Review of the D.C. Taxicab Commission’s Fingerprinting Fund

November 9, 2010
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EXECUTIVE SUMMARY

PURPOSE


CONCLUSION

The Auditor’s review of deposits to and expenditures from the DCTC Fingerprinting account found that $63,818 in fingerprinting fees collected in FYs 2005 and 2006 were not used to pay MPD for fingerprint records. Instead, DCTC paid MPD for fingerprint records from the Taxicab Commission Fund.

The Auditor further found that $42,312 in revenue from fingerprinting fees deposited into the Fingerprinting Fund in FYs 2007 and 2008 were not used to obtain fingerprint records. In FYs 2007 and 2008, MPD provided 983 fingerprint records to DCTC at a charge of $34,405. It appears that MPD did not bill DCTC for the fingerprint records it provided and that MPD paid for the $34,405 charge from its own budget. Neither MPD nor DCTC could document that an intra-district transfer (advance) was established or that MPD directly billed DCTC for the cost of the 983 fingerprint records provided to DCTC.

In FY 2009, the Auditor found that MPD overcharged DCTC and taxicab license applicants $9,707 for the cost of producing 903 fingerprint records. According to MPD officials, the $41.50 charged for each fingerprint record was comprised of a $28 FBI charge to MPD to perform a national search. However, the FBI actually charged MPD a $17.25 processing fee per fingerprint record, which was $10.75 less than the $28 fee MPD charged DCTC. Further, DCTC overcharged applicants who paid the fee to obtain fingerprint records. The Auditor further found that in FY 2008, DCTC and license applicants paid $7,670.75, or $15.25, per fingerprint record more in fingerprinting fees than MPD’s cost of producing fingerprint records. Also, in FYs 2005 through 2007, applicants paid $22,491, or $10.50, more per fingerprint record than MPD’s actual cost of producing fingerprint records. Therefore, for FYs 2005 through 2008, applicants paid a total of $30,161.75 more than MPD’s fingerprint records cost.

1See § 455 of the District of Columbia Home Rule Act ("Home Rule Act") approved December 24, 1973 (Pub.L.No. 93-198; 87 Stat. 803; D.C. Official Code § 1-204.55 (2001)). D.C. Official Code § 1-204.55 (b) states: "The District of Columbia Auditor shall each year conduct a thorough audit of the accounts and operations of the government of the District in accordance with such principles and procedures and under such rules and regulations as he [she] may prescribe." See also D.C. Official Code § 1-204.55 (c) which states: "The District of Columbia Auditor shall have access to all books, accounts, records, reports, findings, and all other papers, things, or property belonging to or in use by any department, agency, or instrumentality of the District government and necessary to facilitate the audit."

2Fingerprinting fees included collections from taxicab, limousine and ambulance license applicants, who were all overcharged.
Finally, the Fingerprinting Fund was established in March 2007 pursuant to D.C. Official Code §50-323(a) and was to be a revolving, nonlapsing fund that would not revert to the General Fund at the end of any fiscal year. However, the Auditor found that, in violation of D.C. Official Code §50-323(a), $42,312 in fingerprinting fees collected by DCTC in FYs 2007 and 2008, lapsed to or were transferred to the General Fund at the end of the fiscal year and, thus, were not continually available for DCTC’s use.

MAJOR FINDINGS

1. $63,818 in fingerprinting fees collected in FYs 2005 and 2006 were not used to obtain fingerprint records.

2. In violation of D.C. Official Code §50-323(b), $42,312 in revenue from fingerprinting fees deposited into the Fingerprinting Fund in FYs 2007 and 2008 were not used to obtain fingerprint records.

3. In violation of D.C. Official Code §50-323(a), $42,312 in FY 2007 and 2008 Fingerprinting Fund revenue lapsed to or was transferred to the General Fund at the end of the fiscal year.

4. In FY 2009, MPD overcharged DCTC and taxicab license applicants a total of $9,707 to produce fingerprint records.

5. In FYs 2005 through 2008, applicants paid $30,161.75 more in fingerprinting fees than MPD’s cost to obtain fingerprint records.

6. The number of fingerprint records applicants paid DCTC for exceeded the number of records MPD provided to DCTC.

7. In fiscal years 2005, 2007 and 2008 DCTC and MPD did not establish an MOU to provide fingerprint records to DCTC.

8. The fingerprinting fee collection process was deficient in fiscal years 2005 through 2008; however, some improvements were made in FY 2009.

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3 Fingerprinting fees included collections from taxicab, limousine and ambulance license applicants, who were all overcharged.
MAJOR RECOMMENDATIONS

1. DCTC ensure that, in future years, fingerprinting fees are used only to pay DCTC’s cost to obtain fingerprint records.

2. MPD invoice DCTC for fingerprinting costs incurred in fiscal years 2007 and 2008 for fingerprint records. Upon review and verification of the amounts billed, DCTC should pay the costs from the Fingerprinting Fund.

3. OFOS promptly transfer $42,312 to the Fingerprinting Fund for fingerprinting fees collected in FY 2007 through FY 2008 that they allowed to improperly lapse or to be improperly transferred to the General Fund, as a result of mismanagement by OCFO personnel.

4. DCTC require MPD to provide a detailed breakdown of the components of the fingerprinting fee. Additionally, DCTC should compare and verify the accuracy of the fee MPD provides in the MOU with MPD’s actual cost.

5. MPD refund DCTC $9,707, the total amount MPD overcharged DCTC for fingerprint records in FY 2009.

6. DCTC consider providing each applicant who paid the $35 fingerprinting fee in FY 2005 through FY 2007 a one-time credit of $10.50 on their renewal fee while applicants who paid the $35 fee in FY 2008 should receive a one-time credit of $15.25 on their renewal fee. Applicants who paid the $41.50 fee in FY 2009 should receive a one-time credit of $10.75 on their renewal fee.

7. DCTC officials prepare a periodic reconciliation of the number of fingerprint records paid for, based on the fingerprinting fee applicants paid, to the number of fingerprint records that were provided to DCTC by MPD.

8. DCTC officials develop an official policy regarding the refund of fingerprinting fees to applicants when applicants rescind their license application after they have paid the fingerprinting fee to DCTC.

9. DCTC officials should establish an MOU for any future transactions with MPD to provide fingerprint records.

10. DCTC officials must ensure that the Chief Procurement Officer review and sign all future MOUs.

11. DCTC’s administrative officer should request an escort each time bank deposits are made.
12. EDRC should independently review DCTC daily receipts, and the administrative officer's reconciliation and deposit of fingerprinting fees to verify that all recorded collections are properly recorded in SOAR and promptly and accurately deposited into the bank.

13. DCTC must establish written policies and procedures for the collection and deposit of fingerprinting fees.
PURPOSE

Pursuant to Section 455 of the District of Columbia Home Rule Act, as amended, Pub.L.No. 93-198, 1 D.C. Official Code §1-204.55, the District of Columbia Auditor (Auditor) conducted an audit of deposits to and expenditures from the District of Columbia Taxicab Commission (DCTC) Fingerprinting Fund (Fingerprinting Fund).

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of the audit were to determine whether:

1. fees collected from applicants for hacker and/or limousine licenses to obtain fingerprint records were properly deposited and recorded in the Fingerprinting Fund; and

2. deposits to and expenditures from the Fingerprinting Fund complied with applicable laws, rules and regulations.

The audit covered the period October 1, 2004 through June 30, 2009. However, the Fingerprinting Fund balance for fiscal year (FY) 2009 is reported as of September 30, 2009.

In conducting this audit, the Auditor reviewed applicable District of Columbia laws, rules and regulations and examined supporting documentation for deposits to and expenditures from the Fingerprinting Fund including, but not limited to, the following: cash register receipts, System of Accounting and Reporting (SOAR) revenue receipts, Office of Finance and Treasury (OFT) standard deposit tickets, completed hacker and limousine applications, and other relevant documents. The Auditor also reviewed applicable laws including D.C. Official Code §50-323, Taxicab Commission Fingerprinting Fund; D.C. Law 6-97, as amended, the “District of Columbia Taxicab Commission Establishment Act of 1985”; and DCTC regulations located in the District of Columbia Municipal Regulations (D.C.M.R.), Title 31. The Auditor interviewed representatives of relevant District government agencies including, but not limited to: DCTC, the Office of the Chief Financial Officer’s Economic Development and Regulation Cluster (EDRC), Metropolitan Police Department (MPD), Office of Contracting and Procurement (OCP), and the Office of Financial Operations and Systems (OFOS).

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1See § 455 of the District of Columbia Home Rule Act (“Home Rule Act”) approved December 24, 1973 (Pub.L.No. 93-198; 87 Stat. 803; D.C. Code § 1-204.55 (2001)). D.C. Code § 1-204.55 (b) states: “The District of Columbia Auditor shall each year conduct a thorough audit of the accounts and operations of the government of the District in accordance with such principles and procedures and under such rules and regulations as he [she] may prescribe.” See also D.C. Code § 1-204.55 (c) which states: “The District of Columbia Auditor shall have access to all books, accounts, records, reports, findings, and all other papers, things, or property belonging to or in use by any department, agency, or instrumentality of the District government and necessary to facilitate the audit.”
The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

**BACKGROUND**

The Fingerprinting Fund was established pursuant to D.C. Official Code §50-323, effective March 2, 2007, to receive deposits “from appropriations and from fees from applicants for hacker and limousine licenses to obtain fingerprint records through the Metropolitan Police Department.” DCTC requires applicants to undergo fingerprint-based criminal background checks to determine whether they meet the “good moral character” standard detailed in DCTC’s regulations. Pursuant to D.C. Official Code §50-323, the fees collected are deposited into the Fingerprinting Fund to be used to pay MPD for the cost of obtaining an applicant’s fingerprint records. For FYs 2005 through 2006, fingerprinting fees totaling $63,818 deposited into the Fingerprinting Account were not used to obtain fingerprint records and the money reverted to the General Fund at the end of each of the fiscal years. In FYs 2007, the Fingerprinting Fund balance of $18,433 lapsed to the General Fund, and in FY 2008, the balance of $23,879 was transferred to the General Fund. Thus, for FYs 2005 through 2008, a cumulative total of $106,130 in revenue from the collection of fingerprinting fees went to the General Fund.

From FYs 2005 through 2008, each applicant paid a fee of $35 to DCTC to obtain fingerprint records through MPD. In FY 2009, MPD increased the fee to $41.50 per fingerprint record.

The process for an applicant to obtain fingerprint records follows:

- applicant pays the fee to DCTC;
- applicant receives a receipt from DCTC showing payment of the fee;
- applicant takes receipt to MPD where the applicant is fingerprinted;
- using the fingerprints, MPD conducts a local criminal background check and forwards fingerprints to the FBI for a national check;
- FBI conducts a national criminal background check and forwards the results to MPD; and
- MPD forwards the results to DCTC.

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2 According to OFOS officials, a Fingerprinting Account was created in SOAR in FY 1999. However, OFOS could not provide legislation which authorized the establishment of the Fingerprinting Fund prior to FY 2007.

3 Pursuant to D.C. Official Code §50-323 the Fingerprinting Fund was not established until FY2007. In this report the Auditor will refer to a Fingerprinting Account when discussing fingerprinting fees collected and deposited prior to 2007 but will refer to the Fingerprinting Fund when discussing fees collected and deposited in FY 2007 and beyond.
Fingerprinting Fees Collections, Expenses and Account/Fund Balances for FYs 2005 Through 2009

Table I summarizes the Fingerprinting Account/Fund collections, expenses and balances for FYs 2005 through 2009.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Collections from Fingerprinting Fees</th>
<th>Expenses</th>
<th>Balances</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$46,073</td>
<td>$-0-</td>
<td>$46,073$⁵</td>
</tr>
<tr>
<td>2006</td>
<td>17,745</td>
<td>$-0-</td>
<td>17,745$⁶</td>
</tr>
<tr>
<td>2007</td>
<td>18,433</td>
<td>$-0-</td>
<td>18,433$⁷</td>
</tr>
<tr>
<td>2008</td>
<td>23,879</td>
<td>$-0-</td>
<td>23,879$⁸</td>
</tr>
<tr>
<td>2009</td>
<td>64,375</td>
<td>57,475</td>
<td>6,900</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$170,505</strong></td>
<td><strong>$57,475</strong></td>
<td></td>
</tr>
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</table>

Source: SOAR

For the period October 1, 2004 through September 30, 2009, collections deposited to the Fingerprinting Account/Fund totaled $170,505 while expenses recorded for the same period totaled $57,475. As of September 30, 2009, the Fingerprinting Fund balance was $6,900.

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⁴ The Auditor refers to the fingerprinting fees collected between FYs 2005 and 2006 as the Fingerprinting Account since pursuant to D.C. Official Code §50-323, the Fingerprinting Fund was not established until FY 2007.
⁵ The $46,073 year-end balance lapsed to the General Fund at the end of FY 2005.
⁶ The $17,745 year-end balance lapsed to the General Fund at the end of FY 2006.
⁷ The $18,433 year-end balance lapsed to the General Fund at the end of FY 2007.
⁸ OFOS improperly transferred the $23,879 year-end balance to the General Fund at the end of FY 2008.
FINDINGS

$63,818 IN FINGERPRINTING FEES COLLECTED IN FYs 2005 AND 2006 WERE NOT USED TO OBTAIN FINGERPRINT RECORDS

DCTC regulations at 31 D.C.M.R., §§1002.4 and 1206.4, respectively, require each application for a hacker’s and a limousine operator’s license to be accompanied by fingerprints taken at MPD. In FYs 2005 and 2006, each applicant for a hacker and/or limousine license paid DCTC a $35 fingerprinting fee which was deposited into the Fingerprinting Account to be used specifically to obtain applicants’ fingerprint records. In FYs 2005 and 2006, DCTC collected and deposited $63,818 into the Fingerprinting Account.

According to MPD records, MPD provided a total of 1,662 fingerprint records to DCTC in FYs 2005 and 2006 at a cost (based on $35 per fingerprint record) of $58,170. The Auditor found, however, that none of the $63,818 collected and deposited to the Fingerprinting Account was used to pay MPD for the fingerprint records. Instead, in FYs 2005 and 2006, DCTC paid $48,000 of the fingerprinting costs from the Taxicab Commission Fund.\(^9\)

According to EDRC\(^{10}\) officials, the $63,818 was not used to obtain fingerprint records because DCTC did not have the budget authority to spend from the Fingerprinting Account. Budget authority was not provided because, prior to FY 2007, the Council had not enacted legislation establishing the Fingerprinting Fund. Nevertheless, according to OFOS, an Account was established in SOAR in which fingerprinting fees were deposited. In FY 1999 in the absence of any authorizing legislation, OFOS could not explain under what authority the Account was established in SOAR.

Also, because there was no legislation authorizing the Account as a revolving, nonlapsing fund, the balance for FYs 2005 and 2006 reverted to the District’s General Fund and, thus, was not available for expenditure by DCTC in subsequent years.

RECOMMENDATION

DCTC ensure that, in future years, fingerprinting fees are used only to pay DCTC’s cost to obtain fingerprint records.

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\(^9\) The Taxicab Commission Fund was established to receive deposits of the annual $50 assessment fee paid by taxicab operators which was to be used to pay expenses arising from any investigation or proceeding by DCTC concerning taxicab rates and regulations and for other taxicab related matters. (See Auditor’s report on the Taxicab Commission Fund.)

\(^{10}\) EDRC is the OCFO cluster responsible for DCTC’s budget and accounting functions.
IN VIOLATION OF D.C. OFFICIAL CODE §50-323(b), $42,312 IN REVENUE FROM FINGERPRINTING FEES DEPOSITED INTO THE FINGERPRINTING FUND IN FYs 2007 AND 2008 WERE NOT USED TO OBTAIN FINGERPRINT RECORDS

Pursuant to D.C. Official Code §50-323(b), effective March 2, 2007, “Revenue deposited into the Fund shall be specifically designated to be expended by the Taxicab Commission to obtain fingerprint records from the Metropolitan Police Department and shall not be used to provide funding to any other District government agency.”

In FYs 2007 and 2008, DCTC collected $42,312 in revenue from fingerprinting fees and deposited the revenue into the Fingerprinting Fund. MPD provided 983 fingerprint records to DCTC in FYs 2007 and 2008 at a charge of $34,405. The Auditor found that DCTC did not spend $42,312 collected and deposited into the Fingerprinting Fund to pay MPD for fingerprint records because, it appears, that MPD did not bill DCTC for the fingerprint records it provided to DCTC. Neither MPD nor DCTC could document that an intra-district transfer (advance) was established or that MPD directly billed DCTC for the cost of the 983 fingerprint records. Instead, it appears that MPD paid for these charges from its own budget.

In Violation of D.C. Official Code §50-323(a), $42,312 in FY 2007 and 2008 Fingerprinting Fund Revenue Lapsed to or Was Transferred to the General Fund at the End of the Fiscal Year

Pursuant to D.C. Official Code §50-323(a), effective March 2, 2007, the Fingerprinting Fund was to be established as a “revolving, nonlapsing fund that shall not revert to the General Fund at the end of any fiscal year or at any time but shall be continually available to the Taxicab Commission for the purpose of the fund.”

The Auditor found that in FY 2007 OFOS did not establish the Fingerprinting Fund as a revolving, nonlapsing fund as required by law. As a result of OFOS’s failure to properly establish the Fund, the Fund balance of $18,433 lapsed to the General Fund and thus was not continually available for use by DCTC as required by D.C. Official Code §50-323(a). In FY 2009, OFOS improperly transferred the FY 2008 Fingerprinting Fund balance of $23,879 to the General Fund. This action also violated D.C. Official Code §50-323(a).

OFOS officials could not explain why, in violation of D.C. Official Code §50-323(a), they failed to establish the Fingerprinting Fund as a revolving, nonlapsing fund, which failure allowed the $18,433 FY 2007 Fingerprinting Fund balance to lapse to the General Fund at the end of the fiscal year, except that it was likely due to their oversight. OFOS officials surmised that because D.C. Official Code §50-323(a) became effective in March 2007 the staff inadvertently failed to implement the provisions of the law to establish the Fund as a revolving, nonlapsing fund by September 30, 2007. Excuses such as this reflect poorly on the competence of OCFO employees and the integrity of the Chief Financial Officer’s (CFO) operations.
OFOS officials also explained that the transfer of the $23,879 FY 2008 Fingerprinting Fund revenue to the General Fund was likely also a mistake. Initially, OFOS did not allow the FY 2008 Fingerprinting Fund balance to lapse at the end of FY 2008. However, the Auditor found that in FY 2009, in violation of D.C. Official Code §50-323(a), OFOS transferred the $23,879 from the Fingerprinting Fund to the General Fund. Again, actions and excuses such as these reflect poorly on the competence of CFO employees and the integrity of the CFO’s operations.

As a result of OFOS’s mismanagement of the task of properly establishing the Fingerprinting Fund as a revolving, nonlapsing fund in FY 2007 and its improper transfer of Fingerprinting Fund revenue in FY 2008, a total of $42,312 in fingerprinting fees were not continually available for DCTC’s use.

RECOMMENDATIONS

1. MPD invoice DCTC for fingerprinting costs incurred in fiscal years 2007 and 2008 for fingerprint records. Upon review and verification of the amounts billed, DCTC should pay the costs from the Fingerprinting Fund.

2. OFOS promptly transfer $42,312 to the Fingerprinting Fund for fingerprinting fees collected in FY 2007 through FY 2008 that they allowed to improperly lapse or to be improperly transferred to the General Fund, as a result of mismanagement by OCFO personnel.

IN FY 2009, MPD OVERCHARGED DCTC AND TAXICAB LICENSE APPLICANTS11 A TOTAL OF $9,707 TO PRODUCE FINGERPRINT RECORDS

According to D.C. Official Code §50-323(c): “Metropolitan Police Department shall submit to the Taxicab Commission a voucher, on a periodic basis as agreed to by the Taxicab Commission and the Metropolitan Police Department, to be reimbursed for the cost of producing fingerprint records...” [Auditor’s emphasis]

In FY 2009, MPD charged DCTC $41.50 for each fingerprint record and DCTC, in turn, passed this cost to each taxicab license applicant as the fingerprinting fee. According to MPD officials, the $41.50 was comprised of the following components: (1) $28 FBI charge to MPD to perform a national search; (2) $7 MPD charge to perform a local search; and (3) $6.50 for an MPD administrative fee.

11 Fingerprinting fees included collections from taxicab, limousine and ambulance license applicants, who were all overcharged.
The Auditor found, however, that, in violation of D.C. Official Code §50-323(c), the $41.50 MPD charged DCTC was more than MPD’s actual cost of producing fingerprint records. According to a review of user fee bills from the FBI, the Auditor found that the FBI charged MPD a processing fee of $17.25 per fingerprint record, not $28, which was $10.75 less than the $28 MPD charged DCTC. Therefore, in FY 2009 MPD overcharged DCTC $9,707 for the 903 fingerprint records MPD processed for DCTC. The $41.50 exceeded MPD’s actual cost and the charge violated D.C. Official Code §50-323(c) which stated that MPD was to be reimbursed for the “cost” of producing fingerprint records. Further, DCTC overcharged taxicab, limousine and ambulance license applicants by the same amount.

**In FYs 2005 Through 2008, Applicants Paid $30,161.75 More in Fingerprinting Fees Than MPD’s Cost to Obtain Fingerprint Records**  

The Auditor further found that in FYs 2005 through 2008 the fingerprinting fee established by MPD included an FBI processing fee that was also more than MPD’s actual cost. For FY 2005 through FY 2008, applicants paid a $35 fingerprinting fee. According to the 2006 MOU between MPD and DCTC, the $35 fingerprinting fee was based on MPD paying a $32.50 processing fee to the FBI, and $2.50 to MPD for supplies, materials, labor and indirect cost for each fingerprinting card it processed on behalf of DCTC. However, FBI user fee bills reviewed by the audit team revealed that the FBI actually charged MPD a $22 processing fee per fingerprint record during FYs 2005 through 2007, or $10.50 less than the $32.50 fee MPD charged DCTC. In FY 2008, the FBI charged MPD $17.25 per fingerprint record, or $15.25 less than the $32.50 fee that MPD charged DCTC.

As a result, from FYs 2005 through 2007, applicants paid $10.50 more than MPD’s cost, for each fingerprint record, or a total of $22,491 for the 2,142 finger records MPD provided DCTC. In FY 2008, applicants paid $15.25 more for each fingerprint record, or a total of $7,670.75 for the 503 records MPD provided to DCTC. Thus, from FYs 2005 through 2008, applicants paid a total of $30,161.75 more for fingerprint records than it cost MPD to produce these records.

DCTC and applicants were overcharged because of the following: (1) DCTC officials did not ensure that a written signed MOU was established with MPD in FYs 2005, 2007 and 2008, which set forth the terms, conditions, and MPD’s detailed costs to provide a fingerprint record; (2) in fiscal year 2009, when an MOU was in effect, DCTC did not require that MPD provide a detailed breakdown of the $41.50 fingerprinting fee; and (3) in FYs 2006 and 2009, DCTC management did not verify the accuracy of the FBI charges which were included in the MOU.

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12 Subsequent to the issuance of the draft report, the Auditor received confirmation from the FBI that in FY 2008, the FBI charged MPD $17.25 per electronic fingerprint record instead of $22 as was contained in the draft report. This accounts for the revised amounts presented in this final report.
RECOMMENDATIONS

1. DCTC require MPD to provide a detailed breakdown of the components of the fingerprinting fee. Additionally, DCTC should compare and verify the accuracy of the fee MPD provides in the MOU with MPD’s actual cost.

2. MPD refund DCTC $9,707, the total amount MPD overcharged DCTC for fingerprint records in FY 2009.

3. DCTC consider providing each applicant who paid the $35 fingerprinting fee in FY 2005 through FY 2007 a one-time credit of $10.50 on their renewal fee while applicants who paid the $35 fee in FY 2008 should receive a one-time credit of $15.25 on their renewal fee. Applicants who paid the $41.50 fee in FY 2009 should receive a one-time credit of $10.75 on their renewal fee.

The Number of Fingerprint Records Applicants Paid DCTC for Exceeded the Number of Records MPD Provided to DCTC

31 D.C.M.R. §§1002.4 and 1206.4 respectively, require each application for a hacker’s and a limousine operator’s license to be accompanied by fingerprints taken at MPD. DCTC’s procedures required applicants to pay the fee to DCTC, obtain a receipt, and then take the receipt to MPD to obtain fingerprint records.

The Auditor found that for FYs 2005 through 2008, DCTC collected and deposited fees for 3,032 fingerprint records while MPD provided 2,645 records, a difference of 387 records. Table II presents the differences by fiscal year.
Table II
Fingerprinting Account\(^\text{13}\)/Fund
Comparison of Fingerprint Records Paid for at DCTC With
Fingerprint Records Provided by MPD
FYs 2005 through 2008

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th># of fingerprint records based on fees collected by DCTC</th>
<th># of fingerprint records provided by MPD</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>1,316</td>
<td>1,262</td>
<td>54</td>
</tr>
<tr>
<td>2006</td>
<td>507</td>
<td>400</td>
<td>107</td>
</tr>
<tr>
<td>2007</td>
<td>527</td>
<td>480</td>
<td>47</td>
</tr>
<tr>
<td>2008</td>
<td>682</td>
<td>503</td>
<td>179</td>
</tr>
<tr>
<td>Total</td>
<td>3,032</td>
<td>2,645</td>
<td>387</td>
</tr>
</tbody>
</table>

Source: MPD and DCTC

DCTC officials could not explain the reason for the 387 difference between the fingerprint records paid for and the records provided by MPD. The Auditor notes that one possible explanation is that applicants paid the fingerprinting fee at DCTC but later rescinded their license application and did not go to MPD to request their fingerprint record. According to a DCTC official, it is the applicant’s responsibility to obtain their fingerprint records and if an applicant did not request a fingerprint record from MPD, it is not DCTC’s practice to refund the fingerprinting fee in this instance.

RECOMMENDATIONS

1. DCTC officials prepare a periodic reconciliation of the number of fingerprint records paid for, based on the fingerprinting fee applicants paid, to the number of fingerprint records that were provided to DCTC by MPD.

2. DCTC officials develop an official policy regarding the refund of fingerprinting fees to applicants when applicants rescind their license application after they have paid the fingerprinting fee to DCTC.

\(^{13}\) The Auditor refers to the fingerprinting fees collected between FYs 2005 and 2006 as the Fingerprinting Account since pursuant to D.C. Official Code §50-323, the Fingerprinting Fund was not established until FY 2007.
IN FISCAL YEARS 2005, 2007 AND 2008 DCTC AND MPD DID NOT ESTABLISH AN
MOU TO PROVIDE FINGERPRINT RECORDS TO DCTC

According to OCP officials, when any department, office, or agency of the District
government places orders with any other department, office or agency of the District for
materials, supplies, equipment, work, or services of any kind, the entities should enter into a
Memorandum of Understanding (MOU) to set forth the terms and conditions. Further, the Chief
Procurement Officer (CPO) must sign the MOU in addition to representatives of the selling and
purchasing departments, offices, or agencies. 14

The Auditor found that in FYs 2005, 2007, and 2008, MPD provided 2,245 fingerprint
records to DCTC without an MOU setting forth specific terms and conditions, such as the rate of
pay and the reporting and billing requirements.

Officials of DCTC could not explain why MOUs were not prepared for fiscal years 2005,
2007 and 2008, or why the CPO did not sign the 2006 MOU, except that it was probably an
oversight.

RECOMMENDATIONS

1. DCTC officials should establish an MOU for any future transactions with MPD to
provide fingerprint records.

2. DCTC officials must ensure that the Chief Procurement Officer review and sign all future
MOUs.

14 According to OCP’s General Counsel, the following D.C. Code citation provides OCP’s authority. See D.C. Official Code §
1-301.01(k) which states the following; “the Director of the Office of Contracting and Procurement is authorized and empowered
in his discretion to authorize any department, office, or Agency of the District of Columbia government, when it is determined to
be in the best interest of the District of Columbia so to do, place orders with any other department, office or agency of the
District for materials, supplies, equipment, work, or services of any kind that such requisitioned department, office, or agency
may be in a position to supply or equipped to render.”
FINGERPRINTING FEE COLLECTION PROCESS WAS DEFICIENT IN FISCAL YEARS 2005 THROUGH 2008, HOWEVER, SOME IMPROVEMENTS WERE MADE IN FISCAL YEAR 2009

Volume 1, Chapter V, Section 1010.606 E of the OCFO’s Policies and Procedures Manual, Volume 1 states, in relevant part, the following:

All receipts shall be deposited daily. If checks or money orders are held, they are to be under appropriate physical safeguards.  

Also, Section 1010.602 L states, in relevant part, the following:

... The deposits are carried to the bank by an independent armored car service.

The Auditor found that in FY 2005 through FY 2008, in violation of the OCFO’s policies and procedures, DCTC did not: (1) deposit receipts daily; (2) maintain checks and money orders under appropriate physical safeguards; and (3) carry deposits to the bank by independent armored car service. The Auditor found that in FY 2009 DCTC improved the collection procedures noted above. The deficiencies found in FYs 2005 through 2008 and the improvements and corrections DCTC made in FY 2009 are discussed below.

• Failure to deposit receipts daily:

FY 2005- FY 2008: Based on the Auditor’s sample of fingerprinting fees collected from applicants, and deposited into the Fingerprinting Account and Fingerprinting Fund, none of the fees for FY 2005 through FY 2008 were deposited daily. Based on the sample, the average number of days from collection of fingerprinting fees to the transfer to OFT for deposit exceeded 30 days and is presented below:

- FY 2005: average number of days 57
- FY 2006: average number of days 36
- FY 2007: average number of days 82
- FY 2008: average number of days 45

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Fingerprinting fees were not deposited timely in FYs 2005 through 2008, in part, because at least three different divisions were involved in collecting and depositing fingerprinting fees. DCTC collected fingerprinting fees from applicants and submitted the collections to EDRC. DCTC collected fees daily but, according to DCTC officials, they remitted the fees to EDRC weekly. Upon receipt of the fees from DCTC, EDRC prepared the SOAR Revenue/Receipts form and the standard deposit ticket and submitted the collections to OFT for deposit into the bank. The fact that three different entities were involved contributed to a delay in the deposit of receipts. The Auditor found that OFT deposited collections into the bank no later than the next business day for 92% of the deposits examined by the Auditor. For the remaining 8% of deposits reviewed, OFT deposited funds within two business days after receipt.

The Auditor could not determine where the time delay occurred because DCTC did not maintain a record of the date or time collections were submitted to EDRC nor did EDRC maintain a record of the date and time they received the fees from DCTC. Additionally neither DCTC nor EDRC implemented performance standards that established acceptable time frames for the submission and deposit of fees.

**FY 2009 improvements:** The Auditor found that in FY 2009 improvements were made in the timeliness of deposits. Based on the Auditor’s sample of FY 2009 collections, fingerprinting fees collected were deposited by the next business day. The improvements occurred primarily because in November 2008, DCTC began using a new software system and a new process for collecting and depositing fingerprinting fees. The new process requires that DCTC cashiers perform the collection of fingerprinting fees and the DCTC Administrative Officer deposit the fees. DCTC cashiers collect the fees and rather than forwarding the receipts to EDRC for processing, DCTC’s administrative officer deposited the receipts directly into the Fingerprinting Fund account at a nearby bank. The Auditor also found that in compliance with the OCFO’s policies and procedures, checks were restrictively endorsed “For Deposit Only.”

- **Checks and money orders were not maintained under appropriate safeguards**

**FY 2005 through FY 2008:** According to DCTC staff, in FYs 2005 through 2008, daily receipts of checks and money orders were maintained in a locked file cabinet until the weekly submission to EDRC. According to the staff, the file cabinet was not fire proof.

**FY 2009 improvements:** Daily collections of checks and money orders are now maintained in a locked fireproof safe until deposited.
• **The deposits are to be carried to the bank by an independent armored car service**

  **FY 2005 through FY 2008:** According to DCTC staff, deposits were not carried to EDRC by an independent armored car service, but were transported to EDRC by DCTC’s hack inspectors.

  **FY 2009:** DCTC did not use an armored car service in FY 2009. However, according to DCTC’s administrative officer, the bank is nearby and no armored car service is needed.

  **Auditor’s assessment:** Although the bank is nearby, for safety reasons, an escort should accompany the administrative officer each time a deposit is made.

**RECOMMENDATION**

DCTC’s administrative officer should request an escort each time bank deposits are made.

• **DCTC could not provide a historical listing of all license applicants from FYs 2005 through 2008**

  According to 31 D.C.M.R. §§ 1002.4, and 1206.4, each application is to be accompanied by fingerprints taken at MPD. However, the Auditor found that DCTC did not maintain a comprehensive computerized database of applicants for taxicab and limousine licenses or of licenses issued during fiscal years 2005 through 2008. Without a comprehensive listing, the Auditor could not determine if all applicants provided fingerprints or if they paid the required fingerprinting fee. However, in FY 2009, DCTC began entering driver information into a new computerized “QuickBase” system to track licenses issued.

• **DCTC’s FY 2009 collection and deposit processes**

  According to Volume I, Chapter V, Section 1010.602 K of the OCFO’s Policies and Procedures Manual, daily cash receipts reconciliation procedures should include the following:

  *The supervisor should compare the validated deposit ticket to a copy of the original deposit ticket and daily cash receipts summary to determine the proper amount was deposited.*
Further, according to the United States Government Accountability Office (GAO), Standards for Internal Control in the Federal Government:

*Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud.*\(^{16}\)

The administrative officer reviews and reconciles the summary of daily receipts (checks and money orders) of fingerprinting fees to the cashiers’ summary of receipts and copies of receipts.\(^{17}\) The administrative officer also prepares deposit tickets and deposits the receipts in the bank. However, the Auditor found no evidence of supervisory review of validated deposit tickets to a copy of the original deposit tickets and daily cash receipts to determine that the proper amount was deposited. According to DCTC officials, documents are not submitted to EDRC for review in order to expedite the process. EDRC management’s failure to review the daily reconciliation process and deposits may result in undetected mistakes, errors, or untimely and improper deposit amounts.

The Auditor also found that DCTC did not have written policies and procedures documenting their processes. According to Volume 1, Chapter III, Section C of the OCFO’s Policies and Procedures Manual, control policies and procedures must be established to maintain complete and accurate accounting records and control over assets and should consider the existence of appropriate policies and procedures with respect to entity activities.

**RECOMMENDATIONS**

1. EDRC should independently review DCTC daily receipts, and the administrative officer’s reconciliation and deposit of fingerprinting fees to verify that all recorded collections are properly recorded in SOAR and promptly and accurately deposited into the bank.

2. DCTC must establish written policies and procedures for the collection and deposit of fingerprinting fees.

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\(^{17}\) Cash payments are not accepted.
CONCLUSION

The Auditor’s review of deposits to and expenditures from the DCTC Fingerprinting account found that $63,818 in fingerprinting fees collected in FYs 2005 and 2006 were not used to pay MPD for fingerprint records. Instead, DCTC paid MPD for fingerprint records from the Taxicab Commission Fund.

The Auditor further found that $42,312 in revenue from fingerprinting fees deposited into the Fingerprinting Fund in FYs 2007 and 2008 were not used to obtain fingerprint records. In FYs 2007 and 2008, MPD provided 983 fingerprint records to DCTC at a charge of $34,405. It appears that MPD did not bill DCTC for the fingerprint records it provided and that MPD paid for the $34,405 charge from its own budget. Neither MPD nor DCTC could document that an intra-district transfer (advance) was established or that MPD directly billed DCTC for the cost of the 983 fingerprint records provided to DCTC.

In FY 2009, the Auditor found that MPD overcharged DCTC and taxicab license applicants $9,707 for the cost of producing 903 fingerprint records. According to MPD officials, the $41.50 charged for each fingerprint record was comprised of a $28 FBI charge to MPD to perform a national search. However, the FBI actually charged MPD a $17.25 processing fee per fingerprint record, which was $10.75 less than the $28 fee MPD charged DCTC. Further, DCTC overcharged applicants who paid the fee to obtain fingerprint records. The Auditor further found that in FY 2008, DCTC and license applicants paid $7,670.75, or $15.25, per fingerprint record more in fingerprinting fees than MPD’s cost of producing fingerprint records. Also, in FYs 2005 through 2007, applicants paid $22,491, or $10.50, more per fingerprint record than MPD’s actual cost of producing fingerprint records. Therefore, for FYs 2005 through 2008, applicants paid a total of $30,161.75 more than MPD’s fingerprint records cost.

Finally, the Fingerprinting Fund was established in March 2007 pursuant to D.C. Official Code §50-323(a) and was to be a revolving, nonlapsing fund that would not revert to the General Fund at the end of any fiscal year. However, the Auditor found that, in violation of D.C. Official Code §50-323(a), $42,312 in fingerprinting fees collected by DCTC in FYs 2007 and 2008, lapsed to or were transferred to the General Fund at the end of the fiscal year and, thus, were not continually available for DCTC’s use.

Respectfully submitted,

Deborah K. Nichols
District of Columbia Auditor

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18 Fingerprinting fees included collections from taxicab, limousine and ambulance license applicants, who were all overcharged.
AGENCY COMMENTS
AGENCY COMMENTS

On March 30, 2010, the Office of the District of Columbia Auditor submitted the report in draft for review and comment to the Chairperson, D.C. Taxicab Commission (DCTC), Deputy Chief Financial Officer Office of Financial Operations and Systems (OFOS), Associate Chief Financial Officer, Office of the Chief Financial Officer Economic Development and Regulation (EDRC), and Chief, Metropolitan Police Department (MPD). On April 26, 2010, the Auditor received comments from EDRC. DCTC provided written comments on April 23, 2010. Comments from the MPD were not dated and were appended to the comments received from DCTC. The Auditor did not receive comments from OFOS.

The written comments are appended, in their entirety along with the Auditor’s response, with this report.
AUDITOR’S RESPONSE TO EDRC COMMENTS

The Auditor appreciates comments on the draft report that were provided by the Office of the Chief Financial Officer’s Associate Chief Financial Officer for the Economic Development and Regulation Cluster (EDRC). The Auditor offers the following comments to certain EDRC responses.

1. **Auditor’s recommendation:** DCTC transfer $48,000 in fingerprinting costs paid from the Taxicab Commission Fund in FYs 2005 and 2006 and $10,170 paid from the General Fund to the Fingerprinting Fund.

   **EDRC Response:** We disagree with the Auditor’s recommendation. Legislation authorizing expenditures from the Fingerprinting Fund, DC Code, and Section 50-323 (b) was established in FY 2007. There was no legislative authority to make expenditures from the Fingerprinting Fund in 2005 and 2006.

   **Auditor’s Response:** The Auditor modified this recommendation to reflect that DCTC ensure that, in future years, fingerprinting fees are used to pay DCTC’s cost to obtain fingerprint records.

2. **Auditor’s recommendation:** MPD refund $9,707, the total amount MPD overcharged DCTC for fingerprint records in FY 2009.

   **EDRC Response:** We disagree with the Auditor’s recommendation. The Metropolitan Police Department (MPD) stated that the actual per applicant cost to provide fingerprinting services is approximately $46.81 (or higher) which is greater than the $41.40 each applicant currently pays. MPD will explore the possibility of raising the fee it charges so that their general fund budget allocation does not have to subsidize what is meant to be self-funding.

   **Auditor’s Response:** MPD’s response to the Auditor’s draft report indicates that the actual cost per fingerprinting background check was $22.56, not $6.50 as MPD previously maintained. This, however, contradicts the FY 2009 MOU between DCTC and MPD, which indicated that the actual cost per fingerprinting background check was $6.50. Also, MPD’s response and documentation provided did not fully substantiate the number of actual background checks conducted or the administrative cost. The Auditor’s recommendation remains as originally stated until MPD provides adequate documentation which fully substantiates the actual number of fingerprinting background checks and the administrative cost for FY 2009.
AUDITOR’S RESPONSE TO DCTC COMMENTS

The Auditor appreciates comments on the draft report that were provided by the D.C. Taxicab Commission (DCTC). The Auditor offers the following comments to certain DCTC responses.

Auditor’s Findings

In FY 2009 MPD overcharged DCTC and Taxicab license applicants $9,707 for the cost of producing fingerprints.

In FYs 2005 through 2008, applicants paid $27,772 more in fingerprinting fees than MPD’s cost of producing fingerprint records.

DCTC Response: In response to Findings 4 and 5, please see attached response from MPD. Attachment. As to recommendations, DCTC is currently reviewing the mechanism for the payment of fingerprint processing. Refunds are not an option.

Auditor’s Response: MPD’s response to the Auditor’s draft report indicates that the actual cost per fingerprinting background check was $22.56, not $6.50 as MPD previously maintained. This, however, contradicts the FY 2009 MOU between DCTC and MPD, which indicated that the actual cost per fingerprinting background check was $6.50. Also, MPD’s response and documentation provided did not fully substantiate the number of actual background checks conducted or the administrative cost. The Auditor’s recommendation remains as originally stated until MPD provides adequate documentation which fully substantiates the actual number of fingerprinting background checks and the administrative cost for FY 2009.

1 Fingerprinting fees included collections from taxicab, limousine and ambulance license applicants, who were all overcharged.

2 Subsequent to the issuance of the draft report, the Auditor received confirmation from the FBI that in FY 2008, the FBI charged MPD $17.25 per electronic fingerprint record instead of $22 as was contained in the draft report. This accounts for the revised amounts presented in this final report.
Dear Ms. Nichols:

I have received the draft report summarizing the results of the audit of the DC Taxicab Commission Fingerprinting Fund. The Economic Development and Regulation Cluster (EDRC) of the Office of the Chief Financial Officer provides financial management services to the DC Taxicab Commission. Our responses to the recommendations pertaining to financial management are set forth below.

Finding 1. $63,818 in fingerprinting fees collected in FYs 2005 and 2006 were not used for the purpose for which they were collected.

   Recommendation 1. DCTC transfer $48,000 in fingerprinting costs paid from the Taxicab Commission Fund in FYs 2005 and 2006 and $10,170 paid from the General Fund to the Fingerprinting Fund.

   Response: We disagree with the Auditor’s recommendation. Legislation authorizing expenditures from the Fingerprinting Fund, DC Code, Section 50-323(b), was established in FY 2007. There was no legislative authority to make expenditures from the fingerprinting fund in 2005 and 2006.

   Recommendation 2. DCTC ensure that, in future years, all fingerprinting costs are paid from the Fingerprinting Fund.

   Response: We agree with the Auditor’s recommendation.
Finding 2. In violation of DC Code, Section 50-323(b), $42,312 in revenue from fingerprinting fees deposited into the fingerprinting fund in FYs 2007 and 2008 were not used to obtain fingerprint records.

**Recommendation 1.** MPD provide DCTC a bill for fingerprinting costs to MPD incurred in fiscal years 2007 and 2008 to provide fingerprint records to DCTC. Upon review and verification of the amounts billed, DCTC should pay the costs form the Fingerprinting Fund.

**Response:** We agree with the Auditor's recommendation.

**Recommendation 2.** OFOS promptly transfer $42,312 to the Fingerprinting Fund for fingerprinting fees collecting.

**Response:** We agree with the Auditor's recommendation. Legislation established the fingerprinting fund as a nonlapsing fund. OFOS inadvertently transferred the fund balance to the General fund.


**Recommendation 2.** MPD refund DCTC $9,707, the total amount MPD overcharged DCTC for fingerprinting records in FY 2009.

**Response:** We disagree with the Auditor's recommendation. The Metropolitan Police Department (MPD) stated that the actual per applicant cost to provide fingerprinting services is approximately $46.81 (or higher) which is greater than the $41.50 each applicant currently pays. MPD will explore the possibility of raising the fee it charges so that their general fund budget allocation does not have to subsidize what is meant to be a self-funding.

Sincerely,

Cyril Byron, Jr.
Associate Chief Financial Officer.

cc: Leon Swain, Taxicab Commissioner
Martin Carmody, AFO MPD
Doris Benson, Budget Officer DCTC

10016
April 22, 2010

Deborah K. Nichols
District of Columbia Auditor
717 14th Street NW., Suite 900
Washington, D.C. 20005

Re: Comments on Draft Reports on D.C. Taxicab Commission’s Fingerprinting and Assessment/Commission Fund

Dear Ms. Nichols:

We are in receipt of the above-referenced draft report and dispute many of the conclusions. However, as I advised your staff, the D.C. Taxicab Commission has not been able to complete its comments on these reports by today’s deadline because of the need to obtain information from the Metropolitan Police Department (MPD) and the Office of the Chief Financial Officer. Also, the Commission’s General Counsel, who has been working on these comments, is on leave until April 29, 2010. Because we were not allowed an extension to file these comments, we have attached a draft response from MPD and reserve our right to supplement our comments by April 30, 2010.

Thank you for your consideration and cooperation in this matter.

Sincerely,

Leon J. Swain, Jr.
Chairperson

Attachment
April 15, 2010

Mr. Lawrence Perry
Deputy Auditor
Office of the District of Columbia Auditor
717 14th Street, NW Suite #204
Washington, DC 20005

Mr. Perry:

In response to the draft report entitled “Review of the D.C. Taxicab Commission’s Fingerprint Fund,” the DC Taxicab Commission provides the following responses:

FINDING

1. $63,818 IN FINGERPRINTING FEES COLLECTED IN FYs 2005 AND 2006 WERE NOT USED FOR THE PURPOSE FOR WHICH THEY WERE COLLECTED

RESPONSE: DCTC cannot dispute this finding as this fund management was managed by EDRC within OCFO. Decision to allow the funds to lapse and be deposited into the General Fund were well outside of the control of DCTC. As to recommendations, any decision to transfer funds from the General Fund to the Fingerprint Fund is outside of the control of DCTC. DCTC agrees with recommendation to ensure fingerprinting costs are paid from the Fingerprint Fund.

2. IN VIOLATION OF D.C. CODE, SECTION 50-323(b) $42,312 IN REVENUE FROM FINGERPRINTING FEES DEPOSITED INTO THE FINGERPRINTING FUND IN FYs 2007 AND 2008 WERE NOT USED TO OBTAIN FINGERPRINT RECORDS

RESPONSE: Awaiting response from OCFO/OFOS/EDRC

IN VIOLATION OF D.C. CODE SECTION 50-323(a), $42,312 IN FY 2007 AND 2008 FINGERPRINTING FUND REVENUE, LAPSED TO OR WAS TRANSFERRED TO THE GENERAL FUND AT THE END OF THE FISCAL YEAR
RESPONSE: DCTC cannot dispute this finding as this fund management was managed by OFOS. Decision to allow the funds to lapse and be deposited into the General Fund were well outside of the control of DCTC. Any decision to transfer funds from the General Fund to the Fingerprint Fund is outside of the control of DCTC.

3. IN FY 2009, MPD OVERCHARGED DCTC AND TAXICAB LICENSE APPLICANTS $9,707 FOR THE COST OF PRODUCING FINGERPRINTS

4. IN FYs 2005 THROUGH 2008, MPD APPLICANTS PAID $27,772 MORE IN FINGER PRINTING FEES THAN MPD'S COST OF PRODUCING FINGERPRINT RECORDS

RESPONSE: In response to Findings 4 and 5, please see attached response from MPD. As to recommendations, DCTC is currently reviewing the mechanism for the payment of fingerprint processing. Refunds are not an option.

5. THE NUMBER OF FINGERPRINT RECORDS APPLICANTS PAID FOR AT DCTC EXCEEDED THE NUMBER OF RECORDS PROVIDED TO DCTC BY MPD

RESPONSE: There are a number of reasons that could explain the difference between the number of applicants who paid and the number of prints provided by MPD, the most frequent is that often applicants start the process only to determine for themselves that they have "record" issues, or simply opt not to proceed for personal reasons. In any event these applicants do not come back to DCTC to report that they have opted not to proceed. DCTC was never asked by the auditor to address these differences. Further, there is no refund offered simply because an applicant changes direction. DCTC will institute a notice of no refunds.

6. IN FISCAL YEARS 2005, 2007 AND 2008 DCTC AND MPD DID NOT ESTABLISH AN MOU TO PROVIDE FINGER PRINT RECORDS TO DCTC

RESPONSE: Not disputed as it relates to FY 2005 and 2007. Yes there is a MOU for 2008. Agree with recommendation of future MOU thru OCP.

7. FINGER PRINT FEE COLLECTION PROCESS WAS DEFICIENT IN FISCAL YEARS 2005 THROUGH 2008, HOWEVER, SOME IMPROVEMENTS WERE MADE IN FISCAL YEAR 2009

RESPONSE: Agreed. DCTC has grown from lessons learned as noted in findings related to DCTC improvements. As to recommendation, DCTC does not accept cash and therefore no deposits are all checks and money orders. Administrative officer is always escorted by a uniformed hack inspector when making deposits at the bank that is across the street from agency.

8. DCTC's FY 2009 COLLECTION AND DEPOSIT PROCESSES
RESPONSE: This process has to be explained by the OCFO/OFOS/EDRC. We are awaiting a response. DCTC uses the policies and procedures established by OCFO/OFOS/EDRC. DCTC cannot have a different collection and deposit policy from OCFO.

I hope these responses have helped clear up some misunderstandings, acknowledge some historical deficiencies that have been resolved and expresses DCTC’s plan for improvement.

Respectfully submitted,

Leon J. Swan, Jr.
Chairperson
District of Commission Taxicab Commission
The Metropolitan Police Department (MPD) appreciates the analysis performed by the DC Auditor as it encouraged the Department to update the cost reimbursement justification. We have examined the actual costs and actual transaction counts for FY2009. The total net costs were $1,871,495. This amount was spent by MPD to process 34,837 checks of all types. The actual cost per fingerprint background check is therefore $22.56, not $6.50 as MPD previously maintained. We have attached a CFO$olve report for MPD's Records and Fingerprint Units FY2009 budget and actual expenditures.

As you can see the administrative cost was understated by $16.06. This more than compensates for erroneous FBI fee which was overstated by $10.75. MPD will correctly identify the cost components going prospectively on the DCTC Intra-District agreement and any similar agreements. As is shown by these actual costs and transaction counts, MPD charged DCTC less than the actual cost. In turn, the DCTC charged applicants less than the actual cost. Given this, no refund is necessary from MPD to DCTC nor from DCTC to applicants.

MPD will explore the possibility of raising the fee it charges so that the General Fund does not have to subsidize what is meant to be self-funding.

I reference an attachment and it is, well, attached.

mc

Martin Carmody
Chief Financial Officer
Metropolitan Police Department
Consolidated Forensics Lab
Washington DC
202.727.4317
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**Subtotal PS:**

$3,527,056.63 - $4,320,595.19 ($793,538.56)

**Subtotal NPS:**

$502,730.00 - $498,281.50 - $4,448.50
## AY09 Records and Fingerprinting Budget and Expenditures

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### FINGERPRINTING ANALYSIS TOTAL

**LOCAL FUND COMBINED TOTAL**

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**RECORDS BRANCH**

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**INTRA-DISTRICT TOTAL**

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