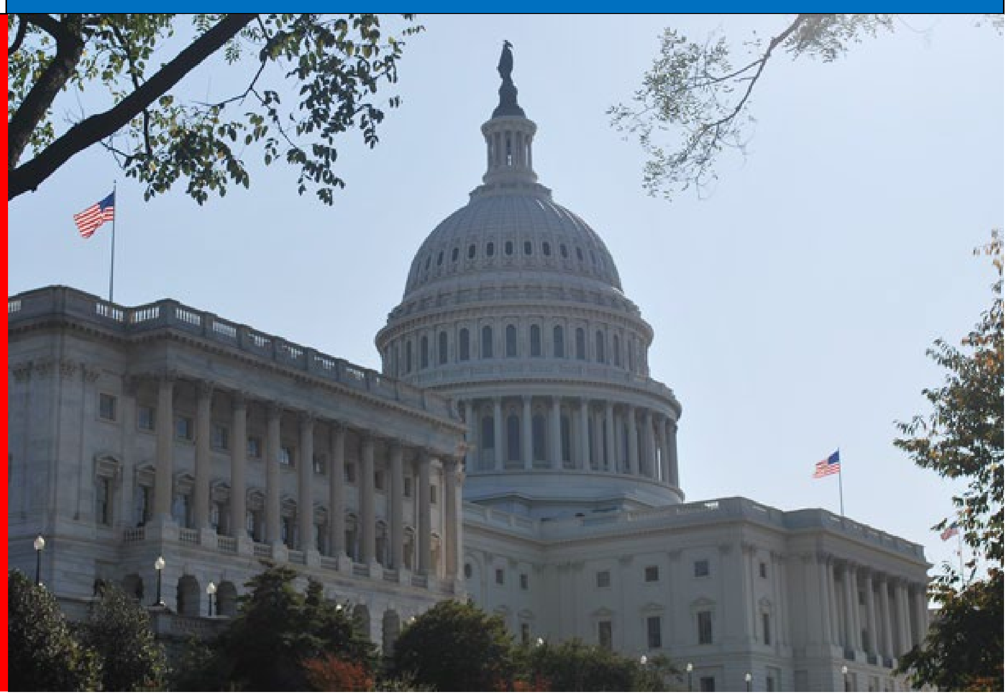
# PEER REVIEW

# OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR

NCSL
NATIONAL CONFERENCE OF STATE LEGISLATURES



# PEER REVIEW
# OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR

NATIONAL CONFERENCE OF STATE LEGISLATURES

Tim Storey
Executive Director

7700 East First Place
Denver, Colorado 80230
(303) 364-7700

444 North Capitol Street, N.W., Suite 515
Washington, D.C. 20001
(202) 624-5400

www.ncsl.org

July 2025

NATIONAL CONFERENCE OF STATE LEGISLATURES

The National Conference of State Legislatures is the bipartisan organization that serves the legislators and staffs of the nation's 50 states, its commonwealths and territories.

NCSL provides research, technical assistance and opportunities for policymakers to exchange ideas on the most pressing state issues and is an effective and respected advocate for the interests of the states in the American federal system.

NCSL has three objectives:

- To improve the quality and effectiveness of state legislatures.
- To promote policy innovation and communication among state legislatures.
- To ensure state legislatures a strong, cohesive voice in the federal system.

The Conference operates from offices in Denver, Colo., and Washington, D.C.

# INTRODUCTION

## Peer Review Purpose

The Office of the District of Columbia Auditor (ODCA) follows Government Auditing Standards published by the Comptroller General of the United States for performance audits. These standards require the office to undergo an external peer review every three years.

The purpose of the peer review was to identify whether ODCA's system of quality control was suitably designed and followed during the review period to provide ODCA with reasonable assurance that its performance audit engagements conform with Government Auditing Standards in all material respects. In addition to applicable audit standards, the peer review team also considered various professional best practices in program evaluation and performance auditing when reviewing ODCA's performance audit engagements. ODCA recognizes the importance of a peer review for ensuring the quality of its legislative audit work

## NCSL/NLPES Peer Review Methodology

ODCA contracted with the National Conference of State Legislatures (NCSL) to perform its peer review and assess its system of quality control and overall quality of reports through review of a sample of performance audits completed between 2022 to 2024 (see Appendix A). The NCSL staff liaison to the National Legislative Program Evaluation Society organized a peer review team consisting of two experienced and respected program evaluators from Kansas and Georgia (see Appendix B).

As noted above, ODCA follows Government Auditing Standards (i.e., the Yellow Book or GAGAS). This peer review compared ODCA's policies and performance to Yellow Book requirements (specifically the 2021 revision) by peers from similar offices. The review provided a collective assessment of ODCA's quality assurance and review processes, including how those processes were used to develop ODCA's performance audits, and the qualifications and independence of ODCA staff.

Specifically, the peer review team sought to determine whether the sample of reports reviewed, as well as the processes that underlie the reports, met the following criteria:

1) Staff is competent to perform work required.
2) Work is professional, independent, and objectively designed and executed.
3) Evidence is competent and reliable.
4) Conclusions are supported.
5) Products are fair and balanced.

On June 17, 2025, a conference call was held for the peer review team, the D.C. Auditor and members of the office's management team who were assisting with peer review coordination. During the call, background about ODCA office operations and the NCSL/NLPES peer review process was provided.

An on-site peer review was conducted during the week of July 21-25, 2025. The peer review team reviewed documentation relating to ODCA's function, its audit-related policies and procedures, and four sampled performance audits. The audits were selected by members of the peer review team from a list of audits released between 2022 and 2024 (Appendix A). Each peer review team member took lead responsibility for reviewing two reports. This included assessing the performance audit through review of the final issued audit report, review of the supporting working paper documentation and interviews with current staff who worked on the performance audit.

The peer review team conducted interviews with one individual from another D.C. Council entity. The team talked with selected ODCA staff who worked on the sampled audits. The peer review team also met with the entire ODCA staff at the beginning and end of the on-site review.

To evaluate staff competence, continuing professional education (CPE) records were reviewed to determine whether staff receive necessary training.

The team discussed its preliminary conclusions with the D.C. Auditor and deputy auditor. An all-staff meeting was held to inform employees that ODCA had passed its peer review and to answer questions.

Appendix A lists the performance audits reviewed by the peer review team. Appendix B describes the qualifications of the peer review team members. Appendix C provides a general profile of program evaluation offices.

# ODCA Compliance with Yellow Book Standards and Best Practices

Section 5.72 of "Government Auditing Standards, 2021 Revision" (i.e., the Yellow Book, or GAGAS) by the Comptroller General of the United States allows the peer-reviewed agency to receive one of three possible ratings—pass, pass with deficiencies or fail.

In the peer review team's opinion, ODCA has a quality control system that was suitably designed and followed during the period reviewed to provide ODCA with reasonable assurance that its performance audit engagements conform with applicable Government Auditing Standards in all material respects. Based on its professional judgment, the peer review team gives a rating of pass to the Office of the District of Columbia Auditor.

**Independence.** The Office of the District of Columbia Auditor is authorized by Section 455 of the District of Columbia Home Rule Act, D.C. Code Section 1-204.55(b). This authority provides the ODCA with considerable assurance that the office can function independently and exercise its responsibilities in conformity with the Yellow Book. The ODCA also is granted access to documents and records through D.C. Code Section 1-204.55.

ODCA has incorporated ethical principles based on GAGAS standards and the District of Columbia's code of ethics in its policy manual. To adhere to the principles, the D.C. auditor, deputy auditor, general counsel, chief of staff, agency fiscal officer and all audit team members complete independence statements for each audit. Auditors also complete annual financial disclosure statements.

**Credibility/Effectiveness.** The ODCA is an effective performance audit organization. The individuals interviewed value ODCA's role and the work it performs.

**Reliability/Quality Control and Assurance.** Per D.C. Code, the District of Columbia auditor "shall give due regard to generally accepted principles of auditing" so ODCA performs its audits in conformity with Government Auditing Standards. As a result, ODCA is required to undergo external quality control reviews at regular intervals. These reviews must be conducted by an independent organization that has experience in conducting performance audits. ODCA contracted with NCSL to perform its peer review in 2019, 2022 and 2025.

ODCA has a collaborative environment where management and staff work together to ensure the quality of its work products. ODCA has established internal procedures that set forth a seven-tier system of quality control for audits.

The office also has established internal procedures for planning audits, supervising staff, obtaining evidence, and documenting and reporting that ensure its reliability. ODCA's audit policy and procedure manual is referenced to the Government Auditing Standards. The written guidance materials are clear and comprehensive. Their policies and procedures are also well integrated into ODCA's electronic workpaper system (eCase).

The peer review team was impressed with many of ODCA's standard templates—such as the independence form, competence form for teams, finding form—and appreciates how the forms show compliance with Yellow Book standards.

**Objectivity/Professional Judgment.** Auditors use professional judgment in planning and performing audits. ODCA's work process provides for the application of collective professional judgment of the office. The office's policy manual specifically states:

> Each audit team is created to ensure there is sufficient Professional Judgment, which "represents the application of the collective knowledge, skills, and experiences of all the personnel involved with an audit, as well as the professional judgment of individual auditors." "Professional judgment includes exercising reasonable care and professional skepticism" and also is supported through regular team meetings and debriefs with ODCA management.

**Competence.** The competence standard addresses technical knowledge requirements for analysts assigned to audits. Technical knowledge is defined broadly to include any specialized subject matter. ODCA staff appear to be well-qualified. They hold a variety of advanced degrees, and their diverse backgrounds and skill sets are beneficial to ODCA's work. In addition, a competence form for audit teams is completed for each audit.

Competence may be maintained through a commitment to continued learning and development. Continuing professional education plays an integral part in maintaining competence. Professional judgment must be exercised to select suitable educational activities and comply with CPE requirements. ODCA has procedures in place to help ensure that its analysts meet CPE requirements, and the office has a system to document CPE hours. ODCA is continuing its transition to a fully digital CPE process. The completion of this process has already and will continue to make it easier for ODCA staff to monitor their CPE records.

**Suggestions for Improvement.** During its review, the peer review team provided suggestions for management to consider. The suggestions were provided as opportunities to enhance its practice of the audit profession and did not affect the peer review team's overall judgment of the office or its compliance with Government Auditing Standards.

# APPENDIX A. PERFORMANCE AUDITS REVIEWED

*36 Fired MPD Officers Reinstated; Receive $14 Million in Back Pay, 2022*

*Vision Zero Part I: DDOT Made Progress on Engineering & Equity but Gaps Remain, 2023*

*Vision Zero Part II: Improvements Underway on Enforcement and Equity, 2024*

*DOES Unemployment Compensation Can Improve Overtime Policy Compliance and Work Culture, 2024*

# APPENDIX B: PEER REVIEW TEAM

**Andy Brienzo**
Andy Brienzo is a Principal Auditor at the Kansas Legislative Division of Post Audit. He has been with Legislative Post Audit since 2016, after starting his career at the Colorado Office of the State Auditor. He is a member of the NLPES executive committee and the NCSL/Pew Charitable Trusts economic development incentive evaluators' advisory group. He holds degrees from the University of Nebraska and the University of Denver.

Andy Brienzo
Principal Auditor
Kansas Legislative Division of Post Audit
800 Southwest Jackson St., Suite 1200
Topeka, KS 66612

**Craig Timmons**
Craig has been with the Georgia Department of Audits and Accounts since 2003. Currently, he serves as the Professional Development Manager for the Performance Audit Division. In this role, he is responsible for designing, overseeing, and monitoring staff competencies and development. This includes tracking and monitoring staff continuing professional education as well as on-the-job training and development. Prior to this position, he served as an Auditor-in-Charge (Team Leader) for projects in healthcare, environmental management, corrections and education for approximately 15 years. His projects have been recognized for impact by NCSL/NLPES three times (2015, 2017, and 2023). He has degrees from Georgia Institute of Technology, MS Public Policy (2003) and Georgia State University, BA Language Arts (2001).

Craig Timmons
Professional Development Manager
Georgia Department of Audits & Accounts
270 Washington St. S.W., Room 4-101
Atlanta, GA 330334-8400

**Megan E. McClure**

Megan McClure is a senior policy specialist in the Legislative Staff Services Program at NCSL. She specializes in legislative program evaluation, performance, audit, libraries, caucus, leadership and personal staffing, and serves as the NCSL liaison to NLPES. She coordinated peer reviews for the South Carolina Legislative Audit Council, Washington Joint Legislative Audit and Review Committee, Office of the District of Columbia Auditor. She also has participated in numerous research and training assignments in Maine, Tennessee, Washington State, Massachusetts, South Carolina, New Mexico. She has worked at NCSL for 10 years. Before joining NCSL, she worked for the Auraria Campus Library for eight years and in academic publishing for four years. She received her bachelor's and masters degrees from Colorado State University, Denver.

Megan McClure
Senior Policy Specialist
National Conference of State Legislatures
7700 East First Place
Denver, CO 80230

# APPENDIX C. PROFILES OF PROGRAM EVALUATION OFFICES

Among the many roles state legislatures play—debating public policy, enacting laws and appropriating funds—is the fundamental responsibility to oversee government operations and ensure that public services are effectively and efficiently delivered to citizens.

To help meet this oversight responsibility, most state legislatures have created specialized offices that conduct research studies and evaluate state government policies and programs. These studies—variously called policy analyses, program evaluations, performance audits or sunset reviews—address whether agencies are properly managing public programs and identify ways to improve them. Similar offices in legislatures around the country serve a vital function. They significantly bolster legislatures' ability to conduct independent oversight of the other branches of government and determine if legislative program priorities are adequately fulfilled.

Most parties presenting information to a legislature—such as executive branch agencies, citizen groups and lobbyists—have a vested interest in that information. A legislative sunset, audit or program evaluation office provides a legislature with an independent, objective source of information.

Most legislative program evaluation offices have been in operation for several decades. According to a 2019 NLPES survey of legislative audit offices, about 25% of these offices have served their legislatures for more than 50 years. Approximately two-third of audit offices were created during the 1970s, 1980s and 1990s. At least six offices have been created since 2000. The Office of the District of Columbia Auditor was established by the United States Congress in 1973.

To help ensure that they produce high-quality work, audit offices use professional standards to guide their activities. Approximately 65% of offices follow Government Auditing Standards, issued by the by the Comptroller General of the United States. One quarter of offices use either American Evaluation Association or internally developed standards. Only a handful of offices have not adopted formal standards. ODCA conducts its performance audits in accordance with the generally accepted government auditing standards for performance audits contained in the Government Auditing Standards, internal operating guidelines and professional best practices.

Legislative program evaluation offices vary substantially in size, reflecting the diversity among states and legislatures. According to a 2019 NLPES survey, 22% of legislative audit offices reported having fewer than 10 staff, 50% have 11-30 evaluation staff, 9% have 31-50 staff, and 19% of the offices have 51 or more staff. ODCA currently has 21 audit staff, so its staff size aligns with most of its peer legislative audit offices.