



**District of Columbia Agencies’
Compliance with Fiscal Year 2013
Small Business Enterprise Expenditure
Goals through the 3rd Quarter of Fiscal
Year 2013**

September 26, 2013

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



Office of the District of Columbia Auditor

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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 2013 Small Business Enterprise Expenditure Goals through the 3rd Quarter of Fiscal Year 2013.

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) 2013 Small Business Enterprise (SBE) expenditure goals through the 3rd quarter of FY 2013 (October 1, 2012 through June 30, 2013).¹

Objectives, Scope and Methodology

The objectives of this examination were to determine:

1. District agencies' FY 2013 SBE expenditures through the 3rd quarter of FY 2013; and
2. District agencies' compliance with SBE goal establishment and expenditure reporting requirements.²

The examination covered the period October 1, 2012 through June 30, 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 80 agencies, offices or programs³ 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

¹ See D.C. Official Code § 2-218.41.

² See D.C. Official Code §2-218.53(a) and (b).

³ DSLBD QuickBase Data Tracking System, as of August 29, 2013.

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 74 of the 80 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. Six of the 80 agencies do not record expenditures in SOAR, using financial systems independent of SOAR to record their expenditures. As a result, no quarterly expenditures could be retrieved from SOAR for these six agencies. Therefore, we were not able to independently verify the submitted expenditure data for the six agencies. The six agencies are listed below:

1. Events DC
2. Housing Finance Agency
3. D.C. Public Charter School Board
4. D.C. Public Charter Schools
5. D.C. Retirement Board
6. 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.”⁴

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 2013 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 50percent.

⁴ See D.C. Official Code §2-218.13(a).

Results of the Auditor's Examination

According to DSLBD's QuickBase database as of August 8, 2013, the 80 agencies we assessed had a total FY 2013 reported appropriated budget of \$9,968,306,819 and a total reported expendable budget for goods and services of \$1,228,129,315. Based on the expendable budget of \$1,228,129,315 the FY 2013 SBE expenditure goal for the 80 agencies was \$614,064,658.⁵

Eight of the 80 agencies had not properly documented exclusions to their appropriated budget that the agency could not reasonably be expected to obtain from SBEs. Therefore, DSLBD calculated the SBE goals of the following eight agencies by multiplying their entire appropriated budget by 50 percent:

1. Office of Advisory Neighborhood Commissions
2. Office of the Chief Medical Examiner
3. Office of Employee Appeals
4. Board of Ethics and Government Accountability
5. Housing Finance Agency
6. D.C. Public Charter Schools
7. Public Employee Relations Board
8. Board of Real Property Assessments and Appeals

The 80 agencies' FY 2013 reported appropriated and expendable budgets and reported SBE goals are listed in Appendix I.

3rd Quarter Results

We found that the 80 agencies, as a whole, spent a total of \$93,118,744 with SBEs through the 3rd quarter of FY 2013 or 15 percent towards the \$614,064,658 total FY 2013 SBE expenditure goal for all of the 80 agencies. The FY 2013 3rd quarter SBE expenditures for each of the 80 agencies are listed in Appendix I.

Total FY 2013 expenditures of the 80 agencies through the 3rd quarter of FY 2013 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 September 19, 2013, 15 agencies did not submit the required quarterly expenditure report for the 3rd quarter of FY 2013. All agencies that failed to submit the required expenditure report for the 1st, 2nd and 3rd quarters of FY 2013 are listed in Appendix III.

⁵ This report reflects all changes to appropriated and expendable budgets, as well as SBE expenditure goals, as of August 8, 2013.

Three of the 15 agencies that did not submit the required quarterly expenditure report for the 3rd quarter of FY 2013 (the Housing Finance Agency, the D.C. Public Charter School Board, and D.C. Public Charter Schools) do not report expenditures through SOAR, leaving the expenditures toward their combined SBE expenditure goal of \$275,501,113 unexamined by either the Auditor or DSLBD. As a result, there is an incomplete presentation of the District's overall SBE goal attainment.

Of the 80 agencies, 12 agencies met or exceeded their reported annual FY 2013 SBE expenditure goals by the end of the 3rd quarter of FY 2013, raising questions about the validity of the reported expendable budgets of the agencies. The 12 agencies that exceeded their FY 2013 expenditure goal by the end of the 3rd quarter are presented in Figure 1.

Figure 1
Agencies that Exceeded their FY 2013 SBE Expenditure Goal by the 3rd Quarter

	Agency	1 st , 2 nd and 3 rd Quarter SBE Expenditures	Reported SBE Goal	% of SBE Goal Achieved
1	Auditor, Office of the D.C.	\$28,228	\$15,009	188%
2	Child and Family Services Agency	\$676,449	\$209,529	323%
3	Contracting and Procurement, Office of	\$254,986	\$203,516	125%
4	Disability Services, Department on	\$505,943	\$148,511	341%
5	Elections, Board of	\$477,736	\$321,502	149%
6	Employees' Compensation Fund	\$100,000	\$50,089	200%
7	Employment Services, Department of	\$497,780	\$83,823	594%
8	Health and Human Services, Deputy Mayor for	\$47,875	\$10,746	446%
9	Human Resources, D.C. Department of	\$843,863	\$90,280	935%
10	Motor Vehicles, Department of	\$668,665	\$234,268	285%
11	Public Schools, D.C.	\$4,669,180	\$1,136,937	411%
12	Special Education Transportation	\$372,206	\$249,863	149%

DSLBD did not establish an SBE expenditure goal for the newly established Department of Forensic Sciences, which commenced operations on October 1, 2012. Therefore, this examination of SBE expenditures through the 3rd quarter of FY 2013 did not include a review of the SBE expenditures of the Department of Forensic Sciences.

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 15 agencies listed in this report failed to submit the required expenditure report for the 3rd quarter of FY 2013.
2. DSLBD should review the SBE goals, procurement plans, and purchases of the 12 agencies that exceeded their FY 2013 goals by the end of the 3rd quarter of FY 2013.
3. DSLBD should review the status of the three agencies that did not submit expenditure reports and do not record expenditures in SOAR to determine FY 2013 SBE expenditures. DSLBD should also develop and implement an accurate method to capture expenditures of the six agencies that do not record expenditures in SOAR.
4. DSLBD should obtain the budget, budget exclusions, procurement plan, and expenditures of the Department of Forensic Sciences and finalize an SBE expenditure goal for the agency.

Conclusion

Based on our examination, we found that 80 agencies collectively spent \$93,118,744 with SBEs through the 3rd quarter of FY 2013 or 15 percent of the cumulative reported SBE goal of \$614,064,658. Of the 80 agencies, 12 agencies met or exceeded their FY 2013 expenditure goal by the end of the 3rd quarter, spending a combined total of \$9,142,911.

Sincerely,

Laura R. Perry, Deputy Auditor
602. Yolanda Branche
District of Columbia Auditor

Appendices

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FY 2013 1st, 2nd and 3rd Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1st Quarter SBE Expenditures	2nd Quarter SBE Expenditures	3rd Quarter SBE Expenditures	Total 1st, 2nd & 3rd Quarter FY 2013 Expenditures	% of SBE Goal Achieved
1	Administrative Hearings, Office of	\$9,235,000	\$453,327	\$226,663	\$23,896	\$47,361	\$40,343	\$111,600	49%
2	Advisory Neighborhood Commissions, Office of	\$894,000	\$894,000	\$447,000	\$206	\$0	\$68	\$274	0%
3	Aging, Office on	\$25,544,000	\$5,905,584	\$2,952,792	\$5,822	\$21,518	\$27,883	\$55,223	2%
4	Alcohol Beverage Regulation Administration	\$6,835,000	\$313,264	\$156,632	\$14,910	\$57,636	\$24,137	\$96,683	62%
5	Arts and Humanities, Commission on	\$17,135,000	\$1,275,863	\$637,932	\$10,084	\$25,438	\$8,355	\$43,877	7%
6	Asian and Pacific Islander Affairs, Office on	\$798,168	\$35,023	\$17,511	\$602	\$1,864	\$7,445	\$9,911	57%
7	Attorney General for the District of Columbia, Office of the	\$96,650,000	\$2,319,257	\$1,159,629	\$157,268	\$275,489	\$285,519	\$718,276	62%
8	Auditor, Office of the D.C.	\$4,276,000	\$30,018	\$15,009	\$626	\$15,859	\$11,743	\$28,228	188%
9	Cable Television, Office of	\$8,592,000	\$305,889	\$152,944	\$5,291	\$14,646	\$5,535	\$25,472	17%
10	Campaign Finance, Office of	\$2,601,000	\$147,100	\$73,550	\$0	\$2,459	\$4,210	\$6,669	9%
11	Chief Financial Officer, Office of the	\$151,613,000	\$59,250,596	\$29,625,298	\$965,662	\$2,226,670	\$2,272,625	\$5,464,957	18%

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	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1st Quarter SBE Expenditures	2nd Quarter SBE Expenditures	3rd Quarter SBE Expenditures	Total 1st, 2nd & 3rd Quarter FY 2013 Expenditures	% of SBE Goal Achieved
12	Chief Medical Examiner, Office of the	\$7,924,000	\$7,924,000	\$3,962,000	\$9,589	\$50,890	\$132,004	\$192,483	5%
13	Chief Technology Officer, Office of the	\$80,708,000	\$44,045,848	\$22,022,924	\$994,550	\$1,096,786	\$268,242	\$2,359,578	11%
14	Child and Family Services Agency	\$257,067,000	\$419,058	\$209,529	\$114,383	\$333,036	\$229,030	\$676,449	323%
15	City Administrator, Office of the	\$3,689,000	\$140,449	\$70,225	\$12,482	\$4,839	\$15,877	\$33,198	47%
16	Consumer & Regulatory Affairs, Department of	\$32,952,000	\$5,607,332	\$2,803,666	\$242,041	\$616,926	\$419,521	\$1,278,488	46%
17	Contract Appeals Board	\$1,051,000	\$6,000	\$3,000	\$171	\$1,628	\$99	\$1,898	63%
18	Contracting and Procurement, Office of	\$8,971,000	\$407,032	\$203,516	\$63,494	\$126,360	\$65,132	\$254,986	125%
19	Corrections, Department of	\$144,954,000	\$15,420,599	\$7,710,300	\$207,308	\$558,866	\$191,634	\$957,808	12%
20	D.C. Taxicab Commission	\$1,891,000	\$96,278	\$48,139	\$25,533	\$8,483	\$9,078	\$43,094	90%
21	Disability Rights, Office of	\$1,840,000	\$57,217	\$28,608	\$0	\$0	\$0	\$0	0%
22	Disability Services, Department on	\$93,113,000	\$297,022	\$148,511	\$111,743	\$216,336	\$177,864	\$505,943	341%

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23	District of Columbia Public Charter School Board ⁶	\$3,495,000	\$236,225	\$118,113	N/A	N/A	N/A	N/A	N/A
24	Education, Deputy Mayor for	\$2,303,000	\$321,457	\$160,728	\$404	\$64,360	\$24,943	\$89,707	56%
25	Elections, Board of	\$5,962,000	\$643,003	\$321,502	\$71,492	\$174,724	\$231,520	\$477,736	149%
26	Employee Appeals, Office of	\$1,468,000	\$1,468,000	\$734,000	\$5,841	\$8,984	\$5,614	\$20,439	3%
27	Employees' Compensation Fund	\$19,822,000	\$100,178	\$50,089	\$24,480	\$75,520	\$0	\$100,000	200%
28	Employment Services, Department of	\$122,179,000	\$167,645	\$83,823	\$39,301	\$207,535	\$250,944	\$497,780	594%
29	Environment, District Department of the	\$95,162,000	\$3,679,783	\$1,839,892	\$53,885	\$197,103	\$261,694	\$512,682	28%
30	Ethics and Government Accountability, Board of	\$1,039,000	\$1,039,000	\$519,500	\$4,940	\$28,973	\$213	\$34,126	7%
31	Events DC ⁷	\$129,711,245	\$32,687,367	\$16,343,684	\$12,262,401	\$1,283,784	\$2,369,502	\$15,915,687	97%

⁶ 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 2013 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the District of Columbia Public Charter School Board.

⁷ 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.

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32	Finance and Resource Management, Office of	\$32,638,000	\$87,367	\$43,684	\$5,290	\$4,231	\$1,238	\$10,759	25%
33	Fire and Emergency Medical Services Department	\$206,042,000	\$5,253,687	\$2,626,844	\$176,722	\$345,160	\$481,837	\$1,003,719	38%
34	General Services, Department of	\$413,886,000	\$92,919,650	\$46,459,825	\$2,736,636	\$9,239,068	\$13,622,472	\$25,598,176	55%
35	Health and Human Services, Deputy Mayor for	\$597,000	\$21,492	\$10,746	\$0	\$20,155	\$27,720	\$47,875	446%
36	Health Care Finance, Department of	\$2,489,196,000	\$94,054,343	\$47,027,172	\$122,642	\$1,884,203	\$163,097	\$2,169,942	5%
37	Health, Department of	\$272,394,000	\$6,945,095	\$3,472,547	\$406,941	\$1,068,237	\$1,695,034	\$3,170,212	91%
38	Homeland Security and Emergency Management Agency	\$102,039,000	\$15,510,310	\$7,755,155	\$128,967	\$320,765	\$361,664	\$811,396	10%
39	Housing Finance Agency ⁸	\$8,735,000	\$8,735,000	\$4,367,500	N/A	N/A	N/A	N/A	N/A
40	Housing and Community Development, Department of	\$125,842,000	\$25,347,917	\$12,673,958	\$4,815	\$292,366	\$65,933	\$363,114	3%

⁸ The Housing Finance Agency has independent procurement authority and does not record expenditures in SOAR. The Housing Finance Agency did not submit FY 2013 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the Housing Finance Agency.

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41	Human Resources, D.C. Department of	\$11,653,257	\$180,560	\$90,280	\$69,034	\$384,450	\$390,379	\$843,863	935%
42	Human Rights, Office of	\$2,436,000	\$105,506	\$52,753	\$2,470	\$3,896	\$20,067	\$26,433	50%
43	Human Services, Department of	\$354,330,000	\$13,828,308	\$6,914,154	\$65,370	\$262,569	\$301,929	\$629,868	9%
44	Inspector General, Office of the	\$15,686,000	\$247,334	\$123,667	\$39,981	\$12,736	\$27,692	\$80,409	65%
45	Insurance, Securities and Banking, Department of	\$20,860,000	\$797,061	\$398,531	\$31,556	\$13,450	\$12,403	\$57,409	14%
46	Latino Affairs, Office on	\$2,884,852	\$113,363	\$56,682	\$873	\$3,492	\$873	\$5,238	9%
47	Lottery & Charitable Games Control Board, D.C.	\$250,000,000	\$11,115,289	\$5,557,645	\$808,499	\$1,892,090	\$1,940,442	\$4,641,031	84%
48	Mayor, Executive Office of the	\$12,352,000	\$324,712	\$162,356	\$13,508	\$32,510	\$44,978	\$90,996	56%
49	Medical Liability Captive Insurance Agency	\$2,496,000	\$10,150	\$5,075	\$0	\$0	\$2,495	\$2,495	49%
50	Mental Health, Department of	\$200,250,000	\$35,447,350	\$17,723,675	\$101,077	\$290,684	\$317,153	\$708,914	4%
51	Metropolitan Police Department	\$519,476,000	\$9,224,286	\$4,612,143	\$417,000	\$1,129,334	\$795,446	\$2,341,780	51%

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52	Motion Picture and Television Development, Office of	\$869,000	\$234,979	\$117,489	\$7,918	\$16,808	\$14,193	\$38,919	33%
53	Motor Vehicles, Department of	\$37,423,000	\$468,536	\$234,268	\$17,731	\$353,014	\$297,920	\$668,665	285%
54	National Guard, D.C.	\$8,815,000	\$459,779	\$229,889	\$0	\$0	\$4,173	\$4,173	2%
55	Parks and Recreation, Department of	\$67,489,000	\$2,574,103	\$1,287,051	\$8,035	\$103,428	\$221,811	\$333,274	26%
56	People's Counsel, Office of the	\$6,116,000	\$473,158	\$236,579	\$27,899	\$28,552	\$10,584	\$67,035	28%
57	Planning and Economic Development, Office of the Deputy Mayor for	\$108,323,000	\$896,319	\$448,159	\$33,824	\$54,214	\$106,176	\$194,214	43%
58	Planning, Office of	\$17,097,000	\$1,342,114	\$671,057	\$21,182	\$13,931	\$15,084	\$50,197	7%
59	Police Complaints, Office of	\$2,091,000	\$73,983	\$36,991	\$6,676	\$12,414	\$3,876	\$22,966	62%
60	Public Charter Schools, D.C. ⁹	\$542,031,000	\$542,031,000	\$271,015,500	N/A	N/A	N/A	N/A	N/A
61	Public Employee Relations Board	\$1,151,000	\$1,151,000	\$575,500	\$2,034	\$3,144	\$90	\$5,268	1%

⁹ The D.C. Public Charter Schools have independent procurement authority and do not record expenditures in SOAR. The D.C. Public Charter Schools did not submit FY 2013 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the D.C. Public Charter Schools.

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62	Public Library, District of Columbia	\$66,569,000	\$14,146,834	\$7,073,417	\$241,038	\$427,280	\$697,611	\$1,365,929	19%
63	Public Safety and Justice, Deputy Mayor for	\$18,608,000	\$61,084	\$30,542	\$5,119	\$11,577	\$1,938	\$18,634	61%
64	Public Schools, D.C.	\$1,197,204,000	\$2,273,873	\$1,136,937	\$1,825,234	\$1,216,937	\$1,627,009	\$4,669,180	411%
65	Public Service Commission	\$10,823,000	\$635,086	\$317,543	\$56,561	\$103,904	\$117,126	\$277,591	87%
66	Public Works, Department of	\$133,541,000	\$19,360,710	\$9,680,355	\$253,714	\$1,497,476	\$930,212	\$2,681,402	28%
67	Real Property Assessments and Appeals, Board of	\$1,663,000	\$1,663,000	\$831,500	\$10,832	\$3,189	\$1,400	\$15,421	2%
68	Retirement Board, D.C. ¹⁰	\$30,338,000	\$9,725,923	\$4,862,962	\$0	\$10,949	\$3,335	\$14,284	0%
69	Risk Management, D.C. Office of	\$2,962,000	\$40,809	\$20,405	\$0	\$1,813	\$7,289	\$9,102	45%
70	Secretary, Office of the	\$3,746,000	\$636,208	\$318,104	\$9,112	\$30,464	\$35,507	\$75,083	24%
71	Small and Local Business Development, Department of	\$7,702,297	\$255,146	\$127,573	\$1,143	\$2,436	\$8,031	\$11,610	9%
72	Special Education Transportation	\$98,347,000	\$499,726	\$249,863	\$20,097	\$230,276	\$121,833	\$372,206	149%

¹⁰ 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.

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73	State Superintendent of Education, Office of the	\$435,861,000	\$29,991,215	\$14,995,608	\$313,402	\$647,652	\$710,498	\$1,671,552	11%
74	Tenant Advocate, Office of the	\$2,064,000	\$155,019	\$77,509	\$299	\$6,866	\$6,556	\$13,721	18%
75	Transportation, Department of	\$421,767,000	\$17,709,925	\$8,854,963	\$122,853	\$362,326	\$295,540	\$780,719	9%
76	Unified Communications, Office of	\$44,087,000	\$15,881,636	\$7,940,818	\$7,327	\$6,106	\$69,439	\$82,872	1%
77	University of the District of Columbia ¹¹	\$208,610,000	\$56,011,128	\$28,005,564	\$1,598,665	\$2,673,525	\$1,130,135	\$5,402,325	19%
78	Veterans' Affairs, Office of	\$394,000	\$24,550	\$12,275	\$0	\$0	\$0	\$0	0%
79	Youth Rehabilitation Services, Department of	\$106,728,000	\$3,002,492	\$1,501,246	\$212,758	\$400,637	\$437,765	\$1,051,160	70%
80	Zoning, Office of	\$2,620,000	\$387,785	\$193,893	\$39,238	\$32,510	\$32,613	\$104,361	54%
	TOTAL	\$9,968,306,819	\$1,228,129,315	\$614,064,658	\$25,402,477	\$33,194,897	\$34,521,370	\$93,118,744	15%

SOURCE: QuickBase, SOAR, P-Card, and CBE Online data as of August 8, 2013. All numbers are rounded to the nearest dollar.

¹¹ 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 II

FY 2013 1st, 2nd and 3rd 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	\$111,600	\$111,600	\$196	\$111,404	\$58,735	\$72,201	\$0	\$0
2	Advisory Neighborhood Commissions, Office of	\$274	\$274	\$0	\$0	\$0	\$274	\$0	\$0
3	Aging, Office on	\$55,223	\$55,223	\$12,241	\$2,552	\$36,968	\$40,440	\$0	\$0
4	Alcohol Beverage Regulation Administration	\$96,683	\$96,683	\$23,935	\$62,981	\$54,554	\$51,718	\$0	\$0
5	Arts and Humanities, Commission on	\$43,877	\$43,877	\$20,505	\$21,356	\$22,425	\$15,328	\$0	\$0
6	Asian and Pacific Islander Affairs, Office on	\$9,911	\$9,911	\$3,381	\$3,381	\$0	\$0	\$0	\$0
7	Attorney General for the District of Columbia, Office of the	\$736,621	\$718,276	\$529,590	\$144,968	\$78,650	\$107,813	\$0	\$18,687
8	Auditor, Office of the D.C.	\$28,228	\$28,228	\$21,239	\$8,023	\$1,450	\$24,134	\$0	\$0
9	Cable Television, Office of	\$25,472	\$25,472	\$6,947	\$16,632	\$16,039	\$5,079	\$0	\$1,944
10	Campaign Finance, Office of	\$6,669	\$6,669	\$2,459	\$6,669	\$0	\$4,210	\$0	\$0
11	Chief Financial Officer, Office of the	\$6,395,986	\$5,464,957	\$710,175	\$2,929,805	\$949,564	\$230,151	\$0	\$2,490
12	Chief Medical Examiner, Office of the	\$192,483	\$192,483	\$74,861	\$173,450	\$106,711	\$57,485	\$0	\$0
13	Chief Technology Officer, Office of the	\$18,306,702	\$2,359,578	\$1,744,137	\$17,212,620	\$1,944,413	\$5,202	\$0	\$7,051
14	Child and Family Services Agency	\$965,716	\$676,449	\$488,336	\$757,854	\$92,667	\$52,371	\$0	\$0

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FY 2013 1st, 2nd and 3rd 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 (DZE), 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	City Administrator, Office of the	\$33,198	\$33,198	\$15,727	\$26,026	\$10,830	\$13,084	\$0	\$0
16	Consumer & Regulatory Affairs, Department of	\$1,278,488	\$1,278,488	\$319,441	\$1,035,008	\$228,026	\$105,559	\$0	\$0
17	Contract Appeals Board	\$1,898	\$1,898	\$0	\$1,898	\$0	\$1,898	\$0	\$0
18	Contracting and Procurement, Office of	\$276,982	\$254,986	\$142,503	\$237,538	\$174,353	\$48,579	\$21,996	\$0
19	Corrections, Department of	\$1,000,674	\$957,808	\$283,049	\$385,939	\$280,659	\$80,896	\$0	\$49,206
20	D.C. Taxicab Commission	\$43,094	\$43,094	\$22,320	\$37,744	\$29,857	\$14,790	\$0	\$0
21	Disability Rights, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Disability Services, Department on	\$716,975	\$505,943	\$11,115	\$217,118	\$478,590	\$29,855	\$0	\$445,671
23	District of Columbia Public Charter School Board ¹²	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Education, Deputy Mayor for	\$89,707	\$89,707	\$404	\$89,529	\$89,707	\$0	\$0	\$0
25	Elections, Board of	\$477,928	\$477,736	\$227,937	\$129,364	\$289,891	\$191,409	\$0	\$0
26	Employee Appeals, Office of	\$20,439	\$20,439	\$1,026	\$1,622	\$596	\$17,289	\$0	\$1,313

¹² 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 2013 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the District of Columbia Public Charter School Board.

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FY 2013 1st, 2nd and 3rd 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
27	Employees' Compensation Fund	\$100,000	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0
28	Employment Services, Department of	\$1,870,531	\$497,780	\$228,747	\$1,538,345	\$164,633	\$187,660	\$1,010	\$114,652
29	Environment, District Department of the	\$695,930	\$512,682	\$256,985	\$469,813	\$313,604	\$118,260	\$0	\$1,573
30	Ethics and Government Accountability, The Board of	\$34,126	\$34,126	\$28,760	\$5,366	\$28,760	\$0	\$0	\$0
31	Events DC ¹³	\$16,025,848	\$15,915,687	\$3,877,347	\$12,946,567	\$11,796,100	\$9,123,338	\$0	\$33,782
32	Finance and Resource Management, Office of	\$10,759	\$10,759	\$0	\$4,788	\$2,838	\$5,970	\$0	\$0
33	Fire and Emergency Medical Services Department	\$1,004,289	\$1,003,719	\$512,712	\$881,263	\$69,974	\$173,601	\$0	\$0
34	General Services, Department of	\$28,303,695	\$25,598,176	\$16,003,784	\$15,165,818	\$12,923,183	\$7,081,366	\$201,168	\$63,754
35	Health and Human Services, Deputy Mayor for	\$47,875	\$47,875	\$47,875	\$47,875	\$47,875	\$0	\$0	\$0
36	Health Care Finance, Department of	\$3,186,041	\$2,169,942	\$1,133,970	\$2,854,130	\$46,147	\$1,012,363	\$0	\$0
37	Health, Department of	\$4,666,505	\$3,170,212	\$1,276,239	\$3,702,504	\$471,165	\$1,315,124	\$0	\$0
38	Homeland Security and Emergency Management Agency	\$1,347,240	\$811,396	\$298,510	\$1,076,825	\$655,005	\$110,418	\$0	\$0

¹³ 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.

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FY 2013 1st, 2nd and 3rd 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
39	Housing Finance Agency ¹⁴	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	Housing and Community Development, Department of	\$370,114	\$363,114	\$29,726	\$299,820	\$299,086	\$50,800	\$0	\$0
41	Human Resources, D.C. Department of	\$843,863	\$843,863	\$818,587	\$802,756	\$56,442	\$54,953	\$0	\$0
42	Human Rights, Office of	\$26,433	\$26,433	\$15,566	\$8,218	\$4,823	\$17,766	\$0	\$0
43	Human Services, Department of	\$770,977	\$629,868	\$309,856	\$496,084	\$252,695	\$139,230	\$0	\$0
44	Inspector General, Office of the	\$80,409	\$80,409	\$38,858	\$61,366	\$29,540	\$11,954	\$0	\$0
45	Insurance, Securities and Banking, Department of	\$57,409	\$57,409	\$36,176	\$34,656	\$39,661	\$9,235	\$0	\$0
46	Latino Affairs, Office on	\$5,238	\$5,238	\$5,238	\$5,238	\$5,238	\$0	\$0	\$0
47	Lottery & Charitable Games Control Board, D.C.	\$4,641,031	\$4,641,031	\$121,390	\$349,953	\$3,015	\$4,294,135	\$0	\$0
48	Mayor, Executive Office of the	\$90,996	\$90,996	\$14,638	\$14,666	\$14,640	\$56,259	\$0	\$0
49	Medical Liability Captive Insurance Agency	\$2,495	\$2,495	\$2,495	\$0	\$2,495	\$0	\$0	\$0
50	Mental Health, Department of	\$708,914	\$708,914	\$130,890	\$604,538	\$401,658	\$125,782	\$0	\$0
51	Metropolitan Police Department	\$4,828,201	\$2,341,780	\$675,242	\$4,351,219	\$676,356	\$245,332	\$0	\$0

¹⁴ The Housing Finance Agency has independent procurement authority and does not record expenditures in SOAR. The Housing Finance Agency did not submit FY 2013 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the Housing Finance Agency.

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FY 2013 1st, 2nd and 3rd 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 (DZE), 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	\$38,919	\$38,919	\$11,685	\$7,838	\$20,272	\$800	\$800	\$19,334
53	Motor Vehicles, Department of	\$668,665	\$668,665	\$537,486	\$233,262	\$348,971	\$79,107	\$0	\$46,998
54	National Guard, D.C.	\$4,173	\$4,173	\$2,039	\$4,173	\$2,134	\$0	\$0	\$0
55	Parks and Recreation, Department of	\$333,274	\$333,274	\$137,170	\$312,843	\$233,840	\$23,080	\$4,950	\$0
56	People's Counsel, Office of the	\$67,035	\$67,035	\$29,009	\$51,116	\$31,793	\$27,043	\$0	\$0
57	Planning and Economic Development, Office of the Deputy Mayor for	\$194,214	\$194,214	\$144,598	\$181,515	\$45,186	\$12,965	\$0	\$0
58	Planning, Office of	\$50,197	\$50,197	\$3,390	\$29,067	\$2,075	\$7,354	\$1,238	\$12,342
59	Police Complaints, Office of	\$22,966	\$22,966	\$8,958	\$22,769	\$12,097	\$5,428	\$0	\$0
60	Public Charter Schools, D.C. ¹⁵	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	Public Employee Relations Board	\$5,268	\$5,268	\$0	\$526	\$526	\$4,742	\$0	\$0
62	Public Library, District of Columbia	\$1,368,445	\$1,365,929	\$724,176	\$1,292,975	\$174,086	\$551,206	\$0	\$5,886
63	Public Safety and Justice, Deputy Mayor for	\$18,634	\$18,634	\$11,770	\$10,711	\$0	\$6,044	\$0	\$0

¹⁵ The D.C. Public Charter Schools have independent procurement authority and do not record expenditures in SOAR. The D.C. Public Charter Schools did not submit FY 2013 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the D.C. Public Charter Schools.

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FY 2013 1st, 2nd and 3rd 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
64	Public Schools, D.C.	\$4,778,845	\$4,669,180	\$1,796,042	\$2,283,411	\$1,804,651	\$1,971,325	\$750	\$0
65	Public Service Commission	\$277,591	\$277,591	\$83,079	\$262,555	\$95,770	\$54,915	\$0	\$0
66	Public Works, Department of	\$4,278,508	\$2,681,402	\$1,650,104	\$3,601,385	\$1,563,793	\$1,975,012	\$0	\$0
67	Real Property Assessments and Appeals, Board of	\$15,421	\$15,421	\$8,948	\$6,420	\$6,420	\$4,612	\$0	\$0
68	Retirement Board, D.C. ¹⁶	\$767,878	\$14,284	\$0	\$14,284	\$0	\$0	\$0	\$0
69	Risk Management, D.C. Office of	\$9,102	\$9,102	\$3,380	\$7,853	\$3,300	\$4,912	\$0	\$0
70	Secretary, Office of the	\$75,083	\$75,083	\$25,060	\$28,696	\$27,405	\$34,103	\$0	\$0
71	Small and Local Business Development, Department of	\$11,610	\$11,610	\$4,470	\$0	\$4,792	\$6,818	\$0	\$0
72	Special Education Transportation	\$490,657	\$372,206	\$80,493	\$302,439	\$30,528	\$37,442	\$0	\$4,520
73	State Superintendent of Education, Office of the	\$2,445,363	\$1,671,552	\$1,414,890	\$1,025,477	\$1,433,438	\$123,181	\$0	\$0
74	Tenant Advocate, Office of the	\$13,721	\$13,721	\$3,550	\$8,087	\$8,468	\$2,870	\$0	\$0
75	Transportation, Department of	\$1,124,603	\$780,719	\$331,272	\$848,621	\$105,102	\$116,689	\$27,145	\$0
76	Unified Communications, Office of	\$1,002,150	\$82,872	\$62,468	\$1,000,891	\$53,713	\$4,737	\$0	\$0

¹⁶ 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

FY 2013 1st, 2nd and 3rd 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
77	University of the District of Columbia ¹⁷	\$6,150,816	\$5,402,325	\$1,141,064	\$4,968,010	\$661,221	\$3,313,074	\$0	\$39,235
78	Veterans' Affairs, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	Youth Rehabilitation Services, Department of	\$1,100,290	\$1,051,160	\$587,760	\$732,140	\$423,011	\$133,984	\$0	\$1,676
80	Zoning, Office of	\$170,933	\$104,361	\$9,930	\$159,665	\$83,563	\$73,446	\$0	\$0
	TOTAL	\$126,118,108	\$93,118,744	\$39,337,906	\$86,732,018	\$40,525,773	\$33,878,200	\$259,057	\$870,114

SOURCE: SOAR, P-Card, and CBE Online data as of August 8, 2013. All numbers are rounded to the nearest dollar.

¹⁷ 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 1st, 2nd, and 3rd Quarter FY 2013 Expenditure Reports, as of August 29th, 2013

	Agency	1st Quarter Report Received	2nd Quarter Report Received	3rd Quarter Report Received
1	Advisory Neighborhood Commissions, Office of	No	No	No
2	City Administrator, Office of the	No	No	No
3	Contract Appeals Board	Yes	No	No
4	Disability Rights, Office of	No	Yes	No
5	District of Columbia Public Charter School Board	No	No	No
6	Employee Appeals, Office of	No	No	No
7	Ethics and Government Accountability, Board of	No	No	No
8	Education, Deputy Mayor for	No	No	No
9	Finance and Resource Management, Office of	Yes	Yes	No
10	Health and Human Services, Deputy Mayor for	No	No	No
11	Housing Finance Agency	No	No	No
12	Human Rights, Office of	Yes	No	Yes
13	Public Charter Schools, D.C.	No	No	No
14	Public Employee Relations Board	No	No	No
15	Real Property Assessments and Appeals, Board of	No	No	No
16	Special Education Transportation	No	No	No

SOURCE: DSLBD's QuickBase database as of September 19, 2013