Sixty Percent of Auditor Recommendations In Place or In Progress

February 23, 2021

A report by the Office of the District of Columbia Auditor

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February 23, 2021

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

Dear Chairman Mendelson:

I am pleased to share this letter report providing the status of recommendations made by this office in fiscal year (FY) 2018 and a sample of those made in FY 2019. We hope this is useful to the Council in conducting its 2021 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. 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 February 8, 2021, we tracked 64 "open" recommendations contained in 10 reports that ODCA issued from October 2017 through September 2019.[1] Open recommendations were any that we had not been able to confirm as implemented or no longer applicable, or that the agency had reported that they will not be implementing. These 10 reports included audits conducted under Generally Accepted Government Auditing Standards (GAGAS) as well as other engagements, all consistent with policies and procedures published on ODCA's website.

We entered all the open recommendations into our tracking database. 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 required documentary evidence showing what actions the agency took. Follow-up continues annually until all recommendations have been confirmed as either implemented or no longer applicable, or three years have elapsed, whichever comes first.

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

Figure 1: ODCA Recommendation Status Categories

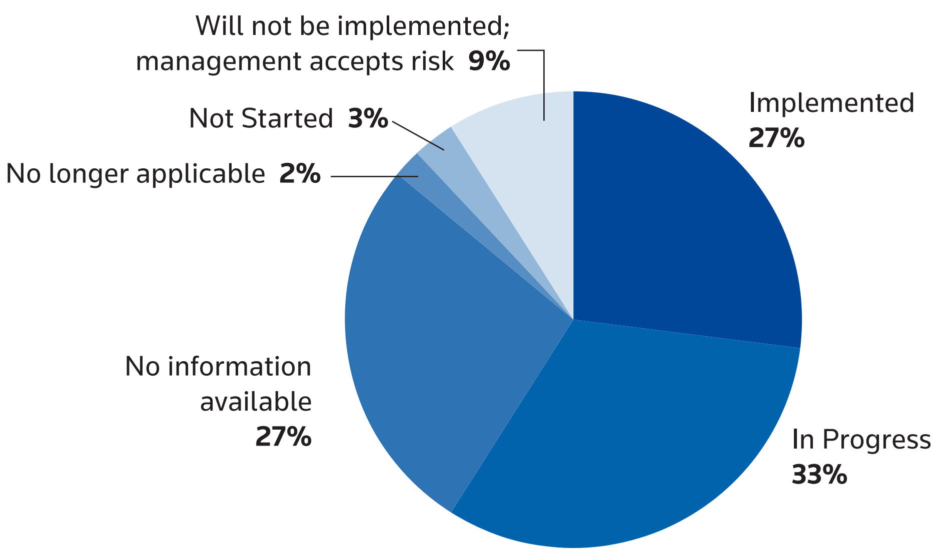
Implemented	We reviewed information provided by the audited agency's management and agreed that the recommendation was implemented.
In progress	This status is assigned in two instances: • Recommendations that management reported as underway but not yet fully implemented; or • Recommendations that management reported as implemented but lacked documentary evidence supporting their claim.
No longer applicable	Circumstances have changed since the audit report was issued that render the recommendation no longer relevant.
Will not be implemented; management accepts risk	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.
Not started	Agency management reports that they have not yet begun to implement the recommendation.
No information available	The agency has not responded to our requests for information about this recommendation.

1 There was a total of 118 recommendations made in these 10 reports. ODCA followed up on recommendations in 2018, 2019, and 2020 and found of the 118 recommendations, 44 were implemented because the agency provided support that they were "Implemented," and 10 were identified as "Will not be implemented, management accepts risk." See: Implementation of District of Columbia Auditor Recommendations, February 9, 2018, https://zd4l62ki-6k620lqb52h9ldm1-wpengine.netdna-ssl.com/wp-content/uploads/2018/09/ODCA.2018.Compliance.Report.2.9.18.pdf; Seventy-Seven Percent of District of Columbia Auditor Recommendations Implemented or In Progress, February 25, 2019, http://dcauditor.org/wp-content/uploads/2019/02/ODCA.Recommendation.Compliance.2.25.19.pdf; and Twenty Percent of ODCA Recommendations Implemented; 49% In Progress, January 24, 2020, https://zd4l62ki6k620lqb52h9ldm1-wpengine.netdna-ssl.com/wp-content/uploads/2020/01/OCDA.Recommendation.Compliance.1.24.20.pdf. That left a total of 64 recommendations that we identified as "open" for follow up.

Results

We found that 27% of the recommendations had been implemented, 33% were in progress, 3% had not yet been started, 2% were no longer applicable, and 9% will not be implemented, according to the responsible party. In addition, we lack information to report on an additional 27% of our recommendations either because responsible parties did not provide a response to our written request regarding implementation status or because the information is otherwise not available.

Figure 2: Recommendation Implementation Status Summary



Note: Due to rounding, the percentages add up to 101%.

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––either because of being implemented or more than three years have passed since the recommendation was issued. Figure 3 shows the number of recommendations that remain open by agency. The figure below includes recommendations labeled above as in progress, no information available and not started.

Figure 3: Open Recommendations by Agency as of February 8, 2021

Entity	Number of Recommendations "In progress," "No information available," or "Not started"
D.C. Council	18
Department of Health	5
Department of General Services	5
Office of the City Administrator	2
Department of Public Works	2
Department of Human Resources	2
Office of the Chief Financial Officer	2
Mayor & D.C. Council	1
D.C. Public Schools	1
Department of Housing and Community Development	1
Department of Employment Services	1

Appendix A provides a full list of the 64 recommendations that we followed up on for this report and their status.

Notable Successes and Challenges in the Implementation of Recommendations

In September 2019, six months before the District of Columbia reported its first case of COVID-19,[2] ODCA published an audit report on oversight of District of Columbia nursing homes, D.C. Department of Health Has Systems to Monitor Nursing Homes But Some Risks Remain.[3] In this section, we highlight the implementation status of recommendations made in that report, as nursing home facilities represent an area of high-risk activity for the District of Columbia government.

Individuals in nursing homes and those with underlying health conditions are more vulnerable to severe illness or death from COVID-19. Consequently, the Mayor issued orders such as Mayor's Order 2020-063 "Extensions of Public Emergency and Public Health Emergency and Measures to Protect Vulnerable Populations During the COVID-19 Public Health Emergency" that were intended to reduce the continued spread of the virus.[4]

2 March 7, 2020 was the day that the District government announced the first positive COVID-19 case in the District, see: https://coronavirus.dc.gov/release/dc-department-health-confirms-first-coronavirus-case

3 *D.C. Department of Health Has Systems to Monitor Nursing Homes But Some Risks Remain*, September 30, 2019, see: http://dcauditor.org/wp-content/uploads/2019/09/Nursing.Home_.Report.9.30.19.pdf

4 "Mayor Bowser Extends Public Health Emergency, Stay at Home Order, and Closure of Non-Essential Businesses Through May 15," April 15, 2020, see: https://coronavirus.dc.gov/release/mayor-bowser-extends-public-health-emergency-stay-home-order-and-closure-non-essential

The ODCA report found that the Department of Health's (DOH) Health Regulation and Licensing Administration (HRLA) had systems in place to monitor each aspect of the oversight process included in the audit scope. At the same time, we found that HRLA could improve its current processes and thereby reduce risks to nursing home residents. For example:

- Some nursing homes repeated the same problems with resident care that HRLA previously had identified and required them to correct, and nursing homes' statements about how they would correct a problem did not always address the cause of the problem.
- Some complaints were not investigated as soon as they should have been,[5] and HRLA does not have adequate procedures in place to ensure it does not overlook complaints submitted about nursing homes.
- HRLA sometimes accepted illegible documentation to monitor daily nursing home staffing and did not review copies of notices provided in advance to residents who must be moved to ensure the notices had been reviewed and signed by the resident or a resident's representative. Low nursing home staffing often leads to poor care and increases the risk that germs, like the virus that causes COVID-19, will spread.
- HRLA inspections of some nursing homes were done on a regular schedule, and that predictability could well be affecting the assessment of actual conditions at nursing homes.

ODCA issued 10 recommendations that addressed such actions as targeting staff training to cover root cause analysis, focusing on the prevention of high-risk problems, and tightening procedures to ensure timely complaint investigations. In responding to our request for information on the status of the recommendations and documentary support, DOH reported that seven recommendations had been implemented, one was in progress, and the agency had determined it would not take any action on two others, indicating they accepted the risk of not implementing changes we recommended.

We closely analyzed DOH's documentary support and did not agree with how they reported the status of all the recommendations. For example, the report's first recommendation related to the overall finding that some homes repeated the same deficiencies and we urged HRLA to train staff to require more robust corrective actions plans that address the root cause of deficiencies particularly when they are repeated.[6] DOH responded that this recommendation has been implemented including additional trainings in 2019 and 2020 and a training January 26, 2021, specifically on correction plans for surveyors, supervisors, and complaint investigators. Documentation on the latter training provided to ODCA noted that the training objectives included recognizing repeated deficiencies and ensuring all components of deficiencies are addressed by providers. Training slides also indicated that in reviewing providers for re-certification or based on complaints any repeat deficiencies will be cited. However, the training slides do not include how to determine if the corrective action plans identify the underlying cause of the problem or the importance of doing so. DOH considers this recommendation implemented but we believe it is "In progress."

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5 DOH investigated complaints as soon as required given the priority rating they were assigned, but we disagreed with the priority rating and thought they should have been prioritized for earlier investigations.

6 Recommendation 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.

Similarly, in the case of Recommendation 4, DOH considered it to have been implemented but we believe it is one where management accepts the risk of not implementing because no new standard operating procedures have been promulgated.[7]

We commend DOH for its willingness to seriously address all of the recommendations issued in the ODCA report, including seeking to identify repeated deficiencies and the action it reports taking against nursing homes which have been cited more than twice for the same issue. On the specific instances of repeat deficiencies cited in the report, DOH responded that they conducted recertification surveys and other visits in August 2019 and November 2020 but did not forward records of enforcement actions that we could evaluate as to whether the consequences were appropriate and could be expected to motivate compliance. In the case of Recommendation 2, ODCA and DOH both concluded that it was "In progress" rather than implemented.[8]

We appreciate DOH's work to design and test a system for ensuring residents know about moves in advance in response to our Recommendation 7 and encourage the agency to continue as quickly as possible and to implement it at all nursing homes with written policies and procedures.[9] In responding to our Recommendation 10 on identifying deficiencies, DOH also shared with us a new supervisory review checklist for statements of deficiency that represents an excellent step toward ensuring accuracy.[10]

The public health crisis caused by the novel coronavirus—and disproportionately impacting nursing homes and their residents—underscores the importance of robust systems that sustain quality oversight and we are pleased to report on the progress evident at HRLA. When the workload is high, oversight systems and standard operating procedures can assist the dedicated staff of DOH in sustaining quality oversight. Oversight is very important when nursing home residents are at greatest risk. Two high-risk situations are when an event occurs that someone reports to DOH as a complaint and when residents must be moved from the nursing home. We hope DOH will revisit its response to our Recommendation 4 and develop policies and procedures for responding to a situation someone reports as a complaint.

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7 Recommendation 4: HRLA should design, implement, and train staff in: (a) policies that establish timeframe requirements from initial complaint receipt to priority assessment, regardless of receipt method; (b) procedures for monitoring each point of complaint receipt; and (c) formal procedures for making priority assessments; that will ensure that all complaints are prioritized appropriately and in a timely manner so that they are investigated timely.

8 Recommendation 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.

9 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 and 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.

10 Recommendation 10: The process for identifying and reporting DCMR infractions and the level of harm for federal deficiencies is generally effective, but to avoid errors, HRLA should design and implement procedures to ensure a supervisor reviews and approves State Forms before they are issued in complaint investigations. The procedure should designate a responsible party for each step. This will help HRLA ensure that the correct conclusion has been drawn from the evidence and that the State Form is free of errors.

Details on the Department of Health's response to all 10 report recommendations can be found in Appendix A.

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

Appendix A

Results of ODCA Analysis of 64 Open Recommendations

Status of Audit Recommendations by the Office of the D.C. Auditor, as of February 8, 2021
Listed Chronologically, by Date of Report Publication

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
1	Budgeting and Staffing at Eight DCPS Elementary Schools (October 30, 2017)	3	To improve transparency and budget execution and be consistent with the Every Student Succeeds Act, DCPS should substitute actual salaries in local school budgets as soon as practicable after staffing decisions have been made.	In progress	Following guidance from the Office of the State Superintendent of Education regarding compliance with the Every Student Succeeds Act (ESSA), submitted audited FY19 school-by-school expenditure data that includes actual (not average) salaries to OSSE on 3/10/20. OSSE has shared the data publicly here: https://osse.dc.gov/page/dc-school-report-card-resource-library. ODCA recommended that DCPS report this in school budgets (which are in advance of expenditures), not in post hoc expenditure reporting.
		4	DCPS should create and make public a multi-year technology needs plan to define and provide adequate technology to each school. The plan should include expected costs and planned funding sources.	Implemented	

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
2	Stronger Management of the Housing Production Trust Fund Could Build More Affordable Housing (March 20, 2018)	1	DHCD should maintain a database with complete, accurate, and accessible information on the HPTF. The agency should seek to use HPTF data verified by ODCA; store an accessible copy of all agreements (with the borrower's name, date award occurred, number of affordable units, AMI, loan amount, interest rate, and period of affordability); track borrower compliance with loan agreements; and provide access to the public and the OCFO to enable OCFO monitoring of HPTF agreements and expenditures.	In progress	DHCD reported this recommendation as implemented but has not provided sufficient documentation.
		2	The OCFO's Office of Integrity and Oversight should conduct a written assessment of whether management of the Economic Development and Regulation Cluster regularly enforces the requirement to use a reprogramming when repurposing "budget authority for uses other than originally planned and approved." If they do not, the OCFO should create a written action plan to increase enforcement.	Implemented	
		3	The OCFO's Office of Integrity and Oversight should conduct a written assessment of whether management of the Economic Development and Regulation Cluster uses appropriate funding sources for reprogramming, and specifically to determine if the Cluster should use more appropriate funds (such as the General Fund surplus or the reserve fund) that would keep HPTF funding in circulation for new affordable housing projects. If they do not, the OCFO should create a written action plan to improve the execution of reprogramming.	Implemented	

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		5	DHCD should work with the Mayor and the D.C. Council to develop a written assessment of the goals of the HPTF regarding revenue from loan repayment, including whether the ratio of deferred to amortized loans is appropriate and whether the current rate of repayment is acceptable. If a consensus determines repayments are not sufficient, DHCD should develop a written report on how the agency will improve repayment through more efficient collections or assessing ability to pay or both.	Will not be implemented; management accepts risk	
		10	DHCD should work with the OCFO to develop criteria for what constitutes appropriate HPTF administrative and project expenditures, include the criteria in the HPTF SOPs and MOU, and document compliance with the criteria during the closeout of the MOU at year-end.	Implemented	

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
3	DOES Lacks Policies and Procedures to Effectively Monitor D.C.'s First Source Program (April 19, 2018)	7	The Director of DOES should document and maintain records of all committee meeting actions.	Implemented	
		8	The Director of DOES should document when allowable fines are waived and make this information accessible on their website.	Implemented	
		9	Council should require that the semi-annual reports also accurately capture achievement of percentage hour hiring rates as outlined in D.C. Code § 2-219.03 (e)(1A)(a).	In progress	The Council previously reported that this recommendation would be implemented by March 1, 2019 and updated the action date to 2021.
		10	DOES should establish written policies and procedures, including retention of supporting documents, related to calculating the reporting requirements in the law and presented to D.C. Council to ensure that hiring statistics can be fully supported. These supporting documents at a minimum should include, for each reporting period: • A report detailing who the beneficiaries were that entered into a First Source agreement. • A report listing individual names of unemployed District residents on the First Source Register. • A report listing individual names of persons hired subject to a first source agreement.	In progress	DOES reported this recommendation as implemented but has not provided sufficient documentation.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
4	District Overtime Tops $108 Million; Better Management and Additional Staff Could Reduce Costs (May 22, 2018)	2	The City Administrator should develop and implement an option to secure parking and towing enforcement for the D.C. Streetcar operations that does not require use of overtime.	Will not be implemented; management accepts risk	
		8	Within one year, DCHR should implement a module within PeopleSoft that replicates DFS's SharePoint system of electronic overtime approvals for District-wide use.	In progress	DCHR engaged OCTO to place this process in PeopleSoft but were impeded by software limitations. DCHR is re-engaging OCTO and hope to implement this process in early 2021.
		9	DCHR should promulgate an issuance bulletin within the District Personnel Manual to accompany the implementation of the electronic overtime approval and tracking system.	Not Started	
		14	DPW should develop, promulgate, and train staff on agency-wide policies and procedures that require, prior to payment at the end of each pay period, proper authorization, documentation, and verification of overtime hours worked.	In progress	DPW reported this recommendation as implemented but has not provided sufficient documentation.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		15	DPW should ensure that all overtime work have an individualized associated approval form specifying the number of hours worked by each employee and signed by the employee's supervisor.	In progress	DPW reported this recommendation as implemented but has not provided sufficient documentation.
5	The District's Worksite Parking Program Treats Employees Inequitably and Could Increase Revenue (August 2, 2018)	2	DGS should ensure that the DGS Parking Manager is properly supervised and segregation of duties exist when ordering and disseminating parking decals for fleet vehicles, program participants, and temporary use.	In progress	DGS reported this recommendation as implemented but has not provided sufficient documentation.
		3	DGS should significantly improve management of the payment processes including segregation of duties, SOPS that outline check and money order handling procedures, stronger supervision, and fair and equitable enforcement of payment policies among all like-situated employees and contractors.	In progress	DGS reported this recommendation as implemented but has not provided sufficient documentation.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		5	OCFO should consult with DGS and OCTO and establish an MOU describing procedures for how the District will comply with IRS qualified parking requirements at the end of calendar year 2018. These agencies should determine the processes and parties responsible for: completing annual analyses for District-owned and leased properties, identifying locations where the average market rate for parking exceeds the IRS's annual qualified parking threshold, determining which employees received parking at those locations and which employees should pay the cost of parking reflected in the least according to the DGS Parking Policy, and then providing the OPRS with the names of the employees and the value of taxable qualified parking that should be reported in employees' income, (i.e., the different between the "cap" or tax-free sum provided for "qualified parking," and the actual market rate of the parking.)	In progress	DGS has not provided an estimate of when this recommendation will be fully implemented.
		6	DGS should require employees who currently park at leased buildings for free to pay the cost of parking as defined in the lease agreement consistent with current policy. Alternatively, DGS could consider amending the Citywide Parking Policies to permit these employees to be enrolled in the parking program, or to have their parking treated as a part of employee compensation subject to income tax according to IRS guidelines.	In progress	DGS reported this recommendation as implemented but has not provided sufficient documentation.
		7	DGS should obtain control over all Henry Daly Building parking spaces and ensure that all employees who park their personal vehicles there are enrolled in the program and charged the program fee.	In progress	DGS reported this recommendation as implemented but has not provided sufficient documentation.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		14	DGS should work with the District's elected leadership to determine whether the program should be modified and broadened to support "Sustainable DC" initiatives.	In progress	DGS reported this recommendation as implemented but has not provided sufficient documentation.
6	Housing Code Enforcement: A Case Study of Dahlgreen Courts (September 24, 2018)	1	The D.C. Council should require DCRA to revise the DCMR to establish the abatement periods for violations, with authority given to the director to reduce the abatement period under specific circumstances that must be documented.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		2	The D.C. Council should require DCRA to collect and report data on time to re-inspection.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		3	The D.C. Council should require DCRA to use a service delivery method other than the US Mail.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		5	The D.C. Council should require DCRA to re-inspect 30-day violations after 30 days, instead of 45. This could be achieved by reducing the allowance for service or starting internal processing and mail delivery service 15 days after the initial inspection, instead of waiting a full 30 days.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		8	The D.C. Council should require DCRA to revise the DCMR to allow extensions only when specific criteria are met, including clarifying the process for landlords to apply and DCRA to approve.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		9	The D.C. Council should require DCRA to revise the DCMR to combine the NOV and NOI or bypass the NOV altogether for properties that meet specific criteria. These criteria might include properties that house vulnerable populations, owners with a poor track record, and owners who receive or received financial support from the District government or other public sources for the building or property subject to the complaint.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		10	DCRA should implement KPIs that measure the time to cure, including the time between the initial inspection and issuance of a NOI or time to abatement. Indicators might include the average number of days to first re-inspection for 30-day violations; number and percentage of NOVs in which an extension was allowed; average number of days to cure; average number of days between issuance of a NOV and issuance of a NOI.	Implemented	

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		10a	The D.C. Council should limit business activity of problematic landlords (who meet defined criteria). This could include prohibiting landlords from entering into new rental agreements, requesting or receiving new financial support from any city agency, or renewing a business license.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		11	The D.C. Council should significantly increase the dollar value of fines by at least 25 percent.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		12	DCRA should charge a fine for each additional day that a violation persists, as currently allowed in 14 DCMR § 102.7. This measure could be limited to problematic properties or landlords.	No longer applicable	DCRA reported this recommendation as "No longer applicable" after having evaluated the feasibility of charging a fine for each additional day a violation persisted. DCRA provided support of implementing an alternative which addressed the finding in the report and, therefore, this recommendation is no longer applicable.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		13	The D.C. Council should increase the re-inspection fee or eliminate it altogether.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		14	The D.C. Council should require DCRA to standardize recordkeeping in activity logs. Standards should ensure the collection of enough information and the right type of information to be able to initiate each case appropriately and allow for inspectors to report on results of inspections and required next steps.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		15	The D.C. Council should require DCRA to make inspections and case data available through the District's open data portal.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		16	The D.C. Council should require DCRA to make information on pending and past cases available to the public.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		17	The D.C. Council should require programs that provide financial assistance to developers to consider applicants' track records in complying with the housing code.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		18	The D.C. Council should establish more stringent housing code enforcement standards for publicly supported affordable housing properties.	No information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		19	In the course of its oversight hearings, the Council should seek testimony on options to support the preservation of affordable housing in DCHFA, DCHD, and other agencies' programs.	No information available	The Council has not responded to our requests for information about this recommendation.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
7	OSSE Lacked an Effective Methodology for Developing the D.C. Early Intervention Program Budget (December 7, 2018)	3	OSSE should continue the enhancement of the new data system to ensure data integrity and report reliability, particularly in the number of children who receive services and the number of service hours provided. OSSE should also monitor the impact brought about by any changes in funding to the number of service hours and participants of the program.	Implemented	
		4	OSSE should review the current contracts with Child Find vendors and ensure that work performed against the contracts fulfills the requirements for Child Find services.	Implemented	
		6	OSSE should develop written policies and procedures for documented invoice review and approval and provide training to relevant staff on those policies and procedures.	Implemented	
		7	OSSE should discontinue the practice of authorizing payment for invoices that lack required monthly reports and supporting documentation.	Implemented	
		8	OSSE should review its payment processing process and identify areas for improvement to expedite the process and ensure that vendors are paid within 30 days as stipulated in OSSE policies and procedures.	Implemented	
		9	OCFO and OSSE should work to ensure compliance with policies and procedures regarding booking of year-end accruals and obligations, that includes documentation of a detailed description of the methodology used for estimated accruals as required by OCFO-OFOS policies and procedures.	Implemented	

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
8	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	OCFO is in the process of finalizing revisions to its travel policy to ensure consistency with the Executive Office of the Mayor's travel policy. Once completed, the appropriate staff will be trained to ensure that payments/ reimbursements for employees' travel are in accordance with the travel policy. Action Date Listed: 3.31.2021
		2	The Office of the City Administrator should finalize updated District-wide travel regulations and forms with emphasis on provisions that address sales and use tax exemptions and proper calculation of per diem payments and ground transportation costs.	In Progress	On June 26, 2020, the Office of the City Administrator published a notice of final rulemaking containing the travel regulations referenced above. The Department of Human Resources is finalizing revised forms referenced in the regulations, guidance to agencies regarding the regulations, and has, and will continue to, train District agencies regarding implementing the regulations.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		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.	In Progress	The Department of Human Resources (DCHR) has routinely educated human resource officers at District agencies on travel regulations since the new travel regulations were published and will continue to do so. The most recent session was held the week of October 26, 2020. DCHR will work with the Office of the Chief Financial Officer to train employees on travel regulations once DCHR's responsibilities associated with the COVID-19 pandemic subside.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
9	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 information available	The Council has not responded to our requests for information about this recommendation. We found no record of Council action.
		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.	Not started	
		5	The Office of the City Administrator should use performance data on Fund effectiveness and efficiency to annually report on whether fees or other revenue sources should be reduced or eliminated.	Will not be implemented; management accepts risk	
		7	The OCA should establish SOPs for agencies to ensure that only personnel costs that are permissible and advance the Fund purpose are charged to the Fund.	Will not be implemented; management accepts risk	
		8	The D.C. Council should revise its legislative drafting manual to require using standard statutory language to repeal Funds.	No information available	The Council has not responded to our requests for information about this recommendation.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		9	The OCFO should document a single methodology for calculating the amount of revenue to be transferred to the General Fund each year for the Delinquent Debt Fund and ensure that it is followed.	Implemented	
10	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 that this recommendation will be fully implemented by February 18, 2020.
		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.	In progress	DOH reported this recommendation as implemented but has not provided sufficient documentation.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		3	HRLA should conduct an assessment and determine which practices that are noncompliant with federal or D.C. regulations have the potential for the highest risks to resident well-being, and design and implement procedures to monitor all nursing homes for repeated instances of those problems and incentivize returning to and maintaining compliance.	Implemented	
		4	HRLA should design, implement, and train staff in: (a) policies that establish timeframe requirements from initial complaint receipt to priority assessment, regardless of receipt method; (b) procedures for monitoring each point of complaint receipt; and (c) formal procedures for making priority assessments; that will ensure that all complaints are prioritized appropriately and in a timely manner so that they are investigated timely.	Will not be implemented; management accepts risk	
		5	HRLA should assess the sufficiency of existing regulations to require nursing homes to record actual staffing legibly in a standardized form every day and strengthen these requirements or seek additional authorities as appropriate. The form should capture a listing of individuals who worked during each shift, their titles or roles and their professional qualifications (e.g., RN, CNA), the number of hours they worked, and the resident census for the nursing home. It should not contain notes about staffing changes.	Will not be implemented; management accepts risk	

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		6	For any dates for which HRLA reviews staffing ratios at a nursing home, HRLA should cross-reference the number of hours a sample of employees worked with official payroll time and attendance cards to ensure accuracy and retain both the documentation and the inspector's calculations to enable managerial review (regardless of whether the nursing home is found in or out of compliance).	In progress	Although DOH disagreed with our recommendation to cross-reference official records when determining staffing, in its response it described its process as using official payroll records. We applaud this step toward better oversight of staffing, one of the most important factors in the quality of care a nursing home provides.
		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 and 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.	In progress	DOH reported this recommendation as implemented, however, their comments appear to indicate it is actually in progress. We have followed up.

Ref. No.	Report Title	Rec. No.	Recommendation	Status	Notes
		8	HRLA should design, implement, and train staff in policies and procedures for all complaint intake methods, including individual staff email addresses, to: • Immediately record the date each complaint is received, along with an indication of the intake method (e.g., email, fax, telephone). • 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.	In progress	
		9	HRLA should use a procedure or automated tool to schedule its inspections, ensuring they are performed in a different sequence each year, and considering the order and timing of prior inspections.	Implemented	
		10	The process for identifying and reporting DCMR infractions and the level of harm for federal deficiencies is generally effective, but to avoid errors, HRLA should design and implement procedures to ensure a supervisor reviews and approves State Forms before they are issued in complaint investigations. The procedure should designate a responsible party for each step. This will help HRLA ensure that the correct conclusion has been drawn from the evidence and that the State Form is free of errors.	Implemented	

About ODCA

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government.

To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. The residents of the District of Columbia are one of our primary customers and we strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.

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