



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.

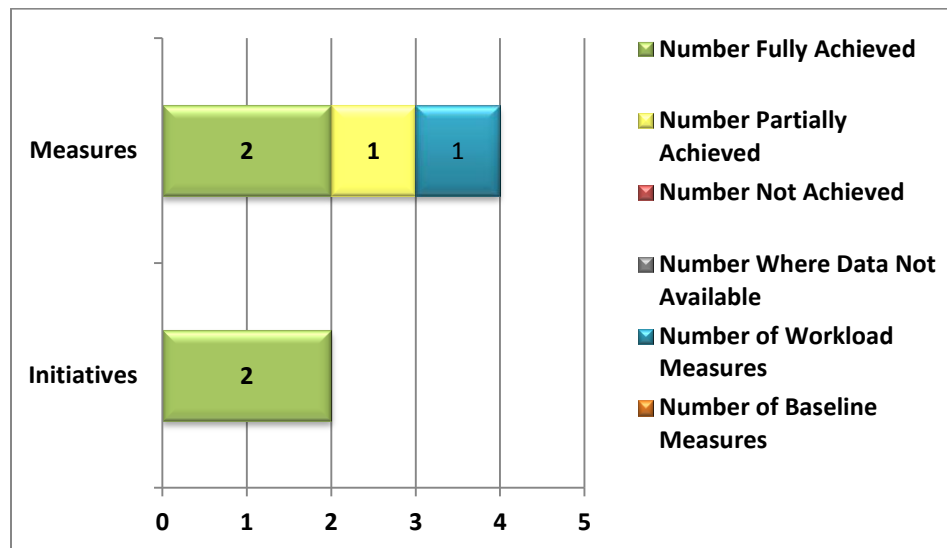
ODCA adheres to generally accepted government auditing standards (GAGAS) established by the Comptroller General of the United States, United States Government Accountability Office. These professional standards provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence. Accordingly, to ensure compliance with GAGAS, ODCA has established activities to: (1) establish 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; and (2) maintain professional competence through continuing professional education.

ACCOMPLISHMENTS:

- ✓ Began implementation of changes to ODCA's standard policies and procedures for audits and attestations to ensure compliance with 2011 revisions to *Government Auditing Standards*, issued by the Comptroller General of the United States.
- ✓ Continued implementation and revision of ODCA's Advisory Neighborhood Commission Program audit division operations within TeamMate, the audit software utilized by the ODCA for all other audit engagements.
- ✓ Initiated further improvements in the procedures for monitoring and tracking Certified Business Enterprise requirements for both District agencies and Public/Private Developers. Developed new Access Tracking Database for monitoring and tracking Certified Business Enterprise requirements for Public/Private Developers and incorporated Audit Control Language (ACL) into monitoring process for District agencies.




OVERVIEW OF AGENCY PERFORMANCE





Performance Initiatives – Assessment Details

Performance Assessment Key:

-  Fully achieved  Partially achieved  Not achieved  Data not reported

Agency Management

OBJECTIVE 1: Increase the Certified Business Enterprise expenditure monitoring oversight and audit program.

- **INITIATIVE 1.1: Streamline and improve the monitoring of Certified Business Enterprise expenditure monitoring and reporting.**

Response: During fiscal year 2010, ODCA continued to improve and streamline the monitoring of funds spent with Small Business Enterprises (SBE), by District agencies. Internal mechanisms included enhanced District agency SBE expenditure verification through SOAR as compared to agency reported expenditures. During FY 2011 ODCA issued two reports detailing District agencies compliance with SBE expenditure goals. These reports also included recommendations for improving agency reporting process and SBE goal establishment.

OBJECTIVE 2: Increase the Economic Development audit program.

- **INITIATIVE 2.1: Improve oversight of Economic Development Projects within the District of Columbia.**

Response: During fiscal year 2010, ODCA continued to improve and streamline the monitoring of Public –Private development project funds spent with Small Business Enterprises (SBE). During FY 2011 ODCA issued two reports detailing Public-Private development project spending and compliance with SBE expenditure goals. These reports also included recommendations for improving the tracking of Public-Private development projects, and review of CBE agreements.



Key Performance Indicators – Details

Performance Assessment Key:

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

		Measure Name	FY2010 YE Actual	FY2011 YE Target	FY2011 YE Revised Target	FY2011 YE Actual	FY2011 YE Rating	Budget Program
●	1.1	Dollar value of potential savings or increased revenues, and question or unsupported costs identified from audits.	23,000,000	13,000,000		\$33,508,958	257.76%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
●	1.2	Percent of financial, performance, mandatory and compliance audits completed within required timeframe.	100%	100%		100%	100%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
●	2.1	Number of financial performance, and recommendation compliance audit reports issued.	16	30		25	83.33%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
●	2.2	Number of Advisory Neighborhood Commissions that receive oversight and ministerial duties from the Office of the DC Auditor each quarter.	37	37		148		AUDIT, FIN. OVERSIGHT & INVESTIGATIONS