



FY 2013 PERFORMANCE PLAN
Office of the District of Columbia Auditor

MISSION

The mission of the Office of the D.C. Auditor is to support the Council of the District of Columbia by conducting audits that improve the economy, efficiency, and accountability of District government.

SUMMARY OF SERVICES

ODCA conducts annual audits of the accounts, operations, and programs of the District 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: Design and implement procedures and policies to ensure compliance with generally accepted government auditing standards (GAGAS) established by the Comptroller General of the United States.

The ODCA will redesign and improve the audit quality and procedure manual, implement a written independent report review process, establish an internal mid-year quality assessment process, and create a new audit Team Leader supervision structure. The procedures and policies will aid in improving the quality of ODCA reports.



KEY PERFORMANCE INDICATORS

Measure	FY2011 Actual	FY2012 Target	FY 2012 YTD	FY 2013 Projection	FY 2014 Projection	FY 2015 Projection
Dollar value of potential savings or increased revenues, and or unsupported costs identified from audits. ¹	\$33.5 Million	\$14 Million	\$720,334 Thousand	\$15 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.	25	30 ²	17	30 ³	30	32
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

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

² In Fiscal Year 2012 there was a change in the administration of the Office of the D.C. Auditor (ODCA). As a result, ODCA was reorganized to ensure that all audit and non-audit products adhere to GAGAS. Due to the reorganization and staff changes, ODCA was unable to meet the Fiscal Year 2012 performance measure of 45 financial, performance, and recommendation compliance audit reports issued.

³ This includes 10 performance audits, 4 financial reviews, 5 reports on compliance with Certified Business Enterprise Goals, 2 reports on the implementation of recommendations presented in previous audit reports, and 1 report on the financial activities of Advisory Neighborhood Commissions.