



OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR

717 14TH STREET N.W., SUITE 900

WASHINGTON, D.C. 20005

TEL. 202-727-3600 • FAX: 202-724-8814

Deborah K. Nichols
Interim District of Columbia Auditor

004:99:DW

**Audit of
Advisory Neighborhood Commission 8A
For the Period 10/01/94 Through 09/30/98**

January 27, 1999

EXECUTIVE SUMMARY

PURPOSE

Pursuant to D.C. Code, Section 1-264(d), the Office of the District of Columbia Auditor conducted an audit of the financial operations and activities of Advisory Neighborhood Commission (ANC) 8A.

The objective of this audit was to determine whether ANC 8A's financial accounts and operations were in compliance with the Advisory Neighborhood Commission Act of 1975 (ANC law), as amended, Financial Guidelines and Procedures issued by the Office of the District of Columbia Auditor, and legal opinions issued by the Office of the Corporation Counsel.

CONCLUSION

The financial accounts and operations of ANC 8A were not in substantial compliance with the ANC law, guidelines issued by the Office of the District of Columbia Auditor, and legal opinions issued by the Office of the Corporation Counsel. The Auditor found deficiencies in ANC 8A's internal accounting controls and a lack of accountability for ANC 8A's appropriated funds that resulted in unauthorized and unsupported expenditures.

The Auditor found that ANC 8A's officers had: (1) not filed 15 required quarterly financial reports with the Office of the D.C. Auditor since April 1, 1995; (2) improperly disbursed a total of \$4,712.00 in ANC funds for undocumented salary payments to its chairman/administrative officer on checks signed by only one ANC officer; (3) disbursed an additional \$25,540.16, including \$687.78 in long distance calls, and \$924.28 in purchases from a supermarket that lacked adequate supporting documentation and had not been approved or ratified by a majority of ANC 8A commissioners. The Auditor also found that ANC 8A's treasurer failed to obtain a cash or surety bond, and, as an alternative, the ANC failed to participate in the Advisory Neighborhood Commission Security Fund during calendar years 1996, 1997, and 1998.

As a result of the findings made during the audit, the Auditor recommends further investigation by the Office of the Inspector General of the \$4,712.00 in payments to ANC 8A's chairman/administrative officer, \$687.78 in long distance telephone calls, and \$924.28 in purchases from a supermarket. The Auditor also recommends the continued suspension of District funds to ANC 8A until it files all delinquent quarterly financial reports with the Office of the District of Columbia Auditor.

MAJOR FINDINGS

1. ANC 8A failed to file 15 quarterly financial reports with the Office of the District of Columbia Auditor.
2. ANC 8A improperly issued \$4,712.00 in checks with only one signature for personal service expenditures that were not supported by adequate documentation.
3. ANC 8A disbursed an additional \$25,540.16 that lacked adequate supporting documentation.
4. ANC 8A failed to adopt guidelines for the consideration and award of grants.
5. ANC 8A failed to bond its treasurer for calendar years 1996, 1997, and 1998.

RECOMMENDATIONS

1. ANC 8A promptly file all outstanding quarterly financial reports with the Office of the District of Columbia Auditor. All reports must be approved by a majority of ANC 8A commissioners and must be accompanied by supporting documentation, including canceled checks, bank statements, invoices, receipts, grant request letters, and approved minutes.
2. ANC 8A officers refrain from issuing ANC checks containing only one signature in violation of D.C. Code, Section 1-264(f).
3. ANC 8A maintain adequate documentation to support all expenditures, especially those for personal services and salary payments.
4. The Office of the Inspector General investigate the \$4,712.00 in payments made to ANC 8A's chairman/administrative officer.
5. The Office of the Chief Financial Officer deduct \$4,792.79 from ANC 8A's next quarterly allotment.
6. ANC 8A maintain adequate documentation, such as original invoices, receipts, contracts, minutes, and other supporting documentation in the files of the ANC's office.

7. The Office of the Inspector General investigate \$924.28 in purchases from a supermarket and \$687.78 in long distance calls made from the ANC's telephone in that they appear to be personal in nature.
8. The Office of the Chief Financial Officer deduct an additional \$25,540.16 from ANC 8A's next quarterly allotment.
9. ANC 8A commissioners adopt guidelines for the consideration and award of grants in accordance with D.C. Code, Section 1-264(m). The guidelines must include a provision requiring the proposed grantee to present the request for a grant at a public meeting of the ANC. Until grant guidelines are adopted and implemented by ANC 8A, all grant disbursements will be disallowed by the Office of the Auditor.
10. ANC 8A must ensure that its treasurer is properly bonded before disbursing any ANC funds.



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borah K. Nichols
District of Columbia Auditor

David J. White, Chairman
Advisory Neighborhood Commission 8A
2627A - Martin Luther King Ave., S.E.
Washington, D.C. 20032

Letter Report: Audit of Advisory Neighborhood
Commission 8A For the Period 10/01/94 Through
9/30/98

Dear Commissioner White:

Pursuant to D.C. Code, Section 1-264(d), the Office of the District of Columbia Auditor conducted an audit of the financial operations and activities of Advisory Neighborhood Commission (ANC) 8A.

The objective of this audit was to determine whether ANC 8A's financial accounts and operations were in compliance with the Advisory Neighborhood Commission Act of 1975 (ANC law), as amended, Financial Guidelines and Procedures issued by the Office of the District of Columbia Auditor, and legal opinions issued by the Office of the Corporation Counsel.

The audit covered the period October 1, 1994 through September 30, 1998. The Auditor reviewed ANC 8A's canceled checks, bank statements, bank signature cards, quarterly financial reports, meeting minutes that were available for the audit, invoices, and other related documents. The Auditor also interviewed ANC 8A's chairman, treasurer, and other ANC 8A commissioners.

Advisory Neighborhood Commission (ANC) 8A is composed of seven (7) single member districts (SMD). All single member districts were occupied by elected commissioners during the audit period.

The audit was conducted in accordance with generally accepted governmental auditing standards and included such tests of the records as were deemed necessary under the circumstances.

FINDINGS

ANC 8A DID NOT EXPEND ANY FUNDS BETWEEN MAY 20, 1996 AND SEPTEMBER 30, 1998

During the twenty-eight (28) month period of May 20, 1996 and September 30, 1998, Advisory Neighborhood Commission 8A did not expend any ANC funds. The last check written on ANC 8A's checking account was check number 1254, dated May 15, 1996, for \$40 which cleared the bank on May 20, 1996. ANC 8A commissioners did not make any deposits or write any checks on the ANC's checking account after May 15, 1996. As of May 31, 1996, the ending balance on ANC 8A's checking account was \$96.32. Between June 1, 1996 and May 31, 1997, the \$96.32 balance was consumed by bank service charges. On June 13, 1997, the bank closed ANC 8A's checking account, which had a negative balance of \$15.87 as a result of monthly bank service charges.

ANC 8A received its last two quarterly allotments from the District on July 19, 1995 in the amount of \$12,274.10 and on July 25, 1995 in the amount of \$1,061.71, for a total of \$13,335.81. Since July 25, 1995, ANC 8A has not received any additional District allotments.

ANC 8A FAILED TO FILE 15 QUARTERLY FINANCIAL REPORTS WITH THE OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR

Advisory Neighborhood Commission 8A violated D.C. Code, Section 1-264(j) by failing to file 15 quarterly reports of financial activity with the Office of the District of Columbia Auditor for the period April 1, 1995 through September 30, 1998. D.C. Code, Section 1-264(j), as amended, states that:

“The treasurer of a Commission shall prepare a quarterly financial report on a form provided by the Auditor. The financial report shall be presented to the Commission for its consideration at a public meeting of the Commission within 45 days of the end of the quarter. A copy of the approved financial report, signed by the Chairman, the secretary and the treasurer, shall be filed, with a record of the vote adopting the report, with the Auditor within 7 days of approval. The Commission shall make available for on-site review to the Auditor, upon the Auditor's request, originals of documents required to be submitted with quarterly financial reports pursuant to this section. Each quarterly financial report must include copies of canceled checks, bank statements, invoices and receipts, grant request letters,

executed contracts, and the minutes indicating the Commission's approval of disbursements reported in the quarterly report. . . . No quarterly allotment shall be forwarded to a Commission until all reports of financial activity for the quarters preceding the immediate previous quarter are approved by the Auditor."

The last quarterly financial report filed by ANC 8A covered the period January 1, 1995 through March 31, 1995. As a result of ANC 8A's failure to file timely quarterly financial reports for the period April 1, 1995 through September 30, 1998, the District government has withheld approximately \$40,559.73 of ANC 8A's quarterly allotments. ANC 8A lost approximately \$27,119.73 of this amount when the Council of the District of Columbia enacted the "Advisory Neighborhood Commissions Management Control and Funding Emergency Amendment Act of 1998", which states, in relevant part, that:

" . . . On the effective date of the Advisory Neighborhood Commissions Management Control and Funding Emergency Amendment Act of 1998, the Chief Financial Officer shall reallocate any quarterly allotments that are held in reserve for Commissions for any period through the end of fiscal year 1997. The funds shall be used to provide fiscal year 1999 allotments to each Commission, consistent with section 738(e) of the District of Columbia Home Rule Act . . ."

RECOMMENDATION

ANC 8A promptly file all outstanding quarterly financial reports with the Office of the District of Columbia Auditor. All reports must be approved by a majority of ANC 8A commissioners and must be accompanied by supporting documentation, including canceled checks, bank statements, invoices, receipts, grant request letters, and approved minutes.

ANC 8A IMPROPERLY ISSUED CHECKS WITH ONLY ONE SIGNATURE FOR PERSONAL SERVICE EXPENDITURES THAT WERE INADEQUATELY DOCUMENTED

Table I presents a list of thirty-one (31) ANC 8A checks totaling \$4,792.79 which were improperly issued with only the signature of ANC 8A's vice-chairman, Commissioner Lewis C. Ecker, or its treasurer, Commissioner Dorothea Ferrell. Issuing ANC checks with only one signature, which in most cases was not the signature of the chairman or treasurer as required by the ANC law, violated D.C. Code, Section 1-264(f) which states, in relevant part, that:

“ . . . Any expenditure made by check shall be signed by at least two officers of the Commission, one of whom shall be the treasurer or chairman . . . ” (Auditor’s Emphasis)

Thirty (30) of the thirty-one (31) disbursements, totaling \$4,712.00, were made payable to ANC 8A’s Chairman, David J. White. ANC 8A commissioners elected Mr. White as Chairman on January 9, 1995. The ANC then hired Commissioner White as ANC 8A’s administrative officer on March 13, 1995. The payments were made to Mr. White between October 11, 1994 and May 15, 1996. Supporting documentation, such as certified time and attendance records reflecting the number of hours worked by Commissioner White as the ANC’s administrative officer, the hourly or daily rate of compensation, and the Commission’s approval of the payments were not made available for the Auditor’s review. Further, there were no records indicating that the appropriate federal and District taxes were withheld from wage payments made to Commissioner White.

ANC Financial Guidelines and Procedures issued by the Office of the D.C. Auditor state that: (i) a payroll register must be maintained to record all paychecks issued to employees; and (ii) federal and District of Columbia income taxes and social security taxes are required to be withheld from all salary payments to employees for services performed. Neither the chairman nor the treasurer could provide any records supporting these payments for the Auditor’s review.

As a result of the deficiencies noted herein, the Auditor will recommend disallowance of \$4,792.79 from ANC 8A’s next quarterly allotment.

TABLE I

**Checks Signed by Only One Commissioner
During the Period
October 11,1994 through May 15,1996**

Check Number	Date on Check	Check Made Payable To	Amount of Check	Purpose of the Payment	ANC Official Who Signed Check
955	10/11/94	David J. White	441.00	Salary	Vice-Chairman
957	10/18/94	David J. White	30.00	Mileage/Per Diem	Vice-Chairman
964	11/08/94	David J. White	441.00	Salary	Vice-Chairman
1103	11/14/94	David J. White	60.00	Mileage	Vice-Chairman
1132	02/28/95	D. C. Cable	80.79	Cable Service	Vice-Chairman
1177	08/15/95	David J. White	300.00	Stipend	Vice-Chairman
1186	09/13/95	David J. White	300.00	Stipend	Vice-Chairman
1188	09/15/95	David J. White	300.00	Emergency Stipend	Vice-Chairman
1202	10/24/95	David J. White	200.00	Stipend	Vice-Chairman
1203	10/25/95	David J. White	150.00	Emergency Stipend	Treasurer
1204	10/30/95	David J. White	150.00	Emergency Stipend	Vice-Chairman
1209	11/09/95	David J. White	300.00	Stipend	Vice-Chairman
1212	11/30/95	David J. White	100.00	Stipend	Vice-Chairman
1215	12/07/95	David J. White	200.00	Stipend	Vice-Chairman
1218	12/13/95	David J. White	100.00	Stipend	Vice-Chairman
1219	12/18/95	David J. White	100.00	Emergency Stipend	Treasurer
1220	12/19/95	David J. White	100.00	Stipend	Vice-Chairman
1221	01/17/96	David J. White	300.00	Stipend	Vice-Chairman
1228	01/24/96	David J. White	100.00	Partial Stipend	Vice-Chairman
1229	01/24/95	David J. White	60.00	Partial Stipend	Vice-Chairman
1230	01/24/95	David J. White	40.00	Partial Stipend	Vice-Chairman
1233	01/26/96	David J. White	100.00	Emergency Stipend	Vice-Chairman
1236	02/08/96	David J. White	100.00	Partial Stipend	Vice-Chairman
1243	02/20/96	David J. White	100.00	Partial Stipend	Vice-Chairman
1244	02/20/96	David J. White	100.00	Partial Stipend	Vice-Chairman
1245	02/23/96	David J. White	50.00	Partial Stipend	Vice-Chairman
1247	02/27/96	David J. White	50.00	Stipend	Vice-Chairman
1250	03/12/96	David J. White	300.00	Stipend	Treasurer
1252	04/17/96	David J. White	60.00	Partial Stipend	Treasurer
1253	05/13/96	David J. White	40.00	Partial Stipend	Treasurer
1254	05/15/96	David J. White	40.00	Partial Stipend	Vice-Chairman
TOTAL			\$4,792.79		

Source: ANC 8A files, checkbook register, and bank records.

RECOMMENDATIONS

1. ANC 8A officers refrain from issuing ANC checks containing only one signature in violation of D.C. Code, Section 1-264(f).
2. ANC 8A maintain adequate documentation to support all expenditures, especially those for personal services and salary payments.
3. The Office of the Inspector General investigate the \$4,712.00 in payments made to ANC 8A's Chairman/administrative officer.
4. The Office of the Chief Financial Officer deduct \$4,792.79 from ANC 8A's next quarterly allotment.

ANC 8A DISBURSEMENTS TOTALING \$25,540.16 LACKED ADEQUATE DOCUMENTATION

ANC 8A was not in compliance with ANC Financial Guidelines and Procedures issued by the Office of the District of Columbia Auditor which, in relevant part, state:

"Prior to disbursing funds, the Treasurer must ensure that a voucher package is prepared which contains the following:

- a. An original invoice or receipt from the supplier of goods and services.
- b. A signed statement must be attached to the invoice or written on the invoice by the ANC representative who receives the goods or services which states:

"I certify that the goods or services described on the attached invoice have been received and represent bona fide expenses of the ANC."
- c. The date paid and check number must be entered on the original invoice.
- d. All vouchers must be filed in check number sequence.

All voucher packages must be retained for a period of at least seven years."

ANC 8A officers and its administrative officer could not provide the Auditor with adequate documentation to support disbursements totaling \$25,540.16 as presented in Appendix I. The Auditor also found that a majority of canceled checks and bank statements supporting the disbursements were not available in the ANC's office files. In order to conduct a thorough audit of ANC 8A's financial activity, the Auditor requested sixteen (16) months of canceled checks and bank statements from the bank where the ANC maintained its checking account. Further, the only minutes made available for the audit period were for six meetings held between October 1, 1994 and March 31, 1995. The Auditor could not find any other minutes for meetings conducted by ANC 8A during the audit period. The minutes that were available did not contain the commissioner's

discussion or approval of the treasurer's report of expenditures or their approval of the disbursements listed in Appendix I. Again, minutes were not available to support the ANC's approval of expenditures which occurred between April 1, 1995 and May 31, 1996. In the absence of supporting documentation and minutes reflecting the approval of expenditures by a majority of ANC 8A commissioners, the disbursements presented in Appendix I violated D.C. Code, Section 1-264(f) which states, in relevant part, that:

“. . . No expenditure of any amount shall be made without the specific authorization of the Commission.”

As a consequence, the \$25,540.16 in disbursements presented in Appendix I will be deducted from ANC 8A's next quarterly allotment. Appendix I presents check numbers, the date of each disbursement, the amount of each check, the payee for each check, the purpose for each payment, and the type of documentation, if any, in support of each disbursement.

Notwithstanding the inadequacy of supporting documentation and lack of Commission approval for the disbursements, the Auditor is further concerned with the quality of certain expenditures which appeared not to support the statutory mission of the ANC or were not an appropriate use of appropriated funds. For example, the Auditor found that over a two-year period \$687.78 in long distance calls were made from the ANC's telephone. Although requested, the detailed phone records were not made available for the Auditor's review. Given the local nature of the ANC's mission, the \$687.78 in long distance calls and related charges appear to be personal in nature. This matter will be referred to the Office of the Inspector General for further investigation.

Another example is the \$68.50 disbursement for flowers. This expenditure did not support a purpose that benefitted the ANC 8A community in general. Other examples included \$924.28 in checks written to Safeway, a supermarket, for "office supplies," and \$6,565.98 in checks written to the ANC's administrative officer during a period in which the ANC frequently did not meet, the ANC office did not function, quarterly financial reports were not prepared and submitted to the Office of the Auditor, and the ANC's records were negligently maintained.

RECOMMENDATIONS

1. ANC 8A maintain adequate documentation, such as original invoices, receipts, contracts, minutes, and other supporting documentation in the files of the ANC's office.

discussion or approval of the treasurer's report of expenditures or their approval of the disbursements listed in Appendix I. Again, minutes were not available to support the ANC's approval of expenditures which occurred between April 1, 1995 and May 31, 1996. In the absence of supporting documentation and minutes reflecting the approval of expenditures by a majority of ANC 8A commissioners, the disbursements presented in Appendix I violated D.C. Code, Section 1-264(f) which states, in relevant part, that:

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RECOMMENDATIONS

1. ANC 8A maintain adequate documentation, such as original invoices, receipts, contracts, minutes, and other supporting documentation in the files of the ANC's office.

2. The Office of the Inspector General investigate the \$924.28 in checks written to Safeway for “office supplies” and the \$687.78 in long distance calls which appear to be personal in nature.
3. The Office of the Chief Financial Officer deduct \$25,540.16 from ANC 8A’s next quarterly allotment.

ANC 8A FAILED TO ADOPT GUIDELINES FOR THE CONSIDERATION AND AWARD OF GRANTS

Advisory Neighborhood Commission 8A violated the ANC law by not adopting guidelines for the consideration and award of grants. Specifically, D.C. Code, Section 1-264(m) states:

“A Commission shall adopt guidelines for the consideration and award of grants that shall include a provision that requires the proposed grantee to present the request for a grant at a public meeting of the Commission. . .”

At a March 13, 1995 public meeting of ANC 8A, a quorum of six commissioners voted to award a \$175 grant to Inner Thoughts. The March 13th ANC 8A minutes did not reflect the presence of a representative from this organization to present the grant request to the Commission. There was no grant request letter in the files of the ANC for the Auditor’s review. Further, the minutes did not indicate the purpose or intended use of the \$175 grant to Inner Thoughts. The canceled check was the only documentation available to the Auditor in support of this disbursement. Absent a “grantee request” letter, the Auditor could not determine the public purpose nature of the \$175 grant, or the basis for the ANC’s consideration and award of the grant.

ANC 8A’s chairman and treasurer could not provide grant award guidelines used by the ANC to consider and award this or any other grant. As a result, the Auditor could not discern how grantees were selected, how grant amounts were determined, or specific public purposes considered worthy of grant awards. By letter dated May 2, 1994, the District of Columbia Auditor informed all ANC’s that:

“ANC’s will be required to attach a copy of the grant request letter or proposal to support all grant expenditures which have been voted on by the Commission at a public meeting. . . . Failure to comply with the revised procedures will result in this office recommending disallowance of grant expenditures not supported by the appropriate documentation.”

RECOMMENDATION

ANC 8A commissioners adopt guidelines for the consideration and award of grants in accordance with D.C. Code, Section 1-264(m). The guidelines must include a provision requiring the proposed grantee to present the request for a grant at a public meeting of the ANC. Until grant guidelines are adopted and implemented by ANC 8A, all grant disbursements will be disallowed by the Office of the Auditor.

ANC 8A FAILED TO BOND ITS TREASURER FOR CALENDAR YEARS 1996, 1997, AND 1998

Advisory Neighborhood Commission 8A violated D.C. Code, Section 1-264(c) by failing to submit to the Office of the D.C. Auditor a cash or surety bond for its treasurer or, as an alternative, paying the annual \$30.00 fee for the ANC to participate in the ANC Security Fund during calendar years 1996, 1997, and 1998. D.C. Code, Section 1-264(c) states, in relevant part, that:

“The treasurer of each Commission shall file with the Office of the District of Columbia Auditor, within 30 days . . . a cash or surety bond in an amount and on a form satisfactory to the Auditor. . . No expenditure shall be made by a Commission during a vacancy in the office of treasurer or at any time when a current and accurate statement and bond or its equivalent are not on file with the District of Columbia Auditor.”

The Auditor observed that during calendar year 1996, ANC 8A officials improperly disbursed \$3,410.21 without bonding its treasurer or participating in the Advisory Neighborhood Commission Security Fund as required under D.C. Code, Section 1-264(c). ANC 8A did not expend any funds during calendar years 1997 and 1998. If not already recommended for disallowance, the Auditor will recommend that the Office of the Chief Financial Officer deduct the \$3,410.21 in disbursements made during the period of non-compliance from the ANC's next quarterly allotment.

RECOMMENDATION

ANC 8A must ensure that its treasurer is properly bonded or that the ANC participates in the ANC Security Fund before disbursing any ANC funds.

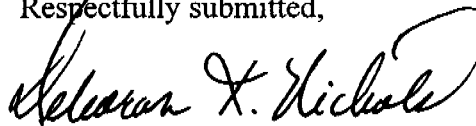
CONCLUSION

The financial accounts and operations of ANC 8A were not in substantial compliance with the ANC law, guidelines issued by the Office of the District of Columbia Auditor, and legal opinions issued by the Office of the Corporation Counsel. The Auditor found deficiencies in ANC 8A's internal accounting controls and a lack of accountability for ANC 8A's appropriated funds that resulted in unauthorized and unsupported expenditures.

The Auditor found that ANC 8A's officers had: (1) not filed 15 required quarterly financial reports with the Office of the D.C. Auditor since April 1, 1995; (2) improperly disbursed a total of \$4,712.00 in ANC funds for undocumented salary payments to its chairman/administrative officer on checks signed by only one ANC officer; (3) disbursed an additional \$25,540.16, including \$687.78 in long distance calls, and \$924.28 in purchases from a supermarket that lacked adequate supporting documentation and had not been approved or ratified by a majority of ANC 8A commissioners. The Auditor also found that ANC 8A's treasurer failed to obtain a cash or surety bond, and, as an alternative, the ANC failed to participate in the Advisory Neighborhood Commission Security Fund during calendar years 1996, 1997, and 1998.

As a result of the findings made during the audit, the Auditor recommends further investigation by the Office of the Inspector General of the \$4,712.00 in payments to ANC 8A's chairman/administrative officer, \$687.78 in long distance telephone calls, and \$924.28 in purchases from a supermarket. The Auditor also recommends the continued suspension of District funds to ANC 8A until it files all delinquent quarterly financial reports with the Office of the District of Columbia Auditor.

Respectfully submitted,



Deborah K. Nichols,

Interim District of Columbia Auditor

**Advisory Neighborhood Commission 8A
Record of Financial Expenditures
For the Twenty-two Months Beginning
October 1994 through May 1996**

Check Number	Date on Check	Check Made Payable To	Amount of Check	Purpose of the Payment	Supporting Documentation
950	10/06/94	AT&T	\$ 5.72	Long Distance Service	None
951	10/06/94	David J. White	25.00	Mileage per-diem	None
952	10/06/94	D. C. Cable	46.20	Cable Service	None
953	10/11/94	Bell Atlantic	110.73	Telephone Service	None
954	10/11/94	Pitney Bowes	447.00	Copier Service	None
956	10/11/94	Pitney Bowes	357.23	Copier Service	None
939*	10/19/94	Safeway	171.85	Office Supplies	None
958	10/25/94	Deer Park	13.46	Water Service	None
959	10/25/94	Pitney Bowes	133.25	Copier Service	None
961	10/25/94	David J. White	441.00	Salary	None
962	11/08/94	D.C. Cable	46.20	Cable Service	None
963	11/08/94	Bell Atlantic	113.71	Telephone Service	None
965-1101		This series of checks and check stubs (137) were missing from checkbook register			
1102	11/08/94	AT&T	7.09	Long Distance Service	None
1104	11/16/94	Safeway	195.97	Office Supplies	None
1105	11/16/94	David J. White	40.00	Partial payment	None
1106	11/22/94	David J. White	401.50	Salary	None
1107	11/22/94	Pitney Bowes	447.00	Copier Service	None
1108	11/29/94	North's Office	185.06	Equipment Repair	None
1109	11/29/94	David J. White	30.00	Mileage per-diem	None
1110	12/02/94	Staples Office Supply	107.41	Office Supplies	None
1111	12/06/94	David J. White	441.00	Salary	None
1112	12/06/94	Bell Atlantic	130.71	Telephone Service	None
1113	12/06/94	A.T. & T	33.38	Long Distance Service	None
1114	12/06/94	Deer Park	13.92	Water Service	None
1115	12/07/94	Office Depot	515.31	Office Supplies	None
1117	12/07/94	D.C. Cable	46.20	Cable Service	None
1118	12/07/94	Office Depot	236.14	Office Supplies	None
1119	12/07/94	Office Depot	179.94	Office Supplies	None
1120	12/08/94	Safeway	297.56	Office Supplies	None
1121	12/08/94	David J. White	29.48	Mileage per-diem	None

Appendix I

Check Number	Date on Check	Check Made Payable To	Amount of Check	Purpose of the Payment	Supporting Documentation
1122	12/13/94	David J. White	40.00	Partial Salary	None
1123	12/20/94	Pitney Bowes	447.00	Copier Service	None
1124	12/20/94	David J. White	401.00	Salary	None
1125	12/20/94	Deer Park	65.36	Water Service	None
1126	12/20/94	Internal Revenue	2,205.65	Payroll Tax	None
1127	12/20/94	AT&T	78.85	Long Distance Service	None
1128	12/27/94	Pitney Bowes	166.00	Postal Machine	None
1129	12/27/94	David J. White	526.00	Annual Leave	None
1130	12/27/94	David J. White	441.00	Salary	None
1133	03/13/95	Pitney Bowes	1,383.59	Leasing Service	None
1134	03/13/95	Inner Thoughts	175.00	Grant	Approved minutes & canceled check
1135	03/18/94	Comm. Safe/lock	133.00	Lock Change	None
1136	03/18/95	AT&T	23.15	Long Distance Service	None
1137	03/18/95	Deer Park	27.15	Water Service	None
1138	03/18/95	Bell Atlantic	355.68	Telephone Service	None
1139	03/18/95	AT&T	78.83	Long Distance Service	None
1140	03/18/95	Pitney Bowes	815.50	Copier Service	None
1141	03/30/95	D.C. Cable	46.35	Cable Service	None
1142	03/30/95	Bell Atlantic	131.28	Telephone Service	None
1143	03/30/95	Pitney Bowes	166.00	Copier Service	None
1144	04/13/95	Pitney Bowes	447.00	Copier Service	None
1146	04/13/95	David J. White	300.00	Salary	None
1147	04/13/95	D.C. Cable	46.20	Cable Service	None
1149	04/14/95	Pitney Bowes	447.00	Postage Meter	None
1151	04/27/95	Bell Atlantic	116.35	Telephone Service	None
1152	04/27/95	Pitney Bowes	172.64	Postage Meter	None
1153	04/27/95	David J. White	300.00	Stipend	None
1154	04/27/95	Deer Park	13.69	Water Service	None
1156	05/12/95	AT&T	78.83	Long Distance Service	None
1157	05/12/95	David J. White	300.00	Stipend	None
1158	05/12/95	AT&T	15.97	Long Distance Service	None
1159	05/12/95	D. C. Cable	46.20	Cable Service	None
1160	05/25/95	David J. White	300.00	Stipend	None
1161	05/25/95	Deer Park	34.92	Water Service	None

Appendix I

Check Number	Date on Check	Check Made Payable To	Amount of Check	Purpose of the Payment	Supporting Documentation
1162	05/25/95	Bell Atlantic	107.97	Telephone Service	None
1163	06/09/95	D.C. Cable	116.20	Cable Service	None
1164	06/09/95	David J. White	300.00	Stipend	None
1165	06/20/95	David J. White	300.00	Stipend	None
1166	08/01/95	David J. White	300.00	Stipend	None
1167	08/01/95	David J. White	300.00	Stipend	None
1168	08/03/95	Bell Atlantic	221.21	Telephone Service	None
1169	08/03/95	Pitney Bowes	1,788.00	Copier Service	None
1170	08/03/95	D.C. Cable	46.20	Cable Service	None
1171	08/03/95	AT&T	6.95	Long Distance Service	None
1172	08/04/95	David J. White	300.00	Stipend	None
1173	08/04/95	Comm. Safe & Lock	38.50	Keys and Repair	None
1174	08/04/95	Safeway	120.54	Office Supplies	None
1175	08/14/95	Deer Park	42.24	Water Service	None
1176	08/14/95	AT&T	114.60	Long Distance Service	None
1178	08/24/95	Deer Park	14.22	Water Service	None
1179	08/24/95	D. C. Cable	51.20	Cable Service	None
1180	08/24/95	David J. White	150.00	Stipend	None
1182	09/01/95	AT&T	1.73	Long Distance Service	None
1183	09/05/95	C & W Flowers	68.50	Funeral Service	None
1184	09/13/95	Pitney Bowes	447.00	Copier Service	None
1185	09/13/95	Pitney Bowes	317.68	Equipment Tax	None
1189	09/15/95	D.C. Cable	46.20	Cable Service	None
1190	10/06/95	Bell Atlantic	219.73	Telephone Service	None
1191	10/06/95	D.C. Cable	56.20	Cable Service	None
1192	10/06/95	David J. White	100.00	Stipend	None
1193	10/06/95	Deer Park	14.22	Water Service	None
1194	10/10/95	AT&T	7.59	Long Distance Service	None
1195	10/10/95	David J. White	200.00	Stipend	None
1196	10/19/95	David J. White	100.00	Stipend	None
1197	10/19/95	Pitney Bowes	893.30	Copier Service	None
1198	10/19/95	Pitney Bowes	30.33	Postage Meter	None
1199	10/19/95	Pitney Bowes	88.83	Maintenance	None
1200	10/24/95	Deer Park	28.44	Water Service	None

Appendix I

Check Number	Date on Check	Check Made Payable To	Amount of Check	Purpose of the Payment	Supporting Documentation
1201	10/24/95	Bell Atlantic	98.47	Telephone Service	None
1205	11/09/95	Pitney Bowes	18.58	Postage Meter	None
1206	11/09/95	D. C. Cable	46.20	Cable Service	None
1207	11/09/95	Pitney Bowes	47.59	Postage Meter	None
1208	11/09/95	AT&T	101.49	Long Distance Service	None
1210	11/30/95	Pitney Bowes	30.33	Postal Equipment	None
1211	11/30/95	D.C. Cable	46.20	Cable Service	None
1213	11/30/95	Bell Atlantic	113.12	Telephone Service	None
1214	11/30/95	AT&T	13.63	Long Distance Service	None
1216	12/07/95	Pitney Bowes	447.05	Copier Service	None
1217	12/11/95	Safeway	95.50	Office Supplies	None
1222	01/04/96	D. C. Cable	46.20	Cable Service	None
1223	01/04/96	Pitney Bowes	30.33	Maintenance	None
1224	01/04/96	David J. White	300.00	Stipend	None
1225	01/04/96	Deer Park	14.22	Water Service	None
1226	01/04/96	Bell Atlantic	101.08	Telephone Service	None
1227	01/17/96	Pitney Bowes	447.00	Copier Service	None
1231	01/26/96	AT&T	12.46	Long Distance Service	None
1232	01/26/96	Bell Atlantic	105.38	Telephone Service	None
1234	01/31/96	Office Depot	46.82	Office Supplies	None
1235	01/31/95	Office Depot	173.94	Paper Supplies	None
1237	02/12/96	Safeway	42.86	Office Supplies	None
1238	02/12/96	David J. White	100.00	Partial Stipend	None
1239	02/15/96	Pitney Bowes	30.33	Maintenance	None
1240	02/15/96	David J. White	100.00	Partial Stipend	None
1241	02/15/96	D.C. Cable	46.20	Cable Service	None
1242	02/15/96	AT&T	101.49	Long Distance Service	None
1246	02/27/96	D.C. Auditor	30.00	Treasurer Bonding	Check never submitted to Auditor.
1248	03/12/96	Bell Atlantic	129.87	Telephone Service	None
1249	03/12/96	AT&T	6.02	Long Distance Service	None
1251	04/19/96	Bell Atlantic	106.01	Telephone Service	None
1255-1603	Remaining checks and check stubs in ANC 8A's checkbook which had not been written.				
TOTAL			\$25,540.16		

Source: ANC 8A's files, checkbook register, and bank records.
Check incorrectly written out of consecutive order.