



Office of the District of Columbia Auditor

015:12:LP:LH:AM:JM:cm

District of Columbia Agencies' Compliance with Small Business Enterprise Expenditure Goals through the 2nd Quarter of Fiscal Year 2012

June 25, 2012

Audit Team:

Lawrence Perry, Deputy Auditor
Laura Hopman, Assistant Deputy Auditor
Allegra McCullough, Senior Analyst
Jacarl Melton, Analyst

A Report by the Office of the D.C. Auditor
Yolanda Branche, D.C. Auditor



Office of the District of Columbia Auditor

015:12:LP:LH:AM:JM:cm

The Honorable Phil Mendelson, Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue, NW, Suite 402
Washington, D.C. 20004

Letter Report: District of Columbia Agencies' Compliance with Small Business Enterprise Expenditure Goals through the 2nd Quarter of Fiscal Year 2012

Dear Chairman Mendelson:

The Office of the District of Columbia Auditor (ODCA) examined and assessed District of Columbia government agencies' compliance with Small Business Enterprise (SBE) expenditure goals through the 2nd quarter of fiscal year (FY) 2012 (October 1, 2011 through March 31, 2012).¹

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this examination were to:

1. determine District agencies' SBE expenditures through the 2nd quarter of FY 2012; and
2. determine District agencies' compliance with SBE goal establishment and expenditure reporting requirements.²

The examination covered the period October 1, 2011 through March 31, 2012. We did not conduct the examination as an audit as defined by the Government Accountability Office's Government Auditing Standards.

¹ See D.C. Official Code § 2-218.41.

² See D.C. Official Code §2-218.53(a) and (b).

In conducting this examination, we reviewed 80 agencies, offices or programs that the Department of Small and Local Business Development (DSLBD) determined were required to (1) procure 50% 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 the Office of the D.C. Auditor.³ For each agency we reviewed appropriated budgets, expendable budgets, and reported SBE goals. We also verified vendors in DSLBD's CBE Online System, reviewed DSLBD's QuickBase data tracking system, and interviewed key staff from DSLBD and several District agency liaisons responsible for SBE compliance reporting.

For 74 of the 80 agencies, we reviewed their SBE expenditures using the District's System of Accounting and Reporting (SOAR) and the Office of Contracting and Procurement's Purchase Card (P-Card) data. Six of the 80 agencies do not record expenditures in SOAR, using financial systems independent of SOAR to record their expenditures. As a result, no quarterly expenditures could be retrieved from SOAR for these six agencies. Therefore, we were not able to independently verify the submitted expenditure data for the six agencies. The six agencies are listed below:

1. Events DC
2. Housing Finance Agency
3. D.C. Public Charter School Board
4. D.C. Public Charter Schools
5. D.C. Retirement Board
6. The University of the District of Columbia

³ DSLBD QuickBase Data Tracking System, as of May 11, 2012.

BACKGROUND

The Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, as amended, (the Act) states that “it shall be the goal and responsibility of the Department [of Small and Local Business Development] to stimulate and foster the economic growth and development of businesses based in and serving the District of Columbia, particularly certified business enterprises, with the intended goals of:

- (A) Stimulating and expanding the local tax base of the District of Columbia;
- (B) Increasing the number of viable employment opportunities for District residents; and
- (C) Extending economic prosperity to local business owners, their employees, and the communities they serve.”

The Act tasks DSLBD with providing “advocacy, business development programs, and technical assistance offerings” that will “maximize opportunities for certified business enterprises to participate in:

- (A) The District's contracting and procurement process;
- (B) The District's economic development activities; and
- (C) Federal and private sector business opportunities that occur in the District of Columbia.”⁴

The Act also establishes the following categories of businesses: Local Business Enterprises (LBEs), Small Business Enterprises, Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs).

The Act requires each District agency to contract 50% of the dollar volume of its goods and services to SBEs each fiscal year. Additionally, it requires agencies to submit quarterly SBE expenditure reports to DSLBD and the Office of the D.C. Auditor. The Act contains no expenditure requirements for LBEs, DBEs, DZEs, ROBs, LRBs, LMEs, or VOBs.

⁴ See D.C. Official Code §2-218.13(a).

To establish FY 2012 SBE goals, DSLBD required each agency to access QuickBase, DSLBD's electronic database containing all budget, SBE goal, and agency-reported SBE expenditure data. DSLBD asked each agency to document, as an exclusion in QuickBase, the items in their appropriated budget that the agency could not reasonably be expected to obtain from SBEs. Upon DSLBD's approval, the QuickBase system subtracted the exclusions from the agency's appropriated budget to determine the agency's expendable budget. To determine the SBE goal, the QuickBase system multiplied the expendable budget by 50%.

RESULTS OF THE AUDITOR'S EXAMINATION

According to DSLBD's QuickBase database as of May 11, 2012, the 80 agencies we assessed had a total FY 2012 reported appropriated budget of \$8,534,203,454 and a total reported expendable budget for goods and services of \$2,587,551,572.⁵ Based on the expendable budget of \$2,587,551,572 the FY 2012 SBE expenditure goal for the 80 agencies was \$1,293,775,786.

The 80 agencies' FY 2012 reported appropriated and expendable budgets and reported SBE goals are listed in Appendix I.

2nd QUARTER RESULTS

We found that the 80 agencies, as a whole, spent a total of \$48,250,194 with SBEs through the 2nd quarter of FY 2012 or 4% towards the \$1,293,775,786 total FY 2012 SBE expenditure goal for all of the 80 agencies. The FY 2012 1st and 2nd quarter SBE expenditures for each of the 80 agencies are listed in Appendix I.

Total expenditures of the 80 agencies on Local Business Enterprises, Small Business Enterprises, Disadvantaged Business Enterprises, Local Business Enterprises with Principle Offices Located in an Enterprise Zone, Resident-Owned Businesses, Longtime Resident Businesses, Local Manufacturing Enterprises, and Veteran Owned Businesses through the 2nd quarter of FY 2012 are presented in Appendix II.

According to DSLBD's QuickBase database, as of May 11, 2012, 15 of the 80 agencies had not properly documented exclusions to their appropriated budget that they could not reasonably be expected to obtain from SBEs. Therefore, DSLBD calculated the SBE goals of the following 15 agencies by multiplying their entire appropriated budget by 50%:

1. Office of Advisory Neighborhood Commissions
2. District of Columbia Public Charter School Board
3. Office of Employee Appeals
4. Office of Finance and Resource Management
5. Forensic Laboratory Technician Training Program
6. Deputy Mayor for Health and Human Services
7. Housing Finance Agency
8. Office of Latino Affairs

⁵ Eight agencies amended their goals during the 2nd quarter of FY 2012. This report reflects the changes.

9. D.C. Public Charter Schools
10. Public Employee Relations Board
11. Deputy Mayor for Public Safety and Justice
12. D.C. Public Schools
13. Board of Real Property Assessments and Appeals
14. D.C. Retirement Board
15. Special Education Transportation

According to DSLBD's QuickBase database, as of May 11, 2012, the following 17 agencies did not submit the required quarterly expenditure report for the 2nd quarter of FY 2012:

1. Office of Advisory Neighborhood Commissions
2. Office of the Chief Technology Officer
3. Office of Contracting and Procurement
4. Deputy Mayor for Education
5. District of Columbia Public Charter School Board
6. Office of Employee Appeals
7. Office of Finance and Resource Management
8. Forensic Laboratory Technician Training Program
9. Deputy Mayor for Health and Human Services
10. Housing Finance Agency
11. D.C. Public Charter Schools
12. Public Employee Relations Board
13. Deputy Mayor for Public Safety and Justice
14. D.C. Public Schools
15. Board of Real Property Assessments and Appeals
16. D.C. Retirement Board
17. Special Education Transportation

All agencies that failed to submit the required expenditure reports for the 1st and 2nd quarters of FY 2012 are listed in Appendix III.

We further found that 4 of the 17 agencies, the Housing Finance Agency, the D.C. Public Charter School Board, D.C. Public Charter Schools, and the D.C. Retirement Board, do not report expenditures through SOAR, leaving the expenditures toward their combined SBE expenditure goal of \$266,332,500 unexamined by either the Auditor or DSLBD. As a result, there is an incomplete presentation of the District's overall SBE goal attainment.

Of the 80 agencies, 9 agencies exceeded their reported annual FY 2012 SBE expenditure goals by the end of the 2nd quarter of FY 2012. Many of the nine agencies exceeded their SBE goals through the end of the 2nd quarter by excessively large amounts, raising questions about the validity of the reported expendable budgets of the agencies. The 9 agencies that exceeded their FY 2012 expenditure goal by the end of the 2nd quarter are presented in Table I.

Table I

Agencies that Exceeded Their FY 2012 SBE Expenditure Goal by the 2nd Quarter

	Agency	1st and 2nd Quarter SBE Expenditures	Reported SBE Goal	% of SBE Goal Achieved
1	Contracting and Procurement, Office of	\$78,099	\$52,635	148%
2	Disability Compensation Fund ⁶	\$99,124	\$158	62,936%
3	Disability Services, Department on	\$349,967	\$171,308	204%
4	Elections and Ethics, Board of ⁷	\$332,556	\$16,809	1,978%
5	Events DC	\$7,659,262	\$7,452,558	103%
6	Homeland Security and Emergency Management Agency ⁸	\$1,438,293	\$31,774	4,527%
7	Inspector General, Office of the	\$76,799	\$29,927	257%
8	Motor Vehicles, Department of	\$2,299,086	\$995,231	231%
9	Risk Management, D.C. Office of	\$31,230	\$8,319	375%
	Total	\$12,364,416	\$8,758,718	

RECOMMENDATIONS

1. Within 30 days of the release of this report, DSLBD should notify (1) the Chairman of the Council Committee responsible for providing oversight of the non-compliant agency, (2) the Chairman of the Council Committee on Small and Local Business Development, and (3) the Mayor that the 17 agencies listed in this report failed to submit the required expenditure report for the 2nd quarter of FY 2012.

⁶ This agency exceeded its SBE expenditure goal in the 1st quarter of FY 2012.

⁷ Ibid.

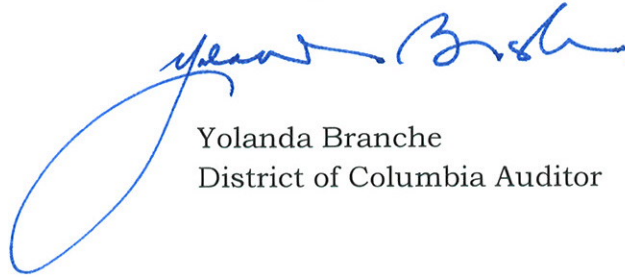
⁸ Ibid.

2. Within 30 days of the release of this report, DSLBD should review the SBE goals, procurement plans, and purchases of the 9 agencies that met or exceeded their FY 2012 goals by the end of the 2nd quarter of FY 2012.
3. Within 30 days of the release of this report, DSLBD should review the status of the 4 agencies that did not submit reports and do not record expenditures in SOAR to determine the best method for accurately capturing their expenditures.

CONCLUSION

Based on our examination, we found that 80 agencies collectively spent \$48,250,194 with SBEs through the 2nd quarter of FY 2012 or 4% of the cumulative reported SBE goal of \$1,293,775,786. Of the 80 agencies, nine agencies exceeded their FY 2012 expenditure goal by the end of the 2nd quarter, spending a combined total of \$12,364,416.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Yolanda Branche', with a large, stylized loop on the left side.

Yolanda Branche
District of Columbia Auditor

APPENDIX I

FY 2012 1st and 2nd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	2 nd Quarter SBE Expenditures	Total 1 st & 2 nd Quarter FY 2012 SBE Expenditures ⁹	% of SBE Goal Achieved
1	Administrative Hearings, Office of	\$8,865,000	\$558,592	\$279,296	\$68,855	\$67,139	\$135,994	49%
2	Advisory Neighborhood Commissions, Office of ¹⁰	\$889,414	\$889,414	\$444,707	\$817	\$320	\$1,137	0%
3	Aging, Office on	\$25,445,000	\$6,315,871	\$3,157,935	\$178,076	\$752,252	\$930,328	29%
4	Alcohol Beverage Regulation Administration	\$5,964,010	\$283,930	\$141,965	\$15,815	\$59,722	\$75,537	53%
5	Arts and Humanities, Commission on	\$4,798,246	\$110,794	\$55,397	\$3,100	\$5,460	\$8,561	15%
6	Asian and Pacific Islander Affairs, Office on ¹¹	\$768,000	\$8,615	\$4,308	\$0	\$1,312	\$1,312	30%
7	Attorney General for the District of Columbia, Office of the ¹²	\$94,531,748	\$2,629,378	\$1,314,689	\$179,354	\$241,011	\$420,365	32%
8	Auditor, Office of the D.C.	\$4,261,233	\$42,218	\$21,109	\$430	\$4,162	\$4,592	22%
9	Cable Television, Office of	\$8,524,970	\$324,862	\$162,431	\$3,215	\$28,530	\$31,745	20%
10	Campaign Finance, Office of	\$1,407,024	\$105,050	\$52,525	\$0	\$0	\$0	0%
11	Chief Financial Officer, Office of the	\$127,365,574	\$6,705,240	\$3,352,620	\$342,777	\$1,445,680	\$1,788,456	53%

⁹ Total 1st and 2nd quarter FY 2012 SBE expenditures only reflect expenditures made from October 1, 2011 to March 31, 2012 using appropriation year 2012 funds.

¹⁰ As of May 11, 2012, the agency had not properly documented exclusions in DSLBD's QuickBase database. Therefore, DSLBD calculated the agency's SBE goal by multiplying the agency's entire appropriated budget by 50%.

¹¹ The agency submitted changes to their FY 2012 SBE expenditure goal during 2nd quarter.

¹² Ibid.

APPENDIX I

FY 2012 1st and 2nd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	2 nd Quarter SBE Expenditures	Total 1 st & 2 nd Quarter FY 2012 SBE Expenditures ⁹	% of SBE Goal Achieved
12	Chief Medical Examiner, Office of the	\$7,659,000	\$525,058	\$262,529	\$48,903	\$20,062	\$68,965	26%
13	Chief Technology Officer, Office of the	\$70,770,173	\$31,802,115	\$15,901,058	\$399,228	\$1,017,170	\$1,416,399	9%
14	Child and Family Services Agency ¹³	\$265,296,652	\$7,383,629	\$3,691,815	\$145,287	\$195,570	\$340,857	9%
15	City Administrator, Office of the	\$3,283,292	\$22,500	\$11,250	\$2,686	\$4,748	\$7,434	66%
16	Consumer & Regulatory Affairs, Department of	\$26,030,884	\$822,301	\$411,151	\$9,424	\$43,865	\$53,289	13%
17	Contract Appeals Board	\$796,107	\$5,601	\$2,801	\$1,763	\$882	\$2,645	94%
18	Contracting and Procurement, Office of	\$8,697,582	\$105,270	\$52,635	\$13,950	\$64,149	\$78,099	148%
19	Corrections, Department of	\$136,287,501	\$6,704,823	\$3,352,412	\$1,295,042	\$441,302	\$1,736,344	52%
20	D.C. Taxicab Commission	\$2,339,000	\$123,192	\$61,596	\$13,440	\$30,837	\$44,277	72%
21	Disability Compensation Fund	\$19,658,000	\$315	\$158	\$40,745	\$58,379	\$99,124	62936%
22	Disability Rights, Office of	\$1,616,156	\$258,936	\$129,468	\$605	\$489	\$1,095	1%
23	Disability Services, Department on	\$91,951,000	\$342,615	\$171,308	\$167,343	\$182,624	\$349,967	204%
24	District of Columbia Public Charter School Board ¹⁴	\$3,490,000	\$3,490,000	\$1,745,000	N/A	N/A	N/A	N/A

¹³ Ibid.

¹⁴ As of May 11, 2012, the agency had not properly documented exclusions in DSLBD's QuickBase database. Therefore, DSLBD calculated the agency's SBE goal by multiplying the agency's entire appropriated budget by 50%.

APPENDIX I

FY 2012 1st and 2nd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	2 nd Quarter SBE Expenditures	Total 1 st & 2 nd Quarter FY 2012 SBE Expenditures ⁹	% of SBE Goal Achieved
25	Education, Deputy Mayor for	\$1,912,000	\$437,016	\$218,508	\$104	\$2,243	\$2,347	1%
26	Elections and Ethics, Board of	\$4,417,635	\$33,619	\$16,809	\$78,131	\$254,425	\$332,556	1978%
27	Employee Appeals, Office of ¹⁵	\$1,359,735	\$1,359,735	\$679,868	\$4,743	\$2,660	\$7,404	1%
28	Employment Services, Department of	\$126,071,129	\$366,263	\$183,132	\$7,987	\$100,937	\$108,924	59%
29	Environment, District Department of the ¹⁶	\$85,290,000	\$17,640,406	\$8,820,203	\$177,743	\$203,351	\$381,094	4%
30	Events DC ¹⁷	\$106,528,590	\$14,905,116	\$7,452,558	\$3,767,289	\$3,891,973	\$7,659,262	103%
31	Finance and Resource Management, Office of ¹⁸	\$31,056,301	\$31,056,301	\$15,528,151	\$760	\$2,728	\$3,488	0%
32	Fire and Emergency Medical Services Department	\$195,422,438	\$4,748,777	\$2,374,389	\$330,530	\$578,881	\$909,411	38%
33	Forensic Laboratory Technician Training Program ¹⁹	\$1,550,554	\$1,550,554	\$775,277	\$0	\$0	\$0	0%
34	General Services, Department of	\$353,885,345	\$147,774,375	\$73,887,188	\$693,283	\$5,958,391	\$6,651,674	9%
35	Health and Human Services, Deputy Mayor for ²⁰	\$698,000	\$698,000	\$349,000	\$0	\$0	\$0	0%

¹⁵ Ibid.

¹⁶ The agency submitted changes to their FY 2012 SBE expenditure goal during the 2nd quarter.

¹⁷ Events DC has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for Events DC.

¹⁸ As of May 11, 2012, the agency had not properly documented exclusions in DSLBD's QuickBase database. Therefore, DSLBD calculated the agency's SBE goal by multiplying the agency's entire appropriated budget by 50%.

¹⁹ Ibid.

²⁰ Ibid.

APPENDIX I

FY 2012 1st and 2nd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	2 nd Quarter SBE Expenditures	Total 1 st & 2 nd Quarter FY 2012 SBE Expenditures ⁹	% of SBE Goal Achieved
36	Health Care Finance, Department of	\$2,207,645,000	\$387,949,544	\$193,974,772	\$71,756	\$161,217	\$232,974	0%
37	Health, Department of	\$259,211,000	\$28,674,693	\$14,337,346	\$655,207	\$836,578	\$1,491,786	10%
38	Homeland Security and Emergency Management Agency	\$137,447,730	\$63,548	\$31,774	\$462,199	\$976,094	\$1,438,293	4527%
39	Housing Finance Agency ²¹	\$8,884,000	\$8,884,000	\$4,442,000	N/A	N/A	N/A	N/A
40	Housing and Community Development, Department of	\$144,318,583	\$11,872,604	\$5,936,302	\$103,754	\$958,392	\$1,062,146	18%
41	Human Resources, D.C. Department of	\$12,244,226	\$1,441,763	\$720,882	\$29,571	\$244,247	\$273,818	38%
42	Human Rights, Office of	\$2,379,000	\$131,756	\$65,878	\$198	\$11,503	\$11,701	18%
43	Human Services, Department of	\$343,278,000	\$268,278,000	\$134,139,000	\$296,357	\$261,513	\$557,870	0%
44	Inspector General, Office of the	\$15,393,352	\$59,854	\$29,927	\$16,646	\$60,154	\$76,799	257%
45	Insurance, Securities and Banking, Department of	\$17,042,318	\$1,233,939	\$616,970	\$11,118	\$23,704	\$34,822	6%
46	Latino Affairs, Office on ²²	\$2,866,000	\$2,866,000	\$1,433,000	\$950	\$6,988	\$7,938	1%
47	Lottery & Charitable Games Control Board, D.C.	\$258,000,000	\$10,103,678	\$5,051,839	\$1,358,789	\$2,249,755	\$3,608,545	71%
48	Mayor, Executive Office of the ²³	\$12,788,389	\$542,184	\$271,092	\$11,115	\$26,688	\$37,802	14%

²¹ Ibid.

²² Ibid.

²³ The agency submitted changes to their FY 2012 SBE expenditure goal during the 2nd quarter.

APPENDIX I

FY 2012 1st and 2nd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	2 nd Quarter SBE Expenditures	Total 1 st & 2 nd Quarter FY 2012 SBE Expenditures ⁹	% of SBE Goal Achieved
49	Medical Liability Captive Insurance Agency	\$3,181,640	\$10,000	\$5,000	\$0	\$690	\$690	14%
50	Mental Health, Department of	\$177,651,000	\$21,476,368	\$10,738,184	\$165,134	\$378,262	\$543,396	5%
51	Metropolitan Police Department ²⁴	\$484,133,944	\$11,405,070	\$5,702,535	\$541,650	\$1,104,246	\$1,645,896	29%
52	Motion Picture and Television Development, Office of	\$726,078	\$36,204	\$18,102	\$57	\$18	\$75	0%
53	Motor Vehicles, Department of	\$38,295,000	\$1,990,462	\$995,231	\$642,299	\$1,656,787	\$2,299,086	231%
54	National Guard, D.C.	\$8,264,444	\$91,551	\$45,776	\$5,169	\$6,261	\$11,430	25%
55	Parks and Recreation, Department of	\$35,802,000	\$1,714,308	\$857,154	\$22,429	\$70,738	\$93,167	11%
56	People's Counsel, Office of the	\$5,447,184	\$570,009	\$285,005	\$56,214	\$41,293	\$97,507	34%
57	Planning and Economic Development, Office of the Deputy Mayor for	\$16,218,505	\$2,061,100	\$1,030,550	\$115,376	\$322,049	\$437,426	42%
58	Planning, Office of	\$24,725,906	\$347,167	\$173,583	\$17,824	\$33,963	\$51,787	30%
59	Police Complaints, Office of	\$2,051,138	\$45,122	\$22,561	\$3,034	\$9,566	\$12,599	56%
60	Public Charter Schools, D.C. ²⁵	\$489,953,000	\$489,953,000	\$244,976,500	N/A	N/A	N/A	N/A

²⁴ The agency submitted changes to their FY 2012 appropriated budget and SBE expenditure goal during the 2nd quarter.

²⁵ As of May 11, 2012, the agency had not properly documented exclusions in DSLBD's QuickBase database. Therefore, DSLBD calculated the agency's SBE goal by multiplying the agency's entire appropriated budget by 50%.

APPENDIX I

FY 2012 1st and 2nd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	2 nd Quarter SBE Expenditures	Total 1 st & 2 nd Quarter FY 2012 SBE Expenditures ⁹	% of SBE Goal Achieved
61	Public Employee Relations Board ²⁶	\$950,866	\$950,866	\$475,433	\$1,500	\$4,674	\$6,174	1%
62	Public Library, District of Columbia	\$36,518,000	\$4,079,215	\$2,039,608	\$307,718	\$756,287	\$1,064,004	52%
63	Public Safety and Justice, Deputy Mayor for ²⁷	\$22,715,649	\$22,715,649	\$11,357,825	\$3,518	\$2,711	\$6,229	0%
64	Public Schools, D.C. ²⁸	\$826,943,000	\$826,943,000	\$413,471,500	\$1,498,075	\$1,735,185	\$3,233,260	1%
65	Public Service Commission	\$10,375,515	\$458,667	\$229,334	\$2,249	\$42,740	\$44,988	20%
66	Public Works, Department of	\$125,807,000	\$10,346,844	\$5,173,422	\$204,404	\$841,407	\$1,045,811	20%
67	Real Property Assessments and Appeals, Board of ²⁹	\$1,631,000	\$1,631,000	\$815,500	\$7,953	\$6,517	\$14,470	2%
68	Retirement Board, D.C. ³⁰	\$30,338,000	\$30,338,000	\$15,169,000	N/A	N/A	N/A	N/A
69	Risk Management, D.C. Office of	\$2,727,602	\$16,637	\$8,319	\$1,427	\$29,803	\$31,230	375%
70	Secretary, Office of the	\$2,905,017	\$1,998,017	\$999,009	\$6,263	\$17,808	\$24,072	2%
71	Small and Local Business Development, Department of	\$5,264,071	\$319,107	\$159,554	\$3,044	\$5,084	\$8,129	5%

²⁶ Ibid.

²⁷ Ibid.

²⁸ Ibid.

²⁹ Ibid.

³⁰ Ibid.

APPENDIX I

FY 2012 1st and 2nd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	2 nd Quarter SBE Expenditures	Total 1 st & 2 nd Quarter FY 2012 SBE Expenditures ⁹	% of SBE Goal Achieved
72	Special Education Transportation ³¹	\$91,260,000	\$91,260,000	\$45,630,000	\$18,045	\$226,281	\$244,326	1%
73	State Superintendent of Education, Office of the	\$399,490,000	\$29,316,351	\$14,658,176	\$163,184	\$357,663	\$520,847	4%
74	Tenant Advocate, Office of the	\$1,923,771	\$256,723	\$128,362	\$2,956	\$2,985	\$5,941	5%
75	Transportation, Department of ³²	\$128,121,000	\$3,386,657	\$1,693,329	\$95,187	\$237,520	\$332,706	20%
76	Unified Communications, Office of	\$40,090,000	\$10,570,645	\$5,285,322	\$39,462	\$62,365	\$101,827	2%
77	University of the District of Columbia ³³	\$160,468,655	\$7,652,636	\$3,826,318	\$278,673	\$2,812,819	\$3,091,492	81%
78	Veterans' Affairs, Office of	\$373,000	\$27,077	\$13,539	\$0	\$234	\$234	2%
79	Youth Rehabilitation Services, Department of ³⁴	\$106,898,990	\$2,965,159	\$1,482,580	\$274,645	\$421,734	\$696,379	47%
80	Zoning, Office of	\$2,567,588	\$386,915	\$193,458	\$22,198	\$75,641	\$97,840	51%
	TOTAL	\$8,534,203,454	\$2,587,551,572	\$1,293,775,786	\$15,508,774	\$32,741,420	\$48,250,194³⁵	

SOURCE: QuickBase, SOAR, P-Card, and CBE Online data as of May 11, 2012

³¹ Ibid.

³² The agency submitted changes to their FY 2012 SBE expenditure goal during the 2nd quarter.

³³ The University of the District of Columbia has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the University of the District of Columbia.

³⁴ The agency submitted changes to their FY 2012 appropriated budget and SBE expenditure goal during the 2nd quarter.

³⁵ \$48,250,194 represents 4% of the FY 2012 SBE expenditure goal of \$1,293,775,786.

APPENDIX II

Total Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs) for the 1st and 2nd Quarters of FY 2012

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
1	Administrative Hearings, Office of	\$135,994	\$135,994	\$19,991	\$132,373	\$50,674	\$5,813	\$0	\$0
2	Advisory Neighborhood Commissions, Office of	\$1,137	\$1,137	\$0	\$0	\$0	\$1,137	\$0	\$0
3	Aging, Office on	\$930,328	\$930,328	\$926,472	\$927,122	\$0	\$3,206	\$0	\$0
4	Alcohol Beverage Regulation Administration	\$75,537	\$75,537	\$19,796	\$56,973	\$53,839	\$55,469	\$0	\$0
5	Arts and Humanities, Commission on	\$8,561	\$8,561	\$7,693	\$3,425	\$3,425	\$0	\$0	\$0
6	Asian and Pacific Islander Affairs, Office on	\$1,312	\$1,312	\$1,227	\$1,227	\$0	\$0	\$0	\$0
7	Attorney General for the District of Columbia, Office of the	\$437,304	\$420,365	\$340,068	\$77,604	\$41,689	\$40,981	\$0	\$19,835
8	Auditor, Office of the D.C.	\$4,592	\$4,592	\$0	\$3,965	\$1,493	\$3,099	\$0	\$0
9	Cable Television, Office of	\$78,778	\$31,745	\$5,454	\$27,851	\$26,379	\$0	\$0	\$0
10	Campaign Finance, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Chief Financial Officer, Office of the	\$2,473,422	\$1,788,456	\$1,352,295	\$1,587,823	\$774,181	\$270,613	\$0	\$1,178
12	Chief Medical Examiner, Office of the	\$68,965	\$68,965	\$54,344	\$63,244	\$0	\$25,274	\$0	\$0
13	Chief Technology Officer, Office of the	\$7,818,648	\$1,416,399	\$7,559,941	\$590,081	\$1,238,380	\$70,396	\$0	\$0
14	Child and Family Services Agency	\$534,159	\$340,857	\$341,983	\$190,197	\$72,687	\$5,921	\$0	\$0

APPENDIX II

Total Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZE), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs) for the 1st and 2nd Quarters of FY 2012

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
15	City Administrator, Office of the	\$7,434	\$7,434	\$3,161	\$3,560	\$3,187	\$4,247	\$0	\$0
16	Consumer & Regulatory Affairs, Department of	\$53,289	\$53,289	\$36,222	\$43,397	\$34,329	\$29,104	\$0	\$0
17	Contract Appeals Board	\$2,645	\$2,645	\$0	\$2,645	\$2,645	\$0	\$0	\$0
18	Contracting and Procurement, Office of	\$78,099	\$78,099	\$39,586	\$56,914	\$29,915	\$27,605	\$0	\$0
19	Corrections, Department of	\$1,778,168	\$1,736,344	\$604,937	\$652,203	\$425,601	\$96,935	\$0	\$0
20	D.C. Taxicab Commission	\$44,277	\$44,277	\$33,746	\$30,816	\$20,606	\$3,267	\$0	\$0
21	Disability Compensation Fund	\$99,124	\$99,124	\$0	\$0	\$99,124	\$0	\$0	\$0
22	Disability Rights, Office of	\$1,095	\$1,095	\$700	\$700	\$275	\$395	\$0	\$0
23	Disability Services, Department on	\$433,144	\$349,967	\$70,351	\$336,398	\$304,873	\$4,450	\$0	\$0
24	District of Columbia Public Charter School Board	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	Education, Deputy Mayor for	\$2,347	\$2,347	\$2,347	\$1,099	\$1,375	\$0	\$0	\$0
26	Elections and Ethics, Board of	\$332,956	\$332,556	\$217,470	\$89,132	\$65,780	\$216,061	\$0	\$1,871
27	Employee Appeals, Office of	\$7,404	\$7,404	\$0	\$270	\$270	\$7,134	\$0	\$0
28	Employment Services, Department of	\$564,009	\$108,924	\$474,358	\$41,038	\$18,322	\$84,477	\$0	\$3,555

APPENDIX II

Total Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs) for the 1st and 2nd Quarters of FY 2012

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
29	Environment, District Department of the	\$471,870	\$381,094	\$223,799	\$190,910	\$255,274	\$15,952	\$0	\$0
30	Events DC ³⁶	\$7,673,771	\$7,659,262	\$1,571,441	\$5,662,618	\$1,025,594	\$234,450	\$0	\$0
31	Finance and Resource Management, Office of	\$3,488	\$3,488	\$184	\$184	\$184	\$3,304	\$0	\$0
32	Fire and Emergency Medical Services Department	\$909,411	\$909,411	\$370,608	\$698,166	\$178,834	\$349,075	\$0	\$0
33	Forensic Laboratory Technician Training Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	General Services, Department of	\$7,476,170	\$6,651,674	\$2,302,385	\$4,597,908	\$2,521,761	\$1,455,968	\$29,091	\$62,344
35	Health and Human Services, Deputy Mayor for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	Health Care Finance, Department of	\$545,422	\$232,974	\$390,681	\$87,846	\$142,961	\$66,748	\$0	\$0
37	Health, Department of	\$2,447,790	\$1,491,786	\$1,097,406	\$1,274,961	\$175,844	\$555,169	\$0	\$0
38	Homeland Security and Emergency Management Agency	\$1,635,414	\$1,438,293	\$1,393,190	\$1,402,183	\$268,861	\$6,002	\$0	\$0
39	Housing Finance Agency	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	Housing and Community Development, Department of	\$1,065,146	\$1,062,146	\$1,023,382	\$1,038,620	\$1,016,571	\$32,719	\$0	\$0
41	Human Resources, D.C. Department of	\$341,097	\$273,818	\$172,102	\$247,241	\$7,957	\$24,359	\$0	\$0

³⁶ Events DC has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for Events DC.

APPENDIX II

Total Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs) for the 1st and 2nd Quarters of FY 2012

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
42	Human Rights, Office of	\$11,701	\$11,701	\$3,745	\$693	\$11,291	\$225	\$0	\$0
43	Human Services, Department of	\$591,661	\$557,870	\$217,607	\$377,188	\$148,507	\$127,342	\$0	\$0
44	Inspector General, Office of the	\$76,799	\$76,799	\$28,424	\$53,135	\$20,382	\$12,740	\$0	\$0
45	Insurance, Securities and Banking, Department of	\$34,822	\$34,822	\$24,096	\$20,179	\$20,557	\$10,726	\$0	\$0
46	Latino Affairs, Office on	\$7,938	\$7,938	\$5,209	\$5,839	\$5,209	\$2,729	\$0	\$0
47	Lottery & Charitable Games Control Board, D.C.	\$3,608,545	\$3,608,545	\$87,216	\$293,992	\$58,418	\$3,256,454	\$0	\$0
48	Mayor, Executive Office of the	\$39,585	\$37,802	\$10,138	\$10,460	\$8,899	\$23,717	\$0	\$0
49	Medical Liability Captive Insurance Agency	\$690	\$690	\$0	\$0	\$0	\$690	\$0	\$0
50	Mental Health, Department of	\$553,330	\$543,396	\$146,733	\$357,819	\$183,216	\$69,925	\$0	\$0
51	Metropolitan Police Department	\$3,124,717	\$1,645,896	\$1,779,994	\$1,446,419	\$415,608	\$153,265	\$0	\$16,009
52	Motion Picture and Television Development, Office of	\$75	\$75	\$57	\$75	\$75	\$0	\$0	\$0
53	Motor Vehicles, Department of	\$2,393,558	\$2,299,086	\$283,196	\$162,971	\$149,161	\$23,503	\$0	\$0
54	National Guard, D.C.	\$11,430	\$11,430	\$11,430	\$5,446	\$0	\$5,984	\$0	\$0
55	Parks and Recreation, Department of	\$94,112	\$93,167	\$83,367	\$91,412	\$52,215	\$2,700	\$0	\$0

APPENDIX II

Total Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs) for the 1st and 2nd Quarters of FY 2012

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
56	People's Counsel, Office of the	\$99,835	\$97,507	\$12,575	\$84,128	\$5,768	\$20,871	\$0	\$0
57	Planning and Economic Development, Office of the Deputy Mayor for	\$437,426	\$437,426	\$371,740	\$391,279	\$374,488	\$6,147	\$0	\$0
58	Planning, Office of	\$51,787	\$51,787	\$15,550	\$24,450	\$10,884	\$9,929	\$0	\$6,128
59	Police Complaints, Office of	\$12,599	\$12,599	\$6,054	\$10,784	\$6,479	\$425	\$0	\$0
60	Public Charter Schools, D.C.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Public Employee Relations Board	\$6,174	\$6,174	\$0	\$543	\$543	\$5,631	\$0	\$0
62	Public Library, District of Columbia	\$1,064,004	\$1,064,004	\$588,674	\$975,578	\$233,250	\$44,540	\$0	\$13,137
63	Public Safety and Justice, Deputy Mayor for	\$6,229	\$6,229	\$4,994	\$1,806	\$1,806	\$1,235	\$0	\$0
64	Public Schools, D.C.	\$3,233,260	\$3,233,260	\$927,416	\$1,550,636	\$1,647,091	\$652,420	\$0	\$0
65	Public Service Commission	\$44,988	\$44,988	\$19,670	\$38,725	\$104	\$8,486	\$0	\$0
66	Public Works, Department of	\$1,682,959	\$1,045,811	\$306,901	\$1,259,998	\$251,089	\$899,407	\$0	\$0
67	Real Property Assessments and Appeals, Board of	\$14,470	\$14,470	\$4,988	\$5,371	\$5,371	\$8,499	\$0	\$0
68	Retirement Board, D.C.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	Risk Management, D.C. Office of	\$31,230	\$31,230	\$1,427	\$30,134	\$1,267	\$29,803	\$0	\$0

APPENDIX II

Total Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs) for the 1st and 2nd Quarters of FY 2012

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
70	Secretary, Office of the	\$24,072	\$24,072	\$4,190	\$10,875	\$11,119	\$8,268	\$0	\$0
71	Small and Local Business Development, Department of	\$8,129	\$8,129	\$714	\$800	\$1,514	\$7,415	\$0	\$0
72	Special Education Transportation	\$377,318	\$244,326	\$32,265	\$239,610	\$12,335	\$4,715	\$0	\$0
73	State Superintendent of Education, Office of the	\$1,029,200	\$520,847	\$596,016	\$413,877	\$366,651	\$350,497	\$0	\$0
74	Tenant Advocate, Office of the	\$5,941	\$5,941	\$786	\$5,156	\$0	\$5,156	\$0	\$0
75	Transportation, Department of	\$466,703	\$332,706	\$210,310	\$31,863	\$75,128	\$31,249	\$0	\$0
76	Unified Communications, Office of	\$611,411	\$101,827	\$596,641	\$96,068	\$33,206	\$3,953	\$0	\$0
77	University of the District of Columbia ³⁷	\$3,142,058	\$3,091,492	\$891,410	\$2,517,968	\$202,059	\$1,816,307	\$0	\$9,657
78	Veterans' Affairs, Office of	\$234	\$234	\$0	\$234	\$0	\$234	\$0	\$0
79	Youth Rehabilitation Services, Department of	\$743,804	\$696,379	\$556,717	\$611,243	\$211,552	\$111,274	\$0	\$0
80	Zoning, Office of	\$120,112	\$97,840	\$37,057	\$72,247	\$70,783	\$53,830	\$0	\$11,183
	TOTAL	\$62,305,214	\$48,250,194	\$28,524,627	\$31,319,693	\$13,458,914	\$11,469,619	\$29,091	\$144,896

SOURCE: SOAR, P-Card, and CBE Online data as of May 11, 2012

³⁷ The University of the District of Columbia has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the University of the District of Columbia.

APPENDIX III

Agencies That Failed to Submit the 1st and/or 2nd Quarter FY 2012 Expenditure Report, as of May 11, 2012

	Agency	1 st Quarter Report Received	2 nd Quarter Report Received
1	Advisory Neighborhood Commissions, Office of	No	No
2	Chief Technology Officer, Office of the	Yes	No
3	Contracting and Procurement, Office of	No	No
4	Disability Rights, Office of	No	Yes
5	District of Columbia Public Charter School Board	No	No
6	Education, Deputy Mayor for	No	No
7	Employee Appeals, Office of	No	No
8	Finance and Resource Management, Office of	No	No
9	Forensic Laboratory Technician Training Program	No	No
10	Health and Human Services, Deputy Mayor for	No	No
11	Housing Finance Agency	No	No
12	Motion Picture and Television Development, Office of	No	Yes
13	Public Charter Schools, D.C.	No	No
14	Public Employee Relations Board	No	No
15	Public Safety and Justice, Deputy Mayor for	No	No
16	Public Schools, D.C.	No	No
17	Real Property Assessments and Appeals, Board of	No	No
18	Retirement Board, D.C.	No	No
19	Special Education Transportation	No	No
20	Tenant Advocate, Office of the	No	Yes

SOURCE: DSLBD's QuickBase database as of May 11, 2012