



Office of the District of Columbia Auditor

**Office of the District of Columbia Auditor
Fiscal Year 2019 Work Plan**

October 16, 2018

The Hon. Phil Mendelson
Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue NW
Washington D.C. 20004

Dear Chairman Mendelson:

I write to share the Fiscal Year 2019 work plan for the Office of the D.C. Auditor. This plan includes work carried over from FY 2018, reports we anticipate completing over the next several months, and others that we intend to initiate during the fiscal year. Because of their complexity, some may extend into the following year. It is our goal to complete each project within 10 months.

For each project, we provide a working title, the name of the relevant agency, a brief description of the project's goal, and the status of the work. The chart also indicates for each project whether it is required by the D.C. Code, was requested by an individual Councilmember, or was initiated at my discretion.

Because priorities change, and new issues emerge, we anticipate that this work plan will be modified during the coming year. Changes to the plan and our progress will be reflected in the quarterly status reports that we provide to you and other members of the Council every three months throughout the year.

Please let me know if you have any questions or comments on our FY 2019 work plan. Thank you for your ongoing support of this office and our work.

Sincerely yours,



Kathleen Patterson
District of Columbia Auditor

cc: Councilmembers
Officers of the Council
Betsy Cavendish, EOM

Office of the District of Columbia Auditor's Fiscal Year 2019 Work Plan

Note: Shaded projects are being conducted on contract with ODCA.

Item #	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
1	D.C. Early Intervention Program (IDEA Part C) Letter Report & Audit combined	Councilmember Grosso	Office of the State Superintendent of Education (OSSE)	To analyze the District's use of federal IDEA Part C funds (early intervention services) to answer specific questions posed by CM Grosso	Reporting	November 2018
2	D.C. Jail Review	Discretionary	Department of Corrections (DOC)	To evaluate conditions within the District's Central Detention Facility and Correctional Treatment Facility including the physical condition of the cells and common areas	Reporting	November 2018
3	Internal Control Assessment of the District Government	Discretionary	District of Columbia Government	To develop a white paper that will focus on overall business processes and internal controls development in the District of Columbia government, and recommend a framework that provides guidance so employees have the benefit of clear policies and procedures, as well as internal controls that will assure the consistent application of policies and procedures	Reporting	November 2018
4	Audit of ANCs	D.C. Code § 1- 309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To examine the "great weight" requirement in D.C. Code and determine how ANC views on D.C. government decisions are handled, and whether ANCs have an impact on decisions	Field Work	December 2018

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5	Domestic Violence Fatality Review Board Review/PAR Audit	D.C. Code § 1-614.14(c)	Office of Victim Services and Justice Grants (OVSJG), and Office of the Chief Medical Examiner (OCME)	To review the performance of the Domestic Violence Fatality Review Board	Reporting	December 2018
6	Recommendation Compliance Report	Discretionary	Previously Audited Agencies	To report on the status of recommendations issued from FY 2016-2018	Planning	January 2019
7	Health Inspections Audit	Discretionary	Department of Health (DOH)	To determine whether DOH performed health inspections efficiently, effectively, and in compliance with laws and regulations	Survey	May 2019
8	Evaluation of Special Purpose Revenue Funds and Their Use	Discretionary	Office of the Chief Financial Officer (OCFO)	To evaluate how Special Purpose Revenue Funds are utilized, if they are utilized consistent with statute, and whether their proliferation violates sound financial practice	Field Work	January 2019
9	Legislative Review of the Clean and Affordable Energy Act of 2008	Councilmember Cheh	Department of Energy and the Environment (DOEE)	To (1) assess whether the provisions of the 2008 Act have been implemented and whether the overarching purpose of reducing the District's contribution to climate change have been met, and (2) to identify changes to the program's structure or implementation that could make it more effective	Survey	March 2019

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10	Personalized Learning Plan Research and Design	State Board of Education Resolution	Office of the State Superintendent of Education (OSSE)	Contract audit with EdCORE to research and design a project to pilot Personalized Learning Plans in District of Columbia public schools	Reporting	November 2018
11	Real Property Tax Appeal Commission Audit	D.C. Code § 47-825.01(l)(2)	Real Property Tax Appeal Commission (RPTAC)	To determine whether the operations of the Real Property Tax Appeal Commission were efficient, effective, economical, and complied with relevant rules, regulations and laws during TY 2015-2017	Survey	March 2019
12	MPD First Amendment Evaluation	D.C. Code § 5-333.12(d)(1) and (2)	Metropolitan Police Department (MPD)	To ensure MPD complied with rules, regulations and laws pertaining to MPD investigations during FY 2017 concerning first amendment activities during and to determine whether MPD implemented recommendations in previous ODCA audit reports	Survey	December 2018
13	Travel Advance Inquiry	Discretionary	Office of the Chief Financial Officer (OCFO)	To review the accuracy of payments to District employees who received travel advances	Reporting	November 2018
14	PII Findings Follow Up	Discretionary	Office of the Chief Technology Officer (OCTO)	To follow up on recommendations from the PII audit report to determine to what extent the new policies and procedures are followed and what improvement in outcomes resulted from the new policies and procedures.	Survey/Field Work	December 2018

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15	Workforce Development and Youth Programs Contract and Grant Review	Councilmember Silverman (funding & report language in FY19 budget)	Department of Employment Services (DOES)	To evaluate contracts and grants for workforce development and youth programs to assess (1) whether all procurement requirements were met and (2) whether agency oversight ensured that contractors and grant recipients met all performance requirements	Planning	June 2019
16	Substance Abuse Services and the Criminal Justice System	Discretionary	Department of Behavioral Health (DBH), Department of Corrections (DOC)	Contract analysis by the Council for Court Excellence of how the District provides substance use disorder services to individuals involved with the criminal justice system	Planning	September 2019
17	DCPS Capital Improvement Fund Evaluation	D.C. Code § 38-2973.05	Department of General Services (DGS)	To determine whether the District met the process, quality, schedule, and cost objectives of the Facilities Master Plan and Capital Improvement Plan and Budget.	Not Started	September 2019
18	Out of School Time Grants Audit/Evaluation & PAR Audit	D.C. Code § 2-1555.03(d)/ D.C. Code § 1-614.14(c)	Office of the Deputy Mayor for Education (DME)	To review the activities of the Office of Out of School Time Grants and Youth Outcomes	Not Started	June 2019
19	ANC Security Fund Review	D.C. Code § 1-309.14(f)	Advisory Neighborhood Commissions (ANC)	To present the Security Fund Annual Financial Report of the Advisory Neighborhood Commission for FY 2018	Not Started	TBD

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20	Certification of OCFO Revenue Estimate #1	D.C. Code § 1-206.03	Office of the Chief Financial Officer (OCFO)	To review, analyze and assess the reasonableness and attainability of the CFO's FY 2019 local source revenue estimate, and to determine if the issuance of the proposed General Obligation (GO) Bonds and GO Bond Anticipation Notes would cause the District to exceed its debt ceiling, as outlined in D.C. Code 1-206.03(b)(1)	Not Started	TBD
21	Review of Earmark to CHNED	D.C. Council Rules of Organization and Procedure §733	Department of Housing and Community Development (DHCD)	Review any earmarked grants through the budget process or a supplemental budget in FY 2018	Not Started	March 2019
22	Audit of Lead-Based Paint Testing and Remediation in D.C. Public Housing	Discretionary	Department of Energy and the Environment (DOEE), Department of Housing and Community Development (DHCD), District of Columbia Housing Authority (DCHA)	To test the safety of public housing in D.C. including DCHA compliance with remediation required by D.C. law	Not Started	September 2019

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23	Audit of Settlements and Judgments Paid Out by District Agencies and Practices in Reducing Risks	Discretionary	Office of Risk Management (ORM), Office of the Chief Financial Officer (OCFO)	To determine how much the District pays in settlements and judgments across all D.C. agencies, the nature of the cases, and steps taken to reduce future risks	Not Started	September 2019
24	Audit on the Costs of Implementing Self-Operated Food Services in All D.C. Public Schools, Including an Implementation Plan and Options for Phasing in Self-Operation	Councilmember Cheh	Office of the State Superintendent of Education (OSSE), District of Columbia Public Schools (DCPS), District of Columbia Public Charter Schools (DCPCS)	To assist education agencies in moving forward on contracting in food service and provide policymakers with a realistic assessment of the costs	Not Started	August 2019
25	Certification of OCFO Revenue Estimate #2	D.C. Code § 1-206.03	Office of the Chief Financial Officer (OCFO)	To review, analyze and assess the reasonableness and attainability of the CFO's FY 2019 local source revenue estimate, and to determine if the issuance of the proposed General Obligation (GO) Bonds and GO Bond Anticipation Notes would cause the District to exceed its debt ceiling, as outlined in D.C. Code 1-206.03(b)(1)	Not Started	TBD

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26	Events DC Revenue Sufficiency Review	D.C. Code § 10-1203.05(b)	Washington Convention and Sports Authority (Events DC)	To determine whether FY 2020 projected dedicated tax revenues, operation revenues, and excess reserve will be sufficient to meet the FY 2019 projected expenditures and reserve requirements of Events DC	Not Started	TBD
27	MPD First Amendment Evaluation	D.C. Code § 5-333.12(d)(1) and (2)	Metropolitan Police Department (MPD)	To ensure MPD complied with rules, regulations and laws pertaining to MPD investigations during FY 2018 concerning first amendment activities during and to determine whether MPD implemented recommendations in previous ODCA audit reports	Not Started	TBD
28	ANC Annual Report 2018	D.C. Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all Advisory Neighborhood Commissions regarding the expenditure of District funds	Not Started	TBD
29	Audit of the D.C. Lottery	D.C. Code § 3-1319	Lottery and Charitable Games Control Board	To review Lottery and Charitable Games Control Board accounts and transactions with respect to the operation of lottery and daily numbers games	Not Started	TBD