



February 11, 2015

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

Dear Chairman Mendelson:

Please find enclosed our responses to the preliminary questions contained in your letter, dated January 28, 2015, requesting information in preparation for the Committee of the Whole's, February 26, 2015, performance oversight hearing for the Office of the District of Columbia Auditor. Please do not hesitate to contact me at 202-727-3600 should you have any questions or concerns.

Sincerely yours,

Kathleen Patterson
District of Columbia Auditor

Office of the District of Columbia Auditor’s Response to the Committee of the Whole Preliminary 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 FTEs 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.

The Office of the District of Columbia Auditor (ODCA) is including the organizational chart that was in effect when Kathy Patterson became Auditor in mid-December. ODCA expects to make a series of organizational changes in the near future, including several additional new hires, and will be able to share that information and the new organizational chart by the time the budget hearing takes place.

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 26, 2015. The Schedule A also should indicate any vacant positions in the agency. Please do not include social security numbers.

Response: Please see Attachment II.

ODCA is actively recruiting and we expect to hire a chief of staff and two analysts by March 1 or shortly thereafter.

3. Please list all employees detailed to or from your agency, if any. For each employee identified, please provide the name of the agency the employee is detailed to or from, 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 ODCA.

4. (a) For fiscal year 2014, 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:

Fiscal Year 2014:

Item #	Name	Position Title	Salary	Overtime Paid	Bonus Paid
1	Aden, Hussein	Senior Financial Auditor	\$113,558	None	None
2	Bellanca, Amy	Senior Legal Advisor	\$133,900	None	None
3	*Branche, Yolanda	D.C. Auditor	\$149,350	None	None

4	*Fagan, Antoine	IT Section Director	\$122,004	None	None
5	Gebreselassie, Lilai	Supervisory Senior Auditor	\$118,300	None	None
6	Matsiga, Marshall	Senior Auditor	\$111,240	None	None
7	Perry, Lawrence	Deputy Auditor	\$140,595	None	None
8	*Turner, Keisha	Supervisory Auditor/Audit Manager	\$135,000	None	None

*No longer employed by ODCA.

(b) For fiscal year 2015, 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 of the date of your response.

Response:

Fiscal Year 2015:

Item #	Name	Position Title	Salary	Overtime Paid	Bonus Paid
1	Aden, Hussein	Senior. Financial Auditor	\$116,964	None	None
2	Bellanca, Amy	Senior Legal Advisor	\$137,917	None	None
3	Gebreselassie, Lilai	Supervisory Senior Auditor	\$121,849	None	None
4	Matsiga, Marshall	Senior Auditor	\$114,577	None	None
5	Patterson, Kathleen	D.C. Auditor	\$169,900	None	None
6	Perry, Lawrence	Deputy Auditor	\$144,813	None	None

5. Please list, in descending order, the top 25 overtime earners in your agency for fiscal year 2014. 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 fiscal year 2014.

6. For fiscal years 2013, 2014, and 2015 (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 2013, 2014 or 2015 (to date).

7. For fiscal year 2015 (to date), please list each employee separated from the agency with separation pay. State the amount and number of weeks equivalents. Also, for each, state the reason for the separation.

Response: **Fiscal Year 2015 Severance Paid**

Employee Name	Amount	Number of Weeks	Reason for Separation
Keisha Turner	\$6,675	2.5	MSS employee terminated without cause. Employee given required 15 day notice.

8. For fiscal years 2013, 2014, and 2015 (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 2013, 2014 or 2015 (to date).

9. For fiscal years 2014 and 2015 (to date), please list, in chronological order, all intra-District transfers to or from the agency.

Response:

MOU	Duration	Amount	Description
D.C. Department of Human Resources	Entered into in FY 2014 (April 2014). Terminated at end of FY 2014.	\$5,954	MOU with DCHR for human resources support such as classification & compensation services, employee relation services etc,

There were no intra-District transfers to or from the agency in fiscal year 2015 (to date).

10. Please list, in chronological order, every reprogramming of funds into and out of the agency for fiscal years 2014 and 2015 (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: No Reprogramming of funds into or out of the agency took place during fiscal year (FY) 2014 and FY 2015.

11. For fiscal years 2014 and 2015 (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: ODCA has a special revenue account (District of Columbia Auditor Legal Fund). However, there were no funds maintained, used, or available for use by ODCA during fiscal years 2014 and 2015 (to date) in this account.

12. Please list all memoranda of understanding (MOU) either entered into by your agency or operational during fiscal years 2014 and 2015 (to date). For each, describe its purpose, indicate the date entered, and provide the actual or anticipated termination date.

MOU	Duration	Amount	Description
D.C. Department of Human Resources	Entered into in FY 2014 (April 2014). Terminated at end of FY 2014.	\$5,954	MOU with DCHR for human resources support such as classification & compensation services, employee relation services etc.

There were no MOU entered into by ODCA or operational during FY 2015 (to date).

13. D.C. Law requires the Mayor and the Chief Financial Officer to submit to the Council, simultaneously with a proposed budget submission, actual copies of all agency budget enhancements requests, including the “Form B” for all District agencies (See D.C. Code § 47-318.05a). 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 submitted by your agency to the Mayor or Chief Financial Officer as part of the budget process for fiscal years 2014 and 2015.

Response: ODCA did not submit budget enhancement requests for fiscal years 2014 and 2015.

14. Please list each grant or sub-grant received by your agency in fiscal years 2014 and 2015 (to date). List the date, amount, purpose of the grant or sub-grant received, and explain how the grant is allocated if it is a multi-year grant.

Response: There were no grants or sub-grants received by ODCA in fiscal years 2014 and 2015 (to date).

15. Please list all currently open capital projects for your agency as of the date of your response, 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 the date of this response, ODCA does not have any open capital projects.

16. 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: As of the date of this response, ODCA is not named as a party in any pending lawsuits.

17. (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, 2011.

Response: A peer review for ODCA was completed on May 23, 2013. A team of auditors, affiliated with the Association of Local Government Auditors, concluded that the Office of the District of Columbia Auditor was in compliance with Government Auditing Standards.

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

Response: There are no ongoing investigations, audits, or reports pertaining to ODCA or any ODCA employee (to date).

18. Please list, in chronological order, all employee grievances filed against your agency in fiscal years 2014 and 2015 (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 did not have any employee grievances filed against the agency in fiscal years 2014 or 2015 (to date).

19. In table format, please list the following for fiscal years 2013, 2014, and 2015 (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.); and (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 2013, 2014 or 2015 (to date).

20. (a) In table format, please provide the following information for fiscal years 2013, 2014, and 2015 (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: There were no cell phones or mobile devices issued to ODCA employees for fiscal years 2013, 2014 or 2015 (to date).

(b) Please describe how your agency manages and limits its mobile, voice, and data costs, including cellular phones and mobile devices.

Response: N/A.

21. (a) Does your agency have or use one or more government vehicles? If so, for fiscal years 2013, 2014, and 2015 (to date), please list these vehicles. You may group the vehicles by category (e.g., 15 sedans, 33 pick-up trucks, three transport buses, etc.).

Response: ODCA did not have or use any government vehicles in fiscal years 2013, 2014 or 2015 (to date).

(b) Please list all vehicle accidents involving your agency's vehicles for fiscal years 2013, 2014, and 2015 (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 2013, 2014 or 2015 (to date).

22. D.C. Law requires the Mayor to pay certain settlements from agency operating budgets if the settlement is less than \$10,000 or less than two years old (see D.C. Code § 2-402(a)(3)). Please itemize each charge-back to your agency for a settlement or judgment pursuant to D.C. Code § 2-402.

Response: There were no settlement or judgment charge-backs to ODCA for fiscal years 2014 or 2015 to date.

23. (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.

24. In table format, please provide the following information for fiscal years 2013, 2014, and 2015 (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).

Item #	Name & Title	Total Expense	FY	Justification
1	Laura Hopman, Assistant Deputy Auditor	\$2,820.55	2013	To attend a TeamMate User Forum and TeamMate training. The TeamMate User Forum was designed to help organizations leverage the TeamMate audit management system and share best practices.
2	Jason Pringle, IT Specialist	\$3,233.55	2013	To attend a TeamMate User Forum and TeamMate training. The TeamMate User Forum was designed to help organizations leverage the TeamMate audit management system and share best practices.
3	Joshua Stearns, Analyst	\$1,273.10	2013	To attend training for the required Association of Local Government Auditors (ALGA) Peer Review to assist in peer review preparation. ALGA issued the Peer review report Pertaining to ODCA on May 23, 2013.
4	Gregory Spencer, Audit Manager	\$1,308.83	2013	To attend training for required ALGA Peer Review to assist in peer review preparation. ALGA issued the Peer review report pertaining to ODCA on May 23, 2013.
5	Marshal Matsiga, Senior Auditor	\$369.59	2014	To attend fraud conference sponsored by Association of Certified Fraud Examiners.
6	Joshua Stearns, Analyst	\$886.73	2014	To maintain Continuing Professional Education compliance and governmental audit knowledge. The conference, hosted by the Mid-Atlantic Audit Forum in New Jersey, provided in-depth training on conducting efficient construction contract auditing. This was relevant to the road construction audit the ODCA conducted.

There has been no employee travel during FY 2015 (to date).

25. Please provide and itemize, as of January 26, 2015, the current number of When Actually Employed (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 he or she first started with your agency, and the date on which his or her current term expires.

Response: ODCA has no WAE, term or contract personnel.

26. 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.

Per your request, ODCA is including our fiscal year 2015 performance plan as submitted to the Office of the City Administrator in September, 2014. We will be informing the Office of the City Administrator in the new administration that we will no longer be participating in the executive branch performance management process given our status as an independent agency that is a part of the legislative branch of the District government. We will share our performance goals and accomplishments with the Council on an annual basis.

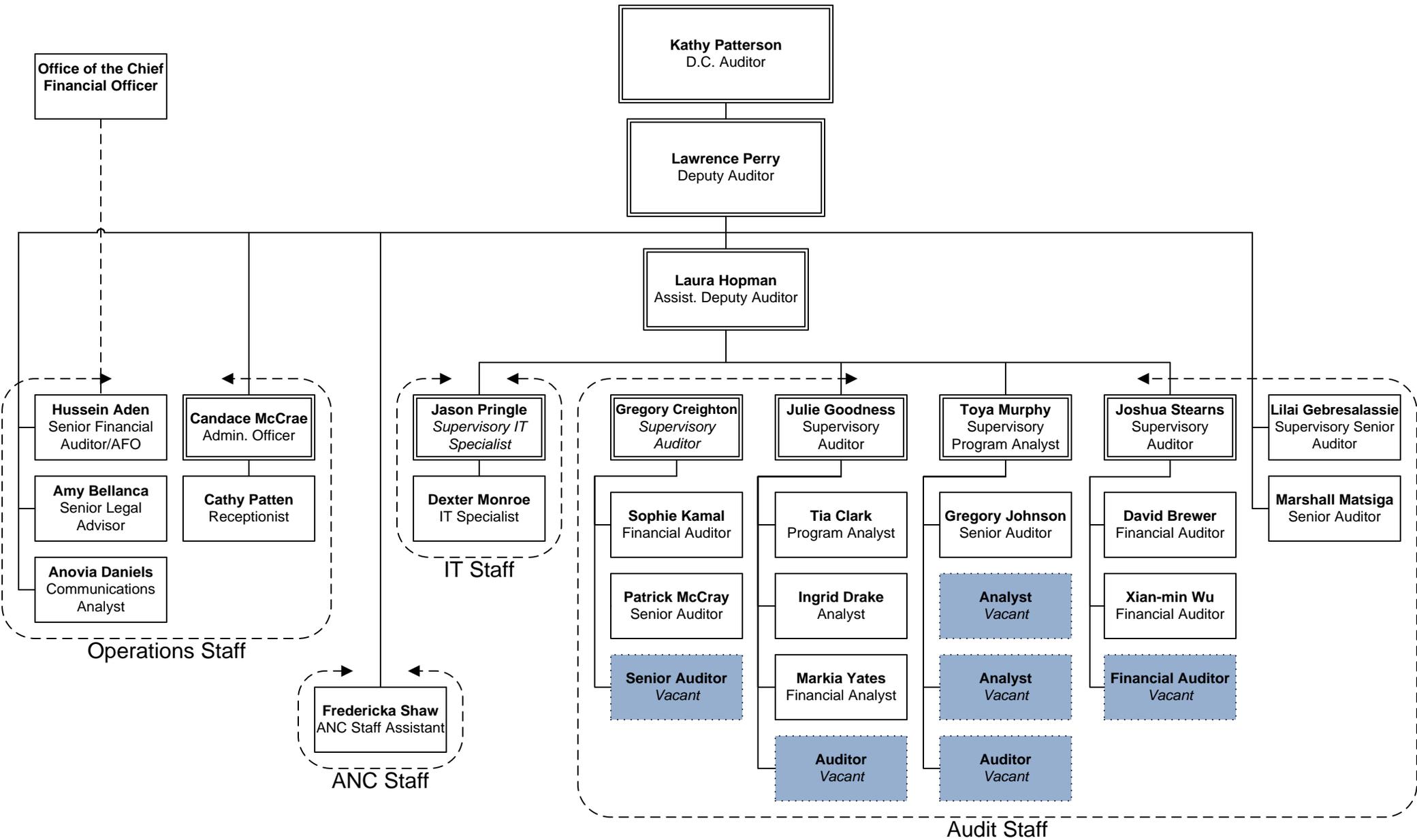
27. What are your top five priorities for the agency? Please provide a detailed explanation for how the agency expects to achieve or work toward these priorities in fiscal years 2015 and 2016.

- (1) Provide timely, comprehensive information in response to Council requests and Council priorities, to be accomplished through increased communication and coordination with Councilmembers and members of their staffs. Since assuming the position as D.C. Auditor in mid-December, Kathy Patterson and ODCA staff have met in person with five Councilmembers and made a presentation at a Council administrative breakfast to discuss – among other things – how we might provide improved service to assist the Council in its oversight function. This level of communication is expected to continue, with work by ODCA having more impact as a result.
- (2) Establish a program evaluation unit within the Office of the D.C. Auditor. Based on commitments made to the Council during the confirmation process, ODCA is creating and staffing a “program evaluation” unit to work alongside the auditors who will continue to perform financial and performance audits in accordance with standards set by the federal Government Accountability Office. The program evaluation team will be able to do shorter term reviews of government programs and policies as requested by Councilmembers, and use the discretionary authority of the Auditor.
- (3) Complete the mandatory reports pertaining to the Public Education Reform Amendment Act of 2007. The final “summative” report by the National Academy of Sciences, to complement five reports issued to date by George Washington University’s EdCORE, will be issued later this year. Per the provisions enacted by the Council, the final report is to give an assessment of the results of the governance changes mandated in the 2007 legislation including any recommendations for further statutory change. We are working with the NAS and GWU teams as well as the Council’s Education Committee to make

the best possible use of the researchers' expertise, including one or more potential hearings or other public events to provide opportunity for community discussion.

- (4) Restructure and re-energize the office to improve productivity and responsiveness, including hiring so that ODCA is fully staffed. In addition to adding a program evaluation unit, we anticipate a reorganization of reporting and supervision in an effort to become more nimble, responsive, and productive. We are hiring a chief of staff to serve as a chief operating officer. We are considering recommending a major renovation of ODCA space rather than minor modifications called for in our 10-year lease signed in 2011, also to enhance productivity through improved teamwork.
- (5) Implement a new, web-based tool for Advisory Neighborhood Commissions to use to submit their financial reports. Following the training for new ANC Chairpersons and Treasurers on February 21st, ODCA will go live with a new Quarterly Report Assistant which will permit commissioners to upload budgets and financial reports. Developed as part of the ODCA website over the last two years, the web reporting tool will streamline and simplify financial reporting for Commissioners and for the Office of the D.C. Auditor.

ATTACHMENT I
Response to Question # 1
Office of the District of Columbia Auditor Organizational
Chart
As of November 2014



ATTACHMENT II
Response to Question # 2
Office of the District of Columbia Auditor Agency Position
Listing
As of January 26, 2015

OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR (AC0)

AGENCY POSITION LISTING as of JANUARY 26, 2015

#	TITLE	SALARY	FRINGE	POSITION STATUS Filled/Vacant	Full/Part Time
PROGRAM: 2000 AUDIT, FINANCIAL OVERSIGHT, AND INVESTIGATION					
1	D.C. AUDITOR	169,900	42,135.20	F	Full Time
2	DEPUTY AUDITOR	144,813	35,913.59	F	Full Time
3	SENIOR LEGAL ADVISOR	137,917	34,203.42	F	Full Time
4	SUPERVISORY SENIOR AUDITOR	121,849	30,218.55	F	Full Time
5	SENIOR FINANCIAL AUDITOR	116,964	29,007.13	F	Full Time
6	SENIOR AUDITOR	114,577	28,415.15	F	Full Time
7	SUPERVISORY AUDITOR	112,725	27,955.80	V*	Full Time
8	SUPERVISORY AUDITOR	107,253	26,598.81	F	Full Time
9	SUPERVISORY AUDITOR(Perf. Audits)	106,000	26,288.00	F	Full Time
10	SUPERVISORY AUDITOR	102,000	25,296.00	F	Full Time
11	PROGRAM ANALYST	98,968	24,544.06	F	Full Time
12	SENIOR AUDITOR	97,391	24,152.87	F	Full Time
13	WRITER EDITOR	88,637	21,981.98	F	Full Time
14	ANALYST	88,637	21,981.98	V	Full Time
15	AUDITOR	86,189	21,374.87	V	Full Time
16	FINANCIAL AUDITOR	86,189	21,374.87	F	Full Time
17	SUPERVISORY AUDITOR	82,241	20,395.76	F	Full Time
18	ASSISTANT DEPUTY AUDITOR	79,568	19,732.74	F	Part Time
19	AUDITOR	72,480	17,975.04	V	Full Time
20	AUDITOR	72,480	17,975.04	V	Full Time
21	AUDITOR	72,480	17,975.04	V	Full Time
22	ANC STAFF ASSI	69,092	17,134.82	F	Full Time
23	FINANCIAL AUDITOR	62,200	15,425.60	V	Full Time
24	EXECUTIVE ASSISTANT	61,116	15,156.74	F	Part Time
25	PROGRAM ANALYST	59,630	14,788.34	F	Part Time
26	FINANCIAL AUDITOR	55,846	13,849.81	F	Full Time
27	FINANCIAL AUDITOR	53,585	13,289.08	F	Full Time
28	RECEPTIONIST/ADMIN. ASSISTANT	53,004	13,144.99	F	Full Time
29	FINANCIAL ANALYST	52,028	12,902.94	F	Full Time
PROGRAM: 1000 AGENCY MANAGEMENT PROGRAM					
30	SUPERVISORY IT SPECIALIST	105,581	26,184.09	F	Full Time
31	IT SPECIALIST	72,480	17,975.04	F	Full Time

* This position was filled 2/2/2015 at \$100,000

ATTACHMENT III
Response to Question # 26
Office of the District of Columbia Auditor Fiscal Year 2015
Performance Plan
Published October 2014



FY 2015 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 DIVISIONS¹

- Audit, Financial Oversight and Investigations
- Agency Management

AGENCY WORKLOAD MEASURES

Measure	FY 2012 Actual	FY 2013 Actual	FY 2014 YTD²
Number of audit reports issued ³	11	18	8
Number of other reports issued ⁴	13	12	6

¹ For the purposes of the FY15 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 Data is accurate as of June 30, 2014.

³ This measure was previously reported as a Key Performance Indicator in prior fiscal years. The ODCA changed this measure to Workload Measure in FY14 to more accurately reflect the type of measurement.

⁴ Ibid



*Audit, Financial Oversight and Investigations*⁵

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: Increase number of audits using “Risk Based” approach.

The ODCA will increase the number of audits using “Risk Based” approach. ODCA began using “Risk Based” approach in FY 2013 and further enhanced the process in FY 2014 obtaining input from affected agencies identified as high risk. This enhancement will allow the Auditor to provide audit reports, in FY 2015, 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, 2015.

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

INITIATIVE 2.1: Fully implement report production function of Advisory Neighborhood Commission quarterly report submission web-based platform.

During FY 2014 ODCA transitioned from a manual spreadsheet reporting format to a web-based platform whereby Advisory Neighborhood Commissioners can directly enter financial data, and submit quarterly reports dramatically improving the reporting efficiency. During FY 2015 will use the report production function of this web-based platform to provide analysis across ANCs providing greater transparency of ANC financial operations. **Completion Date: September, 2015.**

KEY PERFORMANCE INDICATORS –Audit, Financial Oversight and Investigations

Measure	FY 2013 Actual	FY 2014 Target	FY 2014 YTD ⁶	FY 2015 Projection	FY 2016 Projection	FY 2017 Projection
Percent of audit recommendations agreed to by audited entities.	NA	80%	100%	82%	84%	86%
Percent of ANC allotments recommended for release within 90 days of reporting deadline.	NA	100%	0%	100%	100%	100%

⁵ For the purposes of the FY15 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.

⁶ Data is accurate as of June 30, 2014.