



OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR

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**Letter Report: Fiscal Year 2009
District of Columbia Agency Compliance
with Small Business Enterprise Goals**

September 3, 2010



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The Honorable Kwame Brown, Chairperson
Committee on Economic Development
Council of the District of Columbia
1350 Pennsylvania Avenue, NW, Suite 504
Washington, D.C. 20004

Letter Report: Fiscal Year 2009 District of Columbia Agency Compliance with Small Business Enterprise Goals

Dear Councilmember Brown:

Pursuant to the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005¹, as amended, the Office of the District of Columbia Auditor (Auditor) established a Certified Business Compliance Unit (CBCU) within its office effective October 1, 2009. The CBCU is responsible for monitoring and reporting on compliance matters related to District agencies' adherence to Small Business Enterprise (SBE) expenditure requirements and monitoring and tracking expenditures to all Certified Business Enterprises (CBEs) received from District subsidized private development construction projects.

The transfer of the CBCU from the Department of Small and Local Business Development to the Office of the D.C. Auditor provides an independent means of assessing whether District agencies and developers receiving government assistance are meeting the minimum requirements set forth in the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, as amended, (the Act) and providing economic development opportunities to District small businesses.

Pursuant to the Act, the Auditor conducted an examination of District government agencies' compliance with the SBE expenditure goals for fiscal year (FY) 2009. Prior to the

¹ See D.C. Code § 2-218.53 of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act, as amended.

establishment of the CBCU in the Office of the District of Columbia Auditor on October 1, 2009, the Department of Small and Local Business Development (DSLBD) was responsible for receiving, monitoring, and reporting expenditures with SBEs based on quarterly expenditure reports received from District agencies.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this examination were to:

1. determine whether District agencies met the required goal of procuring and contracting 50% of their expendable budgets with SBEs in FY 2009²;
2. determine the extent to which District agencies submitted SBE goal and expenditure reports to the DSLBD³; and
3. assess the procedures used by DSLBD to monitor, track, and report District agency compliance in FY 2009.

The examination covered the period October 1, 2008 to September 30, 2009.

In conducting this examination, the Auditor reviewed the FY 2009 summation of agency goals and expenditures submitted by DSLBD. The Auditor also spoke with relevant staff from DSLBD, the Office of Contracting and Procurement (OCP), and District agencies' liaisons who were responsible for SBE compliance reporting during FY 2009.

This examination was conducted as a nonaudit service⁴ because of the limitations in data submitted to the Auditor by DSLBD.

² See D.C. Code §2-218.21(a) of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, as amended.

³ See D.C. Code §2-218.53(a) and (b) of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, as amended.

⁴ See Government Auditing Standards, July 2007 Revision A3.02 and A3.03a, which states in part that Audit organizations in government entities frequently provide nonaudit services that differ from the professional services provided by an accounting or consulting firm to or for the audited entity. The types of nonaudit services are often performed in response to a statutory requirement, at the discretion of the authority of the audit organization, or for a legislative oversight body or an independent external organization and do not impair auditor independence. Examples of these types of services include providing information or data to a requesting party without auditor evaluation or verification of the information or data.

FACTORS THAT IMPEDED THE AUDITOR'S ABILITY TO ANALYZE FY 2009

DATA

The Auditor did not begin monitoring compliance with the Act until FY 2010 (October 1, 2009) and relied upon DSLBD to fulfill its responsibility to produce SBE goal and expenditure data for FY 2009. However, the FY 2009 District Agency Compliance Report, submitted to the Auditor by DSLBD on February 24, 2010, did not contain complete goal and expenditure data for all District agencies. The incomplete data and the unavailability of multiple sources of data to sufficiently validate SBE expenditures undermined the Auditor's ability to fully analyze and verify the accuracy of DSLBD's FY 2009 compliance report. (Presented in Appendix I)

Because the Auditor has had direct involvement with compliance and reporting in FY 2010, a forthcoming report will present a more complete assessment of agencies' SBE compliance and goal attainment for Quarters 1 and 2 of FY 2010.

BACKGROUND

The Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, as amended, states: "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 also 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.”⁵

Since the October 1, 2009 transfer of the monitoring function from DSLBD, the Auditor’s goals for the CBCU include monitoring business opportunities created for small, local, and disadvantaged businesses, and receiving, monitoring, and reporting expenditures with SBEs based on quarterly expenditure reports received from District agencies. The CBCU is also responsible for monitoring private economic development projects receiving government assistance by reviewing private sector partners’ reports of expenditures and equity participation of certified businesses as required by the Act.

⁵ See D.C. Code §2-218.13(a) of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, as amended.

RESULTS OF THE AUDITOR'S ANALYSIS

8 District Agencies Met FY 2009 SBE Expenditure Goals, 26 District Agencies Did Not Meet FY 2009 SBE Expenditure Goals, and 28 District Agencies Could Not Be Assessed Due to a Lack of Data

D.C. Code §2-218.41(a) requires each District agency to “exercise its contracting and procurement authority so as to meet, on an annual basis, the goal of procuring and contracting 50% of the dollar volume of its goods and services, including construction goods and services, to small business enterprises.”

According to DSLBD’s FY 2009 SBE compliance report, District agencies expended \$47,537,268⁶ with SBEs in FY 2009. These SBE expenditures represented approximately 7% of the \$696,996,000 expended by the District government for contractual services and supplies in FY 2009.⁷ The Auditor found, based on DSLBD’s report, that of the 62 agencies tracked by DSLBD:

- 8 agencies met or exceeded their SBE goal;
- 26 agencies did not meet their SBE goal;
- 6 agencies could not be assessed because they had neither an SBE goal nor SBE expenditure data listed in DSLBD’s report;
- 20 agencies could not be assessed because they had no SBE goal listed in DSLBD’s report; and
- 2 agencies could not be assessed because they had no SBE expenditure data listed in DSLBD’s report.

Appendix I presents DSLBD’s FY 2009 SBE compliance report as of January 29, 2010, which was obtained by the Auditor from DSLBD on February 24, 2010. DSLBD’s compliance report indicates a failure on the part of a significant number of District agencies and DSLBD to ensure that SBE goals were met in FY 2009.

⁶ The Auditor based accomplishment of SBE expenditure goals on the “Payments towards Goal” column in DSLBD’s FY 2009 compliance report.

⁷ Exhibit A-3 (General Fund, Schedule of Expenditures and Net Financing (Sources) Uses, Function and Object – GAAP Basis, Year Ended September 30, 2009) of Other Supplementary Information in the Financial Section of the Comprehensive Annual Financial Report for the year ending September 30, 2009.

Recommendations

1. District agency directors should be more proactive in ensuring that annual SBE goals are established, reported, and met. Agency directors should request and review a copy of the report that their agency's point of contact submits to the Auditor and DSLBD each quarter.
2. DSLBD should provide more comprehensive support to District agencies that are in danger of not meeting their annual SBE goals, such as by providing ongoing assistance in locating SBEs for needed products and services.

37 District Agencies Did Not Submit Required Documents to DSLBD That Were Necessary for the Calculation of SBE Goals in FY 2009

D.C. Code §2-218.41(a) requires each District agency to “exercise its contracting and procurement authority so as to meet, on an annual basis, the goal of procuring and contracting 50% of the dollar volume of its goods and services, including construction goods and services, to small business enterprises.” D.C. Code §2-218. 41(b) states that “an agency’s dollar volume of goods and services to be procured or contracted should be based on the expendable budget of the agency...” D.C. Code §2-218.02(9) defines “expendable budget” as “the total budget of an agency, reduced by such funding sources, object classes, objects, and other items as shall be identified by the Mayor through rulemaking.”

To establish FY 2009 SBE goals for each District agency, DSLBD provided 57⁸ agencies with an Operating Expense Checklist (OEC) on December 31, 2008. The OEC included the agency’s FY 2009 appropriated budget and FY 2009 expendable budget.⁹ To calculate the SBE goal, DSLBD multiplied each agency’s expendable budget by 50% in order to meet the requirements set forth in D.C. Code §2-218.41(a). Agencies could modify this preliminary SBE

⁸ The Auditor found this number by counting the number of Agency Directors on the distribution list of the email that DSLBD sent on December 31, 2008. This email also included an attachment that contained 57 OECs. It is unclear why there were 62 agencies on DSLBD’s FY 2009 compliance report, but only 57 recipients of the OEC email on December 31, 2008.

⁹ The expendable budget in the Operating Expense Checklist was the appropriated budget reduced by funding sources, object classes, objects, and other items that the agency could not reasonably be expected to obtain from SBEs.

goal by updating the OEC to account for additional products or services that SBEs could not provide. Agencies were required to submit modifications to their OEC, if any, to DSLBD by January 16, 2009. DSLBD was then to review and approve or disapprove a modified OEC. Once approved, DSLBD was to issue an Annual Allocation Letter (AAL) to the agency director, which stated the agency's FY 2009 SBE goal. Each agency director was responsible for signing the AAL and returning it to DSLBD.

In FY 2009, the process of collecting OECs and finalizing SBE goals did not proceed in an orderly or timely manner, and DSLBD was still attempting to collect OECs as late as March 17, 2010, more than five months after the end of FY 2009 and 14 months after the January 16, 2009 due date.

According to information presented in Table I, which was provided to the Auditor by DSLBD, 23 District agencies did not submit OECs and 37 District agencies did not submit signed AALs by the extended due date of February 24, 2010. These documents were critical to the calculation of expendable budgets and establishment of annual SBE goals.

Table I
Agencies that Did Not Submit Operating Expense Checklists
and/or Annual Allocation Letters to DSLBD by February 24, 2010¹⁰

Agency	Operating Expense Checklist (OEC)	Annual Allocation Letter (AAL)
Administrative Hearings, Office of	Not Submitted	Not Submitted
Aging, Office on	Not Submitted	Not Submitted
Alcoholic Beverage Regulation Administration	Submitted	Not Submitted
Asian and Pacific Islander Affairs, Office on	Submitted	Not Submitted
Cable Television, Office of	Not Submitted	Not Submitted
Campaign Finance, Office of	Submitted	Not Submitted
Chief Financial Officer, Office of the	Not Submitted	Not Submitted
Chief Medical Examiner, Office of the	Submitted	Not Submitted
Child and Family Services Agency	Submitted	Not Submitted
City Administrator, Office of the	Not Submitted	Not Submitted
Consumer and Regulatory Affairs, Department of	Submitted	Not Submitted
Council of the District of Columbia	Not Submitted	Not Submitted
Education, Office of the State Superintendent of	Not Submitted	Not Submitted
Elections and Ethics, Board of	Not Submitted	Not Submitted
Environment, District Department of the	Submitted	Not Submitted
Homeland Security and Emergency Management Agency	Submitted	Not Submitted
Insurance, Securities & Banking, Department of	Submitted	Not Submitted
Latino Affairs, Office On	Submitted	Not Submitted
Lottery and Charitable Games Control Board, DC	Not Submitted	Not Submitted
Mayor, Executive Office of the	Not Submitted	Not Submitted
Mental Health, Department of	Not Submitted	Not Submitted
Metropolitan Police Department	Not Submitted	Not Submitted
Motion Picture and Television Development, Office of	Not Submitted	Not Submitted
National Guard, DC	Not Submitted	Not Submitted
Parks and Recreation, Department of	Not Submitted	Not Submitted
Partnerships and Grant Services, Office of	Not Submitted	Not Submitted
Planning & Economic Dev., Office of the Deputy Mayor for	Not Submitted	Not Submitted
Planning, Office of	Not Submitted	Not Submitted
Police Complaints, Office of	Submitted	Not Submitted
Property Mgmt, Office of (Real Estate Services, Dept of)	Submitted	Not Submitted
Public Works, Department of	Not Submitted	Not Submitted
Secretary, Office of the	Not Submitted	Not Submitted
Serve DC	Not Submitted	Not Submitted
Small and Local Business Development, Department of	Submitted	Not Submitted
Sports and Entertainment Commission	Not Submitted	Not Submitted
Tenant Advocate, Office of the	Submitted	Not Submitted
Zoning, Office of	Not Submitted	Not Submitted

¹⁰ This information was provided to the Auditor by DSLBD.

Recommendation

DSLBD should develop and adhere to a standard operating procedure in which they notify the Agency Director, City Administrator, and the Councilmember responsible for oversight of the agency within 10 business days of an agency's failure to submit the OEC and AAL by the due date.

SBE Expenditures for 8 District Agencies Were Missing From DSLBD's FY 2009 Compliance Report

D.C. Code §2-218.53(a) requires that "each agency shall submit a quarterly report to the Department and to the District of Columbia Auditor¹¹ within 30 days after the end of each quarter, except for the 4th quarter report." When submitting a quarterly report, each agency shall list each expenditure as it appears in the general ledger from the expendable budget of the agency during the quarter. D.C. Code §2-218.53(b) requires that each agency must also submit an annual report within 30 days of the issuance of the District's Comprehensive Annual Financial Report. D.C. Code §2-218.53(c) states: "The Department [DSLBD] shall monitor agency compliance with the reporting requirements of this section."

The Auditor found that there was a breakdown in DSLBD's reporting process for FY 2009. Of the 62 District agencies that appeared in DSLBD's FY 2009 compliance report (found in Appendix I), the following 8 agencies did not have any SBE expenditure data listed:

1. Alcoholic Beverage Regulation Administration
2. Attorney General, Office of the
3. Council of the District of Columbia
4. Housing and Community Development, Department of
5. DC Lottery and Charitable Games Control Board
6. Mental Health, Department of
7. Public Service Commission
8. Public Works, Department of

¹¹ The requirement for agencies to submit reports to the Auditor became effective in FY 2010.

The expenditure data was missing because either: (1) the agency did not submit quarterly SBE expenditure reports to DSLBD, or (2) DSLBD did not include the data in the report. This finding indicates a lack of accountability for ensuring that complete expenditure data was collected and reported in FY 2009.

Recommendations

1. DSLBD should develop and adhere to a standard operating procedure in which they notify the Agency Director, the City Administrator, and the Councilmember responsible for oversight of the agency within 10 business days of an agency's failure to submit quarterly and annual reports by the due date.
2. DSLBD should develop and adhere to a standard operating procedure in which each agency's submitted quarterly and annual report is promptly logged and maintained in a central database.

27 District Entities Did Not Appear in DSLBD's FY 2009 Compliance Report

D.C. Code §2-218.53(a) requires that "each agency shall submit a quarterly report to the Department and to the District of Columbia Auditor¹² within 30 days after the end of each quarter, except for the 4th quarter report." D.C. Code §2-218.53(c) requires DSLBD to monitor District agency compliance with quarterly and annual reporting requirements.

According to the FY 2009 District of Columbia Proposed Budget and Financial Plan, there are 89 entities consisting of agencies, departments, offices, boards, commissions, independent agencies, and charter agencies that receive local or special purpose revenue funds.¹³

¹² The requirement for agencies to submit reports to the Auditor became effective in FY 2010.

¹³ Several entities in the FY 2009 budget are specifically exempt from CBE requirements and others, such as retirement funds, disability compensation funds, etc, cannot reasonably be expected to meet CBE requirements. *See* D.C. Code §2-218.55(a), "Except as provided in subsection (b) of this section, a regional governmental entity shall be exempt from the requirements to the extent that the requirements of this subchapter impact on the regional governmental entity's operations within the territory of a member government other than the District." *See also* D.C. Code §2-218.55(b), "The District of Columbia Water and Sewer Authority shall be exempt from the requirements of this subchapter to the extent that the requirements of this subchapter are contrary to procurement regulations promulgated pursuant to statutes establishing the District of Columbia Water and Sewer Authority."

Of those 89 entities, 62 appeared in DSLBD's FY 2009 compliance report. (Found in Appendix

D) Therefore, DSLBD's FY 2009 compliance report omitted the following 27 entities:

1. Advisory Neighborhood Commissions, Office of
2. Contract Appeals Board
3. Corrections Information Council
4. Criminal Justice Coordinating Council
5. Disability Rights, Office of
6. Disability Services, Department on
7. Education, Office of the Deputy Mayor
8. Employee Appeals, Office of
9. Finance and Resource Management, Office of
10. Forensic Laboratory Technician Training Program
11. Health Care Finance, Department of
12. Housing Finance Agency
13. Judicial Disabilities and Tenure, Commission on
14. Judicial Nomination Commission
15. Justice Grants Administration, Office of
16. Motor Vehicle Theft Prevention Commission
17. People's Counsel, Office of the
18. Public Charter School Board, District of Columbia
19. Public Charter Schools
20. Public Education Facilities Modernization, Office of
21. Public Employee Relations Board
22. Real Property Assessments and Appeals, Board of
23. Retirement Board, D.C.
24. Risk Management, Office of
25. Sentencing and Criminal Code Revision Commission
26. Unified Communications, Office of
27. Victim Services, Office of

Recommendations

1. DLSBD should establish and adhere to a standard operating procedure of reviewing the District’s budget each fiscal year to ensure that every agency establishes an SBE goal and submits SBE expenditure reports.

2. DSLBD should develop and adhere to a standard operating procedure in which they notify the Agency Director, City Administrator, and the Councilmember responsible for oversight of the agency within 10 business days of an agency’s failure to submit quarterly and annual reports by the due date.

Modifications to 7 District Agency SBE Goals Were Not Properly Documented

DSLBD provided the Auditor with copies of 25 FY 2009 Annual Allocation Letters, some of which were not signed until April 13, 2010.¹⁴ The Auditor found that for 7 District agencies, the SBE expenditure goals in DSLBD’s FY 2009 compliance report as of January 29, 2010 (Appendix I) differed from the declared goals in these 25 Annual Allocation Letters. Therefore, it is apparent that modifications were made to District agency SBE goals without formal documentation to show why the modifications were necessary. Table II below presents the modified SBE goals.

**Table II
Modifications to District Agency SBE Goals**

	Agency	SBE Goal in Agency's Annual Allocation Letter	SBE Goal in DSLBD's FY 2009 Compliance Report	Difference
1	Consumer and Regulatory Affairs, Department of	\$192,765.00	\$617,764.85	-\$424,999.85
2	Health, Department of	\$1,949,180.00	\$4,939,414.28	-\$2,990,234.28
3	Human Resources, D.C. Department of	\$6,786,613.00	\$1,678,613.38	\$5,107,999.62
4	Latino Affairs, Office on	\$49,292.04	\$95,549.00	-\$46,256.96
5	Motion Picture and Television Development, Office of	\$2,706.57	\$20,873.00	-\$18,166.43
6	Taxicab Commission, D.C.	\$1,979.50	\$7,675.00	-\$5,695.50
7	University of the District of Columbia	\$2,854,927.16	\$4,333,677.05	-\$1,478,749.89

¹⁴ For FY 2009, DSLBD asked agencies to resubmit FY 2009 Annual Allocation Letters because they had difficulty locating the original letters for some agencies.

Recommendation

DSLBD should develop and adhere to a standard operating procedure by which any changes to SBE goals are formally documented and adequately justified in a revised and signed Annual Allocation Letter.

CONCLUSION

The Auditor's analysis revealed that DSLBD's FY 2009 compliance report did not accurately depict the extent to which District agencies met their FY 2009 SBE goals. In many cases, SBE goal information was missing or altered and SBE expenditure data was omitted. Further, DSLBD did not present any data for 27 District entities that should have been included in the report.

Since October 1, 2009, the CBCU within the Office of the District of Columbia Auditor has been monitoring compliance with the requirements of the Act. Because the Auditor is now a direct recipient of agency quarterly and annual reports, the Auditor should be able to provide a more detailed and accurate assessment of agency compliance. Following this report, the Auditor will issue a report on agency SBE expenditures for Quarters 1 and 2 of FY 2010. In this forthcoming report, the Auditor will have the ability to better present each agency's SBE goal and progress toward achieving that goal. Further, the Auditor will be better able to hold DSLBD accountable for meeting the department's ultimate goal to "stimulate and foster the economic growth and development of businesses based in and serving the District of Columbia."¹⁵

Respectfully,



Deborah K. Nichols
District of Columbia Auditor

¹⁵ See D.C. Code §2-218.13(a) of the Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005, as amended.

APPENDIX

**The Department of Small and Local Business Development's Fiscal Year 2009 Compliance Report as of January 29, 2010
Submitted to the Office of the D.C. Auditor on February 24, 2010**

#	Agency	Expendable Budget (C)	Total SBE Contracts Awarded FY 09* (D)	Total SBE Payments FY 09* (E)	Set-Aside Goal (F)	% Of Goal Achieved* (G) = D/F	Payments Towards Goal (%)* (H) = E/F	Notes
1	Administrative Hearings, Office of	No data	\$174,664.80	\$75,695.80	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
2	Aging, Office on	No data	\$1,879,591.56	\$484,559.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
3	Alcoholic and Beverage Regulation Administration	\$220,000.00	No data	\$0.00	\$110,000.00	0.00%	No data	Awards and payments made were with federal dollars.
4	Arts and Humanities, Commission on	\$158,890.28	\$89,027.93	\$41,185.07	\$79,445.14	112.06%	51.84%	
5	Asian Pacific Island Affairs	\$138,922.00	\$21,899.55	\$5,405.13	\$69,461.00	31.53%	7.78%	
6	Attorney General, Office of the	No data	No data	\$0.00	No data	No data	No data	Third quarter report not submitted to DSLBD.
7	Auditor, Office of the	\$90,684.00	\$127,825.50	\$127,594.03	\$45,342.00	281.91%	281.40%	
8	Cable Television & Telecomm, Office of	No data	\$554,406.32	\$0.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
9	Campaign Finance, Office of	\$174,649.00	\$132,569.58	\$99,675.58	\$87,324.50	151.81%	114.14%	
10	Chief Financial Officer, Office of	No data	\$4,935,562.70	\$4,773,424.58	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
11	Chief Medical Examiner, Office of	\$911,245.00	\$819,362.33	\$716,726.27	\$455,622.50	179.83%	157.31%	
12	Chief Technology Officer, Office of	\$10,408,384.00	\$2,988,215.57	\$2,988,439.05	\$5,204,192.00	633.88%	57.42%	Third quarter report not submitted to DSLBD.
13	Child and Family Services	\$3,433,394.16	\$7,871,670.25	\$1,340,638.21	\$1,716,697.08	458.54%	78.09%	
14	City Administrator, Office of	No data	\$37,260.77	\$37,260.77	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
15	Community Affairs, Office of	No data	\$60,696.19	\$29,575.15	No data	No data	No data	
16	Consumer & Reg. Affairs, Dept of	\$1,235,529.70	\$99,390.70	\$85,944.00	\$617,764.85	16.09%	13.91%	
17	Contracts And Procurement, Office Of	\$370,303.00	\$94,392.99	\$90,799.98	\$185,151.50	50.98%	49.04%	

#	Agency	Expendable Budget (C)	Total SBE Contracts Awarded FY 09* (D)	Total SBE Payments FY 09* (E)	Set-Aside Goal (F)	% Of Goal Achieved* (G) = D/F	Payments Towards Goal (%)* (H) = E/F	Notes
18	Corrections, Department Of	\$6,803,970.01	\$1,542,509.07	\$793,894.58	\$3,401,485.01	45.35%	23.34%	
19	Council of the District of Columbia	No data	No data	\$0.00	No data	No data	No data	Third quarter report not submitted to DSLBD.
20	DC National Guard	No data	\$47,520.46	\$35,435.79	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
21	Elections and Ethics, Board of	No data	\$416,216.16	\$0.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal. No payments of SBEs reported for Q1 & Q2.
22	Employment Services	\$1,412,961.00	\$325,034.69	\$325,034.80	\$706,480.50	46.01%	46.01%	
23	Environment, District Department of	\$2,484,812.00	\$241,411.12	\$186,188.54	\$1,242,406.00	19.43%	14.99%	
24	Fire & Emergency Services, Dept	\$668,964.00	\$2,306,403.00	\$1,568,483.00	\$334,482.00	689.54%	468.93%	
25	Health, Department Of	\$9,878,828.55	\$4,372,662.02	\$1,133,238.70	\$4,939,414.28	88.53%	22.94%	
26	Homeland Security and Emergency Management Agency	\$403,435.54	\$161,845.91	\$168,132.71	\$201,717.77	80.23%	83.35%	
27	Housing & Comm. Dev. Dept. of	No data	No data	\$0.00	No data	No data	No data	Third quarter report not submitted to DSLBD.
28	Human Resource, Department of	\$3,357,226.75	\$1,293,772.00	\$1,261,176.00	\$1,678,613.38	77.07%	75.13%	Totals account for intra-district funds spent and not local appropriated funds.
29	Human Rights	\$168,719.00	\$51,642.92	\$56,880.92	\$84,359.50	61.22%	67.43%	
30	Human Services, Department of	\$9,355,165.00	\$3,362,048.99	\$676,029.14	\$4,677,583.00	71.88%	14.45%	
31	Inspector General, Office of the	\$1,190,559.00	\$170,781.35	\$0.00	\$595,280.00	28.69%	0.00%	Payments to SBEs not submitted. DSLBD received CBE/Non-CBE Awards.
32	Insurance, Securities & Banking	\$652,628.00	\$296,491.60	\$296,491.84	\$326,314.00	90.86%	90.86%	Total contracts awarded not provided on agency's report.
33	Latino Affairs, Office Of	\$191,098.00	\$37,164.00	\$37,164.00	\$95,549.00	38.90%	38.90%	
34	Lottery & Charitable Games, DC	No data	No data	\$0.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal. Third quarter report not submitted to DSLBD.
35	Mayor, Office of the	No data	\$53,339.58	\$43,119.05	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
36	Mental Health, Dept. of	No data	No data	\$0.00	No data	No data	No data	Third quarter report not submitted to DSLBD.
37	Metropolitan Police Department	No data	\$3,807,845.91	\$3,793,030.10	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.

#	Agency	Expendable Budget (C)	Total SBE Contracts Awarded FY 09* (D)	Total SBE Payments FY 09* (E)	Set-Aside Goal (F)	% Of Goal Achieved* (G) = D/F	Payments Towards Goal (%)* (H) = E/F	Notes
38	Motion Picture & Television Development, Office of	\$41,746.00	\$8,457.74	\$4,877.74	\$20,873.00	40.52%	23.37%	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
39	Motor Vehicles, Department of	\$4,365,752.00	\$1,571,705.54	\$286,596.85	\$2,182,867.00	72.00%	13.13%	Third quarter report not submitted to DSLBD.
40	Parks and Recreation, Department of	No data	\$4,572,041.68	\$2,679,424.71	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
41	Partnerships and Grant Services, Office of	No data	\$1,236.80	\$1,236.80	No data	No data	No data	
42	Planning & Economic Dev., Office of the Deputy Mayor for	No data	\$801,980.08	\$575,272.12	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
43	Planning, Office of	No data	167,139.00\$	\$165,579.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
44	Police Complaints, Office of	\$43,277.00	\$54,714.00	\$55,383.00	\$21,638.50	252.85%	255.95%	
45	Property Management, Office of	\$163,689.00	\$28,653,265.62	\$7,586,305.05	\$81,844.50	35009.40%	9269.17%	
46	Public Libraries, DC	\$5,982,600.00	\$3,059,028.47	\$1,722,494.83	\$2,991,300.19	102.26%	57.58%	
47	Public Schools, DC	No data	\$5,746,462.78	\$2,257,986.98	No data	No data	No data	Third quarter report not submitted to DSLBD.
48	Public Service Commission	\$453,142.00	No data	\$0.00	\$226,571.00	0.00%	0.00%	Reported non-local funds for Q1 to Q4.
49	Public Works, Department of	No data	No data	\$0.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal. Awards/P.O. Local Appropriated Funds report not submitted for Q1 to Q4.
50	Secretary, Office of	No data	\$41,097.86	\$41,097.86	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.
51	Serv DC	No data	\$2,000.00	\$2,199.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal. Third quarter report not submitted to DSLBD.
52	Small and Local Business Development, Department of	\$332,039.07	\$27,962.34	\$20,240.39	\$166,019.54	16.84%	12.19%	
53	Sports and Entertainment Commission	No data	No data	\$1,035,600.31	No data	No data	No data	Third quarter report not received. However, fourth quarter report provides all SBE payments only and not contract awards. SBE Payments include total P.O.s and contracts paid.
54	State Superintendent of Education, Office of	No data	\$2,034,178.08	\$1,524,458.17	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.

#	Agency	Expendable Budget (C)	Total SBE Contracts Awarded FY 09* (D)	Total SBE Payments FY 09* (E)	Set-Aside Goal (F)	% Of Goal Achieved* (G) = D/F	Payments Towards Goal (%)* (H) = E/F	Notes
55	Taxicab Commission, DC	\$15,350.00	\$29,485.60	\$29,679.26	\$7,675.00	384.18%	386.70%	Third quarter report not submitted to DSLBD.
56	Tenant Advocate, Office of	\$477,511.93	\$341,000.00	\$2,599.91	\$238,755.97	142.82%	1.09%	Only reported federal/other funds appropriated.
57	Transportation, Dept of	\$3,312,871.00	\$1,039,425.00	\$776,140.00	\$1,656,435.50	62.75%	46.86%	Funds expensed on SBEs were special purpose revenue.
58	University Dist. Of Columbia	\$8,667,354.10	\$4,447,145.45	\$2,086,841.97	\$4,333,677.05	102.62%	48.15%	
59	Veterans Affairs	\$90,387.40	\$35,145.29	\$35,070.53	\$45,193.70	77.77%	77.60%	
60	Washington Convention Center	\$21,773,408.00	\$1,152,076.00	\$2,317,316.00	\$10,886,704.00	10.58%	21.29%	
61	Youth Rehabilitation Services, Department of	\$4,503,678.00	\$5,606,075.58	\$2,400,924.17	\$2,251,839.00	248.96%	106.62%	
62	Zoning, Office of	No data	\$688,846.00	\$658,722.00	No data	No data	No data	Did not submit Operating Expense list- Cannot determine expendable budget or goal.

AGENCY COMMENTS

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On August 9, 2010, the Auditor submitted this report in draft to the Director of the Department of Small and Local Business Development (DSLBD) for review and comment. The deadline for the submission of written comments was the close of business Monday, August 23, 2010. At DSLBD's request, the Auditor extended the deadline until the close of business Tuesday, August 24, 2010. DSLBD agreed to this extension. However, the Director of DSLBD did not submit written comments by the close of business on Tuesday, August 24, 2010.