



**District of Columbia Agencies' Compliance
with Fiscal Year 2015 Small Business
Enterprise Expenditure Goals through the 1st
Quarter of Fiscal Year 2015**

April 2, 2015

Audit Team:

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A Report by the Office of the District of Columbia Auditor
Kathleen Patterson, District of Columbia Auditor

The Honorable Phil Mendelson, Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue, NW, Suite 504
Washington, D.C. 20004

Letter Report: District of Columbia Agencies' Compliance with Fiscal Year 2015 Small Business Enterprise Expenditure Goals through the 1st Quarter of Fiscal Year 2015.

Dear Chairman Mendelson:

The Office of the District of Columbia Auditor (ODCA) examined and assessed District of Columbia government agencies' compliance with fiscal year (FY) 2015 Small Business Enterprise (SBE) expenditure goals through the 1st quarter of FY 2015 (October 1, 2014 through December 31, 2014).¹

Objectives, Scope and Methodology

The objectives of this examination were to determine:

1. District agencies' FY 2015 SBE expenditures through the 1st quarter of FY 2015; and
2. District agencies' compliance with SBE goal establishment and expenditure reporting requirements.²

The examination covered the period October 1, 2013 through December 31, 2014. We did not conduct the examination as an audit as defined by the Government Accountability Office's Government Auditing Standards.

In conducting this examination, we reviewed 82 agencies, offices and programs³ that the Department of Small and Local Business Development (DSLBD) determined were required to (1) procure 50 percent of their expendable budget for goods and services from SBEs each fiscal year and (2) submit quarterly SBE expenditure reports, as well as an annual report, to DSLBD and ODCA. We reviewed appropriated budgets, expendable budgets, and reported SBE goals for each agency. We also verified vendors in DSLBD's CBE Online System and reviewed DSLBD's QuickBase data tracking system.

For 76 of the 82 agencies, we reviewed their SBE expenditures using the District's System of Accounting and Reporting (SOAR) and the Office of Contracting and Procurement's Purchase Card (P-Card) data. Six of the 82 agencies do not record expenditures in SOAR, using financial systems independent of SOAR to record their expenditures. As a result, no quarterly

¹ See D.C. Official Code § 2-218.41.

² See D.C. Official Code §2-218.53(a) and (b).

³ DSLBD QuickBase Data Tracking System, as of March 10, 2015.

expenditures could be retrieved from SOAR for these six agencies. Therefore, we were not able to independently verify the submitted expenditure data for the six agencies. The six agencies are listed below:

1. Events DC
2. Housing Finance Agency
3. Not-for-Profit Hospital Corporation (United Medical Center)
4. D.C. Public Charter School Board
5. D.C. Retirement Board
6. The University of the District of Columbia

For the agencies that submitted required quarterly reports, we verified that the submitted expenditures were spent with certified SBEs at the time of the expenditure.

Background

The Small, Local, and Disadvantaged Business Enterprise Development and Assistance Act of 2005 (the Act), as amended, states that “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 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 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.”⁴

The Act also establishes the following categories of businesses: Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs).

The Act requires each District agency to contract 50 percent of the dollar volume of its goods and services to SBEs each fiscal year. Additionally, it requires agencies to submit quarterly SBE expenditure reports to DSLBD and ODCA. The Act contains no expenditure requirements for LBEs, DBEs, DZEs, ROBs, LRBs, LMEs, or VOBs.

To establish FY 2014 SBE goals, DSLBD required each agency to access QuickBase, DSLBD's electronic database containing all budget, SBE goal, and agency-reported SBE expenditure data. DSLBD asked each agency to document, as an exclusion in QuickBase, the items in their appropriated budget that the agency could not reasonably be expected to obtain from SBEs. Upon DSLBD's approval, the QuickBase system subtracted the exclusions from the agency's appropriated budget to determine the agency's “expendable budget,” that is, the amount of the total budget that could be considered discretionary and thus appropriate to use in determining the agency's SBE goal. To determine the SBE goal, the QuickBase system multiplied the expendable budget by 50 percent.

⁴ See D.C. Official Code §2-218.13(a).

Results of the Auditor's Examination

According to DSLBD's QuickBase database as of March 10, 2015, the 82 agencies we assessed had a total FY 2014 reported appropriated budget of \$10,921,461,944 and a total reported expendable budget for goods and services of \$747,693,381. Based on the expendable budget of \$747,693,381, the FY 2014 SBE expenditure goal for the 82 agencies was \$373,846,691.⁵

The 82 agencies' FY 2015 reported appropriated and expendable budgets and reported SBE goals are listed in Appendix I.

1st Quarter Results

We found that the 82 agencies, as a whole, spent a total of \$21,475,554 with SBEs through the 1st quarter of FY 2015 or 6 percent toward the \$373,846,691 total FY 2015 SBE expenditure goal for all of the 82 agencies. The FY 2015 1st quarter SBE expenditures for each of the 82 agencies are listed in Appendix I.

Total FY 2015 expenditures of the 82 agencies, through the 1st quarter of FY 2015, on Local Business Enterprises, Small Business Enterprises, Disadvantaged Business Enterprises, Local Business Enterprises with Principle Offices Located in an Enterprise Zone, Resident-Owned Businesses, Longtime Resident Businesses, Local Manufacturing Enterprises, and Veteran Owned Businesses are presented in Appendix II.

According to DSLBD's QuickBase database, as of March 23, 2015, 10 agencies did not submit the required quarterly expenditure report for the 1st quarter of FY 2015. All agencies that failed to submit the required expenditure report for the 1st quarter of FY 2015 are listed in Appendix III.

Two of the 10 agencies that did not submit the required quarterly expenditure report for the 1st quarter of FY 2015 (the Housing Finance Agency and the Not-for-Profit Hospital Corporation), do not report expenditures through SOAR, leaving the expenditures toward their combined SBE expenditure goal of \$57,102,920 unexamined by either ODCA or DSLBD. As a result, there is an incomplete presentation of the District's overall SBE goal attainment.

Of the 82 agencies, 2 agencies met or exceeded their reported annual FY 2015 SBE expenditure goals by the end of the 1st quarter of FY 2015, raising questions about the validity of the reported expendable budgets of those two agencies. This is a recurring issue that we have addressed in previous reports. This recurring finding indicates an ongoing issue with DSLBD's goal setting process and its willingness to approve agency targets that are overly modest. The two agencies that exceeded their FY 2015 expenditure goal by the end of the 1st quarter are presented in Figure 1.

⁵ All numbers are rounded to the nearest dollar.

Figure 1

Agencies that Exceeded their FY 2015 SBE Expenditure Goal by the end of the 1st Quarter

	Agency	1 st Quarter SBE Expenditures	Reported SBE Goal	% of SBE Goal Achieved
1	DC Retirement Board	\$225,927	\$204,986	110%
2	Office of the State Superintendent of Education	\$823,409	\$821,555	100%

Recommendations

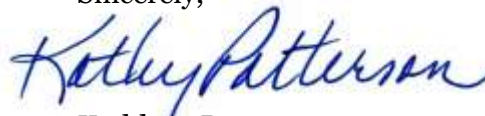
Within 30 days of the release of this report:

1. DSLBD should review the status of the agencies that did not submit expenditure reports and do not record expenditures in SOAR to determine their FY 2015 SBE expenditures. DSLBD should also develop and implement an accurate method to capture expenditures for the six agencies that do not record expenditures in SOAR.
2. DSLBD should review the SBE goals, procurement plans, and purchases of the 2 agencies that exceeded their FY 2015 goals by the end of the 1st quarter of FY 2015 to ensure that they are realistic and consistent with the intent of the overall SBE statute.

Conclusion

Based on our examination, we found that 82 agencies collectively spent \$21,475,554 with SBEs through the 1st quarter of FY 2015 or 6 percent of the cumulative reported SBE goal of \$373,846,691.

Sincerely,



Kathleen Patterson
District of Columbia Auditor

Appendices

Appendix I

Fiscal Year 2015 1st Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	% of SBE Goal Achieved
1	Administrative Hearings, Office of	\$10,404,000	\$603,907	\$301,954	\$54,940	18%
2	Advisory Neighborhood Commissions, Office of	\$924,000	\$7,288	\$3,644	\$0	0%
3	Aging, Office on	\$42,018,000	\$4,348,714	\$2,174,357	\$417,787	19%
4	Alcoholic Beverage Regulation Administration	\$7,446,000	\$453,962	\$226,981	\$2,188	1%
5	Arts and Humanities, Commission on	\$16,460,000	\$1,233,056	\$616,528	\$79,597	13%
6	Asian and Pacific Islander Affairs, Office on	\$1,175,559	\$304,532	\$152,266	\$771	1%
7	Attorney General for the District of Columbia, Office of the	\$109,631,000	\$3,126,418	\$1,563,209	\$57,931	4%
8	Auditor, Office of the D.C.	\$4,566,000	\$361,397	\$180,698	\$725	0%
9	Behavioral Health, Department of	\$231,857,257	\$15,999,214	\$7,999,607	\$1,018,198	13%
10	Cable Television, Office of	\$9,444,066	\$420,072	\$210,036	\$13,257	6%
11	Campaign Finance, Office of	\$2,798,000	\$62,711	\$31,355	\$929	3%
12	Captive Insurance Agency	\$1,850,000	\$9,855	\$4,928	\$0	0%
13	Chief Financial Officer, Office of the	\$182,498,000	\$55,467,730	\$27,733,865	\$1,448,934	5%
14	Chief Medical Examiner, Office of the	\$9,519,000	\$611,924	\$305,962	\$36,808	12%
15	Chief Technology Officer, Office of the	\$124,723,000	\$48,401,067	\$24,200,534	\$1,203,615	5%
16	Child and Family Services Agency	\$246,266,239	\$1,404,958	\$702,479	\$177,153	25%

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Fiscal Year 2015 1st Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	% of SBE Goal Achieved
17	City Administrator, Office of the	\$4,052,886	\$97,000	\$48,500	\$8,389	17%
18	Consumer & Regulatory Affairs, Department of	\$51,463,000	\$14,821,474	\$7,410,737	\$518,854	7%
19	Contract Appeals Board	\$1,426,000	\$21,000	\$10,500	\$3,254	31%
20	Contracting and Procurement, Office of	\$18,145,000	\$210,000	\$105,000	\$54,834	52%
21	Corrections, Department of	\$154,279,000	\$19,520,864	\$9,760,432	\$873,092	9%
22	Disability Rights, Office of	\$1,650,000	\$63,406	\$31,703	\$1,697	5%
23	Disability Services, Department on	\$158,051,000	\$559,466	\$279,733	\$86,201	31%
24	Education, Deputy Mayor for	\$6,917,000	\$379,587	\$189,793	\$0	0%
25	Elections, Board of	\$7,240,000	\$1,222,836	\$611,418	\$306,140	50%
26	Employee Appeals, Office of	\$1,570,000	\$1,568,430	\$784,215	\$8,698	1%
27	Employees' Compensation Fund	\$20,221,000	\$210,614	\$105,307	\$33,970	32%
28	Employment Services, Department of	\$156,174,000	\$15,888,800	\$7,944,400	\$97,482	1%
29	Environment, District Department of the	\$115,058,000	\$2,000,526	\$1,000,263	\$38,817	4%
30	Ethics and Government Accountability, D.C. Board of	\$1,498,000	\$22,447	\$11,224	\$1,626	14%
31	Events DC	\$146,577,200	\$43,583,403	\$21,791,702	\$1,195,523	5%
32	Finance and Resource Management, Office of	\$35,348,000	\$58,770	\$29,385	\$2,200	7%

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Fiscal Year 2015 1st Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	% of SBE Goal Achieved
33	Fire and Emergency Medical Services Department	\$227,999,000	\$16,533,410	\$8,266,705	\$112,351	1%
34	Forensic Sciences, Department of	\$15,763,000	\$1,389,493	\$694,747	\$12,234	2%
35	General Services, Department of	\$456,810,000	\$152,748,295	\$76,374,148	\$1,358,190	2%
36	Health and Human Services, Deputy Mayor for	\$1,172,000	\$264,000	\$132,000	\$9,085	7%
37	Health Benefit Exchange Authority, D.C.	\$28,751,000	\$17,842,508	\$8,921,254	\$1,725,159	19%
38	Health Care Finance, Department of	\$2,954,677,000	\$49,559,069	\$24,779,535	\$1,050,721	4%
39	Health, Department of	\$269,404,000	\$9,813,876	\$4,906,938	\$509,746	10%
40	Homeland Security and Emergency Management Agency	\$114,895,000	\$6,008,684	\$3,004,342	\$189,945	6%
41	Housing Finance Agency	\$9,662,000	\$2,205,839	\$1,102,920	\$0	0%
42	Housing and Community Development, Department of	\$188,627,000	\$1,129,155	\$564,578	\$94,646	17%
43	Human Resources, D.C. Department of	\$13,077,000	\$3,866,591	\$1,933,296	\$54,087	3%
44	Human Rights, Office of	\$2,967,000	\$157,977	\$78,989	\$26,106	33%
45	Human Services, Department of	\$423,621,000	\$6,714,231	\$3,357,115	\$80,314	2%
46	Inspector General, Office of the	\$16,920,000	\$312,133	\$156,067	\$30,313	19%
47	Insurance, Securities and Banking, Department of	\$22,118,000	\$329,843	\$164,922	\$6,013	4%
48	Latino Affairs, Office on	\$2,969,000	\$120,829	\$60,415	\$0	0%

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Fiscal Year 2015 1st Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	% of SBE Goal Achieved
49	Lottery & Charitable Games Control Board, D.C.	\$242,156,000	\$10,316,943	\$5,158,472	\$984,396	19%
50	Mayor, Executive Office of the	\$12,233,000	\$142,345	\$71,173	\$52,450	74%
51	Metropolitan Police Department	\$534,238,000	\$9,890,706	\$4,945,353	\$306,134	6%
52	Motion Picture and Television Development, Office of	\$3,699,820	\$107,625	\$53,813	\$2,684	5%
53	Motor Vehicles, Department of	\$45,672,000	\$2,110,923	\$1,055,461	\$70,123	7%
54	National Guard, D.C.	\$12,704,000	\$1,485,927	\$742,964	\$0	0%
55	Not-for-Profit Hospital Corporation (United Medical Center)	\$112,000,000	\$112,000,000	\$56,000,000	\$0	0%
56	Parks and Recreation, Department of	\$86,517,000	\$3,960,113	\$1,980,057	\$30,975	2%
57	People's Counsel, Office of the	\$6,911,000	\$278,959	\$139,479	\$62,220	45%
58	Planning and Economic Development, Office of the Deputy Mayor for	\$98,846,000	\$1,792,297	\$896,149	\$84,547	9%
59	Planning, Office of	\$10,399,000	\$1,728,838	\$864,419	\$13,277	2%
60	Police Complaints, Office of	\$2,241,000	\$60,590	\$30,295	\$5,799	19%
61	Public Charter School Board, District of Columbia	\$6,741,000	\$877,802	\$438,901	\$22,957	5%
62	Public Employee Relations Board	\$1,228,000	\$19,000	\$9,500	\$434	5%
63	Public Library, District of Columbia	\$90,198,000	\$9,997,067	\$4,998,533	\$584,505	12%
64	Public Safety and Justice, Office of the Deputy Mayor for	\$28,290,000	\$166,366	\$83,183	\$10,775	13%

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Fiscal Year 2015 1st Quarter Reported Appropriated Budgets, Reported Expendable Budgets, Reported SBE Goals, and SBE Expenditures

	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	% of SBE Goal Achieved
65	Public Schools, D.C.	\$1,300,566,000	\$17,729,870	\$8,864,935	\$1,541,446	17%
66	Public Service Commission	\$12,549,000	\$749,082	\$374,541	\$60,706	16%
67	Public Works, Department of	\$160,555,000	\$11,386,951	\$5,693,476	\$1,098,504	19%
68	Real Property Tax Appeals Commission	\$1,749,000	\$196,069	\$98,035	\$19,908	20%
69	Retirement Board, D.C.	\$30,338,000	\$409,972	\$204,986	\$225,927	110%
70	Risk Management, D.C. Office of	\$3,124,189	\$23,760	\$11,880	\$1,774	15%
71	Secretary, Office of the	\$24,015,000	\$100,976	\$50,488	\$9,958	20%
72	Small and Local Business Development, Department of	\$8,846,000	\$622,181	\$311,091	\$9,582	3%
73	Special Education Transportation	\$109,525,000	\$6,230,466	\$3,115,233	\$1,997	0%
74	State Superintendent of Education, Office of the	\$443,270,000	\$1,643,110	\$821,555	\$823,409	100%
75	Taxicab Commission, D.C.	\$8,470,000	\$1,653,910	\$826,955	\$21,685	3%
76	Tenant Advocate, Office of the	\$2,392,000	\$4,586	\$2,293	\$0	0%
77	Transportation, Department of	\$567,062,000	\$7,903,554	\$3,951,777	\$278,650	7%
78	Unified Communications, Office of	\$46,760,000	\$2,470,701	\$1,235,350	\$2,219	0%
79	University of the District of Columbia	\$168,055,000	\$35,806,584	\$17,903,292	\$1,794,531	10%
80	Veterans' Affairs, Office of	\$416,000	\$10,366	\$5,183	\$0	0%

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	Agency	Reported Appropriated Budget	Reported Expendable Budget	Reported SBE Goal	1 st Quarter SBE Expenditures	% of SBE Goal Achieved
81	Youth Rehabilitation Services, Department of	\$106,284,728	\$3,630,192	\$1,815,096	\$333,190	18%
82	Zoning, Office of	\$2,729,000	\$144,190	\$72,095	\$18,272	25%
		\$10,921,461,944	\$747,693,381	\$373,846,691	\$21,475,554	6%

SOURCE: QuickBase data as of March 10, 2015. SOAR, P-Card and CBE Online data as of February 25, 2015. All numbers are rounded to the nearest dollar.

Appendix II

Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
1	Administrative Hearings, Office of	\$54,940	\$54,940	\$18,411	\$36,529	\$25,953	\$36,529	\$0	\$0
2	Advisory Neighborhood Commissions, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Aging, Office on	\$417,787	\$417,787	\$407,623	\$407,623	\$8,302	\$4,302	\$0	\$0
4	Alcoholic Beverage Regulation Administration	\$2,188	\$2,188	\$2,188	\$2,188	\$2,188	\$0	\$0	\$0
5	Arts and Humanities, Commission on	\$79,597	\$79,597	\$26,111	\$79,597	\$23,765	\$52,520	\$0	\$0
6	Asian and Pacific Islander Affairs, Office on	\$771	\$771	\$771	\$771	\$0	\$0	\$0	\$0
7	Attorney General for the District of Columbia, Office of the	\$57,931	\$57,931	\$30,634	\$35,764	\$15,678	\$10,674	\$0	\$6,895
8	Auditor, Office of the D.C.	\$725	\$725	\$0	\$592	\$725	\$0	\$0	\$0
9	Behavioral Health, Department of	\$1,018,198	\$1,018,198	\$168,027	\$233,386	\$259,685	\$145,021	\$0	\$16,375
10	Cable Television, Office of	\$13,257	\$13,257	\$12,479	\$12,479	\$12,479	\$0	\$0	\$0
11	Campaign Finance, Office of	\$929	\$929	\$929	\$929	\$929	\$0	\$0	\$0
12	Captive Insurance Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
13	Chief Financial Officer, Office of the	\$1,480,773	\$1,448,934	\$1,012,920	\$922,395	\$816,136	\$14,346	\$0	\$0
14	Chief Medical Examiner, Office of the	\$36,808	\$36,808	\$0	\$36,808	\$35,679	\$1,129	\$0	\$4,683
15	Chief Technology Officer, Office of the	\$1,203,615	\$1,203,615	\$1,144,972	\$806,166	\$1,064,481	\$5,978	\$0	\$0
16	Child and Family Services Agency	\$177,153	\$177,153	\$125,382	\$128,537	\$102,285	\$19,187	\$0	\$0
17	City Administrator, Office of the	\$8,389	\$8,389	\$5,389	\$4,661	\$8,389	\$3,298	\$0	\$0
18	Consumer & Regulatory Affairs, Department of	\$518,854	\$518,854	\$503,752	\$317,303	\$490,045	\$310,140	\$0	\$0
19	Contract Appeals Board	\$3,254	\$3,254	\$3,254	\$3,254	\$3,254	\$0	\$0	\$0
20	Contracting and Procurement, Office of	\$54,834	\$54,834	\$24,282	\$35,154	\$4,632	\$30,240	\$0	\$0
21	Corrections, Department of	\$873,092	\$873,092	\$130,735	\$559,849	\$248,665	\$236,738	\$0	\$9,998
22	Disability Rights, Office of	\$1,697	\$1,697	\$0	\$975	\$975	\$0	\$0	\$0
23	Disability Services, Department on	\$86,201	\$86,201	\$57,933	\$60,973	\$73,949	\$3,040	\$0	\$16,016
24	Education, Deputy Mayor for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Elections, Board of	\$306,140	\$306,140	\$157,622	\$240,267	\$141,829	\$61,865	\$0	\$0

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Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
26	Employee Appeals, Office of	\$8,698	\$8,698	\$0	\$100	\$100	\$0	\$0	\$0
27	Employees' Compensation Fund	\$33,970	\$33,970	\$22,021	\$11,949	\$33,970	\$0	\$0	\$0
28	Employment Services, Department of	\$97,482	\$97,482	\$68,628	\$38,542	\$58,071	\$29,723	\$0	\$12,767
29	Environment, District Department of the	\$40,817	\$38,817	\$12,775	\$28,407	\$12,299	\$19,599	\$0	\$0
30	Ethics and Government Accountability, D.C. Board of	\$1,626	\$1,626	\$0	\$1,547	\$1,547	\$0	\$0	\$0
31	Events DC ⁶	\$1,284,504	\$1,195,523	\$578,324	\$473,421	\$171,846	\$352,873	\$0	\$1,183
32	Finance and Resource Management, Office of	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	\$0	\$0	\$0
33	Fire and Emergency Medical Services Department	\$112,351	\$112,351	\$43,284	\$89,643	\$22,708	\$80,943	\$0	\$0
34	Forensic Sciences, Department of	\$12,234	\$12,234	\$12,234	\$4,719	\$12,234	\$0	\$0	\$0
35	General Services, Department of	\$1,433,202	\$1,358,190	\$1,154,077	\$1,231,065	\$760,190	\$462,491	\$0	\$878

⁶ Events DC has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for Events DC.

Appendix II

Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
36	Health and Human Services, Deputy Mayor for	\$9,085	\$9,085	\$9,085	\$9,085	\$9,085	\$0	\$0	\$0
37	Health Benefit Exchange Authority, D.C.	\$1,725,159	\$1,725,159	\$1,716,754	\$938,713	\$1,309,609	\$4,345	\$0	\$0
38	Health Care Finance, Department of	\$1,050,721	\$1,050,721	\$997,209	\$884,863	\$198,861	\$53,512	\$0	\$0
39	Health, Department of	\$509,746	\$509,746	\$197,789	\$416,850	\$302,709	\$340,571	\$0	\$20,567
40	Homeland Security and Emergency Management Agency	\$189,945	\$189,945	\$147,215	\$147,757	\$188,009	\$1,936	\$0	\$31,176
41	Housing Finance Agency ⁷	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	Housing and Community Development, Department of	\$94,646	\$94,646	\$35,202	\$2,772	\$85,567	\$135	\$0	\$1,219
43	Human Resources, D.C. Department of	\$54,087	\$54,087	\$18,746	\$34,700	\$29,324	\$12,570	\$0	\$0
44	Human Rights, Office of	\$26,106	\$26,106	\$25,019	\$1,206	\$25,306	\$0	\$0	\$0
45	Human Services, Department of	\$80,314	\$80,314	\$52,827	\$53,968	\$31,819	\$25,927	\$0	\$0
46	Inspector General, Office of the	\$30,313	\$30,313	\$21,887	\$22,362	\$9,816	\$3,288	\$0	\$0

⁷ The Housing Finance Agency has independent procurement authority and does not record expenditures in SOAR. The Housing Finance Agency did not submit FY 2014 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the Housing Finance Agency.

Appendix II

Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
47	Insurance, Securities and Banking, Department of	\$6,013	\$6,013	\$5,857	\$3,582	\$3,582	\$2,275	\$0	\$0
48	Latino Affairs, Office on	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	Lottery & Charitable Games Control Board, D.C.	\$984,396	\$984,396	\$36,526	\$18,618	\$2,902	\$974,981	\$0	\$0
50	Mayor, Executive Office of the	\$52,450	\$52,450	\$46,061	\$2,453	\$42,253	\$3,936	\$0	\$0
51	Metropolitan Police Department	\$306,134	\$306,134	\$190,949	\$195,618	\$192,016	\$117,134	\$0	\$301
52	Motion Picture and Television Development, Office of	\$2,684	\$2,684	\$1,104	\$1,184	\$1,184	\$0	\$0	\$0
53	Motor Vehicles, Department of	\$70,123	\$70,123	\$6,936	\$2,992	\$56,225	\$5,421	\$0	\$0
54	National Guard, D.C.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	Not-for-Profit Hospital Corporation (United Medical Center) ⁸	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Parks and Recreation, Department of	\$30,975	\$30,975	\$29,966	\$30,975	\$19,966	\$1,009	\$0	\$0

⁸ The Not-for-Profit Hospital Corporation (United Medical Center) has independent procurement authority and does not record expenditures in SOAR. The Not-for-Profit Hospital Corporation (United Medical Center) did not submit FY 2014 expenditure reports for quarters 1, 2 and 3. Therefore, we were not able to obtain expenditure data for the Not-for-Profit Hospital Corporation (United Medical Center).

Appendix II

Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
57	People's Counsel, Office of the	\$62,220	\$62,220	\$38,636	\$56,432	\$47,418	\$16,584	\$0	\$0
58	Planning and Economic Development, Office of the Deputy Mayor for	\$84,547	\$84,547	\$43,876	\$62,778	\$48,910	\$9,111	\$0	\$0
59	Planning, Office of	\$13,277	\$13,277	\$4,609	\$8,097	\$4,323	\$2,614	\$0	\$4,450
60	Police Complaints, Office of	\$5,799	\$5,799	\$4,222	\$2,877	\$1,534	\$790	\$0	\$0
61	Public Charter School Board, District of Columbia ⁹	\$22,957	\$22,957	\$1,609	\$0	\$0	\$16	\$0	\$0
62	Public Employee Relations Board	\$434	\$434	\$0	\$434	\$434	\$0	\$0	\$0
63	Public Library, District of Columbia	\$585,126	\$584,505	\$271,031	\$573,279	\$10,210	\$36,297	\$0	\$0
64	Public Safety and Justice, Office of the Deputy Mayor for	\$10,775	\$10,775	\$9,800	\$9,800	\$0	\$0	\$0	\$0
65	Public Schools, D.C.	\$1,541,446	\$1,541,446	\$1,173,293	\$1,299,542	\$419,648	\$353,141	\$0	\$134,209
66	Public Service Commission	\$60,706	\$60,706	\$8,556	\$60,706	\$46,671	\$6,333	\$0	\$0

⁹ The District of Columbia Public Charter School Board has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the District of Columbia Public Charter School Board.

Appendix II

Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
67	Public Works, Department of	\$1,144,911	\$1,098,504	\$867,751	\$1,063,395	\$451,437	\$534,309	\$0	\$24,320
68	Real Property Tax Appeals Commission	\$19,908	\$19,908	\$19,518	\$19,908	\$19,908	\$0	\$0	\$0
69	Retirement Board, D.C. ¹⁰	\$225,927	\$225,927	\$202,644	\$176,462	\$49,465	\$11,578	\$0	\$11,705
70	Risk Management, D.C. Office of	\$1,774	\$1,774	\$1,774	\$0	\$0	\$0	\$0	\$0
71	Secretary, Office of the	\$9,958	\$9,958	\$6,613	\$0	\$0	\$6,613	\$0	\$0
72	Small and Local Business Development, Department of	\$9,582	\$9,582	\$506	\$4,710	\$5,134	\$0	\$0	\$0
73	Special Education Transportation	\$81,798	\$1,997	\$0	\$1,997	\$0	\$1,997	\$0	\$0
74	State Superintendent of Education, Office of the	\$823,409	\$823,409	\$774,476	\$45,616	\$553,744	\$224,731	\$0	\$0
75	Taxicab Commission, D.C.	\$21,685	\$21,685	\$4,960	\$20,966	\$5,659	\$17,276	\$0	\$0
76	Tenant Advocate, Office of the	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	Transportation, Department of	\$279,340	\$278,650	\$192,102	\$266,562	\$12,271	\$11,586	\$0	\$0

¹⁰ The D.C. Retirement Board has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the D.C. Retirement Board.

Appendix II

Fiscal Year 2015 1st Quarter Expenditures on Local Business Enterprises (LBEs), Small Business Enterprises (SBEs), Disadvantaged Business Enterprises (DBEs), Local Business Enterprises with Principle Offices Located in an Enterprise Zone (DZEs), Resident-Owned Businesses (ROBs), Longtime Resident Businesses (LRBs), Local Manufacturing Enterprises (LMEs), and Veteran Owned Businesses (VOBs)

	Agency	LBE	SBE	DBE	DZE	ROB	LRB	LME	VOB
78	Unified Communications, Office of	\$2,219	\$2,219	\$1,952	\$0	\$1,952	\$0	\$0	\$0
79	University of the District of Columbia ¹¹	\$1,794,531	\$1,794,531	\$392,250	\$746,754	\$259,337	\$1,028,260	\$0	\$39,117
80	Veterans' Affairs, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Youth Rehabilitation Services, Department of	\$333,190	\$333,190	\$170,843	\$181,707	\$26,033	\$120,735	\$0	\$0
82	Zoning, Office of	\$18,272	\$18,272	\$3,127	\$13,532	\$13,950	\$11,672	\$0	\$2,431
	TOTAL	\$21,800,905	\$21,475,554	\$13,460,237	\$13,191,045	\$8,901,459	\$5,821,319	\$0	\$338,290

SOURCE: SOAR, P-Card and CBE Online data as of February 25, 2015. All numbers are rounded to the nearest dollar.

¹¹ The University of the District of Columbia has independent procurement authority and does not record expenditures in SOAR. Therefore, we were not able to independently verify the submitted expenditure data for the University of the District of Columbia.

Appendix IIIAgencies That Failed to Submit 1st Quarter FY 2015 Expenditure Reports, as of March 23, 2015

	Agency	1st Quarter Report Received
1	Advisory Neighborhood Commissions	No
2	Captive Insurance Agency	No
3	Office of Disability Rights	No
4	Deputy Mayor for Education	No
5	Deputy Mayor for Health and Human Services	No
6	Housing Finance Agency	No
7	Not-for-Profit Hospital Corporation (United Medical Center)	No
8	Deputy Mayor for Public Safety and Justice	No
9	DC Taxicab Commission	No
10	Office of the Tenant Advocate	No