



**District of Columbia Agencies' Compliance  
with Fiscal Year 2014 Small Business  
Enterprise Expenditure Goals through the  
1<sup>st</sup> Quarter of Fiscal Year 2014**

May 14, 2014

**Audit Team:**

Laura Hopman, Assistant Deputy Auditor  
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A Report by the Office of the District of Columbia Auditor  
Yolanda Branche, District of Columbia Auditor

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

**Letter Report:** District of Columbia Agencies' Compliance with Fiscal Year 2014 Small Business Enterprise Expenditure Goals through the 1<sup>st</sup> Quarter of Fiscal Year 2014.

Dear Chairman Mendelson:

The Office of the District of Columbia Auditor (ODCA) examined and assessed District of Columbia government agencies' compliance with fiscal year (FY) 2014 Small Business Enterprise (SBE) expenditure goals through the 1<sup>st</sup> quarter of FY 2014 (October 1, 2013 through December 31, 2013).<sup>1</sup>

### **Objectives, Scope and Methodology**

The objectives of this examination were to:

1. District agencies' FY 2014 SBE expenditures through the 1<sup>st</sup> quarter of FY 2014; and
2. District agencies' compliance with SBE goal establishment and expenditure reporting requirements.<sup>2</sup>

The examination covered the period October 1, 2013 through December 31, 2013. We did not conduct the examination as an audit as defined by the Government Accountability Office's Government Auditing Standards.

In conducting this examination, we reviewed 82 agencies, offices or programs<sup>3</sup> that the Department of Small and Local Business Development (DSLBD) determined were required to (1) procure 50 percent of their expendable budget for goods and services from SBEs each fiscal year and (2) submit quarterly SBE expenditure reports, as well as an annual report, to DSLBD and ODCA. We reviewed appropriated budgets, expendable budgets, and reported SBE goals for each agency. We also verified vendors in DSLBD's CBE Online System and reviewed DSLBD's QuickBase data tracking system.

For 77 of the 82 agencies, we reviewed their SBE expenditures using the District's System of Accounting and Reporting (SOAR) and the Office of Contracting and Procurement's Purchase Card (P-Card) data. Five of the 82 agencies do not record expenditures in SOAR, using financial systems independent of SOAR to record their expenditures. As a result, no quarterly

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<sup>1</sup> See D.C. Official Code § 2-218.41.

<sup>2</sup> See D.C. Official Code §2-218.53(a) and (b).

<sup>3</sup> DSLBD QuickBase Data Tracking System, as of April 30, 2014.

expenditures could be retrieved from SOAR for these five agencies. Therefore, we were not able to independently verify the submitted expenditure data for the five agencies. The five agencies are listed below:

1. Events DC
2. Housing Finance Agency
3. D.C. Public Charter School Board
4. D.C. Retirement Board
5. The University of the District of Columbia

## Background

The Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005 (the Act), as amended, states that “it shall be the goal and responsibility of the Department [of Small and Local Business Development] to stimulate and foster the economic growth and development of businesses based in and serving the District of Columbia, particularly certified business enterprises, with the intended goals of:

- (A) Stimulating and expanding the local tax base of the District of Columbia;
- (B) Increasing the number of viable employment opportunities for District residents; and
- (C) Extending economic prosperity to local business owners, their employees, and the communities they serve.”

The Act tasks DSLBD with providing “advocacy, business development programs, and technical assistance offerings” that will “maximize opportunities for certified business enterprises to participate in:

- (A) The District's contracting and procurement process;
- (B) The District's economic development activities; and
- (C) Federal and private sector business opportunities that occur in the District of Columbia.”<sup>4</sup>

The Act also establishes the following categories of businesses: Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs).

The Act requires each District agency to contract 50 percent of the dollar volume of its goods and services to SBEs each fiscal year. Additionally, it requires agencies to submit quarterly SBE expenditure reports to DSLBD and ODCA. The Act contains no expenditure requirements for LBEs, DBEs, DZEs, ROBs, LRBs, LMEs, or VOBs.

To establish FY 2014 SBE goals, DSLBD required each agency to access QuickBase, DSLBD's electronic database containing all budget, SBE goal, and agency-reported SBE expenditure data. DSLBD asked each agency to document, as an exclusion in QuickBase, the items in their appropriated budget that the agency could not reasonably be expected to obtain from SBEs. Upon DSLBD's approval, the QuickBase system subtracted the exclusions from the agency's appropriated budget to determine the agency's expendable budget. To determine the SBE goal, the QuickBase system multiplied the expendable budget by 50 percent.

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<sup>4</sup> See D.C. Official Code §2-218.13(a).

## Results of the Auditor's Examination

According to DSLBD's QuickBase database as of April 30, 2014, the 82 agencies we assessed had a total FY 2014 reported appropriated budget of \$10,305,058,337 and a total reported expendable budget for goods and services of \$1,557,384,059. Based on the expendable budget of \$1,557,384,059, the FY 2014 SBE expenditure goal for the 82 agencies was \$778,692,040.<sup>5</sup>

The 82 agencies' FY 2014 reported appropriated and expendable budgets and reported SBE goals are listed in Appendix I.

### 1<sup>st</sup> Quarter Results

We found that the 82 agencies, as a whole, spent a total of \$15,898,854 with SBEs through the 1<sup>st</sup> quarter of FY 2014 or two percent towards the \$778,692,040 total FY 2014 SBE expenditure goal for all of the 82 agencies. The FY 2014 1<sup>st</sup> quarter SBE expenditures for each of the 82 agencies are listed in Appendix I.

Total FY 2014 expenditures of the 82 agencies through the 1<sup>st</sup> quarter of FY 2014 on Local Business Enterprises, Small Business Enterprises, Disadvantaged Business Enterprises, Local Business Enterprises with Principle Offices Located in an Enterprise Zone, Resident-Owned Businesses, Longtime Resident Businesses, Local Manufacturing Enterprises, and Veteran Owned Businesses are presented in Appendix II.

According to DSLBD's QuickBase database, as of April 30, 2014, 13 agencies did not submit the required quarterly expenditure report for the 1<sup>st</sup> quarter of FY 2014. It is important to note that DSLBD has only recently determined that FY 2014 SBE expenditures should be monitored for nine of the 13 agencies. All agencies that failed to submit the required expenditure report for the 1<sup>st</sup> quarter of FY 2014 are listed in Appendix III.

Two of the 13 agencies that did not submit the required quarterly expenditure report for the 1<sup>st</sup> quarter of FY 2014 (the Housing Finance Agency and the D.C. Public Charter School Board) do not report expenditures through SOAR, leaving the expenditures toward their combined SBE expenditure goal of \$4,966,537 unexamined by either the Auditor or DSLBD. As a result, there is an incomplete presentation of the District's overall SBE goal attainment.

## Recommendations

Within 30 days of the release of this report:

1. DSLBD should notify (1) the Chairman of the Council Committee responsible for providing oversight of the non-compliant agency, (2) the Chairman of the Council Committee on Business, Consumer and Regulatory Affairs, and (3) the Mayor that the 13 agencies listed in this report did not submit the required expenditure report for the 1<sup>st</sup> quarter of FY 2014.

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<sup>5</sup> All numbers are rounded to the nearest dollar.

2. DSLBD should review the status of the two agencies that did not submit expenditure reports and do not record expenditures in SOAR to determine FY 2014 SBE expenditures. DSLBD should also develop and implement an accurate method to capture expenditures of the five agencies that do not record expenditures in SOAR.

## Conclusion

Based on our examination, we found that 82 agencies collectively spent \$15,898,854 with SBEs through the 1<sup>st</sup> quarter of FY 2014 or two percent of the cumulative reported SBE goal of \$778,692,040.

Sincerely,

*Yolanda Branche, Deputy Auditor*  
*for:*

Yolanda Branche  
District of Columbia Auditor

## **Appendices**



**Appendix I**Fiscal Year 2014 1<sup>st</sup> Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 <sup>st</sup> Quarter SBE Expenditures	% of SBE Goal Achieved
1	Administrative Hearings, Office of	\$9,517,000	\$560,606	\$280,303	\$29,863	11%
2	Advisory Neighborhood Commissions, Office of	\$902,000	\$902,000	\$451,000	\$0	0%
3	Aging, Office on	\$35,006,000	\$2,277,461	\$1,138,731	\$14,217	1%
4	Alcoholic Beverage Regulation Administration	\$7,565,000	\$314,018	\$157,009	\$25,811	16%
5	Arts and Humanities, Commission on	\$13,253,000	\$502,825	\$251,412	\$39,466	16%
6	Asian and Pacific Islander Affairs, Office on	\$1,070,182	\$112,270	\$56,135	\$2,528	5%
7	Attorney General for the District of Columbia, Office of the	\$101,248,000	\$1,452,487	\$726,244	\$90,908	13%
8	Auditor, Office of the D.C.	\$4,276,000	\$40,277	\$20,139	\$0	0%
9	Behavioral Health, Department of	\$240,593,000	\$95,681,456	\$47,840,728	\$601,317	1%
10	Cable Television, Office of	\$8,464,000	\$372,801	\$186,401	\$0	0%
11	Campaign Finance, Office of	\$2,629,000	\$99,000	\$49,500	\$0	0%
12	Captive Insurance Agency	\$1,802,000	\$9,929	\$4,965	\$0	0%
13	Chief Financial Officer, Office of the	\$145,780,000	\$21,724,857	\$10,862,429	\$1,411,190	13%
14	Chief Medical Examiner, Office of the	\$8,790,000	\$607,000	\$303,500	\$64,654	21%
15	Chief Technology Officer, Office of the	\$108,865,000	\$50,441,289	\$25,220,645	\$552,250	2%

## Appendix I

Fiscal Year 2014 1<sup>st</sup> Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 <sup>st</sup> Quarter SBE Expenditures	% of SBE Goal Achieved
16	Child and Family Services Agency	\$237,644,000	\$489,475	\$244,738	\$61,552	25%
17	City Administrator, Office of the	\$5,023,000	\$39,198	\$19,599	\$1,073	5%
18	Consumer & Regulatory Affairs, Department of	\$40,946,000	\$7,860,032	\$3,930,016	\$439,213	11%
19	Contract Appeals Board	\$1,059,000	\$11,616	\$5,808	\$0	0%
20	Contracting and Procurement, Office of	\$11,731,000	\$820,774	\$410,387	\$33,672	8%
21	Corrections, Department of	\$151,454,000	\$17,903,165	\$8,951,583	\$284,836	3%
22	Disability Rights, Office of	\$1,842,000	\$44,107	\$22,053	\$0	0%
23	Disability Services, Department on	\$95,596,000	\$346,803	\$173,402	\$138,349	80%
24	Education, Deputy Mayor for	\$7,826,000	\$386,567	\$193,284	\$0	0%
25	Elections, Board of	\$6,615,000	\$510,175	\$255,088	\$40,389	16%
26	Employee Appeals, Office of	\$1,480,000	\$1,480,000	\$740,000	\$4,324	1%
27	Employees' Compensation Fund	\$20,021,000	\$99,588	\$49,794	\$43,551	87%
28	Employment Services, Department of	\$156,412,000	\$16,097,354	\$8,048,677	\$73,824	1%
29	Environment, District Department of the	\$102,946,000	\$84,977	\$42,488	\$33,834	80%
30	Ethics and Government Accountability, D.C. Board of	\$1,315,000	\$46,401	\$23,201	\$718	3%

## Appendix I

### Fiscal Year 2014 1<sup>st</sup> Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 <sup>st</sup> Quarter SBE Expenditures	% of SBE Goal Achieved
31	Events DC <sup>6</sup>	\$114,585,000	\$27,895,647	\$13,947,824	\$1,979,892	14%
32	Finance and Resource Management, Office of	\$33,591,000	\$117,846	\$58,923	\$3,182	5%
33	Fire and Emergency Medical Services Department	\$227,228,000	\$13,692,856	\$6,846,428	\$252,644	4%
34	Forensic Sciences, Department of	\$13,268,000	\$1,194,884	\$597,442	\$0	0%
35	General Services, Department of	\$414,605,000	\$106,929,575	\$53,464,788	\$1,763,237	3%
36	Health and Human Services, Deputy Mayor for	\$1,945,000	\$178,382	\$89,191	\$0	0%
37	Health Benefit Exchange Authority, D.C.	\$66,140,000	\$66,140,000	\$33,070,000	\$563,360	2%
38	Health Care Finance, Department of	\$2,759,465,000	\$101,866,379	\$50,933,189	\$47,532	0%
39	Health, Department of	\$264,983,000	\$2,505,516	\$1,252,758	\$159,929	13%
40	Homeland Security and Emergency Management Agency	\$100,269,000	\$6,458,156	\$3,229,078	\$119,638	4%
41	Housing Finance Agency <sup>7</sup>	\$9,689,000	\$9,689,000	\$4,844,500	\$0	0%
42	Housing and Community Development, Department of	\$207,703,000	\$207,703,000	\$103,851,500	\$29,890	0%
43	Human Resources, D.C. Department of	\$11,724,000	\$1,443,805	\$721,902	\$306,095	42%

<sup>6</sup> Events DC has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for Events DC.

<sup>7</sup> The Housing Finance Agency has independent procurement authority and does not record expenditures in SOAR. The Housing Finance Agency did not submit FY 2014 expenditure reports for quarter 1. Therefore, we were not able to obtain expenditure data for the Housing Finance Agency.

**Appendix I**Fiscal Year 2014 1<sup>st</sup> Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 <sup>st</sup> Quarter SBE Expenditures	% of SBE Goal Achieved
44	Human Rights, Office of	\$2,902,000	\$147,948	\$73,974	\$10,245	14%
45	Human Services, Department of	\$396,669,000	\$6,658,750	\$3,329,375	\$71,414	2%
46	Inspector General, Office of the	\$15,948,000	\$92,973	\$46,487	\$20,055	43%
47	Insurance, Securities and Banking, Department of	\$21,662,000	\$819,797	\$409,899	\$24,712	6%
48	Latino Affairs, Office on	\$2,895,000	\$303,884	\$151,942	\$7,332	5%
49	Lottery & Charitable Games Control Board, D.C.	\$253,000,000	\$10,012,911	\$5,006,456	\$563,069	11%
50	Mayor, Executive Office of the	\$12,100,000	\$542,346	\$271,173	\$26,873	10%
51	Metropolitan Police Department	\$526,978,000	\$4,553,876	\$2,276,938	\$659,348	29%
52	Motion Picture and Television Development, Office of	\$5,177,155	\$773,548	\$386,774	\$4,180	1%
53	Motor Vehicles, Department of	\$42,825,000	\$1,112,926	\$556,463	\$50,022	9%
54	National Guard, D.C.	\$10,690,000	\$892,394	\$446,197	\$0	0%
55	Not-for-Profit Hospital Corporation (United Medical Center)	\$110,000	\$110,000	\$55,000	\$0	0%
56	Parks and Recreation, Department of	\$90,816,000	\$2,534,727	\$1,267,363	\$3,000	0%
57	People's Counsel, Office of the	\$6,566,000	\$744,701	\$372,350	\$20,858	6%
58	Planning and Economic Development, Office of the Deputy Mayor for	\$166,567,000	\$943,770	\$471,885	\$120,415	26%

## Appendix I

### Fiscal Year 2014 1<sup>st</sup> Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 <sup>st</sup> Quarter SBE Expenditures	% of SBE Goal Achieved
59	Planning, Office of	\$14,465,000	\$1,183,283	\$591,641	\$13,075	2%
60	Police Complaints, Office of	\$2,110,000	\$34,646	\$17,323	\$0	0%
61	Public Charter School Board, District of Columbia <sup>8</sup>	\$4,209,000	\$244,074	\$122,037	\$0	0%
62	Public Employee Relations Board	\$1,162,000	\$1,162,000	\$581,000	\$1,207	0%
63	Public Library, District of Columbia	\$66,430,000	\$15,016,679	\$7,508,339	\$222,302	3%
64	Public Safety and Justice, Office of the Deputy Mayor for	\$25,501,000	\$10,367,567	\$5,183,784	\$1,329	0%
65	Public Schools, D.C.	\$1,285,573,000	\$9,450,002	\$4,725,001	\$2,491,339	53%
66	Public Service Commission	\$11,951,000	\$692,023	\$346,012	\$55,795	16%
67	Public Works, Department of	\$149,949,000	\$37,929,586	\$18,964,793	\$1,044,534	6%
68	Real Property Tax Appeals Commission	\$1,684,000	\$1,684,000	\$842,000	\$1,611	0%
69	Retirement Board, D.C. <sup>9</sup>	\$30,338,000	\$796,695	\$398,348	\$71,573	18%
70	Risk Management, D.C. Office of	\$2,946,000	\$23,789	\$11,895	\$0	0%

<sup>8</sup> The District of Columbia Public Charter School Board has independent procurement authority and does not record expenditures in SOAR. The District of Columbia Public Charter School Board did not submit FY 2014 expenditure reports for quarter 1. Therefore, we were not able to obtain expenditure data for the District of Columbia Public Charter School Board.

<sup>9</sup> The D.C. Retirement Board has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the D.C. Retirement Board.

## Appendix I

Fiscal Year 2014 1<sup>st</sup> Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 <sup>st</sup> Quarter SBE Expenditures	% of SBE Goal Achieved
71	Secretary, Office of the	\$7,266,000	\$4,151,422	\$2,075,711	\$14,365	1%
72	Small and Local Business Development, Department of	\$8,155,000	\$74,321	\$37,161	\$5,170	14%
73	Special Education Transportation	\$94,029,000	\$22,219,462	\$11,109,731	\$22,036	0%
74	State Superintendent of Education, Office of the	\$438,685,000	\$401,443,193	\$200,721,597	\$443,357	0%
75	Taxicab Commission, D.C.	\$4,200,000	\$4,200,000	\$2,100,000	\$22,905	1%
76	Tenant Advocate, Office of the	\$2,132,000	\$92,528	\$46,264	\$0	0%
77	Transportation, Department of	\$497,702,000	\$169,450,349	\$84,725,175	\$34,083	0%
78	Unified Communications, Office of	\$75,014,000	\$9,896,085	\$4,948,042	\$36,088	1%
79	University of the District of Columbia <sup>10</sup>	\$159,343,000	\$66,870,000	\$33,435,000	\$315,129	1%
80	Veterans' Affairs, Office of	\$391,000	\$13,465	\$6,733	\$0	0%
81	Youth Rehabilitation Services, Department of	\$107,226,000	\$2,651,231	\$1,325,616	\$265,701	20%
82	Zoning, Office of	\$2,827,000	\$359,557	\$179,779	\$42,794	24%
	<b>TOTAL</b>	<b>\$10,305,058,337</b>	<b>\$1,557,384,059</b>	<b>\$778,692,040</b>	<b>\$15,898,854</b>	<b>2%</b>

<sup>10</sup> The University of the District of Columbia has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the University of the District of Columbia.

**Appendix I**

Fiscal Year 2014 1<sup>st</sup> Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

**SOURCE: QuickBase data as of April 30, 2014. SOAR, P-Card, and CBE Online data as of February 4, 2014. All numbers are rounded to the nearest dollar.**

## Appendix II

Fiscal Year 2014 1<sup>st</sup> Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
1	Administrative Hearings, Office of	\$29,863	\$29,863	\$9,882	\$29,863	\$14,502	\$19,981	\$0	\$0
2	Advisory Neighborhood Commissions, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Aging, Office on	\$14,217	\$14,217	\$1,660	\$1,660	\$10,264	\$12,557	\$0	\$0
4	Alcoholic Beverage Regulation Administration	\$25,811	\$25,811	\$0	\$25,811	\$22,153	\$25,811	\$0	\$0
5	Arts and Humanities, Commission on	\$39,466	\$39,466	\$0	\$39,466	\$870	\$38,596	\$0	\$0
6	Asian and Pacific Islander Affairs, Office on	\$2,528	\$2,528	\$2,528	\$2,528	\$1,060	\$0	\$0	\$0
7	Attorney General for the District of Columbia, Office of the	\$95,847	\$90,908	\$71,172	\$22,097	\$8,353	\$14,284	\$0	\$1,784
8	Auditor, Office of the D.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Behavioral Health, Department of	\$601,457	\$601,317	\$72,747	\$189,878	\$119,496	\$106,576	\$0	\$0
10	Cable Television, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Campaign Finance, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Captive Insurance Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Chief Financial Officer, Office of the	\$1,576,856	\$1,411,190	\$911,878	\$995,008	\$730,429	\$108,072	\$0	\$0
14	Chief Medical Examiner, Office of the	\$64,654	\$64,654	\$45,064	\$64,654	\$15,327	\$48,533	\$0	\$0



## Appendix II

Fiscal Year 2014 1<sup>st</sup> Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
15	Chief Technology Officer, Office of the	\$4,175,819	\$552,250	\$512,823	\$3,635,218	\$541,970	\$39,427	\$0	\$29,147
16	Child and Family Services Agency	\$61,552	\$61,552	\$24,050	\$28,279	\$16,723	\$15,982	\$0	\$5,126
17	City Administrator, Office of the	\$1,073	\$1,073	\$0	\$1,015	\$0	\$1,073	\$0	\$0
18	Consumer & Regulatory Affairs, Department of	\$439,213	\$439,213	\$384,636	\$419,041	\$370,321	\$377,720	\$0	\$0
19	Contract Appeals Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Contracting and Procurement, Office of	\$33,672	\$33,672	\$28,600	\$16,885	\$24,709	\$4,782	\$0	\$0
21	Corrections, Department of	\$284,836	\$284,836	\$93,001	\$194,793	\$196,968	\$113,465	\$0	\$0
22	Disability Rights, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Disability Services, Department on	\$155,339	\$138,349	\$50,125	\$72,898	\$131,152	\$1,697	\$0	\$81,027
24	Education, Deputy Mayor for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Elections, Board of	\$40,389	\$40,389	\$36,928	\$3,461	\$40,389	\$3,461	\$0	\$0
26	Employee Appeals, Office of	\$4,324	\$4,324	\$0	\$90	\$90	\$1,011	\$0	\$0
27	Employees' Compensation Fund	\$43,551	\$43,551	\$0	\$22,635	\$43,551	\$0	\$0	\$0
28	Employment Services, Department of	\$345,988	\$73,824	\$16,393	\$292,987	\$17,979	\$28,195	\$0	\$35,033

## Appendix II

Fiscal Year 2014 1<sup>st</sup> Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
29	Environment, District Department of the	\$97,453	\$33,834	\$4,925	\$81,838	\$6,383	\$14,156	\$0	\$0
30	Ethics and Government Accountability, D.C. Board of	\$718	\$718	\$0	\$0	\$0	\$0	\$0	\$718
31	Events DC <sup>11</sup>	\$1,980,034	\$1,979,892	\$1,199,855	\$1,026,330	\$277,982	\$86,601	\$0	\$0
32	Finance and Resource Management, Office of	\$3,182	\$3,182	\$0	\$0	\$0	\$3,182	\$0	\$0
33	Fire and Emergency Medical Services Department	\$252,644	\$252,644	\$94,256	\$240,439	\$74,005	\$48,645	\$0	\$38,320
34	Forensic Sciences, Department of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	General Services, Department of	\$2,161,984	\$1,763,237	\$1,371,621	\$1,616,035	\$756,412	\$805,868	\$0	\$45,671
36	Health and Human Services, Deputy Mayor for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	Health Benefit Exchange Authority, D.C.	\$731,709	\$563,360	\$553,638	\$721,987	\$468,932	\$5,077	\$0	\$0
38	Health Care Finance, Department of	\$245,229	\$47,532	\$47,532	\$204,677	\$37,520	\$0	\$0	\$0
39	Health, Department of	\$268,520	\$159,929	\$40,001	\$205,894	\$65,544	\$81,581	\$0	\$0

<sup>11</sup> Events DC has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for Events DC.

## Appendix II

Fiscal Year 2014 1<sup>st</sup> Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
40	Homeland Security and Emergency Management Agency	\$307,043	\$119,638	\$106,185	\$305,683	\$106,185	\$13,453	\$0	\$4,664
41	Housing Finance Agency <sup>12</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Housing and Community Development, Department of	\$29,890	\$29,890	\$14,452	\$21,548	\$10,930	\$15,438	\$0	\$0
43	Human Resources, D.C. Department of	\$306,095	\$306,095	\$234,814	\$299,461	\$34,500	\$10,461	\$0	\$0
44	Human Rights, Office of	\$10,245	\$10,245	\$8,487	\$1,720	\$8,729	\$9,493	\$0	\$0
45	Human Services, Department of	\$71,414	\$71,414	\$2,950	\$45,092	\$0	\$61,425	\$0	\$0
46	Inspector General, Office of the	\$20,055	\$20,055	\$14,127	\$18,530	\$2,272	\$5,928	\$0	\$0
47	Insurance, Securities and Banking, Department of	\$24,712	\$24,712	\$22,946	\$21,412	\$20,331	\$4,120	\$0	\$0
48	Latino Affairs, Office on	\$7,332	\$7,332	\$7,332	\$7,332	\$7,332	\$0	\$0	\$0
49	Lottery & Charitable Games Control Board, D.C.	\$645,418	\$563,069	\$40,888	\$83,401	\$515	\$562,554	\$0	\$0
50	Mayor, Executive Office of the	\$26,873	\$26,873	\$1,900	\$21,777	\$1,900	\$23,500	\$0	\$0
51	Metropolitan Police Department	\$1,399,513	\$659,348	\$82,922	\$1,378,700	\$88,049	\$45,312	\$0	\$2,413

<sup>12</sup> The Housing Finance Agency has independent procurement authority and does not record expenditures in SOAR. The Housing Finance Agency did not submit FY 2014 expenditure reports for quarter 1. Therefore, we were not able to obtain expenditure data for the Housing Finance Agency.

## Appendix II

Fiscal Year 2014 1<sup>st</sup> Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
52	Motion Picture and Television Development, Office of	\$4,180	\$4,180	\$0	\$54	\$4,180	\$0	\$0	\$4,126
53	Motor Vehicles, Department of	\$50,022	\$50,022	\$22,251	\$20,757	\$45,921	\$3,344	\$0	\$0
54	National Guard, D.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Not-for-Profit Hospital Corporation (United Medical Center)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Parks and Recreation, Department of	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0	\$0	\$0
57	People's Counsel, Office of the	\$20,858	\$20,858	\$5,597	\$18,812	\$8,801	\$9,526	\$0	\$0
58	Planning and Economic Development, Office of the Deputy Mayor for	\$142,093	\$120,415	\$89,516	\$129,580	\$76,720	\$16,675	\$0	\$0
59	Planning, Office of	\$13,075	\$13,075	\$0	\$7,550	\$0	\$7,550	\$0	\$5,525
60	Police Complaints, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Public Charter School Board, District of Columbia <sup>13</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	Public Employee Relations Board	\$1,207	\$1,207	\$0	\$72	\$72	\$16	\$0	\$1,119

<sup>13</sup> The District of Columbia Public Charter School Board has independent procurement authority and does not record expenditures in SOAR. The District of Columbia Public Charter School Board did not submit FY 2014 expenditure reports for quarter 1. Therefore, we were not able to obtain expenditure data for the District of Columbia Public Charter School Board.

## Appendix II

Fiscal Year 2014 1<sup>st</sup> Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
63	Public Library, District of Columbia	\$222,302	\$222,302	\$209,632	\$213,817	\$200,133	\$214,024	\$0	\$0
64	Public Safety and Justice, Office of the Deputy Mayor for	\$1,329	\$1,329	\$1,329	\$1,329	\$0	\$0	\$0	\$0
65	Public Schools, D.C.	\$2,491,339	\$2,491,339	\$1,968,149	\$1,288,522	\$326,829	\$500,875	\$0	\$4,100
66	Public Service Commission	\$55,795	\$55,795	\$0	\$55,795	\$45,658	\$10,137	\$0	\$0
67	Public Works, Department of	\$1,055,416	\$1,044,534	\$511,655	\$1,008,042	\$264,088	\$711,560	\$0	\$0
68	Real Property Tax Appeals Commission	\$1,611	\$1,611	\$0	\$1,150	\$1,150	\$461	\$0	\$0
69	Retirement Board, D.C. <sup>14</sup>	\$71,573	\$71,573	\$46,480	\$10,410	\$62,734	\$10,410	\$0	\$14,683
70	Risk Management, D.C. Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	Secretary, Office of the	\$14,365	\$14,365	\$0	\$0	\$0	\$4,543	\$0	\$0
72	Small and Local Business Development, Department of	\$5,170	\$5,170	\$0	\$0	\$527	\$5,170	\$0	\$0
73	Special Education Transportation	\$49,578	\$22,036	\$6,190	\$22,036	\$0	\$15,398	\$0	\$0
74	State Superintendent of Education, Office of the	\$818,313	\$443,357	\$413,020	\$402,199	\$213,133	\$228,076	\$0	\$0

<sup>14</sup> The D.C. Retirement Board has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the D.C. Retirement Board.

## Appendix II

Fiscal Year 2014 1<sup>st</sup> Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
75	Taxicab Commission, D.C.	\$22,905	\$22,905	\$22,545	\$22,905	\$1,745	\$360	\$0	\$0
76	Tenant Advocate, Office of the	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Transportation, Department of	\$74,884	\$34,083	\$17,964	\$71,130	\$4,624	\$9,735	\$0	\$0
78	Unified Communications, Office of	\$469,898	\$36,088	\$32,361	\$437,742	\$32,361	\$3,042	\$0	\$0
79	University of the District of Columbia <sup>15</sup>	\$315,599	\$315,129	\$126,740	\$261,414	\$175,695	\$38,642	\$0	\$35,877
80	Veterans' Affairs, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Youth Rehabilitation Services, Department of	\$265,701	\$265,701	\$164,672	\$200,667	\$64,535	\$70,854	\$0	\$838
82	Zoning, Office of	\$49,660	\$42,794	\$750	\$49,245	\$41,273	\$40,203	\$0	\$0
	<b>TOTAL</b>	<b>\$22,846,391</b>	<b>\$15,898,854</b>	<b>\$9,752,169</b>	<b>\$16,586,351</b>	<b>\$5,844,006</b>	<b>\$4,658,618</b>	<b>\$0</b>	<b>\$310,171</b>

SOURCE: SOAR, P-Card, and CBE Online data as of February 4, 2014. All numbers are rounded to the nearest dollar.

<sup>15</sup> The University of the District of Columbia has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the University of the District of Columbia.

### Appendix III

#### Agencies That Failed to Submit 1<sup>st</sup> Quarter FY 2014 Expenditure Reports, as of April 30, 2014

	Agency	1 <sup>st</sup> Quarter Report Received
1	Advisory Neighborhood Commissions, Office of <sup>16</sup>	No
2	Disability Rights, Office of <sup>17</sup>	No
3	Public Charter School Board, District of Columbia <sup>18</sup>	No
4	Employee Appeals, Office of <sup>19</sup>	No
5	Education, Deputy Mayor for	No
6	Forensic Sciences, Department of	No
7	Health and Human Services, Deputy Mayor for	No
8	Health Benefit Exchange Authority, D.C. <sup>20</sup>	No
9	Housing Finance Agency <sup>21</sup>	No
10	Not-for-Profit Hospital Corporation (United Medical Center) <sup>22</sup>	No
11	Public Employee Relations Board <sup>23</sup>	No
12	Real Property Tax Appeals Commission <sup>24</sup>	No
13	Special Education Transportation	No

<sup>16</sup> DSLBD determined on April 7, 2014 that the FY 2014 SBE expenditures of the Office of Advisory Neighborhood Commissions should be monitored.

<sup>17</sup> DSLBD determined on April 7, 2014 that the SBE expenditures of the Office of Disability Rights should be monitored.

<sup>18</sup> DSLBD determined on April 7, 2014 that the SBE expenditures of the District of Columbia Public Charter School Board should be monitored.

<sup>19</sup> DSLBD determined on April 7, 2014 that the SBE expenditures of the Office of Employee Appeals should be monitored.

<sup>20</sup> DSLBD determined on April 7, 2014 that the SBE expenditures of the D.C. Health Benefit Exchange Authority should be monitored.

<sup>21</sup> DSLBD determined on April 7, 2014 that the SBE expenditures of the Housing Finance Agency should be monitored.

<sup>22</sup> DSLBD determined on April 7, 2014 that the SBE expenditures of the Not-for-Profit Hospital Corporation should be monitored.

<sup>23</sup> DSLBD determined on April 7, 2014 that the SBE expenditures of the Public Employee Relations Board should be monitored.

<sup>24</sup> DSLBD determined on April 25, 2014 that the SBE expenditures of the Real Property Tax Appeals Commission should be monitored.