

Advisory Neighborhood Commission (ANC) Fact Sheet

General Responsibilities of the Office of the District of Columbia Auditor Regarding Advisory Neighborhood Commissions (ANC)

Pursuant to the Advisory Neighborhood Commissions Act of 1975, as amended, the Office of the District of Columbia Auditor is required to provide oversight and conduct audits of the financial activities and accounts of the District's 40 Advisory Neighborhood Commissions.¹

The Auditor fulfills these requirements in several ways, including:

- Reviewing and approving required ANC Quarterly Financial Reports;
- Recommending the release of any allotments to ANCs;
- Maintaining a database of financial information of each ANC for historical and expenditure trend analysis;
- Producing and submitting to the Council of the District of Columbia a consolidated annual report of the financial activity of all ANCs;
- Holding biannual financial management training for ANC Commissioners;
- Attempt to conduct three to eight audits of selected ANCs and
- Performing administrative responsibilities relative to the Advisory Neighborhood Commission Security Fund.

¹ **Advisory Neighborhood Commissions Act of 1975, effective October 10, 1975**, as amended by the Comprehensive Advisory Neighborhood Commissions Reform Amendment Act of 2000, effective June 27, 2000, D.C. Law 13-135. D.C. Official Code, 2001 Ed. §1-309.01et seq. (2008 Supp.)

Auditor's Role After Receiving Quarterly Report of Financial Activity

Once the ANC's report is received, a thorough review of the report is conducted by the Auditor's staff. After this review, the Auditor will notify the ANC, in writing, of any discrepancies, missing documentation, or ANC expenditures or disbursements that violated the Advisory Neighborhood Commissions Act. This notification will also include:

- A request to provide missing supporting documentation within a specified time-frame; and
- Any recommendations for deductions from the ANC's quarterly allotment.

If the requested documentation is not provided to the Auditor, the Auditor may recommend the deduction from the ANC's related allotment.

Although the Auditor may recommend the deduction of amounts for expenditures that lack supporting documentation the Auditor can recommend the release of these funds if the missing supporting documentation is provided to the Auditor in sufficient time to review and approve prior to the end of the fiscal year. However, if this missing documentation is not received in sufficient time prior to the end of the fiscal year, the funds are automatically returned to the District's General Fund.

Once the Auditor has reviewed and approved the ANC's quarterly report, a memorandum is forwarded to the District's Office of Finance and Resource Management, with: a recommendation to release the quarterly allotment, in whole or in part, due to an ANC expenditure not complying with the Advisory Neighborhood Commissions Act or a lack of

supporting documentation.

To ensure the timely release of an Advisory Neighborhood Commission's allotment it is incumbent on the Advisory Neighborhood Commission to provide the Auditor with timely and complete quarterly reports.

<u>Quarter</u>	<u>Reported Months</u>	<u>Due Date</u>
1 st	10/1/15 - 12/31/15	3/1/16
2 nd	1/1/16 - 3/31/16	5/31/16
3 rd	4/1/16 - 6/30/16	8/29/16
4 th	7/1/16 - 9/30/16	11/30/16

Auditor's Role Conducting ANC Audits

The Auditor conducts between three to eight audits per year of the Advisory Neighborhood Commissions.

- The Auditor may audit the financial accounts of a Commission, at the discretion of the Auditor, upon the request by a member of the Council or a request of a Commissioner or a member of the Commission for which an audit is requested.
- The findings and recommendations of any audit are forwarded by the Auditor to the affected Commission, the Council, the Mayor, and the Office of Advisory Neighborhood Commissions. If an audit reveals alleged illegal conduct the Auditor will refer the matter to the Office of the Inspector General, the Office of the Attorney General, and any other law enforcement agency with jurisdiction over alleged improper conduct.

In a case in which an Auditor's report details a violation, the affected Commission must

provide in writing to the Auditor, within 90 days of the release of the report, the Commission's response to the alleged infractions or forfeit its next scheduled allotment until the response has been filed.

ANC Role in Participating in Audits

All ANC audit notifications are addressed to the Treasurer and the Chairperson are cc'd. The ANC's Treasurer is the primary point of contact for audits. Interviews are conducted with the Treasurer and any other officers, or persons of interest that are needed to complete the audit.

The current ANC officers are responsible for gathering the needed records and providing the requested information. Since elections of new officers are conducted in January of each year, the current officers are therefore, now responsible for the records of the ANC, facilitating audits or responding to other request for information.

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