

# Office of the District of Columbia Auditor Fiscal Year 2020 Work Plan

Shaded projects are being conducted on contract with ODCA.

Item #	Name	Origination	Agency	Purpose	Audit Phase/Status	Expected Completion Date
1	Audit of ANCs (Great Weight)	Discretionary	Advisory Neighborhood Commissions (ANC)	To examine the "great weight" requirement in D.C. Code and determine how ANC views on D.C. government decisions are handled, and whether ANCs have an impact on decisions. Will cover FY 2017 & FY 2018.	Reporting	November 2019
2	Legislative Review of the Clean and Affordable Energy Act of 2008	Councilmember Cheh	Department of Energy and the Environment (DOEE)	To (1) assess whether the provisions of the 2008 Act have been implemented and the purpose of reducing the District's contribution to climate change has been met; and (2) identify changes to the program's structure or implementation that could make it more effective.	Reporting	November 2019
3	RPTAC Audit	D.C. Code § 47-825.01a(j)(2)	Real Property Tax Appeal Commission (RPTAC)	To determine whether the operations of RPTAC were efficient, effective, economical, and complied with relevant rules, regulations and laws during TY 2015-2017.	Field Work	February 2020

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4	Workforce Development and Youth Programs Contract and Grant Review	D.C. Councilmember Silverman (funding & report language in FY 2019 budget)	Department of Employment Services (DOES)	To evaluate contracts and grants for workforce development to assess (1) whether all procurement requirements were met; and (2) whether agency oversight ensured that contractors and grant recipients met all performance requirements.	Reporting	November 2019
5	Substance Abuse Services and the Criminal Justice System	Discretionary	Department of Behavioral Health (DBH), Department of Corrections (DOC), Department of Health Care Finance (DHCF), Department of Health (DOH)	Contract analysis by the Council for Court Excellence of how the District provides substance use disorder services to individuals involved with the criminal justice system.	Survey/Field Work	May 2020
6	Out of School Time Grants Audit/Evaluation & PAR Audit	D.C. Code §§ 2-1555.03(d), 1-614.14(c)	Office of the Deputy Mayor for Education (DME)	To review the activities of the Office of Out of School Time Grants and Youth Outcomes.	Field Work	March 2020
7	Audit of Lead-Based Paint Testing and Remediation in D.C. Public Housing	Discretionary	Department of Energy and the Environment (DOEE), Department of Housing and Community Development (DHCD), District of Columbia Housing Authority (DCHA)	To assess process of testing and ensuring the safety of public housing in D.C. including DCHA compliance with remediation required by D.C. law.	Field Work	January 2020

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8	Education Data Audit	Law L22-268 (effective 3/28/19) <i>District of Columbia Education Research Practice Partnership Establishment and Audit Act of 2018</i>	Office of the State Superintendent of Education (OSSE) and Deputy Mayor for Education (DME)	To assess the District's current education data governance, management, use, and accuracy, and compare with best practices nationally.	Field Work	February 2020
9	MySchoolDC Data Trends	Discretionary	Office of the Deputy Mayor for Education (DME) and MySchoolDC Lottery Board	To understand how data available through the DC public education lottery can inform enrollment projections	Reporting	October 2019
10	DCPS Capital Improvement Fund Evaluation	D.C. Code § 38-2973.05	Department of General Services (DGS)	To determine whether the District met the process, quality, schedule, and cost objectives of the Facilities Master Plan and Capital Improvement Plan and Budget (FYs 2017, 2018, 2019).	Preliminary Research Started	August 2020
11	ANC Annual Report	D.C. Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all ANCs regarding the expenditure of District funds and quarterly financial reports submitted to the Office of Advisory for Neighborhood Commissions for FYs 2017 & 2018.	Planning	January 2020

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12	Earmark Review	D.C. Council Rules of Organization and Procedure §733	Deputy Mayor for Planning and Economic Development (DMPED)	Review of grant to the Coalition for Nonprofit Housing and Economic Development.	Survey	December 2019
13	Review of DCPS Title I Contract	Discretionary	D.C. Public Schools (DCPS)	To assess whether the contractor is fulfilling its legal obligations to provide "equitable" services required under Title I.	Survey	March 2020
14	Audit of Settlements and Judgments Paid Out by District Agencies and Practices in Reducing Risks	Discretionary	Office of Risk Management (ORM), Office of the City Administrator (OCA) and Office of the Attorney General (OAG)	To determine how much the District pays in settlements and judgments across all D.C. agencies, the nature of the cases, and steps taken to reduce future risks.	Survey	April 2020
15	Revenue Forecasting Model	Discretionary (to assist the Auditor in performing certification pursuant to D.C. Code § 1-206.03(b)(1).	Office of the Chief Financial Officer (OCFO)	Contract with District Economics Group to create a revenue forecasting model to support the D.C. Auditor's certification that bond obligations will not exceed the District's debt limit cap. To include report on methodology.	Reporting	November 2019
16	Audit Policies and Procedures Manual		Office of the D.C. Auditor (ODCA)	To write a new ODCA Audit Policies and Procedures Manual that serves as a step-by-step guide on how to conduct an audit; to write a guide to the new GAGAS rules,	Reporting	October 2019

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				with a cross-walk to the old GAGAS rules.		
17	Office of Lottery and Gaming	D.C. Code § 36-601.19	Office of Lottery and Gaming	To conduct a “regular post audit” of all accounts and transactions of the CFO with respect to the operation of lottery, daily numbers games, and sports wagering from FY 2018 to June 2019.	Survey	April 2020
18	Public Opinion Survey	Discretionary	All agencies--EOM/OCA	To update a 1997 survey conducted for the Financial Responsibility and Management Assistance Authority (control board) to measure resident views on the District government.	Reporting	October 2019
19	Review of BEGA Complaint on DHCD Procurement	Councilmember Request	Board of Ethics and Government Accountability (BEGA), Department of Housing and Community Development (DHCD), Executive Office of the Mayor (EOM)	To review BEGA's handling of a whistleblower complaint that political pressure led to DHCD selecting Housing Production Trust Fund projects in FY 2018.	Complete	Published 10/2/19
20	Recommendation Compliance Report	Discretionary	Previously Audited Agencies	To report on the status of recommendations issued from FY 2017-2019.	Field Work	January 2020
21	Top Ten Contractors	Discretionary	Office of the Chief Financial Officer (OCFO), Office of Contracting and Procurement (OCP)	Determine the 10 private sector entities that received the largest total amounts of District contract dollars in FY 2019	Planning	December 2020

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				including identifying system challenges.		
22	Program Evaluation of Certified Business Enterprise (CBE) Program: Policy, Practice & Impact	Discretionary	Department of Small and Local Business Development (DSLBD), Deputy Mayor for Planning and Economic Development (DMPED), D.C. Council	To review the history and goals of the CBE program and operations of DSLBD including certifications, results of program over time in developing local businesses, and costs to the District.	Planning	September 2020
23	MPD First Amendment Evaluation	D.C. Code § 5-333.12(d)	Metropolitan Police Department (MPD)	To ensure MPD complied with rules, regulations and laws pertaining to MPD investigations during FY 2018 concerning first amendment activities during and to determine whether MPD implemented recommendations in previous ODCA audit reports.	Not Started	
24	PAR Audit	D.C. Code § 1-614.14(c)	TBD during survey phase	To audit selected Agency Performance Plans and Performance Reports.	Not Started	
25	Analysis of D.C. Funding for St. Coletta of Greater Washington	D.C. Council Chairman Phil Mendelson	Office of the State Superintendent of Education (OSSE)	Analyze the adequacy of St. Coletta of Greater Washington's public funding for serving students with severe disabilities.	Not Started	

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26	Kids Ride Free Program	Discretionary	Washington Metropolitan Area Transit Authority (WMATA), Office of the Chief Financial Officer (OCFO)	To evaluate the D.C.'s Kids Ride Free program on Metrorail and Metrobus, including impact on attendance.	Not Started	
27	CFSA Foster Care Program	Discretionary	C Child and Family Services Agency (CFSA)	To evaluate the District's foster care program in the context of longstanding federal court oversight.	Not Started	
28	ANC Security Fund Review	D.C. Code § 1-309.14(f)	Advisory Neighborhood Commissions (ANC)	To present the Security Fund Annual Financial Report of the Advisory Neighborhood Commission for FY 2019.	Not Started	
29	Certification of OCFO Revenue Estimate	D.C. Code § 1-206.03	Office of the Chief Financial Officer (OCFO)	To review, analyze and assess the reasonableness and attainability of the CFO's FY 2020 local source revenue estimate, and to determine if the issuance of the proposed General Obligation (GO) Bonds and GO Bond Anticipation Notes would cause the District to exceed its debt ceiling, as outlined in D.C. Code 1-206.03(b)(1).	Not Started	

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30	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Washington Convention and Sports Authority (Events DC)	To determine whether FY 2021 projected dedicated tax revenues, operation revenues, and excess reserve will be sufficient to meet the FY 2021 projected expenditures and reserve requirements of Events DC.	Not Started	
31	ANC Annual Report	D.C. Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all Advisory Neighborhood Commissions regarding the expenditure of District funds and quarterly financial reports that were submitted to the Office of Advisory Neighborhood Commissions for FY 2019.	Not Started	