About ODCA
The Office of the District of Columbia Auditor’s (ODCA) mission is to support the Council of the District of Columbia by making sound recommendations that improve the economy, efficiency, and accountability of the District government.
To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. We strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.
Our Work
ODCA was authorized by Section 455 of the District of Columbia Home Rule Act, D.C. Code § 1-204.55(b), which 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 under such rules and regulations as he/she may prescribe.

- The Government Accountability Office, Generally Accepted Government Auditing Standards (GAGAS)
- Institute of Internal Auditors (IIA) Ethical Standards
- ODCA Internal Audit Policies
- The District government Code of Conduct and Ethical Standards
Many of our auditors are:

- Certified Public Accountants
- Certified Government Auditing Professionals
- and/or Certified Internal Auditors
HPTF Audits
March 15, 2016: Management Alert to the Department of Housing and Community Development Regarding the Housing Production Trust Fund

June 30, 2016: The District of Columbia Housing Production Trust Fund: Revenues and Expenditures and 5-City Comparison

March 17, 2017: DHCD Should Improve Management of the Housing Production Trust Fund to Better Meet Affordable Housing Goals

March 20, 2018: Stronger Management of the Housing Production Trust Fund Could Build More Affordable Housing

April 12, 2018: How Not to Create Affordable Housing: A Cautionary Tale About Disappointed Homeowners and Lost Taxpayer Dollars

May 30, 2019: Low-Ranked Projects Secure Affordable Housing Funds

October 2, 2019: BEGA Mishandled Whistleblower Complaint on Housing Procurement
Findings =

- Noncompliance with AMI targets.
- Inconsistent income verification procedures (1/10 project completely noncompliant).
- Inconsistent/incomplete annual rent limits.
- Lack of compliance with legal reporting requirements (CPA audit, annual reports).
- Using Fund as agency piggy bank: overspending on administrative costs and spending on agency operations (HUD repayments, etc.).
- Misuse of Director discretion in project selection.
- Outreach and annual needs assessment not systematic.
Underinvestment in monitoring and oversight (focus on projects with federal funds)

Lack of SOPs/regulations (i.e. how to deal with income increases) and reliance on federal rules

Low # of dedicated staff

Beliefs/Culture:

- Program was a grant program, not a loan program
- Fraud risk was low as non-profit developers involved
- Lack of understanding that each unit was a government asset to be protected
- Greater emphasis on rolling out projects that ensuring compliance and outcomes met goals

= Causes
Additional Issues =

- Targeting of units for the most vulnerable (voucher wait lists) and evidence of networks of tenants (i.e. dental students).
- Income certification contractors vs. landlords/management companies.
- Promotion of affordable units through government websites.
- High costs with contractor for repayments (AmeriNat).
- Transparency of RFP scores (proposed legislation).
Questions?
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Kathleen Patterson
District of Columbia Auditor

717 14th Street N.W.
Suite 900
Washington, DC 20005