



Office of the District of Columbia Auditor

ODCA (AC)

MISSION

The mission of the Office of the District of Columbia auditor (ODCA) is to assist the Council of the District of Columbia in performing its responsibilities by auditing the accounts and programs of the government to ensure that effective programmatic and budgetary decisions are made.

SUMMARY OF SERVICES

ODCA examines the use of public funds, evaluates District government programs and activities, and provides analyses and recommendations to assist the Council in making effective oversight, programmatic, and budgetary decisions. ODCA works to improve the economy, efficiency, and effectiveness of the District government through financial audits, program reviews and evaluations, special inquiries, and other services. ODCA's activities are designed to ensure the District government's accountability to the Council and the taxpayers of the District of Columbia.

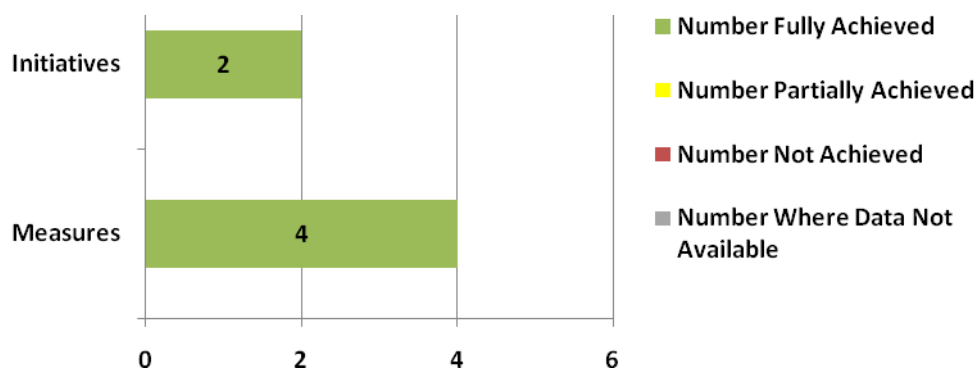
AGENCY OBJECTIVES

1. Improve the efficiency of District Government and the use of public funds by increasing the performance audit program.
2. Improve the agency's effectiveness by monitoring agencies' compliance with ODCA recommendations.

3 KEY ACCOMPLISHMENTS

- ✓ Deployed and implemented state-of-the art audit productivity software suite.
- ✓ Developed Advisory Neighborhood Commission (ANC) financial management findings database.
- ✓ Established a program of periodic peer review for ODCA in accordance with revised GAO Yellow Book Standards (July 2007 version) and the standards of the National Association of Local Government Auditors (ALGA).

OVERVIEW OF AGENCY PERFORMANCE






Performance Initiatives – Assessment Details


Performance Assessment Key:

 Fully achieved  Partially achieved  Not achieved  Data not reported

OBJECTIVE 1: Improve the efficiency of District Government and the use of public funds by increasing the performance audit program.

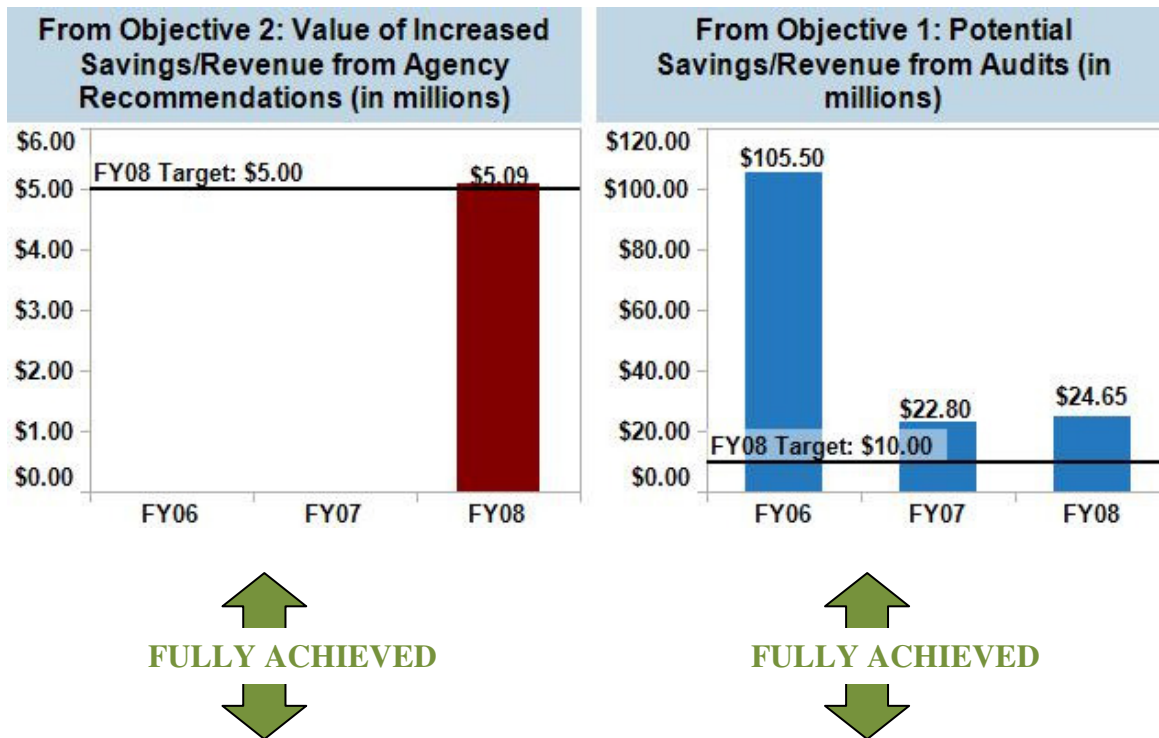
-  **INITIATIVE 1.1: Implement the Performance Accountability Plan Monitoring and Evaluation Program under which audits of agency's performance measures and achievement are conducted.**
Fully Achieved. This was accomplished by the addition of one new employee to oversee these operations (Director of Performance Management). During FY 2008 the ODCA issued the following two comprehensive reports under this program: (1) DCA052008- Performance Management System Needs Long-Term Stability and Commitment to Maximize Effectiveness; and (2) DCA72008- Compliance with Government Managers Accountability amendment Act of 1995 Has Been Incomplete and Ineffective.

OBJECTIVE 2: Improve the agency's effectiveness by monitoring agencies' compliance with ODCA recommendations.

-  **INITIATIVE 2.1: Continue implementing ODCA's Recommendation Compliance Monitoring System.**
Fully Achieved. The ODCA continued to implement the Recommendation Compliance Monitoring System. This included establishing an updated database containing findings and recommendations from audit reports issued by the ODCA. This updated recommendation database was further enhanced by the addition of financial management findings and recommendations from all ODCA audits conducted of the District's 37 Advisory Neighborhood Commissions (ANCs). ODCA has developed the database creating categories of ANC financial management findings to track the percentage of repeat findings in subsequent audits of each Commission.



Key Performance Indicators – Highlights



More About These Indicators:

How did the agency's actions affect this indicator?

- ODCA's audit work identified \$5.09 million that were properly supported due to the implementation of recommendations in audit reports completed by the Auditor. This exceeded the ODCA's target of \$5 million.

What external factors influenced this indicator?

- Although the ODCA was able to meet the established target goal for FY 2008 through the increased efforts of existing staff, again the lack of available office space for one additional funded FTE to oversee the enhancement of the objective hampered further growth. ODCA is diligently working with the Office of Property Management to identify critically needed office space to accommodate the funded FTE to further enhance and increase the compliance monitoring program. Space issues are expected to be rectified in the first quarter of FY 2009.

How did the agency's actions affect this indicator?

- ODCA's audit work identified \$24.65 million in potential savings or increased revenue and question or unsupported costs. This exceeded the ODCA's target goal of \$10 million.

What external factors influenced this indicator?

- Although the ODCA was able to increase the performance audit program during FY 2008, the lack of available office space for additional funded FTE's hampered further growth. ODCA is diligently working with the Office of Property Management to identify critically needed office space to accommodate additional FTEs to increase the audit program. Space issues are expected to be rectified in the first quarter of FY 2009.



Key Performance Indicators – Details

Performance Assessment Key:

- Fully achieved
 ● Partially achieved
 ● Not achieved
 ● Data not reported

	FY06 Actual	FY07 Actual	FY08 Target	FY08 Actual	FY09 Projection
OBJECTIVE 1: Improve the efficiency of District Government and the use of public funds by increasing the performance audit program.					
● Dollar value of potential savings or increased revenue, and questioned or unsupported costs identified from audits (in millions).	\$105.50	\$22.80	\$10.00	\$24.65	\$12.00
● Percent of financial, performance, and compliance audits completed within required timeframe	106.0%	104.0%	100.0%	100.2%	100.0%
● Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from the Office of the DC Auditor each quarter.	37	37	37	37	37
OBJECTIVE 2: Improve the agency's effectiveness by monitoring agencies' compliance with ODCA recommendations.					
● Dollar value of savings or increased revenue realized from agency implementation of recommendations (in millions).	N/A	N/A	\$5.00	\$5.09	\$7.00