



FY 2014 PERFORMANCE PLAN
Office of the District of Columbia Auditor

MISSION

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

SUMMARY OF SERVICES

The ODCA conducts annual audits of the accounts, operations, and programs of the District government and certifies revenue estimates in support of municipal bond issuances. In addition, the ODCA provides oversight and conducts audits of the financial activities of the District's 40 Advisory Neighborhood Commissions. The District of Columbia Auditor also reviews the compliance of District agencies and public-private developers with requirements related to Certified Business Enterprises.

PERFORMANCE PLAN DIVISIONS

- Agency Management¹
- Audit, Financial Oversight and Investigations

AGENCY WORKLOAD MEASURES

Measure	FY 2011 Actual	FY 2012 Actual	FY 2013 YTD
Number of audit reports issued ²	14	11	9
Number of other reports issued ³	12	13	6

¹ For the purposes of the FY14 Performance Plan, the (2000) Audit, Financial and Oversight and Investigations division includes the (1000) Agency Management budget division because Agency Management is not a functional division of the ODCA.

² This measure was previously reported in a different format as a Key Performance Indicator in prior fiscal years. The ODCA changed this measure to a Workload Measure in FY14 to more accurately reflect the type of measurement.

³ Ibid



*Audit, Financial Oversight and Investigations*⁴

SUMMARY OF SERVICES

The Office of the District of Columbia Auditor (ODCA) provides assistance to the Council of the District of Columbia in performing its oversight duties by conducting audits, certifying revenue estimates, providing financial oversight and management of the District’s Advisory Neighborhood Commissions, and reviewing compliance with Certified Business Enterprise requirements. All of these services are provided within the following two activities: (1) Performance Compliance and Financial Audits; and (2) Advisory Neighborhood Commissions Financial Oversight and Management.

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

INITIATIVE 1.1: Improve upon the “Risk Based” approach for developing annual audit plan.

The ODCA will improve upon the existing “Risk Based” approach for developing annual audit plans. Enhancement of a risk based audit approach will allow the Auditor to provide audit reports of greater relevance while allocating audit resources to those agencies or programs that have high public interest, may be at risk for fraud, or are identified as having high asset liquidity. **Completion Date: September, 2014.**

OBJECTIVE 2: Provide Thorough Financial Oversight and Audits of the Financial Activities of the District’s Advisory Neighborhood Commissions.

INITIATIVE 2.1: Further enhance electronic Advisory Neighborhood Commission quarterly report submission using a web-based platform.

The ODCA will transition from a manual spreadsheet reporting format to a web-based platform whereby Advisory Neighborhood Commissioners can directly enter financial data, dramatically improving the reporting efficiency. **Completion Date: September, 2014.**

KEY PERFORMANCE INDICATORS –Audit, Financial Oversight and Investigations

Measure	FY2012 Actual	FY2013 Target	FY 2013 YTD	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
Percent of audit recommendations agreed to by audited entities ⁵	NA	NA	NA	80%	82%	84%
Percent of ANC allotments recommended for release within 90 days of reporting ⁶ deadline	NA	NA	NA	100%	100%	100%

⁴ For the purposes of the FY14 Performance Plan, the (2000) Audit, Financial and Oversight and Investigations division includes the (1000) Agency Management budget division because Agency Management is not a functional division of the ODCA.

⁵ This is a new measure in FY14.

⁶ Ibid