



**Office of the District of Columbia Auditor**

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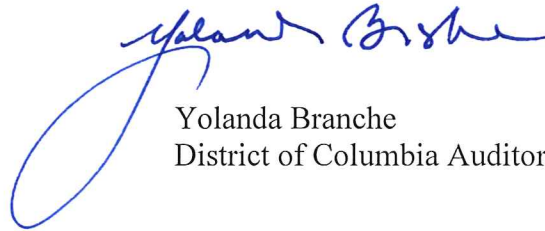
February 8, 2013

The Honorable Phil Mendelson  
Chairman  
Council of the District of Columbia  
1350 Pennsylvania Avenue, NW, Suite 504  
Washington, D.C. 20004

Dear Chairman Mendelson:

This is in response to your letter dated January 30, 2013, requesting information in preparation for the Committee of the Whole's March 14, 2013 performance oversight hearing for the Office of the D.C. Auditor. Please find enclosed our responses to the preliminary questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "Yolanda Branche". The signature is stylized with a large loop at the end of the first name.

Yolanda Branche  
District of Columbia Auditor



**Office of the District of Columbia Auditor**

**Committee of the Whole  
FY 2013 Performance Oversight Hearing  
Office of the D.C. Auditor  
March 14, 2013**

**Office of the District of Columbia Auditor's Response to the Committee of the Whole Performance Oversight Hearing Questions**

1. Please provide, as an attachment to your answers, a current organizational chart for your agency with the number of vacant and filled FTE's marked in each box. Include the names of all senior personnel, if applicable. Also include the effective date on the chart.

**Response:** Please see Attachment I.

2. Please provide, as an attachment, a Schedule A for your agency which identifies all employees by title/position, current salary fringe benefits, and program office as of January 28, 2013. This Schedule A should also indicate any vacant positions in the agency. Please do not include social security numbers.

**Response:** Please see Attachment II.

3. Please list all employees detailed to or from your agency, if any. For each employee identified, please provide the name of the agency to or from detailed, the reason for the detail, the date of the detail, and the employee's projected date of return.

**Response:** There were no employees detailed to or from the Office of DC Auditor (ODCA).

4. (a) For fiscal year 2012, please list each employee whose salary was \$110,000 or more. For each employee listed provide the name, position title, salary, and amount of any overtime and/or bonus pay.

**Response:** List of FY 2012 employees with salary of \$110,000 or more;

Employee Name	Position Title	Salary	Overtime/Bonus Paid
Yolanda Branche	DC Auditor	\$ 145,000	None
Lawrence Perry	Deputy Auditor	\$ 130,000	None
Veronica Johnson	Senior Financial Auditor	\$ 125,000	None
Sharyn D. Gordon	Senior Financial Auditor	\$ 125,000	None
Gregory Spencer	Audit Manager	\$ 120,000	None
Antoine Fagan	IT Section Director	\$ 115,000	None

(b) For fiscal year 2013, please list each employee whose salary is or was \$110,000 or more. For each employee listed provide the name, position title, salary, and amount of any overtime and/or bonus pay as the date of your response.

**Response:** List of FY 2013 employees with salary of \$110,000 or more;

Employee Name	Position Title	Salary	Overtime/Bonus Paid
Yolanda Branche	DC Auditor	\$ 145,000	None
Lawrence Perry	Deputy Auditor	\$ 130,000	None
Veronica Johnson*	Senior Financial Auditor	\$ 125,000	None
Gregory Spencer*	Audit Manager	\$ 120,000	None
Keisha Turner	Senior Auditor	\$ 110,000	None
Leila D. Kahn	Senior Auditor	\$ 110,000	None
Antoine Fagan	IT Section Director	\$ 115,000	None

\*Not currently employed with the agency

5. Please list in descending order the top 25 overtime earners in your agency for fiscal year 2012. For each, state the employee's name, position or title, salary, and aggregate overtime pay.

**Response:** There were no overtime payments paid to ODCA employees in FY 2012.

6. For each fiscal year 2011, 2012, and 2013 (to date), please provide a list of employee bonuses or special award pay granted that identifies the employee receiving the bonus or special pay, the amount received, and the reason for the bonus or special pay.

**Response:** There were no bonuses or special award payments paid to ODCA employees in fiscal years 2011, 2012 and 2013, to date.

7. For each fiscal year 2011, 2012, and 2013 (to date), please state the total number of employees receiving worker’s compensation payments.

**Response:** No ODCA employee received worker’s compensation payments in fiscal years 2011, 2012, and 2013, to date.

8. For fiscal years 2012, and 2013 (to date), please list in chronological order all intra-District transfers to or from the agency.

**Response:** List of fiscal years 2012 and 2013 Intra-District transfers;

FY	Funding Agency	Purpose	Amount
2013	DCPS	To fund Council mandated DCPS Independent Evaluation (Public Education Reform Amendment Act of 2007 - PERAA).	\$ 325,000

The funds will be transferred to ODCA once the MOU is finalized.

9. Please list in chronological order, every reprogramming of funds into and out of the agency for fiscal years 2012 and 2013 (to date). Include a “bottom line” – that explains the revised final budget for your agency. For each reprogramming, list the reprogramming number, the date, the amount, and the rationale.

**Response:** List of fiscal years 2012, and 2013 reprogramming of funds to date;

FY	Rep. No.	Date	Amount	Revised Budget Bottom Line	Rational
2012	001	06/12/12	\$ 81,873	No changes to the agency's overall budget bottom line since funds were reprogrammed within agency programs.	To cover required employee training, outsourced ANC Financial review, and required IT hardware and software licenses
2013	001	12/06/12	\$ 325,000	Funds were reprogrammed from Non-Governmental agency fund to ODCA. As a result, ODCA budget increased from \$4,275,981 to \$4,600,981.	To fund Council mandated DCPS Independent Evaluation (PERAA).
2013	002	In process	\$ 240,000	No changes to the agency's overall budget bottom line since funds were reprogrammed within agency programs.	To cover an unanticipated \$122,000 settlement payment, and other not fully funded Non-Personnel Services such as required employee training, office support, contractual services, expert/specialty service, peer review, and required IT hardware and software license expenses.

Note: FY 2013 reprogramming is in the OBP approval process. ODCA request date: 1/18/2013.

10. For fiscal years 2012 and 2013 (to date), please identify any special purpose revenue funds maintained by, used by, or available for use by your agency. For each fund identified, provide: (1) the revenue source name and code; (2) the source of funding; (3) a description of the program that generates the funds; (4) the amount of funds generated annually by each source or program; and (5) expenditures of funds, including the purpose of each expenditure.

**Response:** There was no special purpose fund maintained, used, or available for use by ODCA during fiscal years 2012 and 2013, to date.

11. Please list all memoranda of understanding (MOU) entered into by your agency during fiscal years 2011, 2012, and 2013 (to date). For each, describe its purpose, indicate the date entered, and give the termination date.

**Response:** List of ODCA MOUs entered during FY 2011, 2012, and 2013:

MOU Purpose	Date Entered	End
Funding for FY 2011 Council mandated DCPS Independent Evaluation (PERAA).	May 23, 2011	September 30, 2011
Funding for FY 2012 Council mandated DCPS Independent Evaluation (PERAA).	August 24, 2012	September 30, 2012
Funding for FY 2013 Council mandated DCPS Independent Evaluation (PERAA).	In process and will finalize when DCPS provides funding attributes.	September 30, 2013

12. In order to help the Committee understand agency needs, and the cost of those needs for your agency, please provide as an attachment to your answers all budget enhancement requests (sometimes called a "Form B") submitted by your agency to the Mayor or Chief Financial Officer as part of the budget process for fiscal years 2011, 2012, and 2013.

**Response:** Due to the budget gap closing reduction, ODCA did not submit budget enhancement requests for fiscal years 2011, and 2012. Since ODCA falls under the authority of the Council, ODCA did not participate in the Mayor's Budget Review Team meeting to submit budget enhancement requests to the Mayor or Chief Financial Officer. However, during ODCA's FY 2012 budget hearing, ODCA requested budget enhancements to fully fund the agency. **Please see Attachment III**

13. Please list each grant or sub-grant received by your agency in fiscal year 2012 and fiscal year 2013 (to date). List the date, amount, and purpose of the grant or sub-grant received, and explain how the grant is allocated if it is multi-year.

**Response:** There were no grants or sub-grant received by ODCA in fiscal years 2012 and 2013, to date.

14. Please list all currently open capital projects for your agency as of January 28, 2013, including those projects that are managed or overseen by another agency or entity. Include a brief description of each, the total estimated cost, expenditures to date, the start and completion dates, and the current status of the project. Also, indicate which projects are experiencing delays and which require additional funding.

**Response:** As of January 28, 2013, ODCA did not have any open capital projects.

15. Please list all pending lawsuits that name your agency as a party. Please identify which cases on the list are lawsuits that potentially expose the city to significant liability in terms of money and/or change in practices. The Committee is not asking for your judgment as to the city's liability; rather, we are asking about the extent of the claim. For those claims identified, please include an explanation about the issues for each case.

**Response:** There were no pending lawsuits that named ODCA as a party during fiscal years 2012 or 2013, to date.

16. (a) Please list and describe any investigations, studies, audits, or reports on your agency or any employee of your agency that were completed at any time since October 1, 2010.

**Response:** A peer review for ODCA was completed in January 2010 by a team of auditors affiliated with the Association of Local Government Auditors. The review concluded that the office was in compliance, with recommendations, with Government Auditing Standards. ODCA's next mandated review will be conducted in May 2013.

- (b) Please list and describe any ongoing investigations, audits, or reports of your agency or any employee of your agency.

**Response:** There were no ongoing investigations, audits, or reports pertaining to ODCA or an ODCA employee in FY 2013, to date.

17. Please list in chronological order all employee grievances filed against your agency in fiscal year 2012 and fiscal year 2013 (to date). Also, list any earlier grievance that is still pending in any judicial forum. For each, give a brief description of the matter as well as the current status.

**Response:** ODCA had one grievance filed against the agency that was resolved through an agreement on December 13, 2012. The grievance was the result of an action filed by the employee with the Office of Employee Appeals on June 13, 2011 (OEA Matter No. 1601-0118-11).

18. In table format, please list the following for fiscal years 2011, 2012, and 2013 (to date) regarding the agency's use of SmartPay (credit) cards for agency purchases: (1) individuals (by name and title/position) authorized to use the cards; (2) purchase limits (per person, per day, etc.); (3) total spent (by person and for the agency).

**Response:** There were no SmartPay credit cards issued by ODCA for agency purchases in fiscal years 2011, 2012, and 2013, to date.



19. (a) In table format, please provide the following information for fiscal years 2011, 2012, and 2013 (to date), regarding your agency's use of cellular phones and mobile devices: (1) individuals (by name and title/position) authorized to carry and use such devices; (2) total annual expense (FY) for each individual's use; and (3) justification for such use (per person). If the list is more than one page in length, you may provide it as an attachment.

**Response:**

Name & Title	Annual Expenses		Justification for Use
Deborah Nichols, DC Auditor	FY 2011	\$ 1,121	Maintaining office communication while in field.
	FY 2012	\$ 414	
	FY 2013	None	
Lawrence Perry, Deputy Auditor	FY 2011	\$ 628.6	Maintaining office communication while in field.
	FY 2012	\$ 612.8	
	FY 2013	None	

- (b) Please describe how your agency manages and limits its phone costs, including cellular phones and mobile devices?

**Response:** To limit the agency's overall phone costs, ODCA eliminated cell phones and mobile devices use in FY 2012.

20. (a) Does your agency have or use a government vehicle? If so, for fiscal years 2011, 2012, and 2013 (to date), please list these vehicles. You may group the vehicles by category (e.g., 15 engines, 33 marked cruisers, three transport buses, etc.).

**Response:** ODCA did not have or use any government vehicle in fiscal years 2011, 2012, and 2013, to date.

- (b) Please list all vehicle accidents involving your agency's vehicles for fiscal years 2011, 2012, and 2013 (to date). Provide: (1) a brief description of each accident; (2) the type of vehicle involved; (3) the justification for using such vehicle; (4) the name and title/position of the driver involved; and (5) whether there was a finding of fault and, if so, who was determined to be at fault.

**Response:** There were no vehicle accidents involving an agency vehicle for fiscal years 2011, 2012, and 2013, to date.

21. (a) D.C. Law prohibits chauffeurs, take-home vehicles, and the use of SUVs (see D.C. Code §§ 50-203 and 50-204). Is your agency in compliance with this law? Please explain any exceptions.

**Response:** ODCA is in compliance with this law. ODCA used no chauffeurs, had no government vehicles for take home, or SUVs.

(b) If there are exceptions, please provide the following: (1) type of vehicle (make, model, year); (2) individuals (name/position) authorized to have the vehicle; (3) jurisdictional residence of the individual (e.g., Bowie, MD); and (4) justification for the chauffeur or take-home status.

**Response:** There are no exceptions.

22. In table format, please provide the following information for fiscal years 2011, 2012, and 2013 (to date) regarding your agency's authorization of employee travel: (1) individuals (by name and title/position) authorized to travel outside the District; (2) total expense for each trip (per person, per trip, etc.); and (3) justification for the travel (per person).

**Response:** List of employee travel

**FY 2013, to date**

Name	Position	Total Expense	Justification
Gregory Spencer	Audit Manager	\$1,380.83	Training for required ALGA Peer Review. ODCA's Peer review will be conducted in May 2013.
Joshua Stearns	Analyst	\$1,273.10	Training for required ALGA Peer Review. ODCA's Peer review will be conducted in May 2013.

There was no employee travel during FY 2011 and FY 2012.

23. Please provide and itemize, as of January 28, 2013, the current number of WAE, term and contract personnel within your agency. If your agency employs WAE or term personnel, please provide, in table format, the name of each employee, position title, the length of his or her term, the date on which they first started with your agency, and the date on which their current term expires.

**Response:** ODCA has no WAE, term or contract employees.

24. Please provide, as an attachment, a copy of your agency's current annual performance plan as submitted to the Office of the City Administrator.

**Response:** Please see Attachment III.

25. What are your top five priorities for the agency? Please provide a detailed explanation for how the agency expects to achieve or work toward these priorities in fiscal years 2013 and 2014.

**Response:****1. Work with the Council to reduce the number of audits that ODCA is mandated to conduct**

ODCA is mandated to conduct a total of 27 audits. Of the 27 mandated audits, 19 are annual audits, 4 audits must be conducted biennially and 4 audits must be conducted triennially. The Fiscal Year 2013 Work Plan for ODCA includes 19 mandated audits. Of the 19 mandated Fiscal Year 2013 audits, 15 are annual audits, 2 audits are biennial and 1 audit is triennial.

The following chart lists 8 annual audits that ODCA is mandated to conduct that the Council should consider repealing because the Chief Financial Officer undesignated the fund balance or the entity. The focus of these audits, no longer exists.

	<b>Audit Mandate</b>	<b>Reason to Repeal Audit</b>
<b>Fraud Prevention Fund</b>  D.C. Code 22-3226.14(d)	<p>There is established a Fraud Prevention Fund ("Fund"). This Fund shall be nonlapsing. Monies in the Fund shall not be commingled with the General Fund, nor shall the operation of the Fund impose a burden or charge on the General Fund.</p> <p>(b) Monies in the Fund shall consist of fines paid pursuant to this subchapter.</p> <p>(c) Monies from this fund may be used for the purposes of educating the public regarding fraud and crime prevention, supporting the task force to combat fraud, and enforcing this subchapter.</p> <p>The District of Columbia Auditor shall perform an annual audit of the Fraud Prevention Fund.</p>	<p>Chief Financial Officer undesignated the Fraud Prevention Fund balance.</p> <p>ODCA conducted an audit of the Fraud Prevention Fund in FY 2002. An audit of the Fraud Prevention Fund is included in the ODCA FY 2013 Work Plan.</p>
<b>Driver Education Program Fund</b>	<p>The District of Columbia Auditor shall conduct an annual audit of the Driver Education Program Fund.</p>	<p>Chief Financial Officer undesignated the Driver Education Fund balance.</p> <p>ODCA conducted an audit of the Driver Education Program Fund in FY 2007. An audit of the Driver Education Fund is included in the ODCA FY 2013 Work Plan.</p>

	<b>Audit Mandate</b>	<b>Reason to Repeal Audit</b>
<b>Eastern Market Enterprise Fund</b>  D.C. Code 37-103(c)	There is established the Eastern Market Enterprise Fund ("Fund"), an interest-bearing account, pursuant to § 47-373(2)(C). The Fund shall be operated by the CPMO in accordance with general accepted accounting principles.	Chief Financial Officer undesignated the Eastern Market Enterprise Fund balance.  An audit of the Eastern Market Enterprise Fund is included in the ODCA FY 2013 Work Plan.
<b>Department of Food Services</b>  D.C. Code § 38-807	It shall be the duty of the Auditor of the District of Columbia to audit at least <u>quarterly</u> the accounts of the Department of Food Services and make reports thereof to the Mayor of the District of Columbia.	The Department of Food Services was replaced by the Office of Food and Nutrition Services.

In addition, Title 47 of the District of Columbia Official Code contains language establishing duties and responsibilities for the Auditor of the District of Columbia. Many of the duties and responsibilities specify practices which are no longer utilized by District agencies.

For example, the D.C. Office of the Chief Financial Officer no longer requires the bonding of certifying officials for vouchers. In addition to this discontinued practice, many of the duties require the D.C. Auditor to perform audit work that is already reported in the District's Comprehensive Annual Financial Report. Specifically, D. C. Code Section 47-124 requires that, "All accounts for the disbursement of appropriations made either from the revenues of the District of Columbia or jointly from revenues of the United States and the District of Columbia shall be audited by the Auditor of the District of Columbia."

ODCA requested the Counsel to the Council of the District of Columbia to determine whether the following 6 duties and responsibilities are directed to the Office of the D.C. Auditor or an Auditor in the Office of the Chief Financial Officer:

1. D.C. Code §47-120 (The Auditor of the District of Columbia is required to give bond to the Secretary of Treasury and is required to make good to the United States the amount of any illegal, or incorrect payment.) ;
2. D.C. Code §47-122 (The Auditor of the District of the District of Columbia shall prepare and countersign all checks issued by the Disbursing Officer);

3. D.C. Code §47-123 (The Chief Clerk of the Auditor's Office shall, in the necessary absence or inability from any cause of the Auditor perform his duties...but the Auditor shall be responsible to the United States, the District of Columbia and to individuals...);
4. D.C. Code §47-124 (All accounts for the disbursement of appropriations made either from the revenues of the District or jointly from the revenues of the United States and the District of Columbia shall be audited by the Auditor of the District of Columbia.);
5. D.C. Code § 47-409 (Taxes collected and paid to the Treasury of the United States shall be disbursed on itemized vouchers, which shall have been audited and approved by the Auditor of the District of Columbia.); and
6. D.C. Code § 47-410 (Monthly accounts for all disbursements of the Mayor shall to the General Accounting Office by the Auditor of the District of Columbia, on vouchers certified by the Mayor.)

If the Counsel to the Council of the District of Columbia determines that the Office of the D.C. Auditor is mandated to conduct the 6 duties and responsibilities, ODCA will recommend that the Council consider repealing the mandate for the D.C. Auditor to conduct the 6 duties and responsibilities.

A reduction in the number of mandated audits will provide ODCA with the flexibility to respond to Council audit requests in a timelier manner and devote the necessary resources to preparing in-depth, comprehensive audits and analysis.

## **2. Improve the delivery of services to Advisory Neighborhood Commissions**

Since residents are one of the primary constituents of ODCA, in Fiscal Year 2013 and Fiscal Year 2014 we will make a more concerted effort to reach out to residents to advise them of audit findings and to encourage residents to report instances of fraud, waste and abuse. To achieve this goal the ODCA Communications Specialist will attend meetings of Advisory Neighborhood Commissions (ANC). In addition to gaining more insight to ANC operations, attendance at ANC meetings will provide ODCA with an opportunity to learn about the concerns of residence regarding District government operations.

ODCA will implement the following administrative improvements in the delivery of services to Advisory Neighborhood Commissions:

- ODCA will develop a process to accept electronic submissions of ANC quarterly reports.
- ODCA will also post the quarterly reports on the ODCA website. Posting quarterly reports will increase transparency and provide ANCs with important information about the operations of other ANCs.

**3. Receive an Association of Local Government Auditors Knighton Award**

The Association of Local Government Auditors (ALGA) presents the Knighton Award to the best performance audit reports of the preceding year. Knighton Award judges use the following criteria to select awardees:

1. An audit scope that has the potential for significant impact, and is responsive to the needs and concerns of decision-makers and/or the public;
2. Audit conclusions that are persuasive, logical, and firmly supported by the evidence (which was gathered using appropriate research methods and tools);
3. Audit recommendations that are feasible, and will make government programs more effective and efficient;
4. Audit results that are communicated in a clear, concise way;
5. Audits that have an innovative scope, methodology, recommendations, or report format.

In an effort to obtain a Knighton Award, the ODCA Communications Specialist will ensure that audit reports are persuasive and communicated in a clear, concise way. The Communications Specialist will also design and implement innovative improvements in the format of audit reports. Additionally, ODCA will continue to improve internal quality controls to ensure that audit recommendations are feasible, conclusions are logical, and firmly supported by the evidence.

**4. Increase the number of audit reports issued and decrease the time it takes to conduct audits by hiring additional auditors and improving training.**

**5. Obtain Compliance Rating for Fiscal Year 2013 ALGA Peer Review**

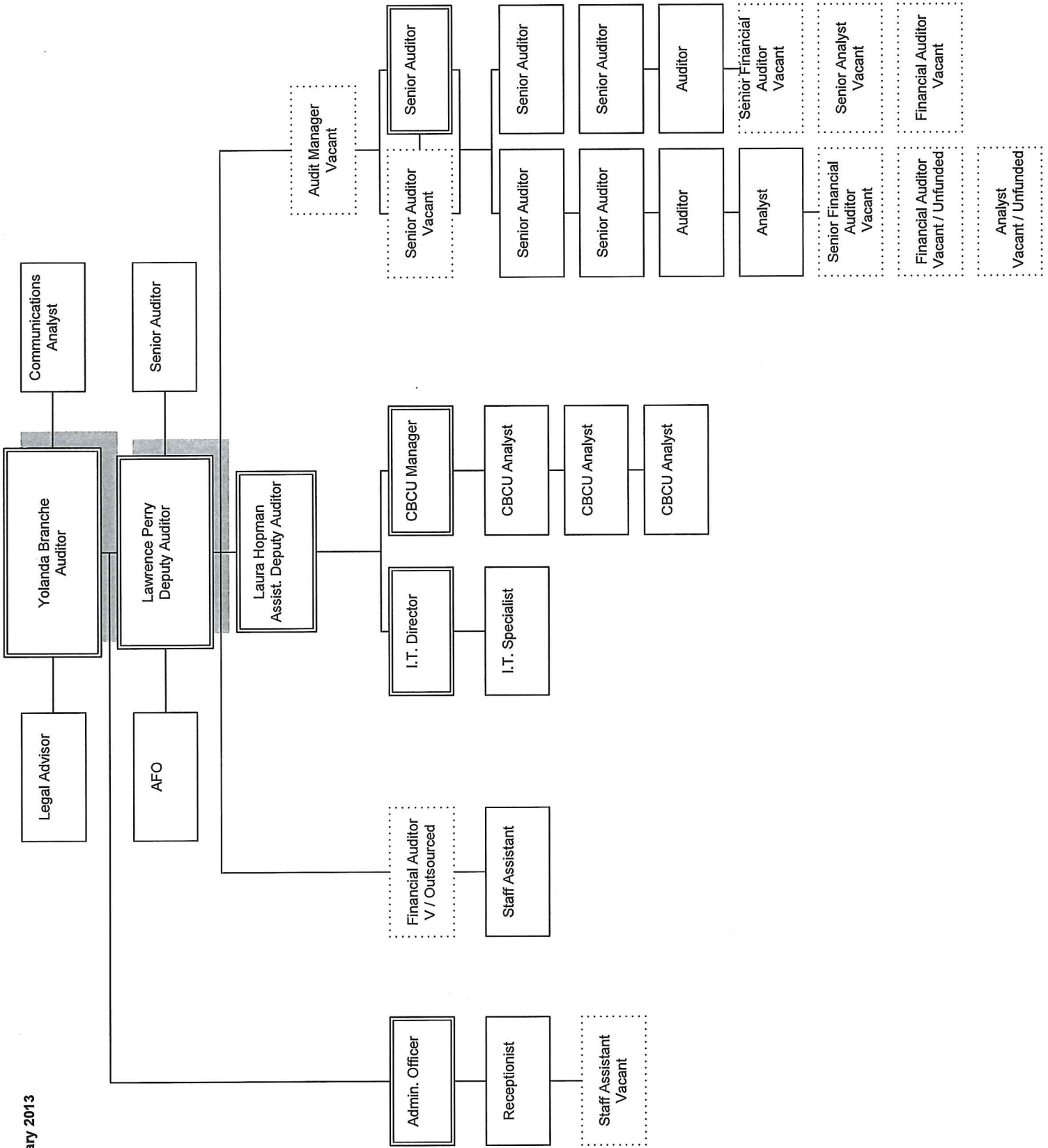
Government Auditing Standards, promulgated by the U.S. Government Accountability Office, establish professional standards for conducting audits in government. The Government Auditing Standards require audit organizations to receive an external peer review at least once every three years. The objective of a peer review is to determine whether an audit organization's quality control system is suitably designed and is operating effectively. A peer review also provides assurance that an audit organization is following its established policies and procedures and applicable auditing standards.

Our goal is to obtain a determination from the ALGA Peer Review Team that the quality control system of ODCA provides reasonable assurance of compliance with Government Auditing Standards. Towards that end, ODCA will conduct two annual internal quality reviews to determine whether ODCA is in compliance with Government Auditing Standards. In addition, ODCA will continue to train staff on Government Auditing Standards and ODCA quality assurance policies and procedures.

# **ATTACHMENTS**

**ATTACHMENT I**  
**RESPONSE TO QUESTION # 1**  
**Office of the DC Auditor's Organizational Chart**  
**Effective 01/01/2013**





**ATTACHMENT II**  
**RESPONSE TO QUESTION # 2**  
**Agency Position Listing by Program (Schedule A)**  
**As of 01/28/2013**

**Office of the District of Columbia Auditor (ACO)**  
**Agency Position Listing as of January 28, 2013**

#	Title	Grade	Step	Salary	Fringe	Position Status F/V
<b>PROGRAM: 2000 AUDIT, FINANCIAL OVERSIGHT, AND INVESTIGATIONS</b>						
1	DC AUDITOR	11	0	145,000.00	32,509.00	F
2	DEPUTY AUDITOR	10	0	130,000.00	29,146.00	F
3	ASSISTANT DEPUTY AUDITOR	14	0	75,000.00	16,815.00	F
4	LEGAL ADVISOR	14	3	90,559.00	20,303.33	F
5	AUDIT MANAGER (Supvy. Auditor)	14	0	106,254.00	23,822.15	V*
6	SENIOR FINANCIAL AUDITOR	15	0	117,942.00	26,442.60	V
7	SENIOR FINANCIAL AUDITOR	15	0	117,942.00	26,442.60	V
8	SENIOR FINANCIAL AUDITOR	15	0	105,000.00	23,541.00	F
9	SENIOR AUDITOR	15	0	110,000.00	24,662.00	F
10	SENIOR AUDITOR	15	0	110,000.00	24,662.00	F
11	SENIOR AUDITOR	14	0	78,760.00	17,657.99	V*
12	SENIOR ANALYST	14	0	95,000.00	21,299.00	F
13	SENIOR ANALYST	14	0	88,545.00	19,851.79	V*
14	SENIOR ANALYST	14	0	106,254.00	23,822.15	F
15	FINANCIAL AUDITOR	11	1	50,510.00	11,324.34	F
16	FINANCIAL AUDITOR	13	1	72,010.00	16,144.64	V/Outsourced
17	FINANCIAL AUDITOR	13	2	74,318.00	16,662.10	V / Unfunded
18	FINANCIAL AUDITOR	12	7	74,139.00	16,621.96	V*
19	FINANCIAL AUDITOR	9	7	49,963.00	11,201.70	F
20	FINANCIAL AUDITOR	9	5	47,283.00	10,600.85	F
21	ANALYST	13	8	88,166.00	19,766.82	F
22	ANALYST	13	0	87,832.00	19,691.93	F
23	ANALYST	12	10	79,959.00	17,926.81	F
24	ANALYST	13	0	92,395.00	20,714.96	V / Unfunded
25	ANALYST	12	1	62,499.00	14,012.28	F
26	ANALYST	12	5	70,259.00	15,752.07	F
27	ANALYST	10	5	31,135.20	6,980.51	F
28	WRITER EDITOR	13	5	81,242.00	18,214.46	F
29	ANC SATFF ASSISTANT	11	7	60,254.00	13,508.95	F
30	EXECUTIVE ASSISTANT	12	0	90,000.00	20,178.00	F
31	STAFF ASSISTANT	9	5	47,283.00	10,600.85	V
32	RECEPTIONIST/ADMIN. ASSISTANT	9	6	48,623.00	10,901.28	F
<b>PROGRAM: 1000 AGENCY MANAGEMENT PROGRAM</b>						
33	IT SECTION DIRECTOR	15	0	115,000.00	25,783.00	F
34	IT SPECIALIST	13	6	83,550.00	18,731.91	F

\* These Positions will not fill the remaining of the FY 2013. The salary lapse of these positions will be used to cover ODCA's FY 2013 reprogramming that fund sttlement agreement and other NPS such as training, peer review contract, and IT licenses.

**ATTACHMENT III  
RESPONSE TO QUESTION # 12  
FY 2013 Budget Enhancement Request**

**OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR**

**Additional Budget enhancement request**

**Scenario I: Essential or Basic**

**Personal Services:**

<b>Position Title</b>	<b>Number of Position</b>	<b>Grade/Step</b>	<b>Salary</b>	<b>Fringe Benefits</b>	<b>Total Position Cost</b>
Analyst	1	DS 14/6	98,740	18,761	117,501
Analyst	1	DS 14/6	98,740	18,761	117,501
Recommendation and Compliance	1	DS 14/6	98,740	18,761	117,501
Analyst	1	DS 14/6	98,740	18,761	117,501
<b>TOTAL</b>	<b>4</b>		<b>394,960</b>	<b>75,044</b>	<b>470,004</b>

**Non Personal Services:**

<b>Description</b>	<b>Amount</b>
Employee Training	45,000
Supplies and equipment	15,000
Specialized services contract	150,000
<b>TOTAL NPS</b>	<b>210,000</b>

**ATTACHMENT IV  
RESPONSE TO QUESTION # 24  
FY 2013 Performance Plan**



**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. <sup>1</sup>	\$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 <sup>2</sup>	17	30 <sup>3</sup>	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

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

<sup>2</sup> 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.

<sup>3</sup> 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.