

Testimony of

The Hon. Kathy Patterson
District of Columbia Auditor

Before the

Council of the District of Columbia
Committee of the Whole

Public Hearing on the
FY 2018 Budget for the Office of the D.C. Auditor

April 25, 2017

Room 120
The John A. Wilson Building
1350 Pennsylvania Ave., N.W.
Washington, DC 20004

Good morning, Chairman Mendelson and members of the Committee of the Whole. I am Kathy Patterson, the District of Columbia Auditor. I greatly appreciate the opportunity to be here today to discuss the budget for the Office of the D.C. Auditor (ODCA) for Fiscal Year 2018.

I am joined by Hussein Aden, our agency fiscal officer, and Amy Bellanca, ODCA general counsel.

The ODCA FY 2017 budget is \$5.2 million which will be adjusted downward by virtue of the Council's action to transfer certain responsibilities for Advisory Neighborhood Commissions to the Office of the ANCs (OANC), effective April 1. Through legislation and reprogramming, in FY2017 we have transferred \$46,218 to the OANC to cover the personal services costs of a new staff member, and \$3,800 in one-time funding for maintaining the financial management database that was created to improve the oversight of ANC finances. The funds represent six months of funding. Based on this legislative mandate, I would also request that the FY 2018 budget for my office reflect the decrease in funding for one FTE including both salary and benefits. The budget submitted by the Mayor includes funding of \$5,227,316 for ODCA, and that should be reduced by \$86,533 to account for the transferred FTE and ANC responsibilities on a permanent basis.

I would now like to address a request for a budget enhancement to cover costs to maintain the ODCA ability to connect to DC-Net, and three other budget-related policy matters that are included in, or could be included in, the FY 2018 Budget Support Act of 2017: government contributions to employee retirement funds, the possibility of a "carryover fund" at ODCA, and the ability of agencies to provide performance bonuses to high-performing employees.

OCTO DC-Net Connection Costs

As you know, Mr. Chairman, I assumed my position in December 2014, and was earlier this year approved for a new, six-year term as D.C. Auditor. To better enable me to provide leadership for my office, I contracted last year with an information technology consultant to perform an assessment of the IT hardware and software currently employed at ODCA to learn what we could and should do in the future in terms of technology options and purchases. I was surprised to learn that with regard to our connection to DC-Net, which provides telephones, e-mail, and internet services, ODCA had been living on borrowed time. The report provided by the consultant stated:

ODCA currently leverages OCTO's DC-Net services for gaining access to the DC.GOV network and to the internet. This connectivity is achieved via a Cisco 6506 switch that is ostensibly managed by DC-Net but has not been manufactured since 2007 and has been in use past its warranty period since February 2012....

This switch is an example of network equipment installed by DC-Net at a time when capital funding was available to build out a DC government network design, but left to age in place as OCTO apparently does not believe it has the funding or responsibility to

proactively replace these network devices. This is a planning and execution problem that will hopefully be addressed by efforts such as the Capital Asset Replacement Scheduling System (CARSS) project which is currently in progress.

In the interim, ODCA needs to address the issue of its connection to DC-Net which, the consultant said, “could stop functioning as intended, and the agency would then suffer an outage that will require downtime during business hours to address the situation on an emergency basis.”

Following receipt of that report, I wrote to the Chief Technology Officer to ask for an assessment of the best way to secure connectivity – whether through direct fiber connection or another alternative – and whether this should be included in the ODCA budget or would be covered by the Office of the Chief Technology Officer. She did not respond in writing but instead had the Chief Network Officer meet with me and my staff. In that conversation, the Chief Network Officer basically told me that we would need to pay for the continued connectivity.

Last fall, OCTO provided my office with an estimate of the costs to replace the outdated switches and related equipment to ensure ongoing connectivity. OCTO estimated the one-time costs, and one year of on-going costs, at just under \$44,000. On March 31, we received an updated price quote of more than \$74,000. OCTO changed the specifications to include replacing two additional pieces of equipment at a total cost of \$19,418 because, as OCTO explained, this will provide better and more reliable services. Network equipment that last fall was estimated at \$12,000 is now \$32,000. Professional services had been \$6,000 and now is \$12,000.

In addition, in both old and new cost quotes, OCTO has included a new monthly charge for ODCA’s VPN access to the DC.GOV network so that we can continue to use District-wide systems like PeopleSoft and SOAR. That additional recurring cost is to be \$21,000 annually, which would cover monitoring and support for equipment, secure access to the government network, and secure traffic on the network—all of which we have had access to heretofore without the monthly charge.

Mr. Chairman, I would respectfully request an additional \$74,175 in the ODCA budget for FY 2018 to enable us to enter into the required Memorandum of Understanding with OCTO so that we can address the issue of the outdated switches and related equipment and remain connected to DC-Net.

It would be possible for ODCA to pay for the information technology costs from our baseline non-personal services budget, but the opportunity costs are high. With your leadership, this Committee and the full Council approved an increase in ODCA’s NPS funds last year so that we could contract for additional program audits to assist the Council in its oversight. Reallocating that funding to pay the OCTO fees and charges would mean at least one less contract audit in Fiscal Year 2018. I believe we have made excellent use of the capacity to contract for audits where we are able to use expertise that does not reside within the ODCA staff, including the

report on the Metropolitan Police Department and use of force, and the study undertaken by the Council for Court Excellence on the Office of Administrative Hearings.

In detailing the need for additional funds for ODCA to pay OCTO, I would also like to urge the Council to learn whether there is a broader issue of connectivity throughout the District government. I have not made a study of what other agencies may be functioning with outdated equipment beyond its warranty. I urge you to ask the Chief Technology Officer to provide the Council with information on whether there are other outdated network switches at other locations, at risk of failure, and to do so at the upcoming May 9 OCTO budget hearing before the Committee on Government Operations.

There are two other IT needs that I would ask the Council to address in the ODCA budget: an additional \$10,000 for an upgrade to our website and \$8,000 for Microsoft Project software for audit supervisors and other senior staff. Microsoft Project software is a tool for project managers to help them keep their projects organized, schedule tasks, and manage resources.

My request for the ODCA budget for Fiscal Year 2018 – taking into account the reduction for the ANC transfer and the additional funds to cover our “connectivity” and other IT needs – would be for \$5,232,958 and 32 FTEs. We currently have 30 FTE positions filled and one part-time contract staff person. We are interviewing for a senior auditor, and anticipate hiring one additional junior level auditor or analyst. The proposed Fiscal Year 2018 budget consists of \$3.85 million in personal services funding, and \$1.38 million in non-personal services funding. This will enable ODCA to continue to produce the number and range of performance audits we have undertaken over the last two and a half years, a record that prompted the Washington Post editorial page to recently cite our work, urging Councilmembers “in light of a series of reports from the D.C. auditor finding fault with the performance of some government programs – to question the efficiency and effectiveness of how tax dollars are already being spent.”

I would like to turn now to three budget policy issues.

Bill 22-238 – The Retirement Savings Incentive Amendment Act of 2017

Mr. Chairman, the Committee of the Whole has before it legislation that would provide a District contribution toward retirement savings for Council employees. I would like to both advocate for this legislation, and request that the legislation be amended to make clear that when “Council employees” are referred to in the bill, that definition encompasses employees of the Office of the D.C. Auditor. In an earlier spending decision, the Council agreed to include ODCA employees in a transit benefit program, and I would make the same case today with regard to this possibility. Because we work for the Council, I am hopeful that a major employment benefit made available to Council employees would also be available to ODCA staff.

The legislation itself – and I am aware that there is a District-wide bill as well – would provide additional incentive for Council employees to save for retirement through the 457B program, which is basically the public sector 401-K program. Specifically, it would match an employee’s own voluntary pre-tax contribution to retirement savings up to 3% of the employee’s base

salary up to the total limit set by the Internal Revenue Code. As you know, the District's basic retirement benefit was put in place in the 1980s following Home Rule when there was a line of demarcation – those employed by the District prior to 1987 retained their federal benefits and new employees joined a less generous defined contribution plan. Bill 22-238 would be a start toward a more generous program that would at the same time provide great encouragement to employees to voluntarily save for retirement.

ODCA Carryover Fund

Subtitle B in Title I of the FY 2018 Budget Support Act of 2017 would permit any funds remaining in the budget of the Inspector General at the end of a fiscal year to revert into a fund controlled by the IG rather than revert to the General Fund. I would ask that the provision be broadened to include the same option for the Office of the D.C. Auditor. The added flexibility such an option would provide would mean that when we conduct audits on contract with private firms or individuals based on their expertise we would not be required to draw up one contract for the current fiscal year, and a successor contract for the next fiscal year.

Employee Bonuses

In my budget testimony a year ago I asked the Council to consider restoring the ability of agency directors to reward high-performing employees with cash bonuses – a practice included in the Comprehensive Merit Personnel Act, but precluded by provisions included in Budget Support Acts in recent years. I understand the prohibition was prompted by a rash of employee bonuses paid out as a former administration was leaving office. The Council did, in fact, lift the prohibition on bonuses in the Budget Support Act last year, but the language that the BSA included would make it impossible for agency directors to actually provide bonuses to deserving employees. The language requires that employee evaluations be conducted within 90 days of the awarding of a bonus, and also requires that the bonus be authorized in the fourth quarter of a fiscal year. Most DC government evaluations take place immediately after the end of the fiscal year, which would be considerably more than 90 days prior to the next fourth quarter.

There are several ways this anomaly can be addressed. Removing the law's reference to the fourth quarter would be the simplest. Alternatively, there could be added a requirement that the rules for the bonus program include a timeframe as in this language:

(b)(1) Sets out the timeframe for authorization of bonus pay and special awards; or (b)(1) Limit the authorization period for bonus pay and special award pay to a 90-day period that follows the completion of an evaluation cycle.

I hope you will consider these recommendations and amend the bonus pay provision in the course of your consideration of the Budget Support Act of 2017. In anticipation of one day being able to provide employee bonuses, we have promulgated a bonus policy that includes creation of a committee to approve bonuses; the stipulation that only those who have been given the highest performance rating ("role model") are eligible; and a range of cash awards between \$1,000 and \$10,000, funded by a set-aside of up to 1 percent of the ODCA annual

budget for that purpose. If we had the ability to award bonuses this year, four of the 30 ODCA staff would have been eligible.

That concludes my prepared testimony, and I would be happy to answer any questions.

Date: April 24, 2017
To: Council of the District of Columbia
From: Kathleen Patterson, District of Columbia Auditor 
Subject: ODCA 2017 Second Quarter Activity Report

This report provides information on the activities of the Office of the District of Columbia Auditor (ODCA) for January 2017 through March 2017. It includes [reports](#) issued, announcements, and the status of current FY 2016 audits and program evaluations. These reports are published on a quarterly basis.

Reports

[The D.C. Government Must Improve Policies and Practices for the Protection of Personally Identifiable Information](#)

Released: January 6, 2017

Summary: Massive data breaches in the federal government and instances in which the OIG and ODCA cited District agencies for not properly safeguarding personally identifiable information (PII) prompted this review of the internal controls over the PII within the District government. Our objective was to determine whether necessary internal controls are in place at the Office of the Chief Technology Officer (OCTO) and three sample agencies — CFSA, DCHR, and DOES — to adequately protect PII collected and maintained by the selected agencies. The report found that D.C. lags behind the private sector in protection of PII because it lacks a central governmental IT authority, that D.C. does not have government-wide policies and procedures for documenting the PII it collects, and that the handling of cybersecurity training, end user storage security and the development of incident response plans is not consistent across all D.C. governmental agencies, leaving the PII of millions of individuals vulnerable to cyber attacks. Eleven recommendations were issued that could prevent massive data breaches in the District government and enable D.C. to properly safeguard the PII within its databases.

[D.C. Spent \\$41 Million in Emergency Contingency Funds Responding to Winter Storm Jonas, and Could Have Saved Money through Negotiation and Improved Management of Retainer Contracts](#)

Released: January 11, 2017

Summary: D.C. Councilmember Mary Cheh (Ward 3) asked ODCA to investigate whether the actions taken by the Department of Public Works (DPW) regarding emergency contracts for snow

removal and other services during and following Winter Storm Jonas in January of 2016 were a “responsible and reasonable approach.” The report found that the District government spent nearly \$41 million above and beyond the final revised FY 2016 snow removal budget of \$6,124,142 using contingency cash reserve funds. And while the District received substantial services for those payments, ODCA’s review documented questionable policies and procedures that likely cost taxpayers more than was necessary. In addition, the report found that D.C. violated federal procurement law related to food and lodging purchases made by District agencies during the Winter Storm Jonas. The report’s six recommendations point out a number of ways the District could better manage its snow removal program in the future, including engaging in effective negotiations over the price of snow removal services, strictly enforcing reasonable price limitations and negotiation with potential contractors, and effectively engaging in retainer contracts in advance of the threat of major storms.

Implementation of District of Columbia Auditor Recommendations

Released: January 13, 2017

Summary: This report outlines the status of recommendations made by this office over the last three years. Through October 31, 2016, ODCA tracked 161 recommendations contained in 26 reports issued from December 2013 through April 2016. For 2013 through 2015 this report includes recommendations made in “Yellow Book” audits, those following Generally Accepted Government Auditing Standards (GAGAS) and for 2016 we included all other recommendations in non-GAGAS audits and program evaluations. ODCA follows up every six months with agency management to determine the implementation status of those recommendations. Starting in fiscal year 2016, the first follow-up with the agency occurs three months after the report is issued. All recommendations reported as implemented usually require documentary evidence showing what actions were taken. Follow-up continues every six months until all recommendations have been confirmed as either implemented, no longer applicable, or the agency confirms that the recommendation will not be implemented and accepts risk. This report describes the status of the 161 recommendations issued from December 2013 through April 2016.

Changes Proposed to the Affordable Care Act and Medicaid Could Cost the District \$1 Billion or More Each Year

Released: January 25, 2017

Summary: Shortly after the 2016 Presidential Election, D.C. Councilmember Jack Evans (Ward 2) asked ODCA to investigate the possible fiscal impact the proposed policies of then President-Elect Trump and the incoming Congress might have on the District with respect to the Affordable Care Act (ACA) and Medicaid, including how repeal of the ACA, its Medicaid expansion, or a block grant of the Medicaid program could affect the flow of federal funds to the District and its ability to administer Medicaid and other local health programs, such as the District’s health exchange, known as DC Health Link. The report’s findings are:

- The District would lose \$563 million in federal funding in Fiscal Year (FY) 2018 alone if Congress repealed the ACA’s Medicaid expansion. Even using conservative growth estimates, the District could lose more than \$1 billion annually by FY 2028.
- Separately, the District could lose \$1.9 billion annually by FY 2028 through the conversion of Medicaid into a per capita allotment, and \$2.1 billion through the conversion of Medicaid into a block grant.
- The repeal of the ACA would require the District to take further legislative and regulatory action to continue operating its health benefits exchange, DC Health Link.
- Repeal of the ACA or significant changes to Medicaid could leave tens of thousands of District residents without insurance unless the District stepped in to fill the gap.

[Planning, Buying, and Implementing New Information Technology: A Case Study of the D.C. Business Center](#)

Released: February 9, 2017

Summary: Given the importance of efficient, secure IT systems to District government operations, ODCA identified the issue as a subject to review through a case study of the D.C. Business Center (DCBC). The objectives of this evaluation were to identify challenges D.C. agencies face when planning, acquiring, and implementing IT projects and to recommend steps to ensure future IT investments will deliver intended results. Among the report's findings are that the District government did not have an effective process for creating a comprehensive plan to fund and manage a multi-agency information technology investment; there was no one agency overseeing the DCBC to ensure it met completion milestones and performance measures; DCBC's goals did not include helping businesses register for and pay for unemployment taxes to DOE; D.C.'s Capital Improvements Program cited up to \$39 million for DCBC without documenting estimated costs, and the project description was not adjusted once the funding was cut to \$1 million; DCBC progress was hampered by leadership turnover and personnel changes; and the role of the Office of the Chief Technology Officer was not as robust as its statutory mandate. ODCA issued four recommendations that could help D.C. agencies plan, acquire, and implement IT projects and to ensure future IT investments will deliver the intended results, including that the Mayor should require a comprehensive planning process for IT projects.

[UDC's Vision 2020 Plan: How Much Progress Has Been Made?](#)

Released: March 10, 2017

Summary: As a result of a risk-based analysis of District government operations, ODCA determined a need to audit UDC. Specific factors that led to the audit included the high visibility of UDC operations and the fact that its proposed FY15 budget lacked any details about how funds were to be spent that are normally found in District government agencies budget plans. ODCA chose two objectives for this audit: What progress UDC has made in achieving the first two objectives of Goal One of the 2014 Strategic Plan entitled "Vision 2020: A Roadmap for Renewal, Innovation, Success and Sustainability," and whether the Workforce Development and Lifelong Learning (WDLL) program as currently managed is meeting its goals. Our findings are mixed. The university has taken notable steps to realign its course offerings and has significantly increased the number of online courses that students may take. Nevertheless few of the new majors that were intended to be offered are being offered, owing to ongoing trouble in managing their financial aid program according to federal requirements. It appears that these problems have been cleared, however, and the university intends to begin adding new programs of study soon. In addition, we reviewed activities of the University's Workforce Development and Lifelong Learning (WDLL) program. ODCA found that that the WDLL program was able to provide job training to a number of District residents, and helped them to obtain good paying jobs in the hotel industry. But, performance was short of the goals set out in the agreement and areas for improvement remain. In speaking with upper management officials, we note that they recognize these areas for improvement and have already taken steps to improve them.

[DHCD Should Improve Management of the Housing Production Trust Fund to Better Meet Affordable Housing Goals](#)

Released: March 16, 2017

Summary: As requested by D.C. Councilmember Jack Evans, ODCA examined compliance with the laws and regulations associated with the Housing Production Trust Fund (HPTF). The Housing Production Trust Fund is D.C.'s highest profile and costliest initiative to increase affordable housing for low-income residents. Our audit, based on a small but diverse sample of HPTF projects, demonstrates the need for significant improvements in the management of the program by the Department of Housing and Community Development. While we found it encouraging that most property managers indicated that

they wished to comply with legal requirements and wanted more guidance from DHCD, the agency appeared to have a hands-off approach to projects once they had been selected for funding. The audit identified 39 recommendations in three main areas that DHCD should: ensure projects create affordable housing units; effectively manage HPTF loan repayments; and comply with requirements to manage the program. In addition, the audit includes recommendations to develop Standard Operating Procedures for the HPTF program. As has been the case with ODCA reviews of other government programs, we found that the agency had not developed procedures to implement policies required by law and/or regulation.

Internal Control Weaknesses Found in Marion S. Barry Summer Youth Employment Program

Released: March 21, 2017

Summary: In 2015 the Council directed ODCA to conduct an evaluation of the summer youth jobs program to assess whether the program has met and is meeting program objectives. This review of management and internal controls of the Marion S. Barry Summer Youth Employment Program (MBSYEP) during 2015 and 2016 is the last of four ODCA reports intended to fulfill the Council's directive. ODCA found that the Department of Employment Services (DOES) must significantly strengthen internal controls for the six-week program that serves approximately 13,000 youths at 500 work or classroom sites. Although strong internal controls are particularly important for a large program such as MBSYEP, which represented an investment of more than \$17 million in youth development during fiscal year 2016, many of MBSYEP's policies, procedures, and systems were ad hoc or underdeveloped during the 2015 and 2016 programs. These shortcomings created a risk that waste and fraud would go undetected while impeding the program's goal of providing youths with the skills, attitudes, and experience needed to succeed in the workforce. This report includes 19 recommendations to improve the management and internal controls of MBSYEP, including that DOES should establish a policies and procedures manual that covers all aspects of MBSYEP, including staff training; comply with statutorily-mandated wage rates and registration periods; implement a new management information system with sufficient internal controls (including an audit trail) to prevent waste, fraud, and abuse; publish program handbooks for youths and their families on a timely basis; ensure that MBSYEP is charged only for expenses related to the six-week summer program; and contract for an independent evaluation of MBSYEP by June 1 and publish the results by December 30.

Status Report on Home Visiting in The District of Columbia

Released: March 23, 2017

Summary: A year ago the national Commission to Eliminate Child Abuse and Neglect Fatalities issued its final report, including a series of recommendations for states to reduce child fatalities resulting from abuse and neglect. In-home visits by trained providers working with low-income and otherwise vulnerable parents with newborn and young children have been proven to positively impact school readiness and child health and welfare, which prompted ODCA to ask DC Action for Children to assess the extent to which the District is making use of this intervention. Among the review's most important findings, however, are that the District currently serves only a fraction of our at-risk families and local and federal funding is not assured. The District does not mandate the services, nor does it require that home visiting programs demonstrate positive outcomes, an approach that has been taken in other jurisdictions. This report presents the first-ever full picture of home visiting in the District through data and synthesis of interviews with key home visiting stakeholders. In FY15, D.C. was home to a variety of early childhood home visiting programs with the combined capacity to serve a total of 1,321 families. This represented a fraction of the total local need for home visiting. Home visiting programs in D.C. primarily served expectant parents and families with children up to age 5. The evidence-based program models implemented in the District in FY 2015 included Early Head Start Home-Based, Healthy Families America, Home Instruction for the Parents of Preschool Youngsters, and Parents as Teachers.

Announcements

2016-2017 ODCA Performance Oversight Hearing

D.C. Auditor Kathy Patterson provided testimony on the performance of the Office of the D.C. Auditor before the Council of the District of Columbia Committee of the Whole, discussing ODCA's most recent peer review, performance planning process, Key Performance Indicators, and other initiatives the office has undertaken in the past year.

[D.C. Auditor Kathy Patterson's Testimony, March 15, 2017](#)

Checked & Balanced Podcasts

The goal of ODCA's podcast series is to give District residents ready access to ODCA reports and the opportunity to learn more about the ODCA mission, staff, functions, and processes. Each podcast posting links to the corresponding full report on the ODCA website. ODCA's Fiscal Year 2017 podcasts include:

[The Impact on D.C. of a Possible Repeal of the Affordable Care Act](#), February 7, 2017

[ODCA Discusses Its Internal Review Processes \(IRR\)](#), December 7, 2016

[Auditor Discusses ODCA Work Plan](#), November 30, 2016

[Review of the Food Services Audit with D.C. Auditor Kathy Patterson](#), October 30, 2016

Media Placements

[Report: DOES Must Strengthen Controls of Summer Youth Employment Program](#), NASACT Weekly News Update, March 27, 2017

[The Politics Hour](#), The Kojo Nnamdi Show, March 24, 2017

[Can D.C.'s university turn itself around?](#), The Washington Post, March 19, 2017

[D.C. mayor and advocates rally for affordable housing](#), The Washington Post, March 18, 2017

[D.C. Auditor Calls Taxpayer-Funded Affordable Housing Trust "Unreliable"](#), The DCist, March 17, 2017

[D.C. can't get the housing thing right](#), The Washington Times, March 16, 2017

[D.C. Auditor Critiques City's Affordable Housing Investments](#), Washington City Paper, March 16, 2017

[DC's affordable housing program has been mismanaged, according to city auditor's report](#), The Washington Post, March 16, 2017

[GOP health proposals could cost D.C. billions, report finds](#), The Washington Post, January 25, 2017

[Obamacare Repeal Would Cost D.C. Billions Of Dollars, Report Says](#), WAMU, January 25, 2017

[What D.C.-area businesses could expect from a potential ACA repeal](#), The Washington Business Journal, January 25, 2017

[Audit: District to lose \\$1 billion a year under repeal of Obamacare](#), The Washington Times, January 25, 2017

[GOP health proposals could cost D.C. billions, report finds](#), Yahoo News, January 25, 2017

[Is D.C. city hall big enough for both of them?](#) The Washington Post, January 17, 2017

[For 1 storm, D.C. spent \\$40 million on snow removal, some of the funds improperly, audit finds](#), The Washington Post, January 11, 2017

[DC Auditor: City computers vulnerable to hackers](#), WJLA-TV7, January 11, 2017

[District officials unnecessarily spent \\$41 million on Blizzard 2016, audit shows](#), WUSA9, January 11, 2017

[Audit reveals DC's \\$41M price tag for last year's snowstorm](#), WTOP Radio, January 11, 2017

[Auditors: The District unnecessarily spent over \\$40 million during 2016 snow storm](#), WDCW-TV, January 11, 2017

[D.C. Workers Billed Taxpayers to Dine at Restaurants During Winter Storm Jonas](#), The Washington Free Beacon, January 11, 2017

[D.C. government vastly overpaid for snow removal services last year, new audit says](#), The Washington Times, January 11, 2017

[Report: D.C. spent \\$41M on Winter Storm Jonas](#), Popville, January 11, 2017

[The D.C. Government Must Improve Policies and Practices for the Protection of Personally Identifiable Information](#), NASACT Weekly Update, State Auditors Section, January 9, 2017

[The Fight to Save McMillan Park Isn't Over](#), Huffington Post, January 6, 2017

Completed and Current Projects

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
1	DCPS Food Service Contract Evaluation	Councilmember Cheh	D.C. Public Schools (DCPS)	Review of the decision to outsource food services	Complete	10/07/16
2	ANC Security Fund Review	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	To present the Security Fund Annual Financial Report for FY 2016	Complete	12/8/16
3	Certification of OCFO Revenue Estimate	D.C. Code § 1-206.03	Office of the Chief Financial Officer (OCFO)	To review, analyze and assess the reasonableness and attainability of the CFO's FY 2017 local source revenue estimate	Complete	12/22/17
4	Agency SBE Compliance Evaluation, Quarter 2/3 FY 2016	DC Code § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine the compliance of District agencies with SBE goals and expenditure reporting requirements	Complete	Report issued 12/22/16
5	Summer Youth Employment Site Visit Program Evaluation	Councilmember Silverman & D.C. Code § 32-241-(g)(5)	Department of Employment Services (DOES)	Evaluation of site visits of DC's Summer Youth Employment Program	Complete	12/21/16
6	Internal Control Review of Data Systems (PII Review)	Discretionary	DCHR, CFSA, DOES	To review sufficiency of internal controls for District data systems	Complete	1/06/17

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
7	Snow Removal Review	Councilmember Cheh	Department of Public Works (DPW)	To review expenditures associated with snow removal for Winter Storm Jonas	Complete	1/11/16
8	Recommendation Compliance Report	GAGAS	Previously Audited Agencies	To determine whether recommendations from FY 2014 to date were implemented	Complete	1/13/17
9	Impact of Potential Changes to ACA/Medicaid	CM Evans	Department of Health Care Finance (DHCF)	To examine the potential effects to the District of changes in the Affordable Care Act and Medicaid	Complete	1/25/17
10	MPD Patrol Services Audit	Risk Based Audit	Metropolitan Police Department (MPD)	To determine whether MPD Patrol Services is achieving goals	Complete with issuance of correspondence	2/3/17
11	Evaluation of Systems Development Processes	Discretionary	DCRA, DMPED, OCTO, OCFO, DSLBD	To conduct a case study of the DC Business Center as an example of IT development process	Complete	2/9/17
12	UDC Audit	Risk Based Audit	University of the District of Columbia	To determine whether UDC is achieving its goals with a focus on the new strategic plan	Complete	3/10/17
13	Housing Production Trust Fund Audit	Councilmember Evans	Department of Housing and Community Development (DHCD)	To assess whether the Housing Production Trust Fund is meeting its objectives	Complete	3/16/17
14	MPD Use of Force Recommendation Compliance	Discretionary	Metropolitan Police Department	To determine MPD's progress in implementing the 38 recommendations "The Durability of Police Reform."	Complete	Letter issued 3/20/17
15	Summer Youth Employment Program Evaluation	Councilmember Silverman	Department of Employment Services (DOES)	Contract review of program data, processes, and internal controls of the SYEP	Complete	3/21/17

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
16	Home Visiting Program Status Report	Discretionary	Deputy Mayor for Children, Youth and Families	To produce a baseline on who is served, at what cost and whether there are unmet needs	Complete	3/23/17
17	DCPS Capital Improvement Fund Evaluation, FY 2017	D.C. Code § 38-2973.05	Department of General Services (DGS)	To determine whether the District met the process, quality, schedule, and cost objectives of the Facilities Master Plan and Capital Improvement Plan and Budget for FY 2017.	Reporting	May
18	Housing Production Trust Fund (HPTF) Data Report	Councilmember Evans	DHCD	To document HPTF revenue/expenditure and number of units produced	Ongoing	May
19	Audit of Vacant/Blighted Properties	Risk Based Audit	Department of Consumer and Regulatory Affairs (DCRA)	To determine whether DCRA is effectively managing vacant and blighted properties	Reporting	May
20	PAR Audit FY 2016	D.C. Code § 1-614.14(c)	Department of Public Works (DPW) and Office of the City Administrator (OCA)	To identify best and worst case examples of performance measurement for District agencies.	Field Work	May
21	Worksite Parking Program Audit	Discretionary	Department of General Services (DGS)	To review subsidized parking for District government employees.	Survey	June
22	DCPS Elementary School Staffing Study	Discretionary	District of Columbia Public Schools (DCPS)	To analyze staffing patterns among schools and examine use of formula funding	Reporting	June
23	Evaluation of Child Fatality Review Committee Reports	Discretionary	Office of the Chief Medical Examiner (OCME)	Staff and Capstone group from GWU will review Child Fatality Review Committee reports on trends and impact	Ongoing	May

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
24	Public Vehicles-for-Hire Consumer Fund Audit	D.C. Code § 50-301.20(j)	Department of For-Hire Vehicles (DFHV)	To audit the Public Vehicles-for-Hire Consumer Fund.	Field work	June
25	DC Early Intervention Program Analysis	CM Grosso	Office of the State Superintendent of Education (OSSE)	To analyze the District's use of federal IDEA Part C funds to determine whether OSSE has appropriate budget and fiscal management practices to handle program expansion	Survey	October
26	DBH and the DC Justice System	Discretionary	Department of Behavioral Health	Contract performance evaluation to determine efficacy of DBH policies and procedures governing the provision of services to individuals involved in the criminal justice system.	Ongoing	October
27	MPD First Amendment Evaluation	DC Code § 5-333.12(d)(1) and (2)	Metropolitan Police Department (MPD)	To ensure MPD complied with rules, regulations and laws pertaining to MPD investigations during FY 2014-2016 concerning first amendment activities.	Reporting	May
28	First Source Compliance Review	Discretionary	Department of Employment Services (DOES)	To evaluate DOES's enforcement of compliance with First Source requirements to hire D.C. residents.	Field Work	June
29	Evaluation of Overtime Payments for District Employees	Discretionary	DPW, DOC, and DYRS	To evaluate trends and issues in overtime payments for District employees.	Survey	July

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
30	AmeriNat Contract Review	Discretionary	Department of Housing and Community Development	To review AmeriNat contracts at DHCD.	Ongoing	May
31	Agency SBE Compliance, FY 2016	D.C. Code § 2-218.53 and § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Ongoing	TBD
32	Events DC Revenue Sufficiency Review	D.C. Code § 1-1203.05(b)	Washington Convention and Sports Authority (Events DC)	To determine whether FY 2018 projected dedicated revenues, and excess reserve will be sufficient to meet the FY 2018 requirements	Planning	TBD
33	ANC Annual Report	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all Advisory Neighborhood Commissions	Ongoing	April
34	Audit of ANCs	DC Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	<i>To determine whether the recommendations of ANCs were given "great weight" during FY 2016</i>	Not started	December
35	Revenue Evaluation	Discretionary	Revenue source and relevant agency to be determined during survey phase	To determine whether revenues are being properly assessed and collected. Possible areas: Hotel Occupancy Tax, Tax for online hotel booking sites	Not started	TBD
36	DCPS Capital Improvement Fund Evaluation, FY 2018	D.C. Code § 38-2973.05	Department of General Services (DGS)	To determine whether the District met the process, quality, schedule, and cost objectives of the Master Plan and Capital Improvement Plan and Budget for FY 2017.	Not started	TBD
37	PAR Audit FY 17	D.C. Code § 1-614.1(c)	TBD during survey phase	To audit selected Agency Performance Plans and Performance Reports	Not started	TBD

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Date of Completion
38	Audit of Lottery and Charitable Games Control Board	D.C. Code § 3-1319	Lottery and Charitable Games Control Board	To review Lottery and Charitable Games Control Board accounts and transactions with respect to the operation of lottery and daily numbers games.	Not started	TBD
39	Affordable Housing Dwelling Units Program Audit	Discretionary	DHCD	To evaluate the performance of the AHDU in providing affordable housing to District residents.	Not started	TBD
40						
41	Agency SBE Compliance Review, Quarters 1 & 2 FY 2017	D.C. Code § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Not started	TBD