White, and Chairman Mendelson.

8 Recommendation 1: The D.C. Council enact legislation to increase the transparency of the affordable housing Request for Proposals (RFP) selection process by modifying D.C. Code to include requirements that address when and how the DHCD Director can exercise discretion in the RFP process, and require public release of the final selection criteria, evaluators’ rating sheets, DHCD’s Development Finance Division (DFD) staff’s recommendations to the Director, final and signed Decision Memorandum, and the Director’s written justification for awarding projects that were not recommended by DFD.

9 Committee on Housing & Executive Administration Public Oversight Roundtable held on November 9, 2021 on “Office of Inspector General Final Report No. 20-1-23-DB: “DHCD Did Not Effectively and Efficiently Use the Housing Production Trust Fund to Produce Affordable Housing Units for Extremely Low-Income Households”.

10 Bill 23-123, the “Housing Production Trust Fund Transparency Amendment Act of 2019” introduced on February 5, 2019 by Councilmembers Silverman, R. White, Evans, Nadeau, Grosso, and Bonds.

11 Recommendation 1: DOEE should modify the incentives for the DCSEU to reward interventions that lead to additional energy savings and GHG emissions reductions and limit the amount of DCSEU spending on projects with energy savings that would have occurred even without the DCSEU’s involvement.

increase incentives for energy savings and emission reduction. DOEE noted that “free ridership” occurs with all energy efficiency programs and indicated that a new DC Sustainable Energy Utility (DCSEU) contract had aggressive energy savings and greenhouse gas (GHG) performance benchmarks that require the DCSEU to achieve a higher level of energy savings than the amounts specified in the previous contract. DOEE, responding on behalf of Mayor Muriel Bowser, also did not agree with Recommendation 8 in the report, “To more effectively align District regulatory policy with its climate goals, the Mayor and Council should consider establishing a zero-carbon electricity standard which would provide a technology-neutral mechanism for encouraging new investments in carbon-free electricity generation.” DOEE reported “No action will be taken; management accepts risk” and shared the view that the current Renewable Portfolio Standards (RPS), which call for 100% electricity to be accompanied by eligible Renewable Energy Certificates by 2032, sufficiently addresses this issue. Nevertheless, the D.C. Council Committee on Transportation and the Environment is currently considering legislation to make the Construction Code Appendix Z (Net Zero) compulsory (Bill 24-420<sup>12</sup>) and to codify the District’s emissions goals (Bill 24-267<sup>13</sup>). The Committee held a hearing January 25, 2022, on both measures.

[OST Provides Programs for D.C. Youths But Grant Oversight Needs Improvement](#). Our report recommended changing the statutory deadline for the Annual Grant Report reporting requirement from November 1 to January 31 or later so that a more meaningful report on all grants issued by, or on behalf of the Office of Out of School Time Grants and Youth Outcomes (OST) in the previous fiscal year<sup>14</sup> is produced timely.<sup>15</sup> This legislative change was considered in the Fiscal Year 2020 Budget Support Act of 2019 (FY 2020 BSA), having been approved by both the Committee on Education and the Committee of the Whole (COW). The subtitle containing this change was removed from the FY2020 BSA by D.C. Council Chairman Phil Mendelson in the legislative Committee print proposed and considered on first reading.

The COW reported that this recommendation is “Not yet started,” noting that the current draft of the Annual Grant Report speaks specifically to which grant funds were awarded. This does not provide the level of detail recommended by ODCA. The most recent OST annual grant report, posted on the D.C. Council website, was transmitted to the D.C. Council on February 5, 2021.<sup>16</sup>

[D.C. Lacked Unified System to Track, Reduce Settlements & Judgments](#). ODCA recommended<sup>17</sup> in this report that the D.C. Council standardize its request for settlement and judgment information as a part of performance oversight hearing questions to agencies. The COW responded that “No action will be

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12 Bill 24-420, the “Clean Energy DC Building Code Amendment Act of 2021”, introduced on October 1, 2021 by Councilmembers Pinto, Nadeau, Henderson, Lewis George, Allen and Cheh.

13 Bill 24-267, the “Climate Commitment Act of 2021”, introduced on May 24, 2021 by Councilmembers Cheh, Allen, R. White, Nadeau, Lewis George, Henderson, Pinto, and Chairman Mendelson.

14 D.C. Code § 2-1555.04 (5)(g)

15 Recommendation 7: The D.C. Council should amend the D.C. Code to move the due date for the Annual Grant Report to January 31 or later as requested by OST and the Mayor in the FY 2020 Budget Support Act of 2019 and require that the report include total funds spent by subgrantees, how much funding was unspent at the end of the grant term, and how carryover grant funds from the prior year were expended.

16 RC 24-13, “Correspondence from the Mayor – Office of Out of School Time Grants and Youth Outcomes Annual Grant Report”, introduced on February 5, 2021.

17 Recommendation 3: The D.C. Council should standardize its requests for settlement and judgment information in the performance hearing questions so that all agencies, boards, and commissions disclose settlements for which the entity is responsible, regardless of amount and whether the agency paid directly, or the cost was paid by the Settlements and Judgments Fund.

taken; management accepts risk” and said that it is more appropriate for this information to be provided by the Office of Risk Management (ORM), in coordination with the Office of the Attorney General. The recommendation to the D.C. Council concerning the Council’s own questions to agencies was made in response to the first finding in the report that “The District does not have an effective and efficient system to record, monitor, report and mitigate the risks represented by settlements and judgments related to government actions.” Other recommendations included to address this finding were made to the Executive and to the Office of the Chief Financial Officer (OCFO). ORM responded on behalf of the Mayor that ERisk, an enterprise risk management system, is in the process of being implemented and will include a Contingent Liability, Settlement, and Judgment module. The OCFO responded and ODCA confirmed that a new Agency object code was established and implemented for Settlement & Judgment payments. While ODCA does not disagree with the D.C. Council’s response that information should be provided by ORM in coordination with other agencies, the D.C. Council can consider coordinating a review of this information when available and standardizing performance oversight hearing questions accordingly.

Elected Officials Create Special Funds But “Sweep” Dollars for Other Purposes. We found that during the five-year scope of this audit, the District created a total of 75 new Special Purpose Revenue Funds (Funds) despite Home Rule Act language that such Funds are only to be established from “time to time” as “may be necessary for the efficient operation” of the

District government. We recommended amending the D.C. Code to require specifics about a new Fund’s necessity, allowable and unallowable uses, and a fixed time for review of the Fund’s performance and authorization.<sup>18</sup> The COW responded that amending the Home Rule Act provision would require a ballot initiative,<sup>19</sup>

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*The Council and the Executive should determine whether each existing Fund continues to be necessary for the efficient operation of the District and repeal those that are not necessary.*

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and although that is accurate the D.C. Council could meet the recommendation by amending the tax code rather than the Home Rule Act. The Committee also asserted that generally the recommended information is provided when new funds are established, which we did not find to be the case. The Committee also noted that the annual budget process is the occasion to review a Fund’s performance.

Our second recommendation was that the Council and the Executive should determine whether each existing Fund continues to be necessary for the efficient operation of the District and repeal those that are not necessary. The Executive responded they are reviewing Funds for operational necessity, and the D.C. Council reported that this review is an ongoing process. However, nothing on the public record indicated any recent efforts to reduce or eliminate Special Purpose Revenue Funds. Elected officials continue to

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18 Recommendation 1: The D.C. Council should amend D.C. Code § 1-204.50 to require: a) an explicit statement of the Fund’s necessity for efficient operation of the District government; b) language encompassing purpose, type, revenue source(s), allowable and unallowable uses of the Fund, whether personnel and/or administrative costs are permissible, and how the agency will measure the Fund’s effectiveness; and c) a fixed time for the review of the Fund’s performance and authorization for its continuation.

19 See D.C. Code § 1-203.03.

sweep various Funds either on a recurring or one-time basis<sup>20</sup> and create new Funds<sup>21</sup> in each year's Budget Support Act.

We are encouraged that a Technical Amendments Act was introduced<sup>22</sup> to the D.C. Council in 2021 for consideration and had its first reading on February 1, 2022 for the first time since 2008. What was a typical or common practice to address much needed clarifications and corrections in the D.C. Code apparently had taken a hiatus.

Poor Conditions Persist at Aging D.C. Jail; New Facility Needed to Mitigate Risks. Several recommendations in this report, issued in February 2019, have been addressed by the Department of Corrections (DOC). And, in response to an Auditor Concern that D.C. Code does not require the agency to inspect the Correctional Treatment Facility, we were pleased to see the D.C. Council made changes to the D.C. Code in the Fiscal Year 2022 Budget Support Act<sup>23</sup> to have the Department of Health conduct a minimum of three inspections per year and included funding for additional staff. The report findings, though, speak to the continuing and underlying need to budget, plan, and construct a new Jail facility, with the third ODCA recommendation in the report reading: "The District should move forward with a new D.C. Jail." As noted in the background section of the report, planning for the construction of a new jail has been discussed by prior mayoral administrations dating back at least 12 years. However, aside from preliminary discussions there appears to be no focused effort to address this need, including the creation of a capital project in the budget to begin the design and construction. Similarly, in response to Recommendation 5 that the Mayor and the Council should provide a capital budget for DOC that considers the risk of failure to address health and safety hazards identified by the Department of Health,<sup>24</sup> the Mayor noted monetary investments that have been made in the DOC capital budget previously and acknowledged she will transmit her proposed Fiscal Year 2023 budget to the D.C. Council in March. The D.C. Council Committee on Judiciary and Public Safety indicated that adequate funding should be reflected in the Fiscal Year 2023 Capital Improvements Plan as proposed by the Executive. Moving forward as a priority in the approved Fiscal Year 2023 budget and financial plan by the Mayor and the D.C. Council would comply with the ODCA recommendation.

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*There appears to be no focused effort to address the need for a new D.C. Jail.*

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D.C. Department of Health Has Systems to Monitor Nursing Homes But Some Risks Remain. We followed up on four recommendations in this report and are encouraged to see DC Health continues to review and

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20 Fiscal Year 2022 Budget Support Act of 2021, Title VIII, sec. 8002; and Fiscal Year 2021 Budget Support Act of 2020, Title VIII, sec. 8002.

21 Fiscal Year 2021 Budget Support Act of 2020, Subtitle VI(E), sec.6042, 6043, 6044.

22 Bill 24-502, the "Technical Amendments Act of 2021" was introduced by Chairman Mendelson on November 10, 2021 and referred to the Committee of the Whole.

23 Fiscal Year 2022 Budget Support Act of 2021, Subtitle VII (I), sec. 7209.

24 Recommendation 6: The Mayor and Council should provide a capital budget for DOC that considers the risk of failure to address health and safety hazards identified by the DOH including the risk to the safety of inmates and staff and the risk of additional litigation.

evaluate recommendations involving training policies and procedures. Regarding Recommendation 7,<sup>25</sup> DC Health noted that, based on further internal review by HRLA during the COVID-19 pandemic, a working group was organized to review and address the DC 6-108 submission process with the goal of submitting DC 6-108 form and all required documents electronically. HRLA anticipates testing this process in March 2022 before full implementation in April. As the COVID-19 pandemic continues and a high number of deaths occurred among nursing home residents, ODCA has initiated an audit of how nursing homes have performed in prevention and care and will compare certain metrics, such as COVID-19 cases, death, and vaccination rates of nursing home residents and staff among District nursing homes to those of surrounding jurisdictions and national rates.

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*DC Health continues to review and evaluate recommendations involving training policies and procedures at Nursing Homes.*

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Details on the status of all report recommendations can be found in Appendix A, and a sortable and searchable version of this information is also available on the ODCA website.

We are encouraged that several D.C. Council Committees, as part of the annual performance oversight review process, ask agencies questions based on ODCA reports including status of ongoing audits, recommendations implemented, and ways to improve agency operations in general. We welcome the continued opportunity to work collaboratively, without duplicating efforts, to monitor and review recommendations made with the continued collaborative goal of improving city government operations and accountability.

We hope this update on our previous work and all the details that follow will be useful to Councilmembers and to the public.

Thank you.

Sincerely yours,



Kathleen Patterson

District of Columbia Auditor

cc: D.C. Councilmembers

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<sup>25</sup> Recommendation 7: In non-emergency situations, HRLA should ensure that before the resident is discharged or transferred, it obtains the copy of the written notice of the move that the resident or the resident's representative signed and dated. It is not necessary to obtain the signed copy before an emergency move as described by D.C. Code § 44-1033.02(b). HRLA should use the signed copy of the notice to confirm that the resident or his or her representative was in fact given advance written notice of the discharge transfer (or that he or she consented to abbreviated notice) and that all required information was provided in the written notice.

# Appendix A

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## Results of ODCA Analysis of Open Recommendations

**Status of Audit Recommendations by the Office of the D.C. Auditor, as of January 7, 2022**  
**Listed Chronologically, by Date of Report Publication**

Note: Recommendations that are shaded were sent to all identified agencies for a response but are only listed once in this chart.

| Report Title  | Rec. No. | Recommendation  | Status      | Notes   |
|---|----------|---|-------------|---|
| Accuracy and Consistency Needed in Travel Advances and Reconciliations (December 20, 2018)          | 1        | The Office of the Chief Financial Officer should institute additional checks on travel payments, including regular spot audits of travel documentation by Associate Chief Financial Officers, and deliver periodic training to employees who approve and process travel payments. | In progress | The OCFO reported this as Implemented. While the OCFO adopted the Mayor's travel policies, they have not finalized modifications needed to reflect the agency structure in their agency policies. |
|   | 2        | The Office of the City Administrator should finalize updated District-wide travel regulations and forms with particular emphasis on provisions that address sales and use tax exemptions and proper calculation of per diem payments and ground transportation costs.             | Implemented |   |
|   | 3        | The Office of the City Administrator should work with OCFO clusters and agency leadership to educate District government travelers on travel policy and best practice when booking, conducting, and submitting documentation for travel.  | Implemented |   |
| Poor Conditions Persist at Aging D.C. Jail; New Facility Need to Mitigate Risks (February 28, 2019) | 1        | DOC should take all steps necessary, including requesting additional funding if necessary, to achieve and maintain full compliance with all ACA and APHA requirements.  | Implemented |   |

| Report Title | Rec. No. | Recommendation  | Status          | Notes   |
|--------------|----------|---|-----------------|---|
|              | 2        | DOC should conduct regular documented monitoring of Aramark’s compliance with all requirements of its contract and District food safety laws and regulations and sanction the contractor appropriately if necessary.  | In progress     |   |
|              | 3        | The District should move forward with a new D.C. Jail.  | Not yet started | The Executive Office of the Mayor reported this as In progress. No specific capital project for a new jail has been included in a budget and financial plan to date.  |
|              | 4        | When considering a new correctional facility, DOC should analyze DOH violations to ensure that the design of the new facility minimizes the challenges of complying with standards and regulations that DOH frequently cites as having been violated.   | Not yet started |   |
|              | 5        | The Mayor and Council should provide a capital budget for DOC that considers the risk of failure to address health and safety hazards identified by the DOH including the risk to the safety of inmates and staff and the risk of additional litigation.  | In progress     |   |
|              | 6        | EOM should, working with the other members of the District’s Capital Budget Team, develop policies and procedures for the capital budgeting process that ensure the plan accurately reflects the known capital needs of agencies, including DOC, over the entire six-year capital budgeting period. | In progress     | The Executive Office of the Mayor reported this as Implemented and noted the work with agencies that goes into the creation of the Fiscal Year proposed budget and financial plan. However, as previously noted, there is no specific capital project for a new jail included in a budget and financial plan yet. |

| Report Title | Rec. No. | Recommendation   | Status          | Notes |
|--------------|----------|--|-----------------|-------|
|              | 8        | DOC should update their mental health intake screening policies and procedures to ensure they fully meet ACA and NCCHC accreditation requirements without having to rely on questions and procedures administered as part of the intake medical exam, ensure that the agency's health services contractor's (currently Unity) policies and procedures mirror those of DOC and are in full compliance with ACA and NCCHC accreditation requirements and see that OHSAs and contractors written policies remain consistent with the standards. | Implemented     |       |
|              | 9        | DOC and the Council should review this inspection requirement and make necessary adjustments to the Code in the best interest of inmates housed at the CTF.  | Implemented     |       |
|              | 10       | DOC should closely study the effects of its video visitation systems and consider including sufficient space in the plans for the new jail for both in-person and video visitations for all inmates, depending on which form of visitation families prefer.  | Not yet started |       |

| Report Title   | Rec. No. | Recommendation  | Status   | Notes |
|--|----------|---|--|-------|
| Elected Officials Create Special Funds But "Sweep" Dollars for Other Purposes (April 25, 2019) | 1        | The D.C. Council should amend D.C. Code 1-204.50 to require: a) an explicit statement of the Fund's necessity for the efficient operation of the District government; b) language encompassing purpose, type, revenue source(s), allowable and unallowable uses of the Fund, whether personnel and/or administrative costs are permissible, and how the agency will measure the Fund's effectiveness; and, c) a fixed time for the review of the Fund's performance and authorization for its continuation. | No action will be taken; management accepts risk |       |
|  | 2        | The D.C. Council and the Executive should determine whether each existing Fund continues to be necessary for the efficient operation of the District and repeal those that are not necessary.   | In progress                                      |       |
|  | 8        | The D.C. Council should revise its legislative drafting manual to require using standard statutory language to repeal Funds.  | No action will be taken; management accepts risk |       |

| Report Title   | Rec. No. | Recommendation  | Status      | Notes |
|--|----------|---|-------------|-------|
| Low-Ranked Projects Secure Affordable Housing Funds (May 30, 2019) | 1        | The D.C. Council enact legislation to increase the transparency of the affordable housing Request for Proposals (RFP) selection process by modifying D.C. Code to include requirements that address when and how the DHCD Director can exercise discretion in the RFP process, and require public release of the final selection criteria, evaluators' rating sheets, DHCD's Development Finance Division (DFD) staff's recommendations to the Director, final and signed Decision Memorandum, and the Director's written justification for awarding projects that were not recommended by DFD. | In progress |       |

| Report Title  | Rec. No. | Recommendation  | Status      | Notes |
|---|----------|---|-------------|-------|
| D.C. Schools Shortchange At-Risk Students (June 25, 2019) | 1        | DCPS should establish transparent base funding for each school tied to enrollment and grade level. The annual budget process should use a specific and transparent methodology so that school communities are informed on both the method and the results.  | In progress |       |
|   | 2        | DCPS should publish each school's base funding and supplemental at-risk allocations so principals and LSATs can identify what is base funding and what is supplemental.   | In progress |       |
|   | 3        | DCPS should establish internal controls for any adjustments to base funding including policies and procedures for allocating at-risk funds.   | In progress |       |
|   | 4        | The Council should amend D.C. Code to strengthen at-risk provisions on "supplement not supplant" and apply these provisions to all public schools in D.C. to aid in its oversight of compliance with the at-risk funding requirements.  | In progress |       |
|   | 5        | The District should evaluate and continuously improve its at-risk funded programs. In partnership with the forthcoming Research Practice Partnership (RPP), DME should initiate formal research on the context and impact of its at-risk funded initiatives, using rigorous quantitative and qualitative methods. | In progress |       |
|   | 6        | The Council should require consistent reporting of at-risk spending across all public schools.  | In progress |       |

| Report Title   | Rec. No. | Recommendation  | Status                   | Notes |
|--|----------|---|--------------------------|-------|
| ANC 8C<br>Misappropriated Funds<br>(August 23, 2019) | 1        | OIG should investigate this matter and determine whether the Treasurer and former Chairperson committed fraud and should repay the Commission.  | No information available |       |
|  | 2        | The D.C. Council should amend the law to require that any equipment (i.e. computers, cell phones, laptops, printers, tablets, iPads, etc.) not turned in by January 31, will be charged to the Commissioner holding such equipment, who should be held financially responsible for reimbursing the Commission.  | In progress              |       |
|  | 3        | The OANC should review all 40 ANC by-laws to ensure compliance with D.C. Code.  | In progress              |       |
|  | 4        | The Council should amend the law to require additional financial controls, including requiring the OANC to freeze ANC bank accounts if an ANC does not comply with submission of two consecutive quarterly reports that meet the requirements of D.C. Code 1-309.13(j)(1), including supporting documentation, bank statements and minutes to ensure proper review. The bank account should remain frozen until the ANC has documented and the OANC has confirmed its adherence to the law. | Implemented              |       |

| Report Title  | Rec. No. | Recommendation   | Status      | Notes   |
|---|----------|--|-------------|---|
|   | 5        | The OANC should receive and review monthly bank statements from the Office of Finance and Resource Management (OFRM) for all 40 ANCs to identify any suspicious or non-authorized activity and to ensure that ANCs that do not participate in the Security Fund or submit a cash surety bond do not have disbursements beyond bank fees.   | Implemented |   |
| D.C. Department of Health Has Systems to Monitor Nursing Homes But Some Risks Remain (September 30, 2019) | 1        | HRLA should train staff with responsibility for reviewing Plans of Correction on how to determine if a Plan of Correction identifies the underlying cause of the problem, and the importance of doing so. HRLA also may want to consider offering a similar training to nursing homes so nursing home staff can determine underlying causes, and the importance of including and addressing them in the Plan of Correction.  | In progress | DOH reported Implemented, however they also indicated "The Health Care Facilities Division will review these areas again during an annual training day that will take place in January 2022." |
|   | 2        | HRLA should obtain credible evidence that problems no longer exist in the following areas: inadequate supervision and failure to provide oral care at Washington Center; failure to comply with physician's orders related to respiratory status at Deanwood; and exposed wiring and failure to provide nail care at Bridgepoint Capitol Hill. If these problems persist or evidence is not available that the identified problems have been rectified, HRLA should use existing enforcement mechanisms such as fines to obtain such evidence or incentivize compliance. | Implemented |   |

| Report Title | Rec. No. | Recommendation  | Status      | Notes |
|--------------|----------|---|-------------|-------|
|              | 7        | <p>In non-emergency situations, HRLA should ensure that before the resident is discharged or transferred, it obtains the copy of the written notice of the move that the resident or the resident’s representative signed and dated. It is not necessary to obtain the signed copy before an emergency move as described by D.C. Code §44-1003.02(b). HRLA should use the signed copy of the notice to confirm that the resident or his or her representative was in fact given advance written notice of the discharge or transfer (or that he or she consented to abbreviated notice) and that all required information was provided in the written notice.</p> | In progress |       |
|              | 8        | <p>HRLA should design, implement, and train staff in policies and procedures for all complaint intake methods, including individual staff email addresses, to: a. Immediately record the date each complaint is received, along with an indication of the intake method (e.g., email, fax, telephone). b. Reconcile records of all complaints from each complaint intake method made as recommended in (a), above, with a listing of all complaints that received a priority rating to ensure that all complaints are prioritized for investigation.</p>  | Implemented |       |

| Report Title  | Rec. No. | Recommendation  | Status          | Notes   |
|---|----------|---|-----------------|---|
| Enrollment Projections in D.C. Public Schools: Controls Needed to Ensure Funding Equity (January 9, 2020) | 1        | The Mayor should add demographic trends and enrollment patterns over time to current enrollment projection methodology to better align funding with actual enrollment.  | Implemented     |   |
|   | 2        | The Mayor and Council should adjust enrollment projection methodology to accommodate mid-year student mobility.   | Not yet started | The Deputy Mayor for Education responded on behalf of the Mayor that this recommendation had been Implemented, however the D.C. Council Committee of the Whole responded this recommendation had Not yet started. We agree with the D.C. Council. |
|   | 3        | The Mayor and Council should ensure equitable funding for schools serving the largest percentages of students classified by the District as at-risk and those experiencing high levels of student mobility.   | In progress     | The Deputy Mayor for Education responded on behalf of the Mayor that this recommendation had been Implemented, however the D.C. Council Committee of the Whole responded this recommendation was In progress. We agree with the D.C. Council.     |
| Earmark Review: DMPED Can Improve Grant Management (February 25, 2020)                                    | 1        | DMPED should develop and implement SOPs that detail the contract administrators' responsibilities, including review and approval of invoices and supporting documentation to ensure compliance with contract terms. Procedures should also include delegation of contract administrators' responsibilities. | Implemented     |   |

| Report Title   | Rec. No. | Recommendation   | Status   | Notes |
|--|----------|--|--|-------|
| 2008 Clean Energy Law Spurs Progress But District Can Do More to Cut Emissions (February 27, 2020) | 1        | DOEE should modify the incentives for the DCSEU to reward interventions that lead to additional energy savings and GHG emissions reductions and limit the amount of DCSEU spending on projects with energy savings that would have occurred even without the DCSEU's involvement | No action will be taken; management accepts risk |       |
|  | 2        | DOEE should align the DCSEU performance benchmarks and targets with the District's climate change strategy by prioritizing GHG reductions versus energy savings.   | Implemented                                      |       |
|  | 3        | The Mayor and D.C. Council working with DOEE should consolidate the administration of energy efficiency services, potentially under the Green Finance Authority, to create a single portal, or "one-stop-shop" for consumers.  | Implemented                                      |       |
|  | 4        | DOEE should determine which functions of the DCSEU are best accomplished under contract and which functions are best accomplished by an entity such as the Green Finance Authority and recommend to the Council how to distribute these functions accordingly.                   | No action will be taken; Management accepts risk |       |
|  | 5        | DOEE should recommend to the D.C. Council how to restructure the SEU Advisory Board to more effectively advise DOEE and the DCSEU.   | No action will be taken; Management accepts risk |       |
|  | 6        | The D.C. Council should amend §34-1434(d) to create a clearly enforceable requirement and monitor its enforcement or repeal this provision of the law.   | Not yet started                                  |       |

| Report Title | Rec. No. | Recommendation   | Status   | Notes  |
|--------------|----------|--|--|--|
|              | 7        | DOEE should examine the cost-effectiveness of the local solar requirement relative to other mechanisms for reducing carbon emissions from the District.  | No action will be taken; management accepts risk |  |
|              | 8        | To more effectively align District regulatory policy with its climate goals, the Mayor and Council should consider establishing a zero-carbon electricity standard which would provide a technology-neutral mechanism for encouraging new investments in carbon-free electricity generation. | Not yet started                                  | While DOEE on behalf of the Mayor responded No action will be taken; management accepts risk; the D.C. Council Committee on Transportation and the Environment responded this recommendation was Not yet started. Relevant legislation was introduced and a hearing held January 25, 2022.   |
|              | 9        | To demonstrate greater transparency and to justify any increases to SETF and EATF fees, the Council should introduce standalone legislation when proposing changes to ratepayer fees and hold a hearing to solicit public comment on the proposed changes to ratepayer fees.                 | Implemented                                      | The D.C. Council Committee on Transportation and the Environment noted this action as not occurred in recent years; however the Committee cannot limit members from seeking to move changes to the SETF or EATF fees in the BSA or via amendment at the Committee of the Whole. We recognize there are actions beyond the Committee's control. |
|              | 10       | The D.C. Council should consider incentives or requirements for submetering of nonresidential buildings, and changes to District law to allow residential submetering.   | Not yet started                                  |  |
|              | 11       | DOEE should determine whether incentives for landlords and tenants to enter into green leases would materially advance the District's GHG emissions reduction goals, and if so, the agency should develop regulations or a legislative proposal to establish incentives for green leases.    | No action will be taken; management accepts risk |  |

| Report Title                                     | Rec. No. | Recommendation   | Status      | Notes |
|--|----------|--|-------------|-------|
|  | 12       | To reduce GHG emissions from passenger and commercial vehicles, the Mayor and the D.C. Council should establish a congestion pricing program assuming DOEE and DDOT studies substantiate its value to meet District climate goals. DOEE should also study various options to require ride-hailing fleets to operate electric and hybrid-electric vehicles in the District. | In progress |       |
| Are ANCs Given Great Weight?<br>(April 24, 2020) | 1        | OANC should develop written guidelines and provide training for all ANCs on the requirements of the ANC great weight Code provisions, including formally documenting meetings held to consider proposed District action and proper record retention. The guidelines should be maintained on the anc. dc.gov website.   | In progress |       |
|  | 2        | OANC should design and implement policies and procedures to maintain both electronic and hard copy notices received, and maintain all notices received in accordance with the policy developed.  | In progress |       |
|  | 3        | BZA should design and implement internal policies and procedures to ensure that all notices are provided to the OANC.  | Implemented |       |
|  | 4        | DDOT should design and implement internal policies and procedures to provide written notice to the OANC, each affected ward Councilmember, and the ANC and implement a process to maintain evidence to support proper notification to the OANC.  | Implemented |       |

| Report Title | Rec. No. | Recommendation  | Status          | Notes   |
|--------------|----------|---|-----------------|---|
|              | 5        | DDOT should design and implement policies and procedures to comply with the great weight requirements of the law including, consideration of ANC issues/concerns and issuing a written final decision to the ANC based on recommendations provided. | In progress     | DDOT reported this was implemented, however we did not receive documentation that final decisions were sent to the ANC. |
|              | 6        | The D.C. Council should amend D.C. Code § 1-309.10 (b) and (c) to identify a limited and manageable number of specific government actions that must be the subject of notice to the ANCs and on which ANC views are to be given great weight.       | Not yet started |   |

| Report Title   | Rec. No.     | Recommendation   | Status             | Notes   |
|--|--------------|--|--------------------|---|
| <p>OST Provides Programs for D.C. Youths But Grant Oversight Needs Improvement<sup>26</sup> (May 26, 2020)</p> | <p>MAR 2</p> | <p>Conduct a full review of school year 2019–2020 subgrantee compliance with criminal background check requirements listed in the subgrant agreements between each subgrantee and United Way, that includes: Verifying throughout the school year that all subgrantee staff members who have not received results from their criminal background checks are or will be supervised by another staff member who was determined to be suitable to work with youths. Confirming that criminal background check results were sent directly to the employer and not the applicant. Ensuring that all subgrantee staff members who have results showing a past criminal history, are listed on the National Sex Offender Registry, or are listed in the D.C. Child Protection Register do not work unsupervised until they have been determined to be suitable by DCHR. If they are determined to be unsuitable prior to or after DCHR’s suitability screening, they must not work with youths, supervised or unsupervised.</p> | <p>Implemented</p> | <p>This recommendation is reported as Implemented, but we believe it is also No longer applicable as OST has indicated they no longer use United Way.</p> |

26 A Criminal Background Check Management Alert Report (MAR) was issued to OST on August 16, 2019. We followed up on recommendations 2 and 4 from this MAR.

| Report Title | Rec. No. | Recommendation  | Status               | Notes |
|--------------|----------|---|----------------------|-------|
|              | MAR<br>4 | <p>Ensure that:</p> <p>Future grant agreements between OST and United Way and subgrantee agreements between United Way and subgrantees, starting with fiscal year 2020, include OST's criminal background check policy and procedures.</p> <p>The grantee verifies subgrantee compliance with OST's criminal background check policy and procedures.</p>  | No longer applicable |       |
|              | 1        | <p>OST should include in the grant agreement with United Way (or its successor) specific requirements regarding: a) grantee oversight of criminal background check clearances and/or appropriate supervision, and documentation requirements regarding background checks and clearances for all subgrantee employees, volunteers, and contractors; and b) the language United Way shall include in subgrant agreements regarding criminal background checks and clearances for subgrantee employees, volunteers, and contractors.</p> | No longer applicable |       |

| Report Title | Rec. No. | Recommendation  | Status               | Notes |
|--------------|----------|---|----------------------|-------|
|              | 2        | OST should perform regular oversight of the criminal background check process to ensure that the grantee and OST each ensures that all employees, volunteers, and contractors have a valid criminal background check clearance and that individuals who have not completed and obtained a valid criminal background check clearance are supervised by persons with valid criminal background check clearances.  | Implemented          |       |
|              | 3        | The D.C. Council should require that grantee and subgrantee employees, volunteers, and contractors working directly with youths unsupervised are subject to the same criminal background check clearance requirements as District government employees and contractors.   | Implemented          |       |
|              | 4        | OST should update its grant agreement with United Way (or its successor) to ensure that all grant and subgrant agreements provide requirements regarding what is sufficient supporting documentation for subgrant expenditures and require the grantee to reconcile expenditure documentation (e.g., expenditure certification reports, general ledger, reports of expenditures detail, and supporting documentation) for a statistically significant sample of subgrantees on a regular basis. | No longer applicable |       |
|              | 5        | OST should update the grant agreement to require monthly submissions of bank statements and review the bank statements monthly to confirm that all deposits and withdrawals correspond to OST related payments and disbursements.   | No longer applicable |       |

| Report Title  | Rec. No. | Recommendation  | Status               | Notes   |
|---|----------|---|----------------------|---|
|   | 6        | OST should ensure that United Way adheres to the final payment deadline established in the subgrant agreements and file grant close-out reports timely.   | No longer applicable |   |
|   | 7        | The D.C. Council should amend the D.C. Code to move the due date for the Annual Grant Report to January 31 or later as requested by OST and the Mayor in the Fiscal Year 2020 Budget Support Act of 2019 and require that the report include total funds spent by subgrantees, how much funding was unspent at the end of the grant term, and how carryover grant funds from the prior year were expended | Not yet started      | Based on the COW report on the BSA committee print, the subtitle was removed. |
|   | 8        | OST should revise the CitySpan user guide so data make clear which participants are supported by each grant and to clarify quality assurance steps to be taken by OST and subgrantees.  | Implemented          |   |
|   | 9        | OST should gather and preserve detailed participant information for both summer and school year programs, eliminate duplicates, and report only on the number of unique youths impacted by OST-funded programs.   | Implemented          |   |
| RPTAC Should Work to Protect Against Conflicts & Improve Transparency, Timeliness, & Data Quality (June 30, 2020) | 1        | RPTAC should work with the Executive Branch leadership to comply with the statutory requirement that Commissioners be District government employees or propose a change to the law.   | Implemented          |   |

| Report Title | Rec. No. | Recommendation   | Status          | Notes   |
|--------------|----------|--|-----------------|---|
|              | 2        | RPTAC should implement stronger policies and procedures to reduce the risk of Commissioners hearing an appeal on which they have a conflict of interest.   | Not yet started |   |
|              | 3        | RPTAC should determine which hearings can be open to the public without violating confidentiality statutes, such as hearings regarding single-family residential properties, and open them to the public.  | Not yet started | RPTAC reported this recommendation as In progress. Consideration may be happening within RPTAC, but we did not see any evidence viewable to the public that this was under consideration. |
|              | 4        | RPTAC should recommend statutory changes where open hearings on appeals and confidentiality statutes are in conflict.  | Not yet started |   |
|              | 5        | As long as RPTAC's statute requires open hearings, RPTAC should request an advisory opinion from the Office of Open Government on how to conduct a hearing in which confidential information is required to be discussed privately with the panel during hearings (in camera). | Not yet started |   |
|              | 6        | RPTAC should determine and allocate resources needed to redact all hearing decisions for a given tax year and to post them online, as its regulations require. It should post them before the start of the next tax year's hearing season.                                     | Implemented     | RPTAC reported this recommendation as No longer applicable. Based on a review of the RPTAC website, we believe this is Implemented.   |
|              | 7        | RPTAC should ensure that its data system includes additional fields to record all relevant rehearing data separately from original RPTAC hearing data.   | In progress     |   |
|              | 8        | RPTAC should ensure adequate supervision of its data entry personnel, and train them as necessary.   | Not yet started |   |

| Report Title  | Rec. No. | Recommendation  | Status      | Notes   |
|---|----------|---|-------------|---|
| More Urgency Needed to Fix Lead-Based Paint Hazards (November 18, 2020) | 9        | RPTAC should develop and implement a system to monitor the status of decisions by authoring Commissioner and use it to help appropriately manage Commissioners and their workloads.   | In progress | RPTAC reported this was Implemented. We believe this is In progress. Changes to the D.C. Code have been made that should help with workloads. |
|   | 1        | DCHA should develop and implement a plan to remediate remaining lead hazards identified during the risk assessment process including a process to effectively monitor contractors.  | Implemented |   |
|   | 2        | DCHA should develop and implement a plan to expand collaboration with the DOEE Lead-Safe and Healthy Housing Division and the HUD Office of Lead Hazard Control and Healthy Housing around risk assessment and clearance report requirements to improve compliance with the LSHR and the District's Lead Hazard Prevention and Elimination Act. | Implemented |   |
|   | 3        | DCHA should comply with Lead Safe Housing Rule (LSHR) requirement to stabilize any reported deteriorated paint within 30 days, document use of lead safe work practices, and supply clearance reports when required.  | In progress |   |
|   | 4        | The DCHA Property Management Office should develop and implement a plan to reduce the backlog of work orders, including work orders related to lead-based paint.  | In progress |   |

| Report Title | Rec. No. | Recommendation   | Status      | Notes  |
|--------------|----------|--|-------------|--|
|              | 5        | The DCHA Property Management Office should develop comprehensive internal policies and procedures for the work order process, including a requirement to maintain all work order related documentation, from DCHA-managed properties and privately managed properties in a centralized location. | In progress |  |
|              | 6        | DCHA Property Management Operations (PMO) should enforce Lead Safe Housing Rule (24 CFR 35 Section 35.1355 (a)(2)) requirements to conduct visual assessments every 12 months.   | In progress |  |
|              | 7        | DCHA should provide to its tenants with household members considered at risk (children under age six or pregnant women) a clearance report issued within the previous 12 months in compliance with DC Lead Hazard Prevention and Elimination Act.  | In progress | DCHA reported this was implemented for new tenants, and a plan of action is in the process of being implemented for existing tenants. We have marked this recommendation as In progress. |
|              | 8        | The DCHA Office of Audit and Compliance (OAC) should implement a quality control process for inspections conducted by Property Management Operations (PMO) for compliance with the Lead Safe Housing Rule, 24 CFR Part 35.1355 (a)(2).   | In progress |  |
|              | 9        | DOEE should continue to advocate for the D.C. Council to expand the definition of "owner" to include the District government and its independent agencies like DCHA within its enforcement powers.   | In progress |  |
|              | 10       | CEB, the Office of the General Counsel, and OEEJ should jointly examine the enforcement process to see where time can be saved, and steps eliminated and update internal procedures accordingly  | Implemented |  |

| Report Title | Rec. No. | Recommendation   | Status      | Notes |
|--------------|----------|--|-------------|-------|
|              | 11       | DOEE should establish deadlines for each step and team involved in the enforcement process and add an indicator to the PAR that gives information on the percentage of cases in which lead hazards are remediated in a given amount of time.   | In progress |       |
|              | 12       | CEB should develop a formal policy to regulate the issuance of follow up letters. This policy should include who receives follow up letters, when a follow up letter should be issued, and a target for how long it should take to issue a follow up letter after a deadline has expired.  | Implemented |       |
|              | 13       | CEB should enforce deadlines for requesting extensions as required by the 20 DCMR 3318.9.  | Implemented |       |
|              | 14       | DOEE should use additional authority granted in the law to include remediating lead hazards and issuing a lien on the owner's property, denying rental permits to owners to ensure lead hazards are remediated, issuing multiday fines, and collaborating with other agencies as needed to use this authority. DOEE should establish internal policies as necessary guiding how and when this authority will be applied. | In progress |       |
|              | 15       | OEEJ should include language when issuing an Enforcement Notice or a Notice of Infraction to remind owners that lead hazards need to be remediated and a clearance report submitted to DOEE in addition to paying the fine.  | Implemented |       |

| Report Title   | Rec. No. | Recommendation   | Status   | Notes |
|--|----------|--|--|-------|
| <p>D.C. Lacked Unified System to Track, Reduce Settlements &amp; Judgments</p> <p>(December 7, 2020)</p> | 1        | <p>The Executive should ensure that ORM has the support, resources, and data system(s) needed to identify, analyze, and prioritize S&amp;Js and risks throughout District government including policies and procedures requiring all executive branch agencies to timely report their settlements and judgments to ORM and to use standard terms to describe claim types. This also will allow the Executive to meet the statutory requirement to present a settlements report to Congress.</p>  | In progress                                      |       |
|  | 2        | <p>OCFO should work with OCTO and other agency partners (such as ORM) to facilitate the classification and reporting of personnel-related settlements and judgements (i.e. backpay, leave restoration) within the payroll system and the District’s accounting system so that all of the personnel-related settlements and judgments are captured to strengthen the District’s ability to monitor, report on, and reduce future risks. OCFO should ensure this functionality is built into the District Integrated Financial System (DIFS), its new accounting platform, which will replace the System of Accounting and Reporting (SOAR).</p> | Implemented                                      |       |
|  | 3        | <p>The D.C. Council should standardize its requests for settlement and judgment information in the performance hearing questions so that all agencies, boards, and commissions disclose all settlements for which the entity is responsible, regardless of amount and whether the agency paid directly or the cost was paid by the Settlements and Judgments Fund.</p>   | No action will be taken; management accepts risk |       |

| Report Title | Rec. No. | Recommendation   | Status      | Notes |
|--------------|----------|--|-------------|-------|
|              | 4        | The OCFO should amend its Policies and Procedures Manual to address the need for consistency in recording settlement and judgment payments in SOAR and train current OCFO staff, including AFOs, on the requirements.  | In progress |       |
|              | 5        | ORM should collect and assess comprehensive S&J information for risk mitigation by agencies and present the annual risk report to the D.C. Council. ORM should use existing information systems to support risk assessments until its new enterprise risk management system (ERisk) S&J component is online. As ORM implements ERisk, it should ensure that all agencies are reporting all S&Js within ERisk regularly by conducting reconciliations to the District's financial system and other monitoring activities. | In progress |       |
|              | 6        | ORM, OCFO, and OAG should jointly implement SOPs with clear agency responsibilities as needed to govern the processing, handling, and reporting of S&Js from the S&J Fund to facilitate compliance with the statutory requirements of D.C. Code § 2-402 and strengthen critical information sharing. This includes procedures for reclassifying expenditures when the S&J Fund is used for unanticipated expenditures.   | In progress |       |
|              | 7        | OCA should communicate the relevant guidelines as to when and how a personnel-related settlement should be submitted for OCA approval.   | Implemented |       |

| Report Title | Rec. No. | Recommendation  | Status      | Notes |
|--------------|----------|---|-------------|-------|
|              | 8        | OAG should add a checklist to its internal processes or otherwise improve its oversight of agencies to ensure Mayoral approval was obtained for all settlements greater than \$500,000 so that the District government does not pay unauthorized settlements. | Implemented |       |

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