



Status Report on Implementation of District of Columbia Auditor Recommendations

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A Report by the Office of the District of Columbia Auditor
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Background

The Office of the District of Columbia Auditor (ODCA) conducts audits and issues recommendations to improve the economy, efficiency, and effectiveness of District government operations. The benefit from our audit work is not in the recommendations made, however, but in their effective implementation. When an audit recommendation is made, agency management is responsible for implementing it. Auditors can take steps to improve the likelihood that a recommendation will be appropriately implemented by providing sound and reasonable recommendations and following-up with agency management to determine the status of recommendations made in past audit reports.

Objective, Scope and Methodology

The purpose of this report is to make public the implementation status of the recommendations we have made to District of Columbia government agencies in our audit reports.

Through October 31, 2015, we tracked 108 recommendations contained in 28 audit reports issued from February 2013 through April 2015.¹

We begin our follow-up process by entering all recommendations contained in completed audit reports into our tracking database. Our practice has been to follow up every six months with the agency director and agency management to determine the implementation status of those recommendations. Starting in fiscal year 2016, our first follow up with the agency will happen three months after the report is issued. All recommendations reported as implemented usually require documentary evidence showing what actions were taken. Follow up continues every six months until all recommendations have been confirmed as either implemented, no longer applicable, or will not be implemented.

This year's report includes all recommendations deemed "open" in last year's report, except for those issued more than three years ago. "Open" recommendations are any that we have not been able to confirm as implemented, or that the agency has reported that they will not be implementing. We also included new recommendations issued in reports dating from July 1, 2014 through April 30, 2015.

¹ For the purposes of this report, we only reviewed recommendations made in audit reports conducted under Generally Accepted Government Auditing Standards (GAGAS) rules. ODCA issues numerous reports each year that are not considered GAGAS audits. As we enhance our recommendation follow-up system, in the future we may consider including recommendations made in non-audit reports.

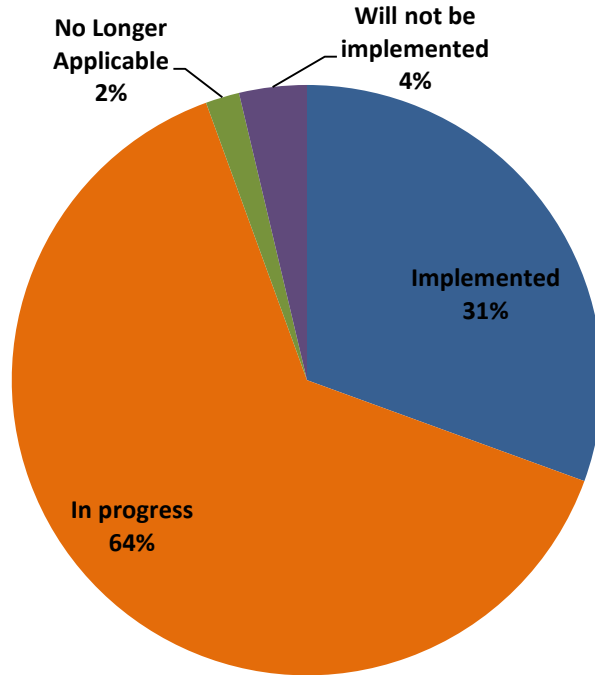
Results

This report describes the status of the 108 recommendations issued from February 2013 through April 2015. The status of each audit recommendation is identified using the following classifications:

Implemented	We reviewed status information provided by the audited agency's management and agreed that the recommendation was effectively implemented.
In progress	<p>This status is assigned in three instances:</p> <ul style="list-style-type: none"> • Recommendations that management reported as underway but not yet fully implemented; • Recommendations that management reported as implemented but lacked documentary evidence supporting their claim; or • Recommendations that require more time for management to implement.
No longer applicable	Circumstances have changed since the audit report was issued that render the recommendation no longer relevant.
Will not be implemented	Management does not agree with the recommendation and does not intend to implement it.

For purposes of future tracking, all recommendations confirmed as “implemented” or “no longer applicable” will be considered “closed” and no additional follow-up will be conducted. All other recommendations are considered “open” and regular follow-up will continue until they are considered “closed” – either as a result of being implemented or if more than three years has passed since the recommendation was issued. As shown in the chart below, as of October 31, 2015, 31 percent of recommendations were implemented, 64 percent were in progress, 2 percent were no longer applicable, and 4 percent will not be implemented. (Note: Percentages do not add to 100 percent due to rounding).

Recommendations Status Summary



Note: Percentages do not add to 100 percent due to rounding.

The following table lists the status of the 108 recommendations by audit report in chronological order.

Report	Date Published	Implemented	In Progress	No Longer Applicable	Will not be implemented
Audit of the Department of Small and Local Business Development's Fiscal Year 2011 Performance Accountability Report	Feb 21, 2013		1		
Audit of the District's Workforce Development Programs	Feb 22, 2013	2	1		
Audit of the Affordable Housing Mandates for Development Projects Formerly Managed by the Dissolved National Capital Revitalization Corporation and Anacostia Waterfront Corporation	Mar 21, 2013		9		
Audit of the Accrued Sick and Safe Leave Act of 2008	Jun 19, 2013	2	2		
Audit of the District of Columbia Boxing and Wrestling Commission	Jun 25, 2013		7		1
Audit of the Department of Motor Vehicles' Driver Education Program Fund for Fiscal Years 2008-2010	Sep 4, 2013			1	
Audit of the Department of Employment Services Workforce Development Monitoring and Quality Assurance Procedures	Sep 11, 2013		2		
Audit of the Department of Small and Local Business Development Certified Business Enterprise Program	Sep 27, 2013	1	7		
Audit of the Department of General Services Fiscal Year 2012 Procurement of Snow and Ice Removal and Pretreatment Services	Sep 27, 2013	4	1		
Audit of the D.C. Department of Parks and Recreation Facility Use and Permit Process	Sep 30, 2013		2		
Audit of the District Department of Transportation's H Street Shuttle Service Grant Awards Issued in Fiscal Years 2008 and 2010	Dec 6, 2013	2	1		
Audit of the Administration of District Funds to the Children and Youth Investment Trust Corporation	Feb 12, 2014		3		
Audit of the District's Eastern Market Program and Fund	Jul 29, 2014	1	3		

Report	Date Published	Implemented	In Progress	No Longer Applicable	Will not be implemented
Contractor Selection and Quality Assurance for Select DDOT Road Projects	Aug 6, 2014		2		
District of Columbia Public Schools' Budget Development and Execution Processes Were Not Sufficient to Avoid Divisional Over- and Under-Spending	Sep 10, 2014	2	1		
District Special Events Processes Can Be Improved	Sep 17, 2014	1			
Improved Oversight of the UDC Land Grant Endowment Fund is Required	Sep 19, 2014	1			
Nursing Facility Quality of Care Fund is Improving the Lives of District Residents but Additional Oversight is Necessary	Sep 22, 2014	1	1		
The Department of Motor Vehicles' Performance Measures Were Effective but Lacked Proper Controls	Sep 29, 2014	2			
The D.C. Lottery and Charitable Games Control Board was Substantially in Compliance with the D.C. Official Code for Fiscal Year 2013 but Action is Required for Full Compliance	Sep 29, 2014	3	1		1
ANC 8B Financial Operations Were Not Fully Compliant with Law	Sep 30, 2014	4	3		
Audit of the Anacostia River Clean Up and Protection Fund	Oct 30, 2014		3	1	1
Audit of ANC 5B for Fiscal Years 2009 through 2013 1 st Quarter	Nov 6, 2014	4	4		
ANC 1A Did Not Fully Comply with All Legal Requirements	Nov 20, 2014	1	4		
ANC 8E Did Not Properly Support All Reported Expenditures	Feb 10, 2015	1	1		
Oversight Improvements Must Continue to Ensure Accountability in Use of Public Funds by D.C. Public Charter Schools	Mar 17, 2015		4		1
ANC 5C Did Not Comply Fully with the ANC Act	Apr 9, 2015	1	3		
ANC 6E Largely Compliant with Law	Apr 28, 2015		3		
TOTALS		33 (31%)	69 (64%)	2 (2%)	4 (4%)

Note: Percentages do not add to 100 percent due to rounding.

As of October 31, 2015, the distribution of the 73 open recommendations is as follows:

Entity	Number of Open Recommendations
Department of Housing and Community Development	9
Department of Small and Local Business Development	8
Boxing and Wrestling Commission	8
Department of General Services	4
Department of Employment Services	4
ANC 5B	4
ANC 1A	4
ANC 6E	3
District Department of Transportation	3
Children and Youth Investment Trust Corporation	3
ANC 5C	3
ANC 8B	3
Department of Energy & Environment	3
Public Charter Schools Board	2
D.C. Lottery and Charitable Games Control Board	2
Department of Parks and Recreation	2
Office of the State Superintendent for Education	2
Department of Health Care Finance	1
ANC 8E	1
Department of Motor Vehicles	1
District of Columbia Public Schools	1
Department of Human Resources	1
Council of the District of Columbia	1

The following table shows how long recommendations have remained open since the original report was issued.

Timeframe	Implemented	In progress	No longer applicable	Will not be implemented	Total
0-6 Months	Not tracked				
7-12 Months	7	19	0	1	27
1 to 2 Years	17	18	1	2	38
Over 2 Years	9	32	1	1	43
TOTAL	33	69	2	4	108

Status of Audit Recommendations, as of October 31, 2015, Listed by Committee of the Council of the District of Columbia

Committee of the Whole

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
1	Audit of the Accrued Sick and Safe Leave Act of 2008 (June 19, 2013)	1	DCHR should establish an accrual system to track eligibility for paid sick leave for intermittent District government employees.	Implemented	
		2	DCHR should provide retroactive accrued sick leave to current District employees that were eligible to accrue paid sick leave under the Accrued Sick and Safe Leave Act but did not receive paid sick leave due to the failure of the Department of Human Resources to track paid sick leave.	In progress	DCHR reported that this recommendation would be implemented by April 2015. As of this date, we have not confirmed that the recommendation has, in fact, been implemented.
		3	DOES should publish the final Accrued Sick and Safe Leave Act hardship exemption rules in the District of Columbia Register.	In progress	DOES has submitted draft rules to the Council of the District of Columbia on at least four occasions since 2008. The Council has not yet acted affirmatively to approve the rules, as is required by law.
		4	DOES should establish a process to review employer compliance with the provisions of the Accrued Sick and Safe Leave Act of 2008.	Implemented	

Committee on Business, Consumer and Regulatory Affairs

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
2	Audit of the District's Workforce Development Programs (February 22, 2013)	1	Develop a corrective action plan to ensure that DOES achieves the annual cluster performance scores.	Implemented	
		2	Develop a formal assessment process which adequately documents and identified One-Stop Center participants' current circumstances, skills, and service needs.	Implemented	
		3	Develop and customize a training manual for DOES program staff, by position.	In progress	DOES reported that this recommendation has been implemented but did not provide any supporting documentation.
3	Audit of the Department of Employment Services' Workforce Development Monitoring and Quality Assurance Procedures (September 11, 2013)	1	Develop and implement a complete and accurate central filing system that complies with applicable record keeping provisions of the Chief Procurement Officer.	In progress	DOES reported this recommendation as implemented. However, they have not provided sufficient documentary evidence to support this assertion.
		2	Implement the appropriate internal controls over the payment process by requiring that DOES staff review charges and verify that services were rendered prior to making payment. Additionally, DOES staff must ensure that a Program Activity Summary Sheet is completed properly and maintained for every Workforce Development Contract or Blanket Purchase Agreement.	In progress	DOES reported that they have implemented this recommendation but did not provide adequate documentation to support this assertion.
4	Audit of the Department of Small and Local Business Development's Fiscal Year 2011 Performance Accountability Report (February	1	DSLBD management should identify additional storage space for agency records. In addition, management should adhere to the District's recordkeeping	In progress	DSLBD reports that DGS has identified temporary file storage space at 441 4 th St and has agreed to grant DSLBD temporary use of this space through December 2015.

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
	21, 2013)		policy.		We have not learned of a more permanent solution.
5	Audit of the Department of Small and Local Business Development's Certified Business Enterprise Program (September 27, 2013)	1	DSLBD should ensure adequate proof of District residency by including stronger requirements in D.C. Municipal Regulations.	In progress	DSLBD reported this recommendation would be implemented by October 2014. We have not received sufficient documentary evidence to support that this happened.
		2	DSLBD should enforce the requirement that CBE applicants submit tax returns.	In progress	DSLBD reports that this recommendation has been implemented but has not provided sufficient documentary evidence to support this assertion.
		3	DSLBD should consistently enforce the requirement that JV applicants submit bonding and competence documentation and the non-CBE partner's audited financial statements.	In progress	DSLBD reports that this recommendation has been implemented but has not provided sufficient documentary evidence to support this assertion.
		4	DSLBD should establish controls which ensure that the CBE review process is protected from political influence.	In progress	DSLBD reported that this recommendation would be implemented by September 2014. We have not received sufficient documentary evidence to support that this happened.
		5	DSLBD should add supervisory review to the JV certification process.	In progress	DSLBD reports that this recommendation has been implemented but has not provided sufficient documentary evidence to support this assertion.
		6	DSLBD's Certification Manager should ensure that performance evaluations are conducted and staff professional development is improved.	Implemented	
		7	DSLBD should immediately formalize a set of CBE & JV certification policies and procedures.	In progress	DSLBD reported that this recommendation would be implemented by December 2014. We have not received sufficient documentary evidence that this happened.

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
		8	DSLBD should review and update the portion of the regulation that addresses fixed assets of CBEs.	In progress	DSLBD reported that this recommendation would be implemented by December 2014. We have not received sufficient documentary evidence that this happened.
6	Audit of the District of Columbia Boxing and Wrestling Commission (June 25, 2013)	1	The Commission should establish policies and procedures to authorize payment to Pearson VUE only upon the Commission's review and approval of an invoice.	In progress	BWC reports that implementation of this recommendation is in progress but has not provided us with an expected date of completion.
		2	Commission officials must implement policies and procedures to ensure that persons holding or conducting an event within the jurisdiction of the Commission file with the Commission, within 24 hours after the event is over, a report concerning fees, prices, revenues, and gross receipts from the event.	Will not be implemented	BWC has reported their intention to instead seek a change in the statute that contains this requirement. We have not received any documentary evidence that this has happened.
		3	Commission officials must establish and implement a procedure to record the date of receipt for all gate reports.	In progress	BWC reported that this recommendation has been implemented but has not provided sufficient documentary evidence to support this assertion.
		4	The Commission should develop and implement a written policy regarding tickets provided to sponsors and the military. Such policy must adhere to the regulatory cap regarding complimentary tickets.	In progress	Proposed amendments to the District of Columbia Municipal Regulations that would address this regulation were published in the District of Columbia Register on November 6, 2015, with a 30 day period for public comment.
		5	The Commission should coordinate with the Office of the Chief Financial Officer to establish and implement policies and procedures to ensure that the correct sales tax rate is used to calculate sales taxes for general sales and events held at	In progress	BWC reported that this recommendation has been implemented but did not provide adequate documentation to support this assertion.

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			the Verizon Center.		
		6	The Commission should develop and implement policies and procedures to ensure that Commission files comply with the requirements of 19 DCMR § 2026.4 and files are complete and accurate.	In progress	BWC reported that this recommendation has been implemented. However, they have not provided sufficient documentary evidence to support this assertion.
		7	The Commission should establish and implement a written records retention policy that is consistent with the District's records retention policy.	In progress	BWC has provided a draft records retention policy but no evidence showing that it has actually been approved and implemented.
		8	The Commission should establish the appropriate policies and procedures to ensure that the correct fees are charged for license and permits.	In progress	BWC reported that this recommendation has been implemented but has not provided sufficient documentary evidence to support this assertion.

Committee on Education

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
7	District of Columbia Public Schools' Budget Development and Execution Processes Were Not Sufficient to Avoid Divisional Over- and Under-Spending (September 10, 2014)	1	DCPS should work with the Office of the Chief Financial Officer to assess shortcomings in budget formulation and monitoring to prevent divisions from overspending their budgets.	Implemented	
		2	DCPS should maintain evidence of monthly monitoring of divisional spending relative to the adopted budget.	In progress	DCPS reported that this recommendation has been implemented but did not provide documentary evidence to support this assertion.
		3	DCPS should maintain transparency for stakeholders by continuing to align its budgetary divisions with its operational divisions.	Implemented	
8	Oversight Improvements Must Continue to Ensure Accountability in Use of Public Funds by D.C. Public Charter Schools (March 17, 2015)	1	The PCSB should continue to strengthen its annual financial and compliance reviews to ensure all financial and contracting requirements are met, and met timely.	In progress	PCSB reported that this recommendation has been implemented; however, they did not provide adequate documentation to support this assertion.
		2	Through their oversight of D.C. public charter schools, the Mayor and the Council of the District of Columbia should ensure that the PCSB has the necessary personnel and other tools to provide adequate monitoring of charter schools, including considering legislation to require for-profit management firms to provide the same level of financial information as now provided by not-for-profit firms.	In progress	As of this writing, the District Council is considering a bill that would allow "eligible chartering authorit[ies]" to require public charter schools to "produce any book, record, paper, or document" if necessary to conduct oversight. This bill appears to address the intent of this recommendation.
		3	OSSE should work with D.C. policymakers to develop policies and procedures so that	In progress	OSSE reports that they expect to implement this recommendation by September 2018.

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			funding can more efficiently follow students, including adjusting payments to charter schools for student movement that occurs after the enrollment audit.		
		4	OSSE should appropriately deploy personnel to verify that payments to charter schools for at-risk students and residential programs are accurate.	In progress	OSSE reported that this recommendation has been implemented; however, they did not provide adequate documentation to support this assertion.
		5	The PCSB should publish current fiscal policies and procedures for charter schools.	Will not be implemented	PCSB's response: "Historically PCSB has published a fiscal policy handbook but we discontinued this practice in 2011 because the handbook was unable to capture every unique circumstance for all LEAs. However we have made additional resources available to our schools that provide guidance on financial and operational best practices (e.g. DC Public Charter Schools Operations Manual, http://focusdc.org/docs/opsmanual.pdf)."

Committee on Finance and Revenue

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
9	Audit of the Department of Motor Vehicles Driver Education Program Fund for Fiscal Years 2008-2010 (September 4, 2013)	1	The Chief Financial Officer should establish internal controls that include written policies and procedures to ensure periodic and timely reconciliation of specific fee charges with the dollar amount recorded in SOAR to ensure that DC DMV revenue is accurately recorded.	No longer applicable	The Driver Education Fund was repealed in 2011. During FY2012, the balance of the fund was transferred to the general fund.
10	Improved Oversight of the UDC Land Grant Endowment Fund is Required (September 19, 2014)	1	OCFO and the IAC should identify UDC's Land-Grant Endowment Fund, identify and reimburse any non-allowable management fees and expenditures paid from the Fund, and execute written procedures to consistently manage and oversee the Fund to ensure compliance with the appropriate requirements and stipulations regarding: 1) management fees, 2) allowable expenditures, and 3) target allocation ranges.	In progress	OCFO first reported that this recommendation would be implemented by May 2015. Later, we received confirmation that they have made progress in implementing portions of this recommendation. However, they have not provided sufficient documentary proof of having implemented the entire recommendation.
11	The D.C. Lottery and Charitable Games Control Board was Substantially in Compliance with the D.C. Official Code for Fiscal Year 2013 but Action is Required for Full Compliance (September 29, 2014)	1	The Lottery's Chief of Security should initiate written measures to ensure that the Lottery complies with District law requirements that results of pre-employment background and fingerprint checks are received prior to an individual's employment with the Lottery.	Implemented	
		2	The Lottery's Executive Director should request the OCFO's Office of Integrity and Oversight to conduct periodic background and fingerprint checks for all Lottery employees, contractors, and vendors	Implemented	

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
			identified in "sensitive" positions.		
		3	The Lottery's AFO and the Director of Licensing and Sales should take immediate action to document and establish procedures that comply with District law and ensure that all sales agents hold all money resulting from lottery and daily number games sales in trust for the benefit of the Lottery.	Will not be implemented	DCLB has reported that they disagree with the finding. They claim that their existing methods for collecting funds from Lottery sales agents are sufficient.
		4	The Lottery's AFO should institute measures to ensure that unclaimed prize money is utilized for additional lottery games and promotions, as specified.	In progress	DCLB reported that they have implemented this recommendation; however, they have not provided adequate documentary evidence to support this claim.
		5	The Lottery's AFO should establish written procedures and practices to ensure vendors who satisfactorily provide goods and services to the Lottery and submit a proper invoice for payment are paid within 30 calendar days as required by the District's Quick Payment Act.	Implemented	

Committee on Health and Human Services

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
12	Audit of the Administration of District Funds to the D.C. Children and Youth Investment Trust Corporation (February 12, 2014)	1	CYITC should ensure that documentation standards and controls are consistently applied within the grant-making process	In progress	CYITC reports that this recommendation has been implemented. However, they have not provided documentary evidence to support this assertion.
		2	CYTIC should consistently monitor all grantees and ensure that grant monitoring documentation is maintained in grant files.	In progress	CYITC reports that this recommendation has been implemented. However, they have not provided documentary evidence to support this assertion.
		3	CYITC should ensure that all District funds are properly accounted for and readily identifiable.	In progress	CYITC reports that this recommendation has been implemented. However, they have not provided documentary evidence to support this assertion.
13	Nursing Facility Quality of Care Fund is Improving the Lives of District Residents but Additional Oversight is Necessary (September 22, 2014)	1	DHCF should assess its nursing facility provider tax and establish an allowance for uncollectible amounts, if necessary.	Implemented	DHCF concluded that such an allowance was unnecessary.
		2	The Mayor or a designated representative should comply with the requirements of D.C. Code §47-1262 (d) and perform an annual audit of the Fund, reporting on the results of the audit to the District of Columbia Council.	In progress	DHCF reports that they will task their external auditors with auditing the Nursing Home Quality of Care Fund. They expect this to be completed in January 2016.

Committee on Housing and Community Development

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
14	Audit of the Affordable Housing Mandates for Development Projects Formerly Managed by the Dissolved National Capital Revitalization Corporation and Anacostia Waterfront Corporation (March 21, 2013)	1	Develop and implement appropriate policies and procedures to ensure that DHCD can accomplish its mandate to oversee and monitor NCRC and AWC development projects.	In progress	DHCD reported this recommendation as implemented, but as of this writing, had not yet provided documentary evidence to support this assertion.
		2	Develop an action plan for periodically reviewing all NCRC projects to determine compliance with the developer's Land Development Agreements, Affordable Dwelling Unit requirements, covenants, and relevant laws.	In progress	DHCD reported this recommendation as implemented, but as of this writing, had not yet provided documentary evidence to support this assertion.
		3	Develop policies and procedures for performing: <ul style="list-style-type: none"> a) Income verification; b) Area Median Income classification; c) Income documentation retention; and d) Audit, communication, and reporting requirements for developers of land formerly owned by NCRC and AWC. 	In progress	DHCD reported this recommendation as implemented, but as of this writing, had not yet provided documentary evidence to support this assertion.
		4	Provide routine and periodic training to DHCD staff and developers on: <ul style="list-style-type: none"> a) Income verification; b) AMI classification; c) Income documentation retention; and d) Audit and reporting requirements. 	In progress	DHCD reported this recommendation as implemented, but as of this writing, had not yet provided documentary evidence to support this assertion.

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
		5	Provide follow-up reviews on all NCRC properties to determine whether developers complied with income eligibility requirements, AMI category placement requirements, and income documentation requirements as outlined in each development agreement and promptly take all feasible actions to resolve incidences of non-compliance.	In progress	DHCD reported this recommendation as implemented, but as of this writing, had not yet provided documentary evidence to support this assertion.
		6	Perform a review of ADUs at Highland Park Apartments, the Kenyon Square Condominiums, and other NCRC projects to determine whether developers used the appropriate methodology to determine income eligibility and AMI category placements. The DHCD Director should take appropriate action to resolve and prevent future occurrences of non-compliance with the District's Income Limit Standards.	In progress	DHCD reported this recommendation as implemented, but as of this writing, had not yet provided documentary evidence to support this assertion.
		7	Develop and implement policies and procedures that require DHCD to review ADU restrictive covenants for appropriateness, completeness, and legal sufficiency and approve all ADU restrictive covenants prior to the covenants being filed with the Recorder of Deeds.	In progress	DHCD reported this recommendation as implemented, but as of this writing, had not yet provided documentary evidence to support this assertion.
		8	In consultation with DHCD's legal advisor, develop and file restrictive covenants for the five ADUs identified in this finding whose restrictive covenants were not filed or filed without provisions for AMI	In progress	DHCD has reported that this recommendation is no longer applicable. However, they have not provided any documentary evidence that this is so.

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
			category as provided in the corresponding LDAs.		
		9	In consultation with DHCD's legal advisor and with the Deputy Mayor for Planning and Economic Development, develop and file with the Recorder of Deeds documentation necessary to ensure the Tivoli ADUs survive for the remaining ADU affordability period.	In progress	DHCD reported that they expected to complete implementation of this recommendation by December 2014. However, as of this date, they have not provided any evidence that it has been so implemented.
15	ANC 8B Financial Operations Were Not Fully Compliant with Law (September 30, 2014)	1	ANC 8B's commissioners, at their first meeting of each calendar year, should adopt and publish a schedule of regular commission meetings for the remainder of the calendar year.	Implemented	
		2	ANC 8B's commissioners should maintain an approved written record of each public meeting in a secure location.	Implemented	
		3	ANC 8B's Treasurer should ensure that ANC 8B's quarterly financial reports are complete, accurate, and filed with the Auditor by required due dates.	In progress	ANC 8B reports that they have implemented this recommendation. However, based on limited testing, we have determined that quarterly reports have continued to be filed late.
		4	ANC 8B's Treasurer should reconcile bank statements to the checkbook within 15 days of the receipt of the bank statement and that the bank statement and the reconciliation should be reviewed and approved by the Chairperson or Vice Chairperson.	In progress	ANC 8B reported that they have implemented this recommendation. However, based on limited testing, we have determined that this is not so.
		5	ANC 8B should establish written policies and procedures detailing the requirements for hiring and approving	In progress	ANC 8B reports that they have implemented this recommendation but they have not provided any documentary evidence to

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			expenditures for consultants providing personal services and incorporate these procedures into their by-laws.		support this assertion.
		6	ANC 8B should review the current grant policy, improve its internal controls for their grant program and comply with the D.C. Code and the Auditor's Guidelines.	Implemented	
		7	ANC 8B should establish a written records transition policy for Commissioners that are not re-elected or whom are no longer serving as officers.	Implemented	
16	Audit of ANC 5B for Fiscal Years 2009 through 2013 1 st Quarter (November 6, 2014)	1	ANC 5B's commissioners / officers, at their first meeting of each calendar year, should adopt a schedule of regular commission meetings for the remainder of the calendar year.	Implemented	
		2	ANC 5B's commissioners / officers should maintain a written record of each public meeting and maintain an approved copy of the record in a secure location.	In progress	ANC 5B reported that this recommendation has been implemented. However, based on limited testing, it appears that they have not maintained a written record of every meeting.
		3	ANC 5B's commissioners / officers, at their first meeting of each fiscal year, should develop a budget for the upcoming fiscal year.	Implemented	
		4	ANC 5B's Treasurer and Chairperson, at their first meeting of the calendar year, should adopt a resolution to participate in the ANC Security Fund or obtain a cash or surety bond.	Implemented	
		5	ANC 5B's Treasurer should ensure that ANC 5B's quarterly financial reports are	In progress	ANC 5B reported that this recommendation has been implemented, but has continued

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			complete, accurate, and filed with the Auditor by the required due dates.		to submit quarterly reports late.
		6	ANC 5B's Treasurer should provide the date the report was filed with the Auditor at each public meeting.	In progress	ANC 5B reports that this recommendation has been implemented. However, they have not provided any documentary evidence to support this assertion.
		7	ANC 5B's Treasurer should reconcile bank statements to the checkbook within 15 days of the receipt of the bank statement.	Implemented	
		8	ANC 5B's bank statements and reconciliations should be reviewed and then initialed by an officer other than the Treasurer.	In progress	ANC 5B reports that this recommendation has been implemented. However, we have found no evidence of the bank statements and reconciliations having been initialed by an officer other than the treasurer on at least two occasions since the recommendation was made.
17	ANC 1A Did Not Fully Comply with All Legal Requirements (November 20, 2014)	1	ANC 1A's Treasurer should ensure that ANC 1A's quarterly financial reports are complete, accurate, and filed with the Auditor by the required due date.	In progress	ANC 1A continues to file their quarterly reports after the due date.
		2	ANC 1A's Treasurer should provide the date the quarterly report was filed with the Auditor at each public meeting.	In progress	ANC 1A has not yet replied to our request for information regarding the implementation status of this recommendation. Based on our review of their meeting minutes, it does not appear that they have complied with this recommendation.
		3	ANC 1A should review the current grant policy and improve its internal controls for their grant program and comply with the D.C. Code and the Auditor's Guidelines.	In progress	ANC 1A has not yet replied to our request for information regarding the implementation status of this recommendation. Based on our review of grants awarded by ANC 1A in the first

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
					quarter of FY2015, they are still not complying with the D.C. Code and Auditor's Guidelines with regards to awarding grants.
		4	ANC 1A should provide proof of approval of these new policies at a public meeting within 90 days of this report.	In progress	ANC 1A has not yet replied to our request for information regarding the implementation status of this recommendation.
		5	ANC 1A's commissioners / officers, at their first meeting of each fiscal year, should develop a spending plan for the upcoming fiscal year.	Implemented	
18	ANC 8E Did Not Properly Support all Reported Expenditures (February 10, 2015)	1	With regard to filing complete and accurate quarterly reports, ANC 8E should follow the requirements of the ANC Act as well as the ANC Financial Management Guidelines issued by the Office of the District of Columbia Auditor.	In progress	ANC 8E continues to file their quarterly reports late.
		2	The Council of the District of Columbia should consider legislative action to strengthen controls over spending by Advisory Neighborhood Commissions.	Implemented	The Committee on Housing and Community Development, which has oversight of the ANCs, is currently drafting language to update the ANC law, which will likely include provisions designed to increase accountability and minimize waste in ANC spending.
19	ANC 5C Did Not Comply Fully with the ANC Act (April 9, 2015)	1	ANC 5C's Treasurer should ensure that ANC 5C's quarterly financial reports are complete, accurate, properly signed, and filed with the Auditor by the required due dates.	In progress	ANC 5C continues to submit their quarterly reports late.
		2	ANC 5C should follow the ANC Act when filling vacancies.	In progress	ANC 5C has not yet replied to our request for information about this recommendation.
		3	ANC 5C should review their current grant	In progress	ANC 5C has not yet replied to our request

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
			policy and internal controls in order to be in compliance with the D.C. Code and the Auditor's grant guidelines.		for information about this recommendation.
		4	ANC 5C's Commissioner should adhere to the requirements of the Act with regard to submitting complete documentary support for every expenditure they make.	Implemented	
20	ANC 6E Largely Compliant with Law (April 28, 2015)	1	ANC 6E should update its bylaws to reflect ANC 6E's current geographic boundaries	In progress	ANC 6E has not yet responded to our request for information about their implementation of this recommendation.
		2	Tighter management control should be applied to ensure the integrity of the grant award and monitoring processes.	In progress	ANC 6E has not yet responded to our request for information about their implementation of this recommendation.
		3	ANC 6E's Commissioners, at their first meeting of each fiscal year, should develop a spending plan for the upcoming fiscal year.	In progress	ANC 6E has not yet responded to our request for information about their implementation of this recommendation.

Committee on the Judiciary

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
21	District Special Events Processes Can Be Improved (September 17, 2014)	1	HSEMA and the agency members of the Mayor's Special Events Task Group should execute proper internal controls over the special events process.	Implemented	

Committee on Transportation and the Environment

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
22	Audit of the Department of General Services' Fiscal Year 2012 Procurement of Snow and Ice Removal and Pretreatment Services (September 27, 2013)	1	Take action to ensure that all agency personnel assigned to technical evaluation panels adhere to prescribed technical evaluation procedures.	Implemented	
		2	Develop and implement procedures to ensure that all required documentation is maintained in agency contract files.	Implemented	
		3	When contracting out procurement activity, include contractual language requiring contractors to submit all relevant procurement documentation to DGS for inclusion in the contract files.	Implemented	
		4	Direct the DGS contracting officer to establish procedures to ensure that DGS obtains at least three written quotations from DCSS contractors for procurements greater than \$25,000.	In progress	DGS reports that this recommendation has been implemented but has not yet provided documentary evidence to support this assertion.
		5	Develop and implement a system of internal controls designed to ensure compliance with District government procurement laws, regulations, policies, and procedures.	Implemented	
23	Audit of the D.C. Department of Parks and Recreation Facility Use and Permit Process (September 30, 2013)	1	DPR should establish a system that will assist in ensuring that residency status is accurately submitted for on-line applications and that the appropriate fees are collected by requiring on-line applicants to attest to the truthfulness and accuracy of information provided.	In progress	DPR reports that on July 31, 2015 they published a solicitation for a new registration system that would allow for the verification of residency status for those attempting to reserve playing fields online. Best and Final Offers are expected later in 2015.
		2	DPR should consider establishing a system	In progress	DPR reports that draft regulations have been

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			to review and verify adult team rosters submitted for athletic fields and other organized sports and amending Section 1.4 of their policy and procedure manual to establish fees based on composition of teams where applicable.		delivered to the Deputy Mayor for Education for review and approval. They expect further action by the end of the year.
24	Audit of the District Department of Transportation's H Street Shuttle Service Grant Awards Issued in Fiscal Years 2008 and 2010 (December 6, 2013)	1	DDOT should strengthen its internal control environment to ensure grant-related policies and procedures address appropriate District laws and the City-Wide Sourcebook Grants Manual and Sourcebook.	Implemented	
		2	DDOT should ensure that grant-related policies and procedures are clearly known and implemented.	Implemented	
		3	DDOT should ensure adherence with grant agreement terms prior to disbursing grant payments.	In progress	DDOT reports that this recommendation has been implemented. However, they have not provided documentary evidence to support this assertion.
25	Audit of the District's Eastern Market Program and Fund (July 29, 2014)	1	DGS should execute new lease agreements with all South Hall merchants that accurately reflect market rates. Until new lease agreements are signed, DGS should enforce the holdover provisions of the current lease agreements.	In progress	DGS reported that they expected to implement this recommendation by July 2015. We have not received any update since then.
		2	DGS should enforce and collect the \$3,500 in late payment penalties for South Hall merchants in accordance with the lease agreements.	In progress	DGS reported that this recommendation has been implemented. However, they have not provided documentary evidence to support this assertion.
		3	DGS should create a standard contract for North Hall rentals that documents all relevant information and that are	Implemented	

Ref #	Report Title (publication date)	Rec #	Recommendation	Status	Comments
			approved and signed by the CPMO.		
		4	DGS and OFRM should conduct monthly deposit reconciliations.	In progress	DGS reported that this recommendation has been implemented. However, they have not provided documentary evidence to support this assertion. We did not follow up with OFRM on this recommendation.
26	Contractor Selection and Quality Assurance for Select DDOT Road Projects (August 6, 2014)	1	DDOT should develop clear and complete guidance for required responsibility reviews so that they will be consistently conducted and documented.	In progress	DDOT has not yet responded to our request for a status update on these recommendations.
		2	DDOT management should further clarify their policies and procedures to indicate which deadline is to be used when calculating possible liquidated damages. In addition, the date which contract work is determined to be complete must be clearly communicated to all parties and documented.	In progress	DDOT has not yet responded to our request for a status update on these recommendations.
27	The Department of Motor Vehicles' Performance Measures Were Effective but Lacked Proper Controls (September 29, 2014)	1	DMV should perform documented verifications of all performance data entered into the performance management database before final submission.	Implemented	
		2	DMV should establish a monthly recordkeeping process that ensures that complete KPI documentation is retained for the fiscal year reported plus three years.	Implemented	
28	Audit of the Anacostia River Clean Up and Protection Fund (October 30, 2014)	1	DOEE should strengthen its system to monitor and document that the Fund's expenditures are meeting the Anacostia River Act's priorities in order, on an annual	No longer applicable	The Council of the District of Columbia, in the "Fiscal Year 2016 Budget Support Act of 2015," effective 10/22/15, modified the Anacostia River Act to remove the

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			basis.		requirement that funds are spent in any specific order. The law now only requires that funds are spent on specified projects, but does not specify in what order or that any are given greater priority than others.
		2	DOEE should establish written Standard Operating Procedures for the Program's revenue and expenditure processes and grant management processes.	Implemented	
		3	DOEE should establish complete MOUs or signed agreements with its partner agencies.	In progress	DOEE reports that this recommendation will be implemented by January 2016.
		4	The DMV should immediately comply with legal requirements to transfer Anacostia River license plate renewal fees into the Fund and clarify the requirement to ensure consistent, timely transfers.	In progress	The DMV has not yet responded to our request for information about the implementation status of this recommendation.
		5	DOEE should strengthen its strategic planning process to detail the Program's interagency collaborations, goals and objectives, strategies and resources, and program evaluation.	Will not be implemented	DOEE's response to our inquiry was somewhat unclear. However, based on their written comments, it appears that the agency's position is that they will not be taking action to implement this recommendation.