



**District of Columbia Agencies'
Compliance with Fiscal Year 2014
Small Business Enterprise Expenditure
Goals through the 2nd Quarter of Fiscal
Year 2014**

June 18, 2014

Audit Team:

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A Report by the Office of the District of Columbia Auditor
Lawrence Perry, Acting 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 2014 Small Business Enterprise Expenditure Goals through the 2nd Quarter of Fiscal Year 2014.

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) 2014 Small Business Enterprise (SBE) expenditure goals through the 2nd quarter of FY 2014 (October 1, 2013 through March 31, 2014).¹

Objectives, Scope and Methodology

The objectives of this examination were to:

1. District agencies' FY 2014 SBE expenditures through the 2nd quarter of FY 2014; and
2. District agencies' compliance with SBE goal establishment and expenditure reporting requirements.²

The examination covered the period October 1, 2013 through March 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 77 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. Five 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 May 28, 2014.

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

1. Events DC
2. Housing Finance Agency
3. D.C. Public Charter School Board
4. D.C. Retirement Board
5. The University of the District of Columbia

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 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 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.”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. 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 May 28, 2014, the 82 agencies we assessed had a total FY 2014 reported appropriated budget of \$10,298,682,337 and a total reported expendable budget for goods and services of \$1,550,836,062. Based on the expendable budget of \$1,550,836,062, the FY 2014 SBE expenditure goal for the 82 agencies was \$775,418,031.⁵

The 82 agencies' FY 2014 reported appropriated and expendable budgets and reported SBE goals are listed in Appendix I.

2nd Quarter Results

We found that the 82 agencies, as a whole, spent a total of \$50,024,785 with SBEs through the 2nd quarter of FY 2014 or six percent towards the \$775,418,031 total FY 2014 SBE expenditure goal for all of the 82 agencies. The FY 2014 2nd quarter SBE expenditures for each of the 82 agencies are listed in Appendix I.

Total FY 2014 expenditures, of the 82 agencies through the 2nd quarter of FY 2014, 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 May 28, 2014, 16 agencies did not submit the required quarterly expenditure report for the 2nd quarter of FY 2014. It is important to note that DSLBD has only recently determined that FY 2014 SBE expenditures should be monitored for eight of the 16 agencies. All agencies that failed to submit the required expenditure report for the 1st and 2nd quarters of FY 2014 are listed in Appendix III.

One of the 16 agencies that did not submit the required quarterly expenditure report for the 1st and 2nd quarters of FY 2014 (the Housing Finance Agency), does not report expenditures through SOAR, leaving the expenditures toward their SBE expenditure goal of \$4,844,500 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, seven agencies met or exceeded their reported annual FY 2014 SBE expenditure goals by the end of the 2nd quarter of FY 2014, raising questions about the validity of the reported expendable budgets of the agencies. The seven agencies that exceeded their FY 2014 expenditure goal by the end of the 2nd quarter are presented in Figure 1.

⁵ All numbers are rounded to the nearest dollar.

Figure 1
Agencies that Exceeded their FY 2014 SBE Expenditure Goal by the 2nd Quarter

	Agency	1 st and 2 nd Quarter SBE Expenditures	Reported SBE Goal	% of SBE Goal Achieved
1	Child and Family Services Agency	\$324,213	\$244,738	132%
2	Disability Services, Department on	\$315,583	\$173,402	182%
3	Employees' Compensation Fund	\$100,098	\$49,794	201%
4	Environment, District Department of the	\$148,186	\$42,488	349%
5	Health and Human Services, Deputy Mayor for	\$95,316	\$89,191	107%
6	Homeland Security and Emergency Management Agency	\$694,520	\$41,078	1691%
7	Inspector General, Office of the	\$58,948	\$46,487	127%

Recommendations

Within 30 days of the release of this report:

1. DSLBD should notify (1) the Chairman of the Council Committee responsible for providing oversight of the non-compliant agency, (2) the Chairman of the Council Committee on Business, Consumer and Regulatory Affairs, and (3) the Mayor that the 16 agencies listed in this report did not submit the required expenditure report for the 2nd quarter of FY 2014.
2. DSLBD should review the status of the agency that did not submit expenditure reports and does not record expenditures in SOAR to determine FY 2014 SBE expenditures. DSLBD should also develop and implement an accurate method to capture expenditures of the five agencies that do not record expenditures in SOAR.
3. DSLBD should review the SBE goals, procurement plans, and purchases of the seven agencies that exceeded their FY 2014 goals by the end of the 2nd quarter of FY 2014.

Conclusion

Based on our examination, we found that 82 agencies collectively spent \$50,024,785 with SBEs through the 2nd quarter of FY 2014 or six percent of the cumulative reported SBE goal of \$775,418,031.

Sincerely,

A handwritten signature in black ink, appearing to read "Lawrence Perry". The signature is written in a cursive style with a long horizontal stroke at the end.

Lawrence Perry
Acting District of Columbia Auditor

Appendices

Appendix I

Fiscal Year 2014 2nd 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	2 nd Quarter SBE Expenditures	Total 1 st and 2 nd Quarter SBE Expenditures	% of SBE Goal Achieved
1	Administrative Hearings, Office of	\$9,517,000	\$560,606	\$280,303	\$29,863	\$60,109	\$89,972	32%
2	Advisory Neighborhood Commissions, Office of	\$902,000	\$902,000	\$451,000	\$0	\$0	\$0	0%
3	Aging, Office on	\$35,006,000	\$2,277,461	\$1,138,731	\$14,217	\$52,721	\$66,938	6%
4	Alcoholic Beverage Regulation Administration	\$7,565,000	\$314,018	\$157,009	\$25,811	\$38,586	\$64,397	41%
5	Arts and Humanities, Commission on	\$13,253,000	\$502,825	\$251,412	\$39,466	\$85,433	\$124,899	50%
6	Asian and Pacific Islander Affairs, Office on	\$1,070,182	\$112,270	\$56,135	\$2,528	\$2,991	\$5,519	10%
7	Attorney General for the District of Columbia, Office of the	\$101,248,000	\$1,452,487	\$726,244	\$90,908	\$182,912	\$273,820	38%
8	Auditor, Office of the D.C.	\$4,276,000	\$40,277	\$20,139	\$0	\$871	\$871	4%
9	Behavioral Health, Department of	\$240,593,000	\$95,681,456	\$47,840,728	\$601,317	\$722,707	\$1,324,024	3%
10	Cable Television, Office of	\$8,464,000	\$372,801	\$186,401	\$0	\$89,651	\$89,651	48%
11	Campaign Finance, Office of	\$2,629,000	\$99,000	\$49,500	\$0	\$7,784	\$7,784	16%
12	Captive Insurance Agency	\$1,802,000	\$9,929	\$4,965	\$0	\$0	\$0	0%
13	Chief Financial Officer, Office of the	\$145,780,000	\$21,724,857	\$10,862,429	\$1,411,190	\$1,462,646	\$2,873,836	26%
14	Chief Medical Examiner, Office of the	\$8,790,000	\$607,000	\$303,500	\$64,654	\$159,218	\$223,872	74%

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Fiscal Year 2014 2nd 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	2 nd Quarter SBE Expenditures	Total 1 st and 2 nd Quarter SBE Expenditures	% of SBE Goal Achieved
15	Chief Technology Officer, Office of the	\$108,865,000	\$50,441,289	\$25,220,645	\$552,250	\$1,053,608	\$1,605,858	6%
16	Child and Family Services Agency	\$237,644,000	\$489,475	\$244,738	\$61,552	\$262,661	\$324,213	132%
17	City Administrator, Office of the	\$5,023,000	\$39,198	\$19,599	\$1,073	\$2,390	\$3,463	18%
18	Consumer & Regulatory Affairs, Department of	\$40,946,000	\$7,860,032	\$3,930,016	\$439,213	\$751,349	\$1,190,562	30%
19	Contract Appeals Board	\$1,059,000	\$11,616	\$5,808	\$0	\$79	\$79	1%
20	Contracting and Procurement, Office of	\$11,731,000	\$820,774	\$410,387	\$33,672	\$149,823	\$183,495	45%
21	Corrections, Department of	\$151,454,000	\$17,903,165	\$8,951,583	\$284,836	\$636,380	\$921,216	10%
22	Disability Rights, Office of	\$1,842,000	\$44,107	\$22,053	\$0	\$424	\$424	2%
23	Disability Services, Department on	\$95,596,000	\$346,803	\$173,402	\$138,349	\$177,234	\$315,583	182%
24	Education, Deputy Mayor for	\$7,826,000	\$386,567	\$193,284	\$0	\$0	\$0	0%
25	Elections, Board of	\$6,615,000	\$510,175	\$255,088	\$40,389	\$118,910	\$159,299	62%
26	Employee Appeals, Office of	\$1,480,000	\$1,480,000	\$740,000	\$4,324	\$8,412	\$12,736	2%
27	Employees' Compensation Fund	\$20,021,000	\$99,588	\$49,794	\$43,551	\$56,547	\$100,098	201%
28	Employment Services, Department of	\$156,412,000	\$16,097,354	\$8,048,677	\$73,824	\$176,235	\$250,059	3%

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Fiscal Year 2014 2nd 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	2 nd Quarter SBE Expenditures	Total 1 st and 2 nd Quarter SBE Expenditures	% of SBE Goal Achieved
29	Environment, District Department of the	\$102,946,000	\$84,977	\$42,488	\$33,834	\$114,352	\$148,186	349%
30	Ethics and Government Accountability, D.C. Board of	\$1,315,000	\$46,401	\$23,201	\$718	\$16,349	\$17,067	74%
31	Events DC ⁶	\$114,585,000	\$27,895,647	\$13,947,824	\$1,979,892	\$574,930	\$2,554,822	18%
32	Finance and Resource Management, Office of	\$33,591,000	\$117,846	\$58,923	\$3,182	\$4,013	\$7,195	12%
33	Fire and Emergency Medical Services Department	\$227,228,000	\$13,692,856	\$6,846,428	\$252,644	\$1,015,895	\$1,268,539	19%
34	Forensic Sciences, Department of	\$13,268,000	\$1,194,884	\$597,442	\$0	\$6,424	\$6,424	1%
35	General Services, Department of	\$414,605,000	\$106,757,578	\$53,378,789	\$1,763,237	\$9,393,196	\$11,156,433	21%
36	Health and Human Services, Deputy Mayor for	\$1,945,000	\$178,382	\$89,191	\$0	\$95,316	\$95,316	107%
37	Health Benefit Exchange Authority, D.C.	\$66,140,000	\$66,140,000	\$33,070,000	\$563,360	\$1,313,410	\$1,876,770	6%
38	Health Care Finance, Department of	\$2,759,465,000	\$101,866,379	\$50,933,189	\$47,532	\$450,563	\$498,095	1%
39	Health, Department of	\$264,983,000	\$2,505,516	\$1,252,758	\$159,929	\$900,315	\$1,060,244	85%
40	Homeland Security and Emergency Management Agency	\$93,893,000	\$82,156	\$41,078	\$119,638	\$574,882	\$694,520	1691%

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.

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Fiscal Year 2014 2nd 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	2 nd Quarter SBE Expenditures	Total 1 st and 2 nd Quarter SBE Expenditures	% of SBE Goal Achieved
41	Housing Finance Agency ⁷	\$9,689,000	\$9,689,000	\$4,844,500	N/A	N/A	N/A	N/A
42	Housing and Community Development, Department of	\$207,703,000	\$207,703,000	\$103,851,500	\$29,890	\$168,981	\$198,871	0%
43	Human Resources, D.C. Department of	\$11,724,000	\$1,443,805	\$721,902	\$306,095	\$250,744	\$556,839	77%
44	Human Rights, Office of	\$2,902,000	\$147,948	\$73,974	\$10,245	\$25,434	\$35,679	48%
45	Human Services, Department of	\$396,669,000	\$6,658,750	\$3,329,375	\$71,414	\$330,381	\$401,795	12%
46	Inspector General, Office of the	\$15,948,000	\$92,973	\$46,487	\$20,055	\$38,893	\$58,948	127%
47	Insurance, Securities and Banking, Department of	\$21,662,000	\$819,797	\$409,899	\$24,712	\$4,639	\$29,351	7%
48	Latino Affairs, Office on	\$2,895,000	\$303,884	\$151,942	\$7,332	\$35,102	\$42,434	28%
49	Lottery & Charitable Games Control Board, D.C.	\$253,000,000	\$10,012,911	\$5,006,456	\$563,069	\$1,674,266	\$2,237,335	45%
50	Mayor, Executive Office of the	\$12,100,000	\$542,346	\$271,173	\$26,873	\$28,030	\$54,903	20%
51	Metropolitan Police Department	\$526,978,000	\$4,553,876	\$2,276,938	\$659,348	\$914,222	\$1,573,570	69%
52	Motion Picture and Television Development, Office of	\$5,177,155	\$773,548	\$386,774	\$4,180	\$20,738	\$24,918	6%

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 and 2. Therefore, we were not able to obtain expenditure data for the Housing Finance Agency.

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Fiscal Year 2014 2nd 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	2 nd Quarter SBE Expenditures	Total 1 st and 2 nd Quarter SBE Expenditures	% of SBE Goal Achieved
53	Motor Vehicles, Department of	\$42,825,000	\$1,112,926	\$556,463	\$50,022	\$169,989	\$220,011	40%
54	National Guard, D.C.	\$10,690,000	\$892,394	\$446,197	\$0	\$8,858	\$8,858	2%
55	Not-for-Profit Hospital Corporation (United Medical Center)	\$110,000	\$110,000	\$55,000	\$0	\$0	\$0	0%
56	Parks and Recreation, Department of	\$90,816,000	\$2,534,727	\$1,267,363	\$3,000	\$56,517	\$59,517	5%
57	People's Counsel, Office of the	\$6,566,000	\$744,701	\$372,350	\$20,858	\$40,287	\$61,145	16%
58	Planning and Economic Development, Office of the Deputy Mayor for	\$166,567,000	\$943,770	\$471,885	\$120,415	\$55,034	\$175,449	37%
59	Planning, Office of	\$14,465,000	\$1,183,283	\$591,641	\$13,075	\$19,736	\$32,811	6%
60	Police Complaints, Office of	\$2,110,000	\$34,646	\$17,323	\$0	\$3,291	\$3,291	19%
61	Public Charter School Board, District of Columbia ⁸	\$4,209,000	\$244,074	\$122,037	\$22,972	\$15,550	\$38,522	32%
62	Public Employee Relations Board	\$1,162,000	\$1,162,000	\$581,000	\$1,207	\$4,091	\$5,298	1%
63	Public Library, District of Columbia	\$66,430,000	\$15,016,679	\$7,508,339	\$222,302	\$677,542	\$899,844	12%
64	Public Safety and Justice, Office of the Deputy Mayor for	\$25,501,000	\$10,367,567	\$5,183,784	\$1,329	\$18,743	\$20,072	0%

⁸ 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.

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Fiscal Year 2014 2nd 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	2 nd Quarter SBE Expenditures	Total 1 st and 2 nd Quarter SBE Expenditures	% of SBE Goal Achieved
65	Public Schools, D.C.	\$1,285,573,000	\$9,450,002	\$4,725,001	\$2,491,339	\$1,929,094	\$4,420,433	94%
66	Public Service Commission	\$11,951,000	\$692,023	\$346,012	\$55,795	\$100,832	\$156,627	45%
67	Public Works, Department of	\$149,949,000	\$37,929,586	\$18,964,793	\$1,044,534	\$4,320,720	\$5,365,254	28%
68	Real Property Tax Appeals Commission	\$1,684,000	\$1,684,000	\$842,000	\$1,611	\$1,695	\$3,306	0%
69	Retirement Board, D.C. ⁹	\$30,338,000	\$796,695	\$398,348	\$71,573	\$213,120	\$284,693	71%
70	Risk Management, D.C. Office of	\$2,946,000	\$23,789	\$11,895	\$0	\$2,028	\$2,028	17%
71	Secretary, Office of the	\$7,266,000	\$4,151,422	\$2,075,711	\$14,365	\$17,083	\$31,448	2%
72	Small and Local Business Development, Department of	\$8,155,000	\$74,321	\$37,161	\$5,170	\$272	\$5,442	15%
73	Special Education Transportation	\$94,029,000	\$22,219,462	\$11,109,731	\$22,036	\$467,871	\$489,907	4%
74	State Superintendent of Education, Office of the	\$438,685,000	\$401,443,193	\$200,721,597	\$443,357	\$742,496	\$1,185,853	1%
75	Taxicab Commission, D.C.	\$4,200,000	\$4,200,000	\$2,100,000	\$22,905	\$2,342	\$25,247	1%
76	Tenant Advocate, Office of the	\$2,132,000	\$92,528	\$46,264	\$0	\$727	\$727	2%
77	Transportation, Department of	\$497,702,000	\$169,450,349	\$84,725,175	\$34,083	\$358,760	\$392,843	0%

⁹ 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.

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Fiscal Year 2014 2nd 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	2 nd Quarter SBE Expenditures	Total 1 st and 2 nd Quarter SBE Expenditures	% of SBE Goal Achieved
78	Unified Communications, Office of	\$75,014,000	\$9,896,085	\$4,948,042	\$36,088	\$89,228	\$125,316	3%
79	University of the District of Columbia ¹⁰	\$159,343,000	\$66,870,000	\$33,435,000	\$315,129	\$70,796	\$385,925	1%
80	Veterans' Affairs, Office of	\$391,000	\$13,465	\$6,733	\$0	\$0	\$0	0%
81	Youth Rehabilitation Services, Department of	\$107,226,000	\$2,651,231	\$1,325,616	\$265,701	\$412,035	\$677,736	51%
82	Zoning, Office of	\$2,827,000	\$359,557	\$179,779	\$42,794	\$93,466	\$136,260	76%
	TOTAL	\$10,298,682,337	\$1,550,836,062	\$775,418,031	\$15,921,826	\$34,102,959	\$50,024,785	6%

SOURCE: QuickBase data as of May 28, 2014. SOAR, P-Card and CBE Online data as of April 29, 2014. All numbers are rounded to the nearest dollar.

¹⁰ 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 II

Fiscal Year 2014 2nd 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	\$89,972	\$89,972	\$27,909	\$73,997	\$48,660	\$62,063	\$0	\$0
2	Advisory Neighborhood Commissions, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Aging, Office on	\$66,938	\$66,938	\$34,917	\$5,253	\$47,823	\$30,133	\$0	\$0
4	Alcoholic Beverage Regulation Administration	\$64,397	\$64,397	\$122	\$64,397	\$55,594	\$64,275	\$0	\$0
5	Arts and Humanities, Commission on	\$126,515	\$124,899	\$0	\$124,899	\$1,888	\$124,627	\$0	\$0
6	Asian and Pacific Islander Affairs, Office on	\$5,519	\$5,519	\$5,519	\$5,519	\$1,060	\$0	\$0	\$0
7	Attorney General for the District of Columbia, Office of the	\$290,400	\$273,820	\$178,424	\$179,059	\$129,931	\$64,778	\$0	\$20,980
8	Auditor, Office of the D.C.	\$871	\$871	\$0	\$794	\$794	\$0	\$0	\$0
9	Behavioral Health, Department of	\$1,326,193	\$1,324,024	\$187,911	\$458,105	\$353,143	\$223,930	\$0	\$0
10	Cable Television, Office of	\$89,651	\$89,651	\$87,612	\$87,913	\$87,378	\$535	\$0	\$0
11	Campaign Finance, Office of	\$7,784	\$7,784	\$7,784	\$7,784	\$7,784	\$0	\$0	\$0
12	Captive Insurance Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Chief Financial Officer, Office of the	\$3,354,249	\$2,873,836	\$1,225,622	\$1,658,393	\$919,676	\$260,054	\$0	\$0
14	Chief Medical Examiner, Office of the	\$223,872	\$223,872	\$133,173	\$208,122	\$96,204	\$126,874	\$0	\$13,019

Appendix II

Fiscal Year 2014 2nd 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
15	Chief Technology Officer, Office of the	\$11,534,650	\$1,605,858	\$1,558,063	\$10,483,486	\$1,558,017	\$76,988	\$0	\$29,147
16	Child and Family Services Agency	\$534,670	\$324,213	\$147,865	\$390,272	\$100,630	\$37,261	\$0	\$7,197
17	City Administrator, Office of the	\$3,463	\$3,463	\$778	\$1,551	\$778	\$2,685	\$0	\$0
18	Consumer & Regulatory Affairs, Department of	\$1,190,562	\$1,190,562	\$1,039,307	\$995,206	\$996,652	\$946,210	\$0	\$0
19	Contract Appeals Board	\$79	\$79	\$0	\$79	\$0	\$79	\$0	\$0
20	Contracting and Procurement, Office of	\$183,495	\$183,495	\$167,046	\$54,595	\$119,373	\$84,527	\$0	\$0
21	Corrections, Department of	\$926,048	\$921,216	\$285,136	\$609,341	\$439,513	\$352,154	\$0	\$4,979
22	Disability Rights, Office of	\$424	\$424	\$0	\$424	\$0	\$424	\$0	\$0
23	Disability Services, Department on	\$339,935	\$315,583	\$106,755	\$140,391	\$301,693	\$5,890	\$0	\$194,938
24	Education, Deputy Mayor for	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Elections, Board of	\$159,299	\$159,299	\$140,335	\$104,418	\$121,626	\$32,308	\$0	\$74,517
26	Employee Appeals, Office of	\$12,736	\$12,736	\$0	\$378	\$378	\$2,816	\$0	\$3,352
27	Employees' Compensation Fund	\$100,098	\$100,098	\$0	\$79,084	\$100,000	\$98	\$0	\$0
28	Employment Services, Department of	\$1,042,776	\$250,059	\$111,137	\$899,104	\$48,712	\$95,767	\$0	\$72,103

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Fiscal Year 2014 2nd 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
29	Environment, District Department of the	\$281,436	\$148,186	\$30,368	\$225,484	\$41,754	\$54,580	\$0	\$419
30	Ethics and Government Accountability, D.C. Board of	\$17,067	\$17,067	\$15,394	\$15,856	\$0	\$0	\$0	\$1,211
31	Events DC ¹¹	\$2,554,964	\$2,554,822	\$1,668,355	\$1,151,903	\$460,829	\$192,404	\$0	\$0
32	Finance and Resource Management, Office of	\$7,195	\$7,195	\$712	\$712	\$712	\$6,483	\$0	\$0
33	Fire and Emergency Medical Services Department	\$1,268,539	\$1,268,539	\$552,700	\$1,186,233	\$453,245	\$650,359	\$0	\$88,362
34	Forensic Sciences, Department of	\$6,424	\$6,424	\$0	\$6,424	\$0	\$6,424	\$0	\$0
35	General Services, Department of	\$13,060,542	\$11,156,433	\$8,386,260	\$10,053,894	\$3,783,217	\$3,731,443	\$57,817	\$168,262
36	Health and Human Services, Deputy Mayor for	\$95,316	\$95,316	\$95,316	\$95,316	\$95,316	\$0	\$0	\$0
37	Health Benefit Exchange Authority, D.C.	\$2,227,937	\$1,876,770	\$1,824,775	\$2,205,942	\$1,248,145	\$47,350	\$0	\$0
38	Health Care Finance, Department of	\$1,089,845	\$498,095	\$145,208	\$878,369	\$82,064	\$352,887	\$0	\$0
39	Health, Department of	\$1,615,958	\$1,060,244	\$715,661	\$1,342,466	\$341,803	\$550,609	\$0	\$42,315

¹¹ 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.

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Fiscal Year 2014 2nd 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
40	Homeland Security and Emergency Management Agency	\$1,086,866	\$694,520	\$638,360	\$1,038,597	\$680,180	\$14,340	\$0	\$49,927
41	Housing Finance Agency ¹²	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	Housing and Community Development, Department of	\$202,371	\$198,871	\$127,560	\$155,899	\$140,930	\$31,524	\$0	\$2,675
43	Human Resources, D.C. Department of	\$556,839	\$556,839	\$378,220	\$544,285	\$62,295	\$14,068	\$0	\$0
44	Human Rights, Office of	\$35,679	\$35,679	\$19,278	\$12,295	\$13,918	\$25,652	\$0	\$0
45	Human Services, Department of	\$514,263	\$401,795	\$220,364	\$391,451	\$186,744	\$163,262	\$0	\$26,890
46	Inspector General, Office of the	\$58,948	\$58,948	\$49,136	\$55,728	\$8,710	\$8,599	\$0	\$0
47	Insurance, Securities and Banking, Department of	\$29,351	\$29,351	\$22,946	\$22,518	\$20,331	\$8,103	\$0	\$0
48	Latino Affairs, Office on	\$42,434	\$42,434	\$42,434	\$42,434	\$42,434	\$0	\$0	\$0
49	Lottery & Charitable Games Control Board, D.C.	\$2,475,230	\$2,237,335	\$95,362	\$251,787	\$6,358	\$2,225,496	\$0	\$0
50	Mayor, Executive Office of the	\$54,903	\$54,903	\$11,800	\$40,615	\$11,800	\$40,515	\$0	\$0
51	Metropolitan Police Department	\$2,931,035	\$1,573,570	\$468,136	\$2,649,385	\$510,655	\$576,345	\$0	\$2,413

¹² 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 and 2. Therefore, we were not able to obtain expenditure data for the Housing Finance Agency.

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Fiscal Year 2014 2nd 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
52	Motion Picture and Television Development, Office of	\$24,918	\$24,918	\$0	\$162	\$24,918	\$0	\$0	\$24,756
53	Motor Vehicles, Department of	\$220,011	\$220,011	\$52,049	\$39,371	\$176,449	\$21,040	\$0	\$21,020
54	National Guard, D.C.	\$8,858	\$8,858	\$6,158	\$8,781	\$2,700	\$0	\$0	\$0
55	Not-for-Profit Hospital Corporation (United Medical Center)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	Parks and Recreation, Department of	\$84,597	\$59,517	\$55,330	\$84,597	\$45,606	\$0	\$0	\$0
57	People's Counsel, Office of the	\$61,145	\$61,145	\$17,299	\$48,225	\$19,629	\$27,116	\$0	\$0
58	Planning and Economic Development, Office of the Deputy Mayor for	\$216,582	\$175,449	\$95,695	\$180,575	\$115,593	\$26,559	\$0	\$0
59	Planning, Office of	\$32,811	\$32,811	\$0	\$21,652	\$0	\$21,652	\$0	\$11,159
60	Police Complaints, Office of	\$3,291	\$3,291	\$3,291	\$3,291	\$0	\$0	\$0	\$0
61	Public Charter School Board, District of Columbia ¹³	\$38,522	\$38,522	\$0	\$0	\$0	\$0	\$0	\$0

¹³ 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.

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Fiscal Year 2014 2nd 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
62	Public Employee Relations Board	\$5,298	\$5,298	\$0	\$198	\$198	\$1,514	\$0	\$3,586
63	Public Library, District of Columbia	\$967,244	\$899,844	\$599,028	\$877,101	\$426,491	\$431,909	\$0	\$5,797
64	Public Safety and Justice, Office of the Deputy Mayor for	\$20,072	\$20,072	\$13,989	\$13,989	\$8,696	\$6,083	\$0	\$0
65	Public Schools, D.C.	\$4,420,433	\$4,420,433	\$2,255,763	\$2,752,864	\$952,459	\$2,017,436	\$770	\$10,191
66	Public Service Commission	\$156,627	\$156,627	\$58,738	\$137,702	\$64,583	\$71,156	\$0	\$0
67	Public Works, Department of	\$5,547,989	\$5,365,254	\$2,355,843	\$5,221,640	\$1,599,391	\$3,446,388	\$0	\$0
68	Real Property Tax Appeals Commission	\$3,306	\$3,306	\$0	\$1,512	\$1,512	\$1,794	\$0	\$0
69	Retirement Board, D.C. ¹⁴	\$284,693	\$284,693	\$235,701	\$185,340	\$100,924	\$19,799	\$0	\$29,193
70	Risk Management, D.C. Office of	\$2,028	\$2,028	\$0	\$0	\$0	\$273	\$0	\$0
71	Secretary, Office of the	\$31,448	\$31,448	\$13,165	\$13,515	\$0	\$5,096	\$0	\$0
72	Small and Local Business Development, Department of	\$5,442	\$5,442	\$0	\$0	\$753	\$5,216	\$0	\$0
73	Special Education Transportation	\$575,497	\$489,907	\$160,275	\$347,947	\$141,960	\$329,184	\$0	\$0

¹⁴ 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.

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Fiscal Year 2014 2nd 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
74	State Superintendent of Education, Office of the	\$2,067,595	\$1,185,853	\$1,086,221	\$1,155,584	\$605,436	\$506,900	\$0	\$0
75	Taxicab Commission, D.C.	\$25,247	\$25,247	\$23,987	\$25,107	\$3,327	\$1,120	\$0	\$0
76	Tenant Advocate, Office of the	\$727	\$727	\$0	\$727	\$0	\$727	\$0	\$0
77	Transportation, Department of	\$557,222	\$392,843	\$331,482	\$336,388	\$87,948	\$51,766	\$0	\$2,777
78	Unified Communications, Office of	\$1,067,183	\$125,316	\$105,918	\$965,837	\$92,824	\$22,532	\$0	\$0
79	University of the District of Columbia ¹⁵	\$386,395	\$385,925	\$169,860	\$330,010	\$216,966	\$66,318	\$0	\$60,153
80	Veterans' Affairs, Office of	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	Youth Rehabilitation Services, Department of	\$677,736	\$677,736	\$450,205	\$536,088	\$170,690	\$196,662	\$0	\$4,362
82	Zoning, Office of	\$155,866	\$136,260	\$46,743	\$137,118	\$117,952	\$71,209	\$0	\$0
	TOTAL	\$69,536,521	\$50,024,785	\$29,090,500	\$52,425,478	\$18,705,752	\$18,644,368	\$58,587	\$975,700

SOURCE: SOAR, P-Card and CBE Online data as of April 29, 2014. All numbers are rounded to the nearest dollar.

¹⁵ 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 III

Agencies That Failed to Submit 1st and 2nd Quarter FY 2014 Expenditure Reports, as of May 28, 2014

	Agency	1 st Quarter Report Received	2 nd Quarter Report Received
1	Advisory Neighborhood Commissions, Office of ¹⁶	No	No
2	City Administrator, Office of the	Yes	No
3	Disability Rights, Office of ¹⁷	No	No
4	Education, Deputy Mayor for	No	No
5	Employee Appeals, Office of ¹⁸	No	No
6	Health and Human Services, Deputy Mayor for	No	No
7	Health Benefit Exchange Authority, D.C. ¹⁹	No	No
8	Housing Finance Agency ²⁰	No	No
9	Human Rights, Office of	Yes	No
10	Latino Affairs, Office on	Yes	No
11	Not-for-Profit Hospital Corporation (United Medical Center) ²¹	No	No
12	Planning, Office of	Yes	No
13	Public Employee Relations Board ²²	No	No
14	Public Safety and Justice, Office of the Deputy Mayor for	Yes	No
15	Real Property Tax Appeals Commission ²³	No	No
16	Special Education Transportation	No	No

¹⁶ DSLBD determined on April 7, 2014 that the FY 2014 SBE expenditures of the Office of Advisory Neighborhood Commissions should be monitored.

¹⁷ DSLBD determined on April 7, 2014 that the SBE expenditures of the Office of Disability Rights should be monitored.

¹⁸ DSLBD determined on April 7, 2014 that the SBE expenditures of the Office of Employee Appeals should be monitored.

¹⁹ DSLBD determined on April 7, 2014 that the SBE expenditures of the D.C. Health Benefit Exchange Authority should be monitored.

²⁰ DSLBD determined on April 7, 2014 that the SBE expenditures of the Housing Finance Agency should be monitored.

²¹ DSLBD determined on April 7, 2014 that the SBE expenditures of the Not-for-Profit Hospital Corporation should be monitored.

²² DSLBD determined on April 7, 2014 that the SBE expenditures of the Public Employee Relations Board should be monitored.

²³ DSLBD determined on April 25, 2014 that the SBE expenditures of the Real Property Tax Appeals Commission should be monitored.