



District of Columbia Auditor ODCA (ACO)

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.

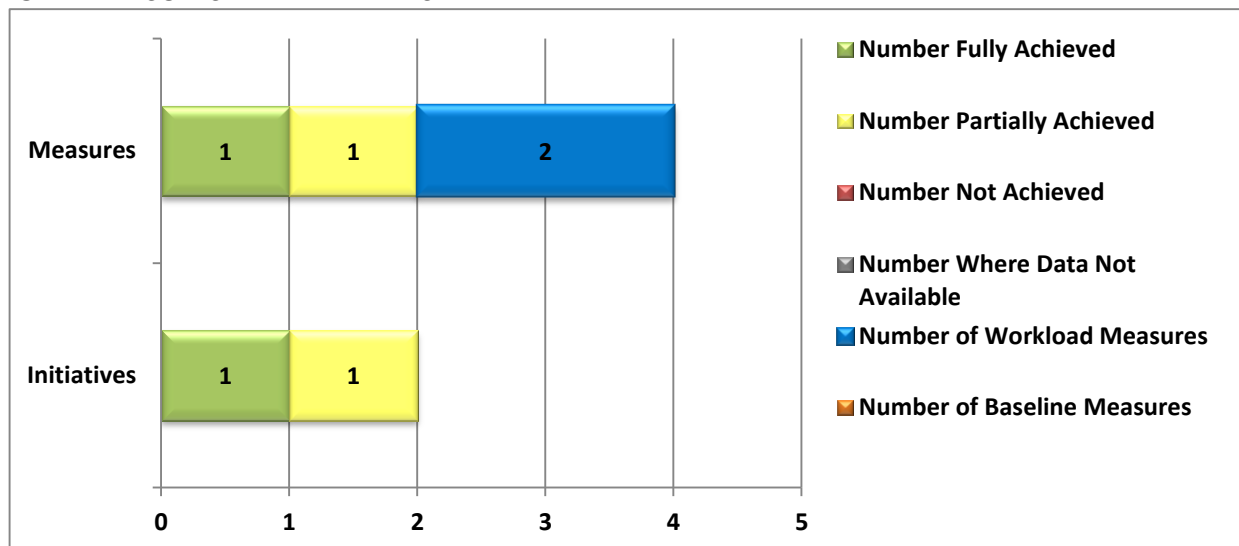
ACCOMPLISHMENTS:

- ✓ Improved and enhanced electronic reporting form used by ANCs and will transition to web-based format in 1st quarter of FY 2015.
- ✓ Increased use of Risk Based assessments to develop annual audit plan.
- ✓ Further enhanced Auditor's website.

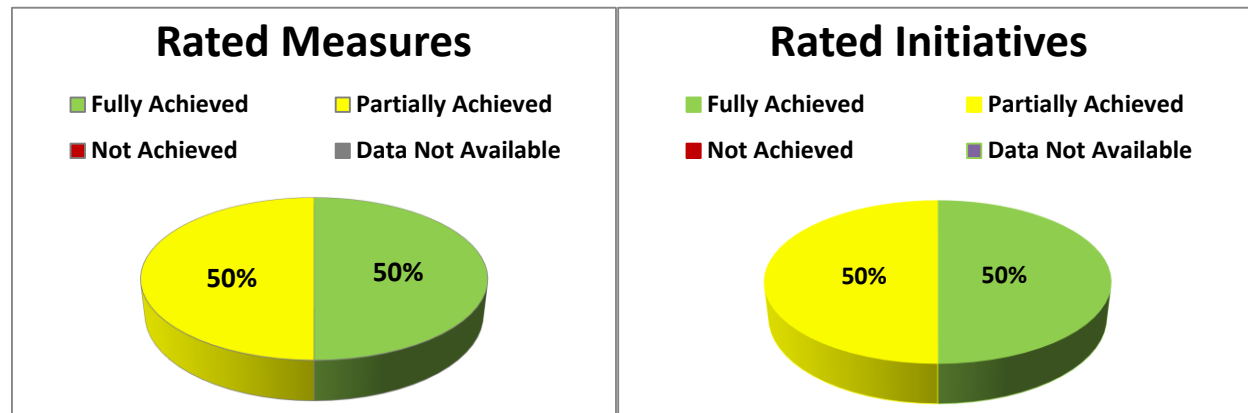


OVERALL AGENCY PERFORMANCE

TOTAL MEASURES AND INITIATIVES



RATED MEASURES AND INITIATIVES



Note: Workload and Baseline Measurements are not included

Default KPI Rating:	
$\geq 100\%$	Fully Achieved
75 - 99.99%	Partially Achieved
$< 75\%$	Not Achieved



Performance Initiatives – Assessment Details

Performance Assessment Key:



Fully achieved



Partially achieved



Not achieved



Data not reported

Audit, Financial Oversight and Investigations

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.

This initiative was fully achieved. ODCA completed a comprehensive risk assessment, in which we assigned a score to potential audit areas based upon specific risk factors related to an agency’s operations, internal controls, and liability to the District. In July 2014, we provided a list of the agency divisions with the highest risk scores to each member of the Council, as well as to the agency directors who oversee the divisions. We asked each member of the Council for input on whether they have any specific areas of concern related to the divisions and received valuable input from two Council members. We also asked the agency directors, overseeing the divisions, to complete a short questionnaire on the programs, processes, and objectives of the divisions that they feel warrant further investigation. Using the information gathered from the Council members and agency directors, we made further adjustments to the risk scores for each division. Due to competing priorities for several of the agencies, ODCA extended the due date for the questionnaires. As a result, ODCA completed the risk assessment on October 10, 2014. The results of the risk assessment will be used in developing ODCA’s FY 2015 audit plan to be published on October 20, 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.

This initiative was partially achieved. The ODCA completed the final implementation steps to 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. Testing will occur during the first quarter of FY 2015.



Key Performance Indicators – Details

Performance Assessment Key:

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

	KPI	Measure Name	FY 2013 YE Actual	FY 2014 YE Target	FY 2014 YE Revised Target	FY 2014 YE Actual	FY 2014 YE Rating	Budget Program	
	●	1.1	Percent of audit recommendations agreed to by audited entities.	NA	80%		98.41%	123.02%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
	●	1.2	Number of Audit Reports Issued	18	Not Applicable		17	Not Rated Workload Measure	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
	●	1.3	Number of Other Reports Issued	12	Not Applicable		16	Not Rated Workload Measure	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS
	●	2.1	Percent of ANC allotments recommended for release within 90 days of reporting deadline.	NA	100%		95.63%	95.63%	AUDIT, FIN. OVERSIGHT & INVESTIGATIONS