



October 19, 2021

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

Dear Chairman Mendelson and Councilmembers:

I write to share the Fiscal Year 2022 work plan for the Office of the D.C. Auditor. This includes work carried over from FY 2021, reports we anticipate completing over the next several months, and others that we intend to initiate during the fiscal year. Because of its ongoing importance, we include several projects on COVID-19 and oversight of the District of Columbia's efforts to prepare for, respond to, and mitigate the effects of the pandemic.

We may undertake additional audits of COVID-related topics with a goal of improving the District's success in moving beyond the health emergency and improving the District's preparedness for any event, incident, or other emergency in the future including how the District has handled the significant federal funds received for pandemic response.

For each project in the attached plan, we provide a working title, the name of the relevant agency, a brief description of the project's initial goal, the status of the work, and an estimated date of completion. The chart also indicates whether the project is required by the D.C. Code, was requested by a Councilmember, or was initiated at my discretion. Contract audits are highlighted in light blue.

Because priorities change and new issues emerge, we anticipate that this work plan will be modified during the coming year. Changes to the plan and our progress will be reflected in status reports that we provide to members of the Council.

Please let me know if you have any questions or comments on our FY 2022 work plan. Thank you for your ongoing support of this office and our work together.

Sincerely yours,

Kathleen Patterson
District of Columbia Auditor

cc: Councilmembers
Officers of the Council
Betsy Cavendish, EOM

Fiscal Year 2022 Work Plan

Office of the District of Columbia Auditor

Shaded projects are being conducted on contract for ODCA

[Audit Phases](#): 1) Planning; 2) Survey; 3) Field Work; 4) Reporting

#	Name	Origination	Type	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
1	2020 election administration audit	D.C. Code § 1-1163.32j	Contract Evaluation, Fors Marsh	Board of Elections (BOE) and Office of Campaign Finance (OCF)	Second of three reports on 2020 elections. A broad review of election operations in 2020 and recommended changes to policy and practice to promote voter turnout.	Reporting	November 2021
2	Fair Elections financial audit	D.C. Code § 1-1163.32j(b)	GAGAS Audit	Office of Campaign Finance (OCF) and Board of Elections (BOE)	Financial audit of the Fair Elections Program during the election cycle beginning on November 7, 2018, and ending on November 3, 2020, to evaluate the collection and distribution of funds pursuant to the Fair Elections Amendment Act of 2018, as amended (DC Law 22-94).	Field Work	December 2021
3	Use of Force review in officer-involved fatalities; 2020 case (Karon Hylton-Brown)	Discretionary	Contract Evaluation	Metropolitan Police Department (MPD)	Review the MPD's handling of recent officer-involved fatalities for compliance with use of force policies and practices and whether MPD complies with best practices on use of force. To be completed at end of MPD review; with quarterly updates.		As available
4	Audit of OUC 911 Operations Division	Discretionary (requested by ANC, others)	Contract Audit, Federal Engineering	Office of Unified Communications (OUC), Metropolitan Police Department (MPD), and Fire and Emergency Medical Services (FEMS)	Audit the performance of the OUC 911 Operations Division, including recommendations from the National Transportation Safety Board.	Reporting	October 2021

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5	Evaluation of the impact of the NEAR Act	Discretionary	Legislative Evaluation	Metropolitan Police Department (MPD), Department of Health (DOH), Department of Behavioral Health (DBH)	Performance evaluation of the Neighborhood Engagement Achieves Results Amendment Act of 2016 on whether provisions have been fully and successfully implemented. Will release results in several reports.	Field Work	January 2022
6	DCPS Capital Improvement Fund evaluation	D.C. Code § 38-2973.05	Contract Audit, RSM	Department of General Services (DGS)	A contract review to determine whether the District met the process, quality, schedule, and cost objectives of the Facilities Master Plan and Capital Improvement Plan and Budget with regard to the close-out of the Eliot-Hine project. (FY 21)	Reporting	November 2021
7	Criminal justice issues	Discretionary	Public Forums & Brief Reports, CCE	Deputy Mayor for Public Safety and Justice (DMPSJ)	The Council for Court Excellence will develop, organize, promote, and document four public forums and accompanying brief reports on urgent and timely criminal justice issues.	Reporting	July-December 2021
8	High cost of MPD personnel cases & policy/practice on terminations and reinstatements	Discretionary	Performance Audit	Metropolitan Police Department (MPD)	Follow up on ODCA's report on Settlements and Judgments finding high cost of MPD cases that go to PERB and are appealed to Superior Court. Review of MPD performance and results of arbitration in recent cases of terminations and reinstatements.	Field Work	February 2022
9	Failures of CFO oversight as highlighted in ODCA audit reports	Discretionary	Letter Report	Office of the Chief Financial Officer (OCFO)	To assist the Council in considering a new Chief Financial Officer, a review of findings and recommendations concerning the Office of the Chief Financial Officer.	Reporting	On nomination

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10	PAR Audit	D.C. Code § 1-614.14 (c)	Audit	Department of Human Resources (DCHR)	An audit of selected performance measures presented in performance reports of certain agencies each fiscal year. Focus on DCHR.	On Hold	N/A
11	Department of Forensic Science (DFS)	Discretionary	Audit/ Legislative review	Department of Forensic Science (DFS)	Review of the independence requirements in the law authorizing creation of DFS to determine whether recent actions, investigations and oversight complied with applicable laws (D.C. Code § 5-1501) and industry standards.	Survey	January 2022
12	Audit of Mayor Bowser's Vision Zero Program	Discretionary: Requested by community advocates	Performance Audit	Department of Transportation (DDOT)	A review of Vision Zero goals to eliminate fatalities and serious injuries to travelers of our transportation system by 2024 through more effective use of data, education, enforcement, and engineering.	Survey	June 2022
13	Revenue Forecasting Model	Discretionary	Contract Evaluation, District Economics Group	Office of the Chief Financial Officer (OCFO)	Contract with District Economics Group to provide quarterly revenue estimates to support the D.C. Auditor's certifications that bond obligations will not exceed the District's debt limit cap including developing and updating an economic forecasting model.	Survey	November 2021
14	How did D.C.'s nursing homes perform during COVID?	Discretionary	Performance Audit	Department of Health (DOH)	Given the high number of deaths among nursing home residents during the pandemic and following a recent ODCA audit of DOH oversight of the District's nursing homes, this will review the status of COVID-19 cases in DC nursing homes in comparison with other jurisdictions.	Survey	February 2022
15	ANC Annual Report FY 2020	D.C. Code § 1-309.13(d)(1)	Annual Report	Office of Advisory Neighborhood Commissions (OANC)	To present a consolidated annual report of the financial activity of all Advisory Neighborhood Commissions regarding the expenditure of District funds and quarterly financial reports that were submitted to	Survey	December 2021

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					the Office of Advisory Neighborhood Commissions for FY 2020.		
16	Recommendation Compliance Report	Discretionary	Annual Report	Agencies under recent audit	To review agency compliance with ODCA recommendations with a focus in FY 22 on legislative recommendations to the D.C. Council.	Planning	January 2022
17	Impact of Summer Youth Employment Program	Discretionary	Program Evaluation	Department of Employment Services (DOES)	Evaluation of short and long term educational and behavioral impacts of the Marion S. Barry Summer Youth Employment Program.	Planning	March 2022
18	DOES handling of federal workforce development funds	Requested by Councilmember Silverman	Performance Audit	Department of Employment Services (DOES)	Review DOES performance on use of federal workforce funds to assess if District is getting maximum use of such funds; whether DOES is substituting local funds for purposes that could be accomplished with federal funds and whether local funds receive agency oversight at least comparable with oversight of use of federal funds.	Not Started	
19	Audit of Certified Business Enterprise Program: Policy, Practice & Impact	Discretionary	Audit	Department of Small and Local Business Development (DSLBD) and Deputy Mayor for Economic Development (DMPED)	To review one or more issues related to the legislative history and goals of the LSDBE program, how it has operated including rules for certification, results of program over time in developing local businesses, and costs to the District.	Not Started	
20	Kids Ride Free Program	Discretionary	Performance Audit	Washington Metropolitan Area Transit Authority (WMATA) and Office of the Chief Financial Officer (OCFO)	To evaluate the District's Kids Ride Free program on Metrorail and metrobus including impact on attendance.	Not Started	

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21	Certification of OCFO Revenue Estimate #1	D.C. Code § 1-206.03	Non-Audit Services	Office of the Chief Financial Officer (OCFO)	To review, analyze and assess the reasonableness and attainability of the CFO's FY 2020 local source revenue estimate, and to determine if the issuance of the proposed General Obligation (GO) Bonds and GO Bond Anticipation Notes would cause the District to exceed its debt ceiling, as outlined in D.C. Code § 1-206.03(b)(1)	Not Started	
22	OSSE Child Development and Facilities, Licensing and Compliance Unit	Discretionary and for PAR Audit D.C. Code § 1-614.14(c)	Performance Audit	Office of the State Superintendent of Education (OSSE)	To determine whether OSSE's Child Development and Facilities, Licensing and Compliance Unit, is operating in accordance with statutory, regulatory, and internal policy and procedure requirements in areas including licensing, hiring, investigations, criminal background checks, and mandatory reporting, particularly regarding abuse and neglect investigations.	Postponed at request of the Executive	
23	Housing homeless COVID-19 patients in hotels during the pandemic: expenditures and effectiveness	Discretionary	Performance Audit	Department of Human Services (DHS)	An evaluation of the use of local and federal funds to house COVID-19 patients in under-utilized hotels including effectiveness and option of such use as a longer-term housing strategy.	Not Started	
24	UDC Community College	Discretionary	Performance Audit	University of the District of Columbia (UDC)	An evaluation of whether the UDC Community College is meeting the goals and expectations on its opening in 2009 including college-readiness and workforce development.	Not Started	
25	Residency controls in D.C. Health Alliance	At request of D.C. Council Committee on Health	Performance Audit	Department of Health Care Finance (DHCF)	Audit of residency determination and validation in administration of the D.C. Health Care Alliance program.	Not Started	
26	Dependent eligibility verification audit	Discretionary	Contract Audit	Department of Human Resources (DCHR)	Audit of a sample of government employee health insurance plans to assess controls in place to ensure eligibility of all named dependents.	Not Started	

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27	DCPS Capital Improvement Fund evaluation	D.C. Code § 38-2973.05	Contract Audit, RSM	Department of General Services (DGS)	A contract review to determine whether the District met the process, quality, schedule, and cost objectives of the Facilities Master Plan and Capital Improvement Plan and Budget (FY 22)	Not Started	
28	ANC Annual Report FY 2021	D.C. Code § 1-309.13(d)(1)	Annual Report	Office of Advisory Neighborhood Commissions (OANC)	To present a consolidated annual report of the financial activity of all Advisory Neighborhood Commissions regarding the expenditure of District funds and quarterly financial reports that were submitted to the Office of Advisory Neighborhood Commissions for FY 21.	Not Started	
29	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Non-Audit	Washington Convention and Sports Authority (Events DC)	To determine whether FY 2023 projected dedicated tax revenues, operating revenues, and excess reserve will be sufficient to meet the FY 2022 projected expenditures and reserve requirements of Events DC.	Not Started	
30	ANC Security Fund Review	D.C. Code § 1-309.14(f)	Audit	Office of Advisory Neighborhood Commissions (OANC)	To present the Security Fund Annual Financial Report of the Advisory Neighborhood Commission for FY 2021.	Not Started	