

**Office of the District of Columbia Auditor's  
Fiscal Year 2017 Work Plan**

17:018:KP:cm

October 21, 2016

The Hon. Phil Mendelson  
Chairman  
Council of the District of Columbia  
1350 Pennsylvania Avenue, NW, Suite 504  
Washington, D.C. 20004

Dear Chairman Mendelson:

Attached is a copy of the Office of the District of Columbia Auditor's work plan for fiscal year (FY) 2017. The plan includes reports that are nearing completion and those that we intend to initiate during the fiscal year, some of which are likely to extend into the following year.

For each item, the work plan provides a working title, name of the relevant agency, brief description of the purpose, and the status of the work. It also indicates, for each audit and program evaluation, whether it was required by law; requested by a Councilmember; based on an annual risk assessment or initiated at my discretion.

Finally, because priorities change and new issues emerge at a fairly regular pace, we anticipate this work plan will be modified during the fiscal year. Changes to, and progress against the work plan will be reflected in the quarterly status reports that we provide to you and other members of the Council and post to our website.

Please let me know if you have any questions or comments on our FY 2017 work plan. Thank you for your ongoing support of this office and our work.

Sincerely,



Kathy Patterson  
District of Columbia Auditor

cc: Councilmembers  
Betsy Cavendish, EOM

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<b>Item #</b>	<b>Name</b>	<b>Origination</b>	<b>Agency</b>	<b>Purpose</b>	<b>Audit Phase/ Status</b>
1	MPD Patrol Services Audit	Risk Based Audit	Metropolitan Police Department (MPD)	To determine whether MPD Patrol Services is achieving goals.	Reporting
2	UDC Audit	Risk Based Audit	University of the District of Columbia (UDC)	To determine whether UDC is achieving its goals with a focus on elements of the new strategic plan.	Reporting
3	Housing Production Trust Fund (HPTF) Audit/Evaluation	Councilmember Evans	Department of Housing and Community Development (DHCD)	To assess whether the Housing Production Trust Fund is meeting its objectives.	Survey
4	DCPS Capital Improvement Fund Evaluation, FY 2016 (Roosevelt, Shepherd, & Ballou)	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 2016 with a focus on the construction and close-out phases of the Shepherd and Roosevelt projects.	Field Work
5	Summer Youth Employment Program Evaluation	Councilmember Silverman	Department of Employment Services (DOES)	Contract review of program data, processes, and internal controls of the District's Summer Youth Employment Program.	Reporting
6	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 by reviewing: the number, location, and type of properties; trends in number of properties; community effects of properties; exemptions from punitive tax rates; enforcement tools; legal actions; and/or interagency coordination.	Survey
7	Internal Control Review of Various Data Systems	Discretionary	DC Department of Human Resources (DCHR), Child and Family Services (CFSA), Department of Employment Services (DOES)	To review sufficiency and appropriateness of internal control for several District data systems.	Reporting
8	PAR Audit FY 16	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 two District agencies.	Field Work
9	Snow Removal Review	Councilmember Cheh	Department of Public Works (DPW)	To review expenditures associated with snow removal for Winter Storm Jonas.	Reporting
10	Home Visiting Program and Services Review	Discretionary	Deputy Mayor for Children, Youth and Families	A status report by DC Action for Children on home visiting programs and services in the District of Columbia, including a baseline on who is served, by which services and programs, at what cost - - local and federal - - and the extent to which there may be unmet needs in the District.	Ongoing

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11	Evaluation of Systems Development Processes in the District	Discretionary	DCRA, DMPED, OCTO, OCFO, DSLBD	To conduct a case study and evaluate the costs of the DC Business Portal as example of IT development process.	Ongoing
12	DBH and the DC Justice System	Discretionary	Department of Behavioral Health	Council for Court Excellence will conduct a performance evaluation to determine efficacy of DBH policies and procedures governing the provision of services to individuals involved in the criminal justice system.	Planning
13	Public Vehicles for Hire Fund	DC Code § 50-301.20(j)	Department of For-Hire-Vehicles	Audit of the Public Vehicles-for-Hire Consumer Service Fund. This audit shall be performed at least once every 3 fiscal years.	Planning
14	Audit of DC government-subsidized employee parking	Discretionary	Department of General Services (DGS)	To assess the cost/revenue forgone of parking subsidies provided to DC government employees in leased and owned buildings.	Survey
15	Recommendation Compliance Report	GAGAS	Previously Reviewed Agencies	To determine whether recommendations issued from FY 2014 to present were implemented.	Ongoing
16	DCPS Elementary School Staffing Study	Discretionary	District of Columbia Public Schools (DCPS)	To identify similarities and differences in staffing patterns among schools and examine schools' use of formula funding and their sources of funding.	Field Work
17	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, and to determine if the issuance of the proposed general obligation bonds would cause the District to exceed its debt ceiling, as outlined in D.C. Code 1-206.03(b)(1).	Required 12/16/2016
18	Agency SBE Compliance Evaluation, Quarter 2/3 FY 2016	D.C. Code § 1-301.184	Department of Small and Local Business Development (DSLBD)	To determine the FY 2016 SBE expenditures of District agencies through the 3rd quarter of FY 2016 and to determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Reporting
19	Review of Child Fatality Review Committee Reports	Discretionary	Office of the Chief Medical Examiner (OCME)	Captstone group from GWU will review Child Fatality Review Committee reports regarding: (1) trends and types; and (2) recommendations and status.	Field Work
20	IDEA Part C Funding Analysis	Councilmember Grosso	Office of the State Superintendent of Education (OSSE)	Analyze the District's use of federal IDEA Part C funds (early intervention services) to determine whether OSSE has appropriate budget and fiscal management practices to handle explanations under the Enhanced Special Education Services Amendment Act of 2014.	Planning

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<b>Upcoming</b>					
21	MPD First Amendment Evaluation (FY 14-16)	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 concerning first amendment activities during and to determine whether MPD implemented recommendations in previous ODCA audit reports.	Not Started
22	Revenue Audit	Discretionary	Revenue source and relevant agency to be determined during survey phase	To determine whether one or more specific revenue sources are being properly assessed and collected.	Not Started
23	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Washington Convention and Sports Authority (Events DC)	To determine whether FY 2018 projected dedicated tax revenues, operation revenues, and excess reserve will be sufficient to meet the FY 2018 projected expenditures and reserve requirements of Events DC.	Not Started
24	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
25	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.	Not Started
26	First Source Compliance Review	Discretionary	Department of Employment Services (DOES)	To evaluate DOES's performance in enforcement of compliance of companies doing business with the District in meeting First Source requirements to hire D.C. residents.	Not Started
27	Affordable Housing Dwelling Units Program Audit	Discretionary	Department of Housing and Community Development (DHCD)	To evaluate the performance of the AHDU in providing affordable housing to District residents.	Not Started
<b>ANC</b>					
28	ANC Security Fund Review	D.C. Code § 1-309.14(f)	Advisory Neighborhood Commissions (ANC)	To present the Security Fund Annual Financial Report of the Advisory Neighborhood Commission for FY 2016	Not Started

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29	Review of Quarterly ANC Reports, Allotment: Q1 FY17 Report: Q3 FY16	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Not Started
30	Review of Quarterly ANC Reports, Allotment: Q2 FY17 Report: Q4 FY16	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Not Started
31	Audit of Selected ANC Expenditure Categories	DC Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To determine whether ANC Commissioners administered and operated ANC financial accounts in accordance with applicable District laws and regulations.	Not Started
32	ANC Annual Report	D.C. Code § 1-309.13(d)(1)	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 the District of Columbia Auditor for FY 2016.	Not Started
33	Review of Quarterly ANC Reports, Allotment: Q3 FY17 Report: Q1 FY17	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Not Started
34	Review of Quarterly ANC Reports, Allotment: Q4 FY17 Report: Q2 FY17	D.C. Code § 1-309.13	Advisory Neighborhood Commissions (ANC)	Review quarterly reports submitted by ANCs and, once verified, authorize the release of quarterly allotments.	Not Started
<b>CBE</b>					
35	Developer CBE Compliance Review	D.C. Code § 1-301.183	Public-Private Developers	To determine whether developers complied with the requirements of Certified Business Enterprise Agreements (CBEAs) for FY 2016 and to report on the progress of developers in reaching CBE goals established in CBEAs.	Not Started

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36	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 whether District agencies met the required goal of procuring 50% of agency expendable budgets with SBEs in FY 2016 and to determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Not Started
37	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 FY 2016 SBE expenditures of District agencies through the 2nd quarter of FY 2017 and to determine the compliance of District agencies with SBE goals and expenditure reporting requirements.	Not Started

*Note: Projects that are shaded are being conducted on contract with ODCA*