



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.

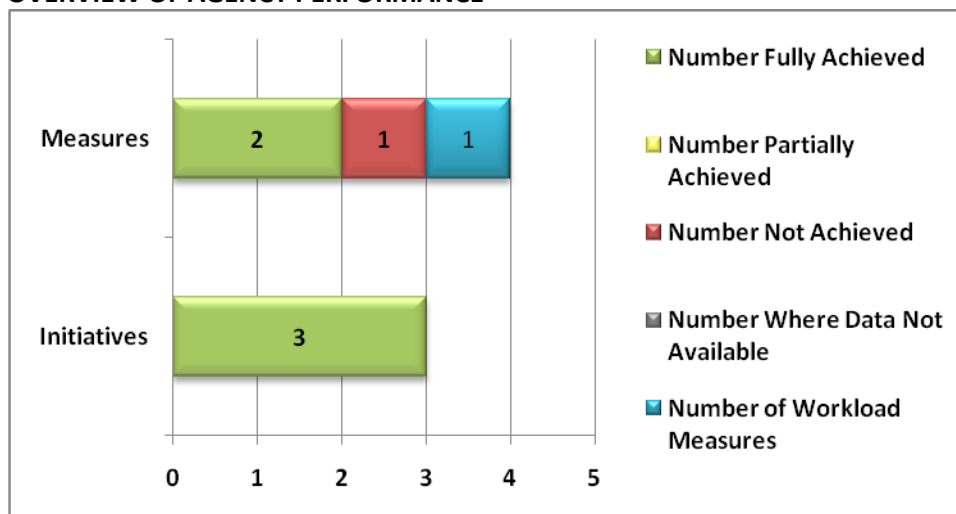
AGENCY OBJECTIVES

1. Increase the performance audit program.
2. Monitor agencies' compliance with ODCA recommendations.
3. Increase ODCA's electronic data monitoring and storage capabilities.

ACCOMPLISHMENTS

- ✓ The ODCA established a standardized methodology for certifying performance measures and achievements in District agency's annual performance reports as well as assessing the internal control environment of audited agencies in the collection of data used in reporting their agency's performance achievements.
- ✓ The ODCA fully implemented the TeamMate Suite Audit software program, which increased the efficiency of audit staff and increased the efficiency and effectiveness of management oversight and review of all ODCA projects.

OVERVIEW OF AGENCY PERFORMANCE






Performance Initiatives – Assessment Details

Performance Assessment Key:

-  Fully achieved  Partially achieved  Not achieved  Data not reported


OBJECTIVE 1: INCREASE 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.

-  The auditor initiated and completed PAR audits of four respective agencies and issued two of these reports during fiscal year 2009


OBJECTIVE 2: MONITOR AGENCIES' COMPLIANCE WITH ODCA RECOMMENDATIONS.

INITIATIVE 2.1: Enhance ODCA's Recommendation Compliance Monitoring System.

-  The ODCA became fully staffed during fiscal year 2009, further increasing the number of follow-up audits to determine compliance with D.C. Auditor recommendations. The ODCA initiated 16 recommendation compliance follow-up audits during fiscal year 2009.

OBJECTIVE 3: INCREASE ODCA'S ELECTRONIC DATA MONITORING AND STORAGE CAPABILITIES.

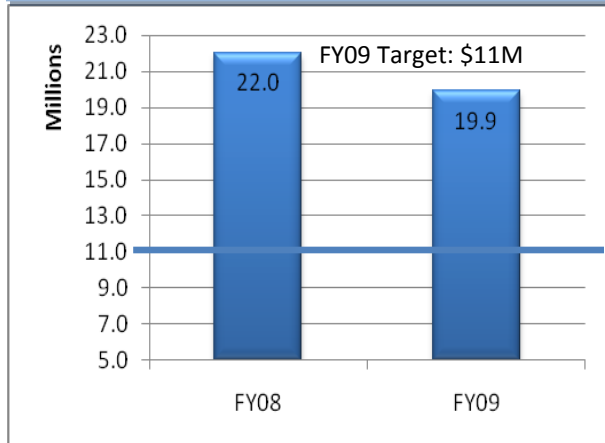
INITIATIVE 3.1: Implement new electronic audit software program and electronic data storage program.

-  During fiscal year 2009, the ODCA fully implemented the TeamMate Suite Audit software program, which increased the efficiency of audit staff and increased the efficiency and effectiveness of management oversight and review of all ODCA projects. Implementation of this software also significantly enhanced ODCA's ability to store audit work paper documents electronically.



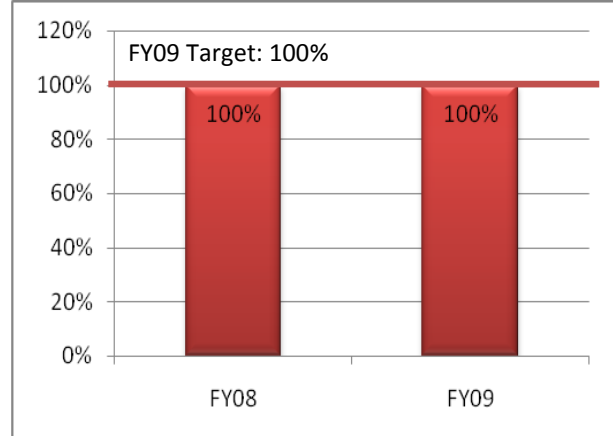
Key Performance Indicators – Highlights

From Objective 1: Dollar value of potential savings or increased revenues, and question or unsupported costs identified from audits.



FULLY ACHIEVED

From Objective 1: Percent of financial, performance, and compliance audits completed within required time frame.



FULLY ACHIEVED

More About These Indicators:

How did the agency's actions affect this indicator?

- The ODCA established a standardized methodology for certifying performance measures and achievements in District agency's annual performance reports as well as assessing the internal control environment of audited agencies in the collection of data used in reporting their agency's performance achievements.

What external factors influenced this indicator?

- There were no external factors that influenced this indicator.

How did the agency's actions affect this indicator?

- The ODCA became fully staffed during fiscal year 2009, further increasing the number of follow-up audits to determine compliance with D.C. Auditor recommendations. The ODCA initiated 16 recommendation compliance follow-up audits during fiscal year 2009.

What external factors influenced this indicator?





- There were no external factors that influenced this indicator.



Key Performance Indicators – Details

Performance Assessment Key:

 Fully achieved  Partially achieved  Not achieved  Data not reported

	Measure Name	FY2008 YE Actual	FY2009 YE Target	FY2009 YE Actual	FY2009 YE Rating	Budget Program
	1.1 Dollar value of potential savings or increased revenues, and questioned or unsupported costs indentified from audits.	\$22M	\$11M	\$19.9M	180.91%	AUDIT
	1.2 Percent of financial, performance, and compliance audits completed within required time frame	100	80	100%	125%	AUDIT
	1.3 Number of ANCs receiving financial oversight	37	37	148		AUDIT
	2.1 Dollar value of potential savings or increased revenues realized from implementation of recommendations. ¹	5.9	7	\$ 0	0%	AUDIT

¹ This KPI is updated from its original text: “Dollar value of potential savings or increased revenues, and question or unsupported costs identified from audits” to differentiate the results of original audits (captured in KPI 1.1) from results of compliance audits. Compliance audits are completed 1-2 years after issuing the original report and after implementation of recommendations is supposed to have occurred.