



Robin Vos
Assembly Speaker
Wisconsin
President, NCSL

Martha R. Wigton
Director
House Budget & Research
Office
Georgia
Staff Chair, NCSL

Tim Storey
Executive Director

To: Kathleen Patterson, D.C. Auditor
Office of the District of Columbia Auditor

From: Kade Minchey
Utah Office of the Legislative Auditor General

Eric Thomas
Washington Joint Legislative Audit and Review Commission

Brenda Erickson
NCSL

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Subject: Suggestions for Further Consideration

Government processes benefit from regular review, especially when the review specifically seeks ways for improvement. The Office of the District of Columbia Auditor (ODCA) recognizes the importance of ensuring the quality of the office's work. It requested an NCSL/NLPES peer review to identify whether the office complies with *Government Auditing Standards* (i.e., the Yellow Book or GAGAS), statutory and internal criteria, and professional best practices. The office also asked for recommendations to improve its process.

The peer review team found positive aspects of the ODCA staff's work.

- The diverse backgrounds and skills of ODCA staff are beneficial to the office.
- Staff are dedicated to their work.
- The office's management and staff exhibit openness and commitment to improving and changing processes to increase efficiency and effectiveness of audit operations.
- The office is developing processes for training and pathways for staff improvement, which are excellent.
- The office has strong processes for determining and documenting independence.
- Reports are well written.

During its review, the peer review team suggested improvements for consideration by ODCA management. The suggestions were not criticisms of the office. Rather, they were provided as opportunities for further refinement and do not affect the peer review team's overall judgment of the office or its compliance with *Government Auditing Standards*.

- Standard A7.02.b states in part, "A report's credibility is significantly enhanced when it presents evidence in an unbiased manner and in the proper context. This means presenting the audit results impartially and fairly. The tone of reports may encourage decision makers to act on the auditors' findings and recommendations. This balanced tone can be achieved when reports present sufficient, appropriate evidence to support conclusions while refraining from using adjectives or adverbs that characterize evidence in a way that implies criticism or unsupported conclusions." The language and tone of audit reports can be firm, but the office's language choices should be made carefully and thoughtfully.

- Source documentation could be improved. Source documentation was not readily identifiable. Modify documentation so it is clearer from where source documents come. Also, be sure to include all the references that fully support the findings in the report.
- Consider changing (or continuing to change) the format of the office’s Audit Policy and Procedure Manual. Yellow Book standards were annotated with ODCA policies, which created a very lengthy reference document. To shorten its length, consider reversing the annotation, so the ODCA manual is annotated with Yellow Book citations.
- Consider hyper-linking each CPE certificate of completion to documentation about that training, in order to create a more complete record of staff continuing professional education.
- The ODCA prepares different types of reports. On the ODCA website, report searches may be done by year or topic. To increase transparency, consider adding search capability by report type as well. For example:

Office	Search by Report Type
California State Auditor’s Office	Financial/federal compliance, mandatory, discretionary, investigative, state high risk, local high risk or special reports to the legislature
Georgia Department of Audits and Accounts	State government reports, local government reports or performance reports
Louisiana Legislative Auditor	Actuarial, advisory, contracted, financial, investigative, performance, recovery assistance or Medicaid
Minnesota Office of the Legislative Auditor	Financial audit reports, program evaluation reports or special review reports
Montana Legislative Audit Division	Year, agency or function (contract audit, information systems audit, performance audit or financial-compliance audit)

As discussed in our final peer review report, members of the peer review team have a favorable opinion of the Office of the District of Columbia Auditor and its staff. We were impressed with numerous aspects of its operation. We appreciate the many courtesies shown us during our visit and the opportunity to work with and learn from you and your staff.