

October 5, 2020

The Hon. Phil Mendelson, Chairman
Councilmembers
Council of the District of Columbia
1350 Pennsylvania Avenue N.W.
Washington DC 20004

Dear Chairman Mendelson and Councilmembers:

I write to share the Fiscal Year 2021 work plan for the Office of the D.C. Auditor. This includes work carried over from FY 2020, reports we anticipate completing over the next several months, and others that we intend to initiate during the fiscal year. Because of its centrality today, we focus on COVID-19 and oversight of the District of Columbia's efforts to prepare for, respond to, and mitigate the effects of the pandemic. This follows up on the report we issued in May, [COVID-19 Federal Funding Streams Available to the District of Columbia](#).

Specifically:

- ODCA is part of a multi-state project initiated by the State of Delaware auditor and the National State Auditors Association to assess how states are reporting and monitoring COVID-19 cases to better guide public health. We will issue an initial brief this month comparing the District's reporting with a set of metrics developed by Resolve to Save Lives, and a more comprehensive final report based on the multi-state template early next year.
- Last week we launched another "rapid-response" review of the District's efforts from March through June to open Grab & Go meal sites in areas of greatest need and to assess how many reimbursable meals were served during the COVID-19 public health emergency.
- We also contracted with a national consulting firm to review COVID-related policies implemented in the 3-state metropolitan area in response to the pandemic including an analysis of the relative impacts and recommendations going forward based on the analysis.

We may undertake additional audits of COVID-related topics with a goal of improving the District's success in moving beyond the health emergency and improving the District's preparedness for any event, incident, or other emergency in the future.

For each project in the attached plan, we provide a working title, the name of the relevant agency, a brief description of the project's initial goal, the status of the work, and an estimated date of completion. The chart also indicates whether the project is required by the D.C. Code, was requested by an individual Councilmember, or was initiated at my discretion. Contract audits are highlighted in light blue.

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 semi-annual status reports that we provide to members of the Council.

Please let me know if you have any questions or comments on our FY 2021 work plan. Thank you for your ongoing support of this office and our work together.

Sincerely yours,



Kathleen Patterson
District of Columbia Auditor

cc: Councilmembers
Officers of the Council
Betsy Cavendish, EOM

Fiscal Year 2021 Work Plan

Office of the District of Columbia Auditor

Shaded projects are being conducted on contract for ODCA

	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
COVID-Related Audits						
1	COVID-19 Tracking and Monitoring	Discretionary; project of the National State Auditors Association/Rapid Response	Department of Health (DOH), Department of Forensic Sciences (DFS), and Office of the Chief Medical Examiner (OCME)	National effort to track how states are monitoring COVID-19 cases to better guide public health. ODCA evaluation is to determine, for the period March through October 2020, what COVID-19 related data the District Department of Health is collecting and how DOH is reporting, and monitoring COVID-19 related data.	Planning	Preliminary brief October 2020 Final report January 2021
2	COVID-19 School Meals Review	Discretionary	Office of the Deputy Mayor for Education (DME)	Audit to determine if the District opened Grab & Go meal sites in areas of greatest need and how many reimbursable meals were served March through August 2020.	Planning	November 2020
3	Analysis of COVID-19 Policies Implemented in the Washington, D.C., Metropolitan Area	Discretionary		Detailed analysis by Talus Analytics and Georgetown University Center for Global Health Sciences and Security of COVID-related policies implemented in the 3-state metropolitan area, the impact and recommendations going forward.	Planning	November 2020 w/ monthly updates

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Ongoing Projects						
1	Audit of Lead-Based Paint Testing and Remediation in D.C. Public Housing	Discretionary	Department of Energy and the Environment (DOEE) and District of Columbia Housing Authority (DCHA)	To assess process of testing and ensuring the safety of public housing in D.C. including DCHA compliance with remediation required by D.C. law.	Reporting	November 2020
2	Education Data Audit	D.C. Law L22-268 <i>District of Columbia Education Research Practice Partnership Establishment and Audit Act of 2018</i>	Office of the State Superintendent of Education (OSSE) and Deputy Mayor for Education (DME)	To assess the District's current education data governance, management, use, and accuracy, and compare with best practices nationally.	Reporting	December 2020
3	DCPS Capital Improvement Fund Evaluation	D.C. Code § 38-2973.05	Department of General Services (DGS)	A review by RSM to determine whether the District met the process, quality, schedule, and cost objectives of the Facilities Master Plan and Capital Improvement Plan and Budget (FYs 2017, 2018, 2019, and 2020) with respect to the close-out process for Eliot-Hine Middle School.	Reporting	October 2020

	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
4	ANC Annual Report	D.C. Code § 1-309.13(d)(1)	Advisory Neighborhood Commissions (ANC)	To present a consolidated annual report of the financial activity of all ANCs regarding the expenditure of District funds and quarterly financial reports submitted to the Office of Advisory Neighborhood Commissions for FYs 2017 and 2018.	Field Work	November 2021
5	Review of DCPS Title I Contract	Discretionary	D.C. Public Schools (DCPS)	To assess whether the contractor is fulfilling its legal obligations to provide "equitable" services required under Title I.	Field Work	February 2021
6	Audit of Settlements and Judgments Paid Out by District Agencies and Practices in Reducing Risks	Discretionary	Office of Risk Management (ORM), Office of the City Administrator (OCA) and Office of the Attorney General (OAG)	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.	Reporting	November 2020
7	Office of Lottery and Gaming	D.C. Code § 36-601.19	Office of Lottery and Gaming (OLG)	To conduct a "regular post audit" of all accounts and transactions of the CFO with respect to the operation of lottery, daily numbers games, and sports wagering FY 2018 to June 2019.	Reporting	December 2020

	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
8	Audit of Certified Business Enterprise Program	Discretionary and request of D.C. Councilmember Silverman	Department of Small and Local Business Development (DSLDB)	To determine whether the Department of Small and Local Business Development complied with District law in certifying and recertifying the CBE status of the seven subcontractors listed on the 2019 Office of the D.C. Lottery and Gaming/Intralot sports wagering and lottery gaming contract (CFOPD-19-C-041).	Field Work	December 2020
9	Internal Quality Control Review 2020	Discretionary	ODCA GAGAS and non-GAGAS audits	To determine whether a sample of FY 2019 ODCA GAGAS and non-GAGAS audits meet required GAGAS or ODCA Policies and Procedures, respectively.	Reporting	October 2020
10	Elections Audit: Review of Fair Elections Program and Overall Administration of 2020 District Elections	D.C. Code § 1-1163.32j	Board of Elections (BOE) and Office of Campaign Finance (OCF)	Meet statutory requirement to review the Fair Elections Program's operations during the election cycle ending on November 3, 2020, as part of a broader review of election operations in 2020 and any recommended changes to policy and practice to promote voter turnout.	Planning	Report I February 2021 Report II July 2021
11	Fair Elections Financial Audit	D.C. Code § 1-1163.32j(b)	Office of Campaign Finance (OCF) and Board of Elections (BOE)	Financial audit of the Fair Elections Program during the election cycle beginning on November 7, 2018, and ending on November 3, 2020, to evaluate the collection and distribution of funds pursuant to the Fair Elections Amendment Act of 2018.	Planning	October 2021

	Name	Origination	Agency	Purpose	Audit Phase/ Status	Expected Completion Date
12	Use of Force Review in Officer-Involved Fatalities	Discretionary	Metropolitan Police Department (MPD)	Review the MPD's handling of five recent officer-involved fatalities for compliance with use of force policies and practices and whether MPD complies with best practices on use of force.	Field Work	November 2020
13	Audit of OUC/911 Call System	Discretionary	Office of Unified Communications (OUC), Metropolitan Police Department (MPD), Fire and Emergency Medical Services (FEMS)	Audit the performance of the OUC 911 Operations Division including recommendations from the National Transportation Safety Board.	Planning/ RFP issued	October 2021
14	Revenue Forecasting Model	Discretionary (based on D.C. Code § 1-206.03)	Office of the Chief Financial Officer (OCFO)	Contract with District Economics Group to provide quarterly revenue estimates to support the D.C. Auditor's certifications that bond obligations will not exceed the District's debt limit cap.	Ongoing	To be updated quarterly
Upcoming Projects						
1	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 and to determine whether MPD implemented recommendations in previous ODCA audit reports.	Not started	

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2	Audit of Certified Business Enterprise Program: Policy, Practice & Impact	Discretionary	Department of Small and Local Business Development (DSLBD), Deputy Mayor for Planning and Economic Development (DMPED), and D.C. Council	To review the history and goals of the CBE program and operations of DSLBD, including certifications, results of program over time in developing local businesses, and costs to the District.	Not started	
3	Kids Ride Free Program	Discretionary	Washington Metropolitan Area Transit Authority (WMATA), Office of the Chief Financial Officer (OCFO)	To evaluate the D.C.'s Kids Ride Free program on Metrorail and Metrobus, including impact on attendance.	Not started	
4	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 2021 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	

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5	ANC Annual Report	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 and quarterly financial reports that were submitted to the Office of Advisory Neighborhood Commissions for FY 2019 and FY 2020.	Not started	December 2021
6	OSSE Child Development and Facilities, Licensing and Compliance Unit	Discretionary and for PAR Audit, D.C. Code § 1-614.14(c)	Office of the State Superintendent of Education (OSSE)	To determine whether OSSE's Child Development and Facilities, Licensing and Compliance Unit, is operating in accordance with statutory, regulatory, and internal policy and procedure requirements in areas including licensing, hiring, investigations, criminal background checks, and mandatory reporting, particularly regarding abuse and neglect investigations. This audit also will serve as ODCA's PAR audit.	Pre-planning	At DME request delayed start of audit until April 2021
7	Evaluation of the Impact of the NEAR Act	Discretionary	Metropolitan Police Department (MPD), Department of Health (DOH), and (Department of Behavioral Health (DBH)	Performance evaluation of the Neighborhood Engagement Achieves Results Amendment Act of 2016 on whether provisions have been fully and successfully implemented.	Pre-planning	

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8	DCPS Capital Improvement Fund Evaluation	D.C. Code § 38-2973.05	Department of General Services (DGS)	A contract review by RSM to complete the review of the close-out process for the DGS capital improvement project at Eliot-Hine Middle School.	Not started	
9	Recommendation Compliance Report	Discretionary	Previously Audited Agencies	To report on the status of recommendations issued from FY 2018-2020.	Not started	
10	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 2020.	Not started	