Office of the District of Columbia Auditor

Fiscal Year 2023 Work Plan

Audit Phases: 1) Planning; 2) Survey; 3) Field Work; 4) Reporting

Shaded projects are being conducted on contract for ODCA

#	Name	Origination	Type	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
1	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.	Reporting	October 2022
2	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.	Reporting	November 2022
3	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, and engineering.	Reporting	November 2022

#	Name	Origination	Type	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
4	DCPS School Modernization Evaluation Part II	D.C. Code § 38-2973.05; requested by Chairman Mendelson	Contract Audit, RSM	Department of General Services (DGS)	A contract review of the District-wide monitoring and implementation of preventive maintenance of D.C. Public Schools facilities following modernizations.	Reporting	October 2022
5	DCPS School Modernization Evaluation Part I	D.C. Code § 38-2973.05	Contract Audit, RSM	Department of General Services (DGS)	A contract review to determine whether the District met the objectives of the Facilities Master Plan and Capital Improvement Plan and Budget in completing the Roosevelt High School modernization and transition to DGS for ongoing maintenance.	Reporting	January 2023
6	How did D.C.'s nursing homes perform during COVID?	Discretionary	Performance Audit	DC 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 and nationally.	Reporting	December 2022
7	COVID-19's Effect on Mental Health	Discretionary	Contract; Talus Analytics and GHSS	Multiple agencies primarily under oversight of the Deputy Mayor for Health and Human Services	To assess whether the COVID-19 pandemic has also triggered a mental health pandemic, what data sources are available, and how can effects be measured and mitigated.	Field Work	Data report November 2022; subsequent reports 2023
8	ANC Annual Report FY 2021	D.C. Code § 1-309.13(d)(1)	Annual Report	Advisory Neighborhood Commissions (ANC)	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 2021.	Field Work	November 2022

#	Name	Origination	Type	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
9	911 Reform Status Report #2	Discretionary	Contract Audit, Federal Engineering	Office of Unified Communications (OUC)	Follow-up on recommendations and performance metrics from October 2021 report, District's 911 System: Reforms Needed to Meet Safety Needs.	Reporting	February 2023
10	Office of Health Equity Review	Discretionary	Audit	Office of Health Equity (OHE)	To determine whether OHE achieved its goals, as set forth by the agency's mission and strategic objective, to reduce health disparities within the District, including how OHE informed the District's response to the COVID-19 pandemic.	Reporting	January 2023
11	Recommendation Compliance Report	Discretionary	Annual Report	Agencies under recent audit	To review agency compliance with ODCA recommendations with a focus on MPD use of force and the education data audit.	Field Work	January 2023
12	CARES Act Audit	Discretionary	Contract Audit; EFPR	Office of the Chief Financial Officer (OCFO), Office of the City Administrator (OCA)	To assess whether the $495 million in Coronavirus Relief Funds received under the 2020 CARES Act were spent in compliance with federal and District law and regulation.	Field Work	April 2023
13	Audit of CFSA and DYRS Services for Crossover Youth	Discretionary	Contract Audit; Council for Court Excellence	Child and Family Services Agency (CFSA), Department of Youth Rehabilitation Services (DYRS), Department of Behavioral Health (DBH)	CCE will review how effectively CFSA and DYRS serves youth involved in the child welfare and juvenile justice systems and whether the agencies are collecting and analyzing data on how best to serve this uniquely vulnerable population.	Field Work	July 2023

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14	Use of Force review in officer-involved fatalities—report on 2020 case of Karon Hylton-Brown	Discretionary	Contract Evaluation; The Bromwich Group	Metropolitan Police Department (MPD)	Review the MPD's handling of 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 after conclusion of the criminal case and MPD review.	On hold	As available
15	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 2023 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	
16	Evaluation of the impact of the NEAR Act – Part II	Discretionary	Legislative Evaluation	Metropolitan Police Department (MPD)	Performance evaluation of the Neighborhood Engagement Achieves Results Amendment Act of 2016 provisions including police reform sections.	Field Work	March 2023
17	Overtime Payments in the DOES Unemployment Compensation Benefits Division	Discretionary	GAGAS Audit	Department of Employment Services (DOES)	To determine if DOES has adequate internal controls for approval, recording and tracking overtime.	Survey	August 2023
18	MPD Staffing Study	Discretionary; also requested by Councilmembers Mendelson and Allen	Contract Audit; Alexander Weiss Consulting	Metropolitan Police Department (MPD)	Review of police staffing needs in the District of Columbia including officers per capita and per crime, civilianization, community perspective.	Planning	May 2023

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19	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Nonaudit (Revenue Certification)	Washington Convention and Sports Authority (WCSA)	To determine whether FY 2024 projected dedicated tax revenues, operating revenues, and excess reserve will be sufficient to meet the FY 2024 projected expenditures and reserve requirements of Events DC.	Not started	
20	ANC Security Fund Review	D.C. Code § 1-309.14(f)	Nonaudit	Advisory Neighborhood Commissions (ANC)	To present the Security Fund Annual Financial Report of the Advisory Neighborhood Commission for FY 2022.	Not started	
21	Top Ten Vendors	Discretionary	GAGAS Audit	Office of the Chief Financial Officer (OCFO); Office of Contracting and Procurement (OCP)	Determining which ten vendors receive the largest amount of District local funds and level of competition in most recent procurement.	Not started	
22	Vision Zero Enforcement	Discretionary	GAGAS Audit	Metropolitan Police Department (MPD) and possibly other agencies	A review of Vision Zero goals to eliminate fatalities and serious injuries by 2024 with a focus on enforcement policies and practices.	Pre-planning	September 2023
23	Evaluation of the impact of the NEAR Act, Part III	Discretionary	Legislative Evaluation	Metropolitan Police Department (MPD)	Performance evaluation of the Neighborhood Engagement Achieves Results Amendment Act of 2016 provisions including Department of Correction reforms.	Not started	July 2023
24	Inclusionary Zoning	Discretionary	GAGAS Audit	Department of Housing and Community Development (DHCD); D.C. Housing Authority (DCA)	Audit of inclusionary zoning policy and practice for effectiveness in development and availability of affordable housing.	Not started	
25	Prescription Monitoring	Discretionary	GAGAS Audit	DC Health (DOH)	Audit of DC Health prescription drug monitoring program for effectiveness in	Not started	

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					preventing abuse of opioid and other substances consistent with D.C. Code.		
26	Evidence-based Policy Making	Discretionary	Possibly on contract	Office of the City Administrator	Assessing the extent to which the District government is using evidence as a basis for policy and budget decisions.	Not started	
27	University of the District of Columbia Community	Discretionary	Performance Audit	University of DC (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	
28	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	
29	Dependent eligibility verification audit	Discretionary	Contract Audit	D.C. 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	
30	ANC Annual Report FY 2022	D.C. Code § 1-309.13(d)(1)	Annual Report	Advisory Neighborhood Commissions (ANC)	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 2022.	Not started	