



FY12 PERFORMANCE PLAN
Office of the District of Columbia Auditor

MISSION

The mission of the Office of the District of Columbia Auditor (ODCA) is to conduct thorough audits of the accounts and operation of the District government with goal of promoting economy, efficiency, and accountability.

SUMMARY OF SERVICES

The ODCA assists the Council of the District of Columbia in performing its oversight responsibilities; annually auditing the accounts, operations, and programs of the District of Columbia Government; and certifying revenue estimates in support of municipal bond issuances. In addition, the Office of the Auditor provides oversight and conduct audits of the financial activities of the District's 37 Advisory Neighborhood Commissions. The District of Columbia Auditor also performs audits of specific programs, funds, and organizational entities at intervals as required by law.

OBJECTIVE 1: Conduct Thorough Audits of the Accounts and Operation of the District Government.

INITIATIVE 1.1: Enhance the Visibility of the Office of the District of Columbia Auditor.

The ODCA will redesign and improve the ODCA's website. This redesign and enhancement will provide descriptions and details of the ODCA's audit process, auditing standards, peer review results, staff qualifications and an annual work plan. This enhancement will increase visibility and accountability for the ODCA.



PROPOSED KEY PERFORMANCE INDICATORS

Measure	FY2010 Actual	FY2011 Target	FY2011 Actual	FY2012 Projection	FY 2013 Projection	FY 2014 Projection
Dollar value of potential savings or increased revenues, and or unsupported costs identified from audits. ¹	\$23 Million	\$13 Million	\$33.5 Million	\$14 Million	\$15 Million	\$15 Million
Percent of financial, performance and mandatory and compliance audits completed within required time frame.	100%	100%	100%	100%	100%	100%
Number of financial, performance, and recommendation compliance audit reports issued. ²	16	30	25	45	45	45
Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from the Office of the D.C. Auditor each quarter.	37	37	37	37	37	37

Industry Standard Performance Measure	FY 11 Actual	FY12 Projection
Maintaining a system of quality control that is designed to provide ODCA with reasonable assurance that its personnel comply with professional standards and applicable legal and regulatory requirements. ³	100%	99%
Maintain professional competence through continuing professional education. ⁴	100%	100%

¹ Dollar value of potential savings or increased revenues, and questioned or unsupported costs identified from audits are quantified in published audit reports.

² This includes 24 performance audits, 9 financial reviews, 7 reports on compliance with Certified Business Enterprise Goals, 3 reports on the implementation of recommendations presented in previous audit reports, and 2 reports on the financial activities of Advisory Neighborhood Commissions.

³ GAGAS require that all audit organizations establish a system of quality control that is designed to provide the audit organization with reasonable assurance that its personnel comply with professional standards and applicable legal and regulatory requirements. (GAGAS 3.50(a)) This measure is tracked by senior ODCA management through a documented review and sign-off on all audit work papers through ODCA's audit software "TeamMate" audit suite. This measure is also tracked, documented and evaluated externally through an independent Peer Review conducted every three years.

⁴ GAGAS require that audit organizations maintain professional competence through continuing professional education. (GAGAS 3.46). This measure is tracked by the ODCA Assistant Deputy Auditor on a quarterly basis. Additionally, this measure is also tracked, documented and evaluated externally through an independent Peer Review conducted every three years.