Office of the Chief Financial Officer - Internal Control Program
Risk Control Matrix - Regulatory Compliance Tests

No	Control ID	Control Test Frequency	Sub Process Name	Process Risk	Reporting Requirement	Risk Control	Control Test Procedures	Control Test Owner	Control Test Owner Name	Core Team Member Name
1	COMP-001-01-01a	March, June, September, December	Regulatory Compliance (OGC)	Non-compliance with the Anti-Deficiency Act - Reprogrammings and Other Budget Modifications.	**D.C. Code § 47-355.05(e)**	The Chief Financial Officer shall submit a quarterly summary to the Council and the Mayor on all reprogrammings and other budget modifications that involve a change in the purpose of the use of the funds that are not included in the annual budget and are more than $50,000 and less than $500,000. The summary shall set forth each budget category affected by the budget modification, showing the original and new amounts, as follows: For the operating budget, by: (1) Agency; (2) Object category; and (3) Comptroller source group. For capital projects, by: (1) Agency; (2) Project and subproject; and (3) any consequences of the shift, such as personnel shifts or equipment transfers.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Budget Administration, OBP	Lakeia Williams	Eric Cannady
2	COMP-001-01-01b	March, June, September, December	Regulatory Compliance (OGC)	Non-compliance with Anti-Deficiency Act - Reprogrammings and Other Budget Modifications.	**D.C. Code § 47-355.05(e)**	The Chief Financial Officer shall submit a quarterly summary to the Council and the Mayor on all reprogrammings and other budget modifications that involve a change in the purpose of the use of the funds that are not included in the annual budget and are more than $50,000 and less than $500,000. (Excludes Federal Grants) The summary shall set forth each budget category affected by the budget modification, showing the original and new amounts, as follows: For the operating budget, by: (1) Agency; (2) Object category; and (3) Comptroller source group. For capital projects, by: (1) Agency; (2) Project and subproject; and (3) any consequences of the shift, such as personnel shifts or equipment transfers.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Financial Planning, Analysis and Management Services, OBP	Lakeia Williams	Eric Cannady
3	COMP-001-02-01	March, June, September	Regulatory Compliance (OGC)	Non-compliance with the Anti-Deficiency Act - Spending Plans.	**DC Code § 47-355.05(a)**	The Chief Financial Officer shall submit reports to the Council and the Mayor on a quarterly basis indicating each agency's actual operating expenditures, obligations, and commitments, each by source of funds, and the expenditures for each capital project, compared to their approved spending plan. This report shall be accompanied by the Chief Financial Officer's observations regarding spending patterns and identify steps being taken to assure spending remains within the approved budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Budget Administration, OBP	Lakeia Williams	Eric Cannady
4	COMP-001-04a	October	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Monthly Spending Plan.	**DC Code § 47-355.04**	By October 1 of each year, an agency head and agency fiscal officer shall jointly submit to the Chief Financial Officer a monthly spending plan and a Schedule A, each by source of funds, based on the finally enacted annual budget. If an agency's budget is changed after final enactment, a revised spending plan and a revised Schedule A, each by source of funds, must be submitted to the Chief Financial Officer within one month of final approval of the budget. Any revision to an agency's approved operating budget during a fiscal year shall be reflected in a revised spending plan submitted to the Chief Financial Officer within one month of the approval of the revised budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	EDRC Budget Director	Abukar Abdirahman	Leroy Clay
5	COMP-001-04b	October	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Monthly Spending Plan.	**DC Code § 47-355.04**	By October 1 of each year, an agency head and agency fiscal officer shall jointly submit to the Chief Financial Officer a monthly spending plan and a Schedule A, each by source of funds, based on the finally enacted annual budget. If an agency's budget is changed after final enactment, a revised spending plan and a revised Schedule A, each by source of funds, must be submitted to the Chief Financial Officer within one month of final approval of the budget. Any revision to an agency's approved operating budget during a fiscal year shall be reflected in a revised spending plan submitted to the Chief Financial Officer within one month of the approval of the revised budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	GOC-Budget Director	Christine Mukolwe	Michael Bolden
6	COMP-001-04c	October	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Monthly Spending Plan.	**DC Code § 47-355.04**	By October 1 of each year, an agency head and agency fiscal officer shall jointly submit to the Chief Financial Officer a monthly spending plan and a Schedule A, each by source of funds, based on the finally enacted annual budget. If an agency's budget is changed after final enactment, a revised spending plan and a revised Schedule A, each by source of funds, must be submitted to the Chief Financial Officer within one month of final approval of the budget. Any revision to an agency's approved operating budget during a fiscal year shall be reflected in a revised spending plan submitted to the Chief Financial Officer within one month of the approval of the revised budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	ACFO-Government Services Cluster	Valerie Bly	George Dines

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No	Control ID	Control Test Frequency	Sub Process Name	Process Risk	Reporting Requirement	Risk Control	Control Test Procedures	Control Test Owner	Control Test Owner Name	Core Team Member Name
7	COMP-001-04d	October	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Monthly Spending Plan.	**DC Code § 47-355.04**	By October 1 of each year, an agency head and agency fiscal officer shall jointly submit to the Chief Financial Officer a monthly spending plan and a Schedule A, each by source of funds, based on the finally enacted annual budget. If an agency's budget is changed after final enactment, a revised spending plan and a revised Schedule A, each by source of funds, must be submitted to the Chief Financial Officer within one month of final approval of the budget. Any revision to an agency's approved operating budget during a fiscal year shall be reflected in a revised spending plan submitted to the Chief Financial Officer within one month of the approval of the revised budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	HSSC-Special Assistant	Delores Millhouse	Delicia Moore
8	COMP-001-04e	October	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Monthly Spending Plan.	**DC Code § 47-355.04**	By October 1 of each year, an agency head and agency fiscal officer shall jointly submit to the Chief Financial Officer a monthly spending plan and a Schedule A, each by source of funds, based on the finally enacted annual budget. If an agency's budget is changed after final enactment, a revised spending plan and a revised Schedule A, each by source of funds, must be submitted to the Chief Financial Officer within one month of final approval of the budget. Any revision to an agency's approved operating budget during a fiscal year shall be reflected in a revised spending plan submitted to the Chief Financial Officer within one month of the approval of the revised budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Financial Manager, PSJC	Maricia Small-Smith	David Garner
9	COMP-001-04f	October	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Monthly Spending Plan.	**DC Code § 47-355.04**	By October 1 of each year, an agency head and agency fiscal officer shall jointly submit to the Chief Financial Officer a monthly spending plan and a Schedule A, each by source of funds, based on the finally enacted annual budget. If an agency's budget is changed after final enactment, a revised spending plan and a revised Schedule A, each by source of funds, must be submitted to the Chief Financial Officer within one month of final approval of the budget. Any revision to an agency's approved operating budget during a fiscal year shall be reflected in a revised spending plan submitted to the Chief Financial Officer within one month of the approval of the revised budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Agency Fiscal Officer - OSSE	Paris Saunders	Crosby Boy
10	COMP-001-04g	October	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Monthly Spending Plan.	**DC Code § 47-355.04**	By October 1 of each year, an agency head and agency fiscal officer shall jointly submit to the Chief Financial Officer a monthly spending plan and a Schedule A, each by source of funds, based on the finally enacted annual budget. If an agency's budget is changed after final enactment, a revised spending plan and a revised Schedule A, each by source of funds, must be submitted to the Chief Financial Officer within one month of final approval of the budget. Any revision to an agency's approved operating budget during a fiscal year shall be reflected in a revised spending plan submitted to the Chief Financial Officer within one month of the approval of the revised budget.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select ""Fail"" and the report must be subsequently written and delivered.	ACFO - Lottery	Craig Lindsey	Frank Suarez
11	COMP-001-05-01a	February, May, August, November	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Year-End Spending Projections.	**DC Code § 47-355.03**	A manager shall develop year-end spending projections, by source of funds, on a quarterly basis, which show year-to-date spending, approved budget, year-end projected spending, explanations of variances greater than 5%, and in the case of overspending, a corrective action plan. Spending projections shall be submitted to the agency head and the agency fiscal officer. Summarized agency spending projections shall be submitted to the Chief Financial Officer no more than 30 days after the end of the quarter.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	EDRC Budget Director	Abukar Abdirahman	Leroy Clay
12	COMP-001-05-01b	February, May, August, November	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Year-End Spending Projections.	**DC Code § 47-355.03**	A manager shall develop year-end spending projections, by source of funds, on a quarterly basis, which show year-to-date spending, approved budget, year-end projected spending, explanations of variances greater than 5%, and in the case of overspending, a corrective action plan. Spending projections shall be submitted to the agency head and the agency fiscal officer. Summarized agency spending projections shall be submitted to the Chief Financial Officer no more than 30 days after the end of the quarter.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	GOC-Budget Director	Christine Mukolwe	Michael Bolden
13	COMP-001-05-01c	February, May, August, November	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Year-End Spending Projections.	**DC Code § 47-355.03**	A manager shall develop year-end spending projections, by source of funds, on a quarterly basis, which show year-to-date spending, approved budget, year-end projected spending, explanations of variances greater than 5%, and in the case of overspending, a corrective action plan. Spending projections shall be submitted to the agency head and the agency fiscal officer. Summarized agency spending projections shall be submitted to the Chief Financial Officer no more than 30 days after the end of the quarter.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	ACFO-Government Services Cluster	Valerie Bly	George Dines
14	COMP-001-05-01d	February, May, August, November	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Year-End Spending Projections.	**DC Code § 47-355.03**	A manager shall develop year-end spending projections, by source of funds, on a quarterly basis, which show year-to-date spending, approved budget, year-end projected spending, explanations of variances greater than 5%, and in the case of overspending, a corrective action plan. Spending projections shall be submitted to the agency head and the agency fiscal officer. Summarized agency spending projections shall be submitted to the Chief Financial Officer no more than 30 days after the end of the quarter.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	HSSC-Special Assistant	Delores Millhouse	Delicia Moore
15	COMP-001-05-01e	February, May, August, November	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Year-End Spending Projections.	**DC Code § 47-355.03**	A manager shall develop year-end spending projections, by source of funds, on a quarterly basis, which show year-to-date spending, approved budget, year-end projected spending, explanations of variances greater than 5%, and in the case of overspending, a corrective action plan. Spending projections shall be submitted to the agency head and the agency fiscal officer. Summarized agency spending projections shall be submitted to the Chief Financial Officer no more than 30 days after the end of the quarter.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Financial Manager, PSJC	Maricia Small-Smith	David Garner

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16	COMP-001-05-01f	February, May, August, November	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Year-End Spending Projections.	**DC Code § 47-355.03**	A manager shall develop year-end spending projections, by source of funds, on a quarterly basis, which show year-to-date spending, approved budget, year-end projected spending, explanations of variances greater than 5%, and in the case of overspending, a corrective action plan. Spending projections shall be submitted to the agency head and the agency fiscal officer. Summarized agency spending projections shall be submitted to the Chief Financial Officer no more than 30 days after the end of the quarter.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Budget Analyst - Education Cluster	Stephen Regis	Paris Saunders
17	COMP-001-05-01g	February, May, August, November	Regulatory Compliance (OGC)	Non-compliance with the District's Anti-Deficiency Act for Year-End Spending Projections.	**DC Code § 47-355.03**	A manager shall develop year-end spending projections, by source of funds, on a quarterly basis, which show year-to-date spending, approved budget, year-end projected spending, explanations of variances greater than 5%, and in the case of overspending, a corrective action plan. Spending projections shall be submitted to the agency head and the agency fiscal officer. Summarized agency spending projections shall be submitted to the Chief Financial Officer no more than 30 days after the end of the quarter.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select ""Fail"" and the report must be subsequently written and delivered.	ACFO - Lottery	Craig Lindsey	Frank Suarez
18	COMP-001-06-02	December	Regulatory Compliance (OGC)	Non-compliance with the Baseball Ballpark Fee certification requirement.	**D.C. Law 16-91; D.C. Official Code § 47-2762(c)**	On or before December 1 of each year, the Chief Financial Officer shall certify to the Council the amount of revenue received by the District from imposition of the ballpark fee during the immediately preceding fiscal year and provide an estimate of the amount of revenue expected to be received from the ballpark fee in the then current fiscal year. If the amount estimated to be collected is less than $ 14 million plus any amount necessary to replenish any reserve funds in accordance with the financing documents and to avoid any projected shortfall in debt service on the bonds, the Chief Financial Officer shall compute the amount of the ballpark fee under the schedule set forth in subsection (b) of this section needed to provide estimated revenue in the current fiscal year equal to $ 14 million plus any amount necessary to replenish any reserve funds in accordance with the financing documents and to avoid any projected shortfall in debt service on the bonds, by applying the same percentage increase to each amount of the then-current ballpark fee under the schedule set forth in subsection (b) of this section. The Chief Financial Officer shall notify the Council, the Mayor, and the feepayers of the new schedule and, upon such notice, the amount of the ballpark fee under the schedule set forth in subsection (b) of this section shall be increased as of October 1 of the current fiscal year.	Provide an attestation that the Chief Financial Officer has certified to the Council the amount of revenue received by the District from imposition of the ballpark fee during the immediately preceding fiscal year and provide an estimate of the amount of revenue expected to be received from the ballpark fee in the then current fiscal year per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
19	COMP-001-08-01a	February, May, August, December	Regulatory Compliance (OGC)	Non-compliance with the requirements of the Financial Accountability Compliance Report for Budgetary Status.	**D.C. Code § 1-204.56d**	The Chief Financial Officer shall submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Subcommittees on the District of Columbia of the Committees on Appropriations of the House of Representatives and the Senate, a report on the financial and budgetary status of the government of the District of Columbia for the previous quarter. Each quarterly financial report shall include: (2) A projection of the remaining months cash forecast for that fiscal year; (4) The effect of such changes, actual and projected, on the total cash balance of the remaining months and for the fiscal year;	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
20	COMP-001-08-01b	February, May, August, December	Regulatory Compliance (OGC)	Noncompliance with the Budgetary Status reporting requirements of Financial Accountability Compliance Report.	**D.C. Code § 1-204.56d**	The Chief Financial Officer shall submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Subcommittees on the District of Columbia of the Committees on Appropriations of the House of Representatives and the Senate, a report on the financial and budgetary status of the government of the District of Columbia for the previous quarter. Each quarterly financial report shall include: (6) An aging of the outstanding receivables and payables, with an explanation of how they are reflected in the forecast of cash receipts and disbursements.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFOS - Financial Systems and Accounting	Tamirat Azene	Kimberly Williams
21	COMP-001-08-01c	March, June, September, December	Regulatory Compliance (OGC)	Noncompliance with the Budgetary Status reporting requirements of Financial Accountability Compliance Report.	**D.C. Code § 1-204.56d**	The Chief Financial Officer shall submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Subcommittees on the District of Columbia of the Committees on Appropriations of the House of Representatives and the Senate, a report on the financial and budgetary status of the government of the District of Columbia for the previous quarter. Each quarterly financial report shall include: (5) Explanations of the impact on meeting the budget, how the results may be reflected in a supplemental budget request, or how other policy decisions may be necessary which may require the agencies to reduce expenditures in other areas; 7) For each department or agency, the actual number of full-time equivalent positions, the actual number of full-time employees, the actual number of part-time employees, and the actual number of temporary employees, together with the source of funding for each such category of positions and employees.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Budget Administration, OBP	Lakeia Williams	Eric Cannady

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22	COMP-001-08-01d	January, April, July, October	Regulatory Compliance (OGC)	Noncompliance with the Budgetary Status reporting requirements of Financial Accountability Compliance Report.	**D.C. Code § 1-204.56d**	The Chief Financial Officer shall submit to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Subcommittees on the District of Columbia of the Committees on Appropriations of the House of Representatives and the Senate, a report on the financial and budgetary status of the government of the District of Columbia for the previous quarter. Each quarterly financial report shall include: (1) A comparison of actual to forecasted cash receipts and disbursements for each month of the quarter, as presented in the District's fiscal year consolidated cash forecast which shall be supported and accompanied by cash forecasts for the general fund and each of the District government's other funds other than the capital projects fund and trust and agency funds; 3) Explanations of (i) the differences between actual and forecasted cash amounts for each of the months in the quarter, and (ii) any changes in the remaining months forecast as compared to the original forecast for such months of that fiscal year;	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
23	COMP-001-09-01	February, May, August, November	Regulatory Compliance (OGC)	Noncompliance with the requirements of the DDOT Capital Project Review and Reconciliation Report.	**DC Code § 50-921.54**	The CFO shall submit a quarterly summary of all capital project closures pursuant to the DDOT subchapter § 50-921.54.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Capital Improvements Program, OBP	Lakeia Williams	Eric Cannady
24	COMP-001-10-01	February, May, August, November	Regulatory Compliance (OGC)	Noncompliance with the requirements of the District's Capital Project Capital FTE Outlay Report.	**Public Law 104-134, § 148**	Report by agency of capital budget outlays for direct labor provided by FTEs in agencies with approved capital projects; compares reporting quarter cost variances with prior quarter and includes position title, grade, percentage of costs paid from capital budgets, description of services provided. CAPITAL PROJECT EMPLOYEES SEC. 148. (a) Not later than 15 days after the end of every fiscal quarter (beginning October 1, 1995), the Mayor shall submit to the Council of the District of Columbia, the District of Columbia Financial Responsibility and Management Assistance Authority, and the Committees on Appropriations of the House of Representatives and the Senate a report with respect to the employees on the capital project budget for the previous quarter. (b) Each report submitted pursuant to subsection (a) of this section shall include the following information— (1) a list of all employees by position, title, grade and step; (2) a job description, including the capital project for which each employee is working; (3) the date that each employee began working on the capital project and the ending date that each employee completed or is projected to complete work on the capital project; and (4) a detailed explanation justifying why each employee is being paid with capital funds.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Capital Improvements Program, OBP	Lakeia Williams	Eric Cannady
25	COMP-001-11-01	February, May, August, November	Regulatory Compliance (OGC)	Noncompliance with the requirements of the District's Capital Project Support Fund Report.	**DC Code § 1-325.154**	A written report including the current balance of the Fund, specifying the amount in each account and a list of the projects supported by the Fund, specifying the account. Projects support WMATA.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Capital Improvements Program, OBP	Lakeia Williams	Eric Cannady
26	COMP-001-12-01	February	Regulatory Compliance (OGC)	Noncompliance with the requirements of the District's Capital Budget for Pay-As-You-Go found in the BRA and incorporated into the Federal Appropriation.	**Annual Capital Budget Pay-As-You-Go**	The OCFO shall reconcile the capital budgets recorded in DIFS, with budgets approved by the Council annually and provide the Mayor with a report on the reconciliation at the project level by February 1, following the end of every fiscal year.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Capital Improvements Program, OBP	Lakeia Williams	Eric Cannady
27	COMP-001-13-01	March, June, September	Regulatory Compliance (OGC)	Noncompliance with the requirements of the District's Capital Project Financial Status Report.	**DC Code § 1-204.24d(23)**	Notwithstanding any provisions of this chapter which grant authority to other entities of the District government, the Chief Financial Officer shall have the following duties and shall take such steps as are necessary to perform these duties: Preparing appropriate annual, quarterly, and monthly financial reports of the accounting and financial operations of the District government.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Capital Improvements Program, OBP	Lakeia Williams	Eric Cannady
28	COMP-001-14-01	March	Regulatory Compliance (OGC)	Noncompliance with the requirements of the District's Delinquent Debt Recovery by the Central Collections Unit.	**D.C. Code § 1-350.11**	On or before March 1 of each Fiscal year, the Central Collection Unit shall issue a report to the Mayor and the Council that includes: (1) The amount of delinquent debt collected in the preceding fiscal year; (2) The amount of uncollected delinquent debt owed to the District; and (3) A summary of the efforts made to collect delinquent debt owed to the District and the challenges that remain for collecting it.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
29	COMP-001-15-01	August	Regulatory Compliance (OGC)	Noncompliance with the Annual Comprehensive Financial Report requirements.	**DC Code § 47-310.02**	Each year in connection with preparation of the February 1 financial statement and report for the preceding fiscal year required under § 47-310(a)(4), the Chief Financial Officer shall prepare an audit plan which establishes a schedule of tasks that must be completed to meet the February 1 submission deadline. The schedule shall be transmitted to the Council and the Office of the Inspector General in writing annually before August 14. If a task is not completed when scheduled, the Chief Financial Officer shall notify the Council and the Office of the Inspector General and provide a written explanation for the failure to complete the task, within 5 calendar days of the scheduled date.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFOS - Financial Systems and Accounting	Tamirat Azene	Kimberly Williams

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No	Control ID	Control Test Frequency	Sub Process Name	Process Risk	Reporting Requirement	Risk Control	Control Test Procedures	Control Test Owner	Control Test Owner Name	Core Team Member Name
30	COMP-001-15-01a	February	Regulatory Compliance (OGC)	Noncompliance with the Independent Annual Audit of Government Finances requirements.	**DC Code § 47-119 (a)(c).**	For the fiscal year beginning October 1, 1982, and each fiscal year thereafter, the government of the District of Columbia shall conduct, out of funds of the government of the District of Columbia, an audit of the financial operations of such government, and shall include in such independent audit a report of the revenues of the District of Columbia for the fiscal year, broken down by revenues derived from the Federal Government and revenues derived from sources other than the Federal Government during that fiscal year. Each such audit shall be conducted by a certified public accountant licensed in the District of Columbia and carried out in accordance with generally accepted auditing standards and the financial statements shall be prepared in accordance with generally accepted accounting principles. The Mayor shall submit a copy of the audit report with respect to each such audit so conducted to the Congress, the President of the United States, the Council of the District of Columbia, and the Comptroller General.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Financial Operations - OFOS	Cassandra Alexander	Kimberly Williams
31	COMP-001-16-01	July, August, September	Regulatory Compliance (OGC)	Noncompliance with the requirements of the Comprehensive Financial Management Policy Review.	**DC Code § 1-204.50b**	(c) Annual Review. -- The comprehensive financial management policy shall be reviewed at the end of each fiscal year by the Chief Financial Officer who shall: (1) Not later than July 1 of each year, submit any proposed changes in the policy to the Mayor and (in the case of a fiscal year which is a control year, as defined in § 47-393(4)) the District of Columbia Financial Responsibility and Management Assistance Authority (Authority) for review; (2) Not later than August 1 of each year, after consideration of any comments received under paragraph (1) of this subsection, submit the changes to the Council of the District of Columbia (Council) for approval; and (3) Not later than September 1 of each year, notify the Committees on Appropriations of the Senate and House of Representatives, the Committee on Government Reform of the House of Representatives, and the Committee on Governmental Affairs of the Senate of any changes enacted by the Council.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Associate Deputy CFO, Budget and Planning	Lakeia Williams	Eric Cannady
32	COMP-001-18-01	November	Regulatory Compliance (OGC)	Noncompliance with the Department of Health Transfer of Dedicated Funds to the General Fund requirements.	**DC Code § 47-368.01**	Beginning in fiscal year 2005, the Chief Financial Officer shall submit to the Council a quarterly audit and accounting of the spending, revenue generation, and balances for all Other-Type Fund dedicated for use by the Department of Health. If the information for such an Other-Type Fund is not submitted to the Council within one month after the end of a fiscal quarter, revenue that accumulated in the Other-Type Fund during the fiscal quarter may not be transferred to the General Fund of the District of Columbia.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Agency Fiscal Officer for DOH	Adreana Deane	Delores Millhouse
33	COMP-001-19-01	March	Regulatory Compliance (OGC)	Noncompliance with the requirements of the District's Economic Development's Unified Economic Development Budget Report.	**DC Code § 2-1208.02**	(a) (1) Not more than 3 months after the end of each fiscal year, the Chief Financial Officer shall compile and publish an annual Unified Economic Development Budget Report ("Report") with regard to the fiscal year just concluded. The report shall be produced in both printed and electronic form and shall be freely available in offices of all District agencies included in the report. A user-friendly electronic version of the report shall be posted on the Government of the District of Columbia's website in a central location that the public can easily locate. (2) The comprehensive report shall provide the following information regarding the economic development incentives offered by the District: (A) The name of each recipient receiving one or more economic development incentives with a combined total value equal to or greater than $ 75,000; (B) The dollar value of each economic development incentive received by each recipient; provided, that any economic development incentive received by a recipient with a value less than $ 75,000 shall not be itemized; the Chief Financial Officer shall report an aggregate dollar amount of those expenditures and the total number of recipients aggregated; (C) The aggregate dollar amounts for each type of incentive; (D) The aggregate dollar amounts expended per ward; (E) The aggregate number of companies, groups, or individuals receiving each type of economic development incentive; and (F) The total cost of all economic development incentives appropriated by each granting body categorized by the granting body's name. (1) The total cost to the District resulting from the proposed economic development incentives, including the costs for each category of proposed tax expenditures, and the amounts of proposed tax expenditures classified by ward; and (2) The cost to the District of all proposed appropriated funds for economic development incentives by District agency, instrumentality, or public institution of higher education.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
34	COMP-001-20-01	June	Regulatory Compliance (OGC)	Noncompliance with the reporting requirements of the District's College Savings Program Report.	**DC Code § 47-4512(b)**	(1) By May 31st of each year, the Chief Financial Officer shall submit to the Council a report for the preceding fiscal year, which shall include: (A) The Mayor's audit report for the year; (B) A financial accounting of the Program, including: (i) The operating and administrative budget for the Program, which shall include a complete list of revenue sources and expenditures detailing the line-item expenditures; (ii) The number of accounts entered into during the previous fiscal year; (iii) Efforts by the Chief Financial Officer in marketing the Program; and (iv) Any recommendations of the Chief Financial Officer concerning the operation of the Program. (2) The Chief Financial Officer shall make available to each account owner a copy of a summary of the report and the option to purchase the full report at a nominal charge.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
35	COMP-001-21-01	January, April, July, October	Regulatory Compliance (OGC)		**Public Law 113-76**	For a Federal payment to the District of Columbia, to be deposited into a dedicated account, for a nationwide program to be administered by the Mayor, for District of Columbia resident tuition support, $30,000,000, to remain available until expended: Provided, That such funds, including any interest accrued thereon, may be used on behalf of eligible District of Columbia residents to pay an amount based upon the difference between in-State and out-of-State tuition at public institutions of higher education, or to pay up to $2,500 each year at eligible private institutions of higher education: Provided further, That the awarding of such funds may be prioritized on the basis of a resident's academic merit, the income and need of eligible students and such other factors as may be authorized: Provided further, That the District of Columbia government shall maintain a dedicated account for the Resident Tuition Support Program that shall consist of the Federal funds appropriated to the Program in this Act and any subsequent appropriations, any unobligated balances from prior fiscal years, and any interest earned in this or any fiscal year: Provided further, That the account shall be under the control of the District of Columbia Chief Financial Officer, who shall use those funds solely for the purposes of carrying out the Resident Tuition Support Program: Provided further, That the Office of the Chief Financial Officer shall provide a quarterly financial report to the Committees on Appropriations of the House of Representatives and the Senate for these funds showing, by object class, the expenditures made and the purpose therefore.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Controller, Education Cluster	Crosby Boyd	Paris Saunders

Office of the Chief Financial Officer - Internal Control Program
Risk Control Matrix - Regulatory Compliance Tests

No	Control ID	Control Test Frequency	Sub Process Name	Process Risk	Reporting Requirement	Risk Control	Control Test Procedures	Control Test Owner	Control Test Owner Name	Core Team Member Name
36	COMP-001-22-01	April	Regulatory Compliance (OGC)	Non-compliance with the District of Columbia Appropriations Act, 2005 - Federal Payment for School Improvement.	**Public Law 108-335**	Provided further, That the District of Columbia government shall establish a dedicated account for the Office of Charter School Financing and Support (the Office) that shall consist of the Federal funds appropriated in this Act, any subsequent appropriations, any unobligated balances from prior fiscal years, any additional grants, and any interest and principal derived from loans made to Charter Schools, and repayment of dollars utilized to support credit enhancement earned in this or any fiscal year: Provided further, That the account shall be under the control of the District of Columbia Chief Financial Officer who shall use those funds solely for the purposes of carrying out the Credit Enhancement Program, Direct Loan Fund Grant Program, and any other charter school financing under the management of the Office: Provided further, That in this and subsequent fiscal years the Office of the Chief Financial Officer shall conduct an annual audit of the funds expended by the Office and provide an annual financial report to the Mayor, the Council of the District of Columbia, the Office of the District of Columbia Treasurer and the Committees on Appropriations of the House of Representatives and Senate for these funds showing, by object class, the expenditures made and the purpose therefore.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Agency Fiscal Officer - OSSE	Paris Saunders	Crosby Boy
37	COMP-001-23-01	January, April, July, October	Regulatory Compliance (OGC)	Noncompliance with requirements of the Individual with Disabilities Act (IDEA).	**Public Law 108-7, § 145**	The Chief Financial Officer shall prepare and submit quarterly reports to the Committees on Appropriations of the Senate and the House of Representatives on the certification of and the amount paid by the government of the District of Columbia, including the District of Columbia Public Schools, to attorneys in cases brought under IDEA.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Controller, Education Cluster	Crosby Boyd	Paris Saunders
38	COMP-001-24-01	February	Regulatory Compliance (OGC)	Noncompliance with requirements of the Special Education Payments.	**DC Code § 38–1804.01(d)**	DCPS and public charter schools shall provide to OSSE, at least annually, a certified report of all expenditures made with Special Education Payments for each fiscal year.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Agency Fiscal Officer - OSSE	Paris Saunders	Crosby Boy
39	COMP-001-25-01	August	Regulatory Compliance (OGC)	Noncompliance with requirements of the Revised Appropriated Funds Operating budget for D.C. Public Schools.	**Act 20-127**	No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council for the District of Columbia, a revised appropriated funds operating budget for the District of Columbia Public Schools that aligns schools budgets to actual enrollment. The revised appropriated funds budget shall be in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act approved December 24, 1973 (87 Stat. 798; D.C. Official Code § 1–204.42).	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Agency Fiscal Officer - OSSE	Paris Saunders	Crosby Boy
40	COMP-001-27-01	September	Regulatory Compliance (OGC)	Noncompliance with the Transportation Infrastructure Improvements GARVEE Bond Financing Act of 2009.	**DC Code § 9–107.61(b)**	Within 12 months after September 23, 2009, and every 12 months thereafter, the Chief Financial Officer shall report to the Council on the amount of obligation per GARVEE Bond issued under this part, how the funds are committed within the 11th Street Bridge project, how each GARVEE bond is structured, and a statement of whether each GARVEE Bonds is structured in such a way as to count toward the District's 12% debt service cap.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
41	COMP-001-28-01	March, June, September, December	Regulatory Compliance (OGC)	Noncompliance with the requirements of Grants Modification and Activity (Acceptance of Grant Amounts Not Included in the Budget).	**DC Code § 1-204.46B(e)**	The Chief Financial Officer shall prepare a quarterly report setting forth detailed information regarding all Federal, private, and other grants subject to this section. Each such report shall be submitted to the Council and to the Committees on Appropriations of the House of Representatives and Senate not later than 15 days after the end of the quarter covered by the report.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Budget Administration, OBP	Lakeia Williams	Eric Cannady
42	COMP-001-29-01	February	Regulatory Compliance (OGC)	Noncompliance with financial integrity requirements of the Health Benefits Exchange Authority.	**DC Code § 31-3171.04(a)(22)**	Meet the following financial integrity requirements: (A) Keep an accurate accounting of all activities, receipts, and expenditures and annually submit to the Secretary, Mayor, Council, and the Commissioner a report of the accountings;	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	HSSC-Special Assistant	Delores Millhouse	Delicia Moore
43	COMP-001-30-01	December	Regulatory Compliance (OGC)	Noncompliance with the reporting requirements of the Not-for-Profit Hospital Corporation's Reports to the Mayor and the Council.	**DC Code § 44–951.13**	On or before December 29th of each year, the Corporation shall submit to the Mayor and the Council a report that sets forth for the prior fiscal year its operations and accomplishments, revenues and expenses, assets and liabilities at the end of the fiscal year, and the status of reserves, depreciation, and special, sinking, or other funds.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	ACFO, UMC	Lilian Chukwuma	Marshelle Richardson

Office of the Chief Financial Officer - Internal Control Program
Risk Control Matrix - Regulatory Compliance Tests

No	Control ID	Control Test Frequency	Sub Process Name	Process Risk	Reporting Requirement	Risk Control	Control Test Procedures	Control Test Owner	Control Test Owner Name	Core Team Member Name
44	COMP-001-35-01	February, March, April, May, June, July, August, September, October	Regulatory Compliance (OGC)	Noncompliance with the requirements of the Financial Status Report for District's Operating budget.	**DC Code § 1-204.24d(23)**	Notwithstanding any provisions of this chapter which grant authority to other entities of the District government, the Chief Financial Officer shall have the following duties and shall take such steps as are necessary to perform these duties: Preparing appropriate annual, quarterly, and monthly financial reports of the accounting and financial operations of the District government.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Financial Planning, Analysis and Management Services, OBP	Lakeia Williams	Eric Cannady
45	COMP-001-37-01	February	Regulatory Compliance (OGC)	Noncompliance with the requirements of the Quick Payment Interest Penalty Payments Report.	**DC Code § 2-221.05**	A report on District agency compliance, including a summary submitted by each District agency and analysis of the progress made in reducing interest penalty payments by that agency from previous years.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Deputy Director, Policy & Procedures Division, OFOS	Randolph David	Kimberly Williams
46	COMP-001-39-01	March, June, September, December	Regulatory Compliance (OGC)	Noncompliance with the requirements of the Emergency and Contingency Cash Reserve Fund Report (Reserve Funds).	**DC Code § 1-204.50a**	Quarterly reports. -- The Chief Financial Officer shall submit a quarterly report to the Mayor, the Council, and the Committees on Appropriations of the Senate and House of Representatives that includes a monthly statement on the balance and activities of the contingency and emergency reserve funds.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Financial Planning, Analysis and Management Services, OBP	Lakeia Williams	Eric Cannady
47	COMP-001-40-01	February	Regulatory Compliance (OGC)	Noncompliance with the District's Tree Fund requirements.	**DC Code § 8-651.07(c)**	There shall be established a fund designated as the Tree Fund, which shall be a sub-fund of the Local Road Construction and Maintenance Fund and separate from the General Fund of the District of Columbia. Monies deposited into the Tree Fund shall not revert to the General Fund of the District of Columbia at the end of any fiscal year or at any other time, but shall be continually available for the uses and purposes set forth in subsection (b) of this section pursuant to an act of Congress. Donations, fees and penalties collected pursuant to this chapter or any rules established to implement this chapter shall be deposited into the Tree Fund. All receipts shall be deposited as soon as practicable. The Director shall maintain the fund in coordination with the Chief Financial Officer of the District of Columbia. The Chief Financial Officer shall submit to the Mayor and to the Council an annual statement of all receipts and disbursements for the Fund.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	ACFO-Government Services Cluster	Valerie Bly	George Dines
48	COMP-001-42-01	March	Regulatory Compliance (OGC)	Noncompliance with the District's Resident Welfare Fund audit and reporting requirements.	**D.C. Code § 24-282(e)**	The [Inmate Welfare] fund shall be subject to annual audits scheduled by the Office of the Chief Financial Officer, which shall be submitted to the Council no later than February 1 of each year. The scope of audit shall include an examination of the Department's use of fund profits, including stocking the commissaries, low bond releases, providing inmate clothing upon release, and funding transportation costs for the inmate after release. The audit reports shall be submitted to the Council and the Mayor.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Executive Director, OIO	Timothy Barry	Tisha Edwards
49	COMP-001-43-01	June	Regulatory Compliance (OGC)	Noncompliance with the Single Audit Act of 1984.	**Public Law 98-502**	The Single Audit Act of 1984 and its amendments were enacted to streamline and improve the effectiveness of audits of federal awards and to reduce the audit burden on states, local governments, and non-for-profit entities (NFPs). The Single Audit Act and OMB's Circular A-133 require auditors to perform single and program-specific audits of federal awards in accordance with Government Auditing Standards, which incorporates by reference the AICPA Statements on Auditing Standards (SASs). The OMB issued Circular A-133 to establish audit guidelines and policy for a uniform system of auditing states, local governments, and NFPs that expend federal awards. Upon completion of the Single Audit, the reporting package, including the auditor's reports, and the data collection form should be submitted by the auditee (District) to the Federal Audit Clearinghouse. That submission should be within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for the audit.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Executive Director, OIO	Timothy Barry	Tisha Edwards
50	COMP-001-46-01	April	Regulatory Compliance (OGC)	Noncompliance with the Financial Reporting Act :DC Code § 47-318.05a. Budget submissions required; agency enhancement requests Aug. 16, 2008,	**D.C. Law 17-219, § 1011(b), 55 DCR 7598**	The Mayor and the Chief Financial Officer shall supplement all proposed budgets submitted pursuant to § 1-204.42, and related budget documents required by §§ 1-204.42, 1-204.43, and 1-204.44, by submitting to the Council simultaneously with the proposed budget submission: (1) Actual copies, not summaries, of all agency budget enhancement requests, including the "Form B" for all District agencies; and (2) Any similar documentation describing in detail agencies' budget needs or requests.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director, Budget Administration, OBP	Lakeia Williams	Eric Cannady
51	COMP-001-47-01	October	Regulatory Compliance (OGC)	Noncompliance with the requirements of the District's Capital Asset Replacement Schedule.	**D.C. Code 47-308.04**	The Chief Financial Officer of the District of Columbia shall develop 15-year replacement schedule for the capital assets of the District government The schedule shall be prepared in form that reflects both the adopted capital improvements plan and replacement schedule for District capital assets The Chief Financial Officer shall report to the Council and the Mayor on the replacement schedule on an annual basis. All agencies shall cooperate with any requests made by the Chief Financial Officer related to this section.	Provide an attestation that the replacement schedule was reported per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Associate Treasurer for Debt & Grants Management	Darryl Street	Carmen Pigler

Office of the Chief Financial Officer - Internal Control Program
Risk Control Matrix - Regulatory Compliance Tests

No	Control ID	Control Test Frequency	Sub Process Name	Process Risk	Reporting Requirement	Risk Control	Control Test Procedures	Control Test Owner	Control Test Owner Name	Core Team Member Name
52	COMP-001-48-01	October	Regulatory Compliance (OGC)	Noncompliance with the requirements of the Tax Preference Review.	**D.C. Act 20-424**	(a) The CFO shall review all locally adopted tax expenditures on 5-year cycle and publish annually a report complying with the requirements of this section (b) and by October of every year, the CFO shall submit for publication in the District of Columbia Register report for on-cycle tax preferences that complies with the requirements of this section (d) An on-cycle individual preference shall be analyzed and reported in the following manner (1) An individual preference shall be analyzed and reported in groupings of similarly purposed preferences, with the report focusing on collective effects or trends that emerge (2) The report shall include the stated purpose of the of tax preferences within the grouping, if clarified in the authorizing legislation (3) The report shall include the amount of lost revenue due to the tax preferences within the grouping (4) The report shall include an assessment of the general effects on the District resulting from the preferences (5) The report on groupings of individual preferences shall include recommendations on how to improve similar preferences in the future (6) For groupings of individual tax preferences with an economic development purpose, the analysis shall consider the economic impact of the preferences, and where sufficient data are available, take into account factors including (A) Whether the economic impact of the tax preferences would have been expected without the preferences, (B) The extent to which the economic impact of the tax preferences was offset by economic losses elsewhere, (C) The average economic impact for level of direct expenditures equal to the cost of the tax preferences, (D) The indirect economic impact of the tax preferences, (E) The number of jobs created by the preference, (F) The wages of the jobs created, (G) The percentage of jobs filled by District residents, and (H) Whether any terms of the tax preferences have been or are being satisfied (e) Except as provided in subsection (f) of this section, on-cycle categorical preferences shall receive full review that, where sufficient data are available, includes (1) The purpose of the tax preference, if clarified in the authorizing legislation, (2) The tax preference's cost in terms of lost revenue, (3) An assessment of whether the tax preference is meeting its goals, (4) An assessment of whether the tax preference is achieving other goals, (5) Recommendations for improving the effectiveness of the tax preference, (6) Recommendations for whether the tax preference should be modified, discontinued, or remain in its existent state, and (7) For tax preferences with an economic development purpose, an analysis that measures the economic impact of the preference, including (A) Whether the economic impact of the tax preference would have been expected without the preference, (B) The extent to which the economic impact of the tax preference was offset by economic losses elsewhere, (C) The average economic impact for level of direct expenditures equal to the cost of the tax preference, and (D) The indirect economic impact effect of the tax preference (f) For on-cycle categorical tax preferences that the CFO determines do not merit a full review, the CFO shall instead perform summary review In determining which tax preferences are appropriate for summary review, the CFO shall consider factors including, at minimum (1) The revenue lost due to the tax preference and the number of potential or actual claimants, (2) Whether the revenue lost due to the preference has increased or decreased since the preference was last reviewed, (3) Whether the preference has been included in legislative or administrative proposals to modify or repeal, and (4) Whether the preference is required by the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat 774, Official Code §1-201 01 et seq. (g) report on categorical preference designated for summary review shall include (1) narrative summary of the preference, including its purpose, (2) The source and year of statutory authorization, (3) The fiscal impact of the preference, and (4) description of the beneficiaries of the tax preference (h) All District agencies, offices, and instrumentalities shall cooperate with the CFO and shall provide any records, information, data, and data analysis needed to complete the reviews and reports required by this section.	Provide an attestation that the report was published and/or submitted per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Director of Economic Affairs	Farhad Niami	Fitzroy Lee
53	COMP-001-49-01	March	Regulatory Compliance (OGC)	Noncompliance with the District's Real Property Listing requirements.	**DC Code § 47-1001**	The Mayor shall publish, by class and by individual property, a listing of all real property exempt from the real property tax in the District. Such listing shall include the address, lot and square number, the name of the owner, the assessed value of the land and improvements of such property, and the amount of the tax exemption in the previous fiscal year.	Provide an attestation that a listing of all real property exempt from the real property tax in the District was published per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	DCFO, OTR (Office of Tax and Revenue)	Keith Richardson	Eva Liggins
54	COMP-001-51-01	July	Regulatory Compliance (OGC)	Noncompliance with the requirements of the Truth in Affordability Reporting Act of 2014 (Effective March 10, 2015).	**D.C. Law 20-199; D.C. Official Code § 42-2151.02**	No less frequently than annually, the Office of the Chief Financial Officer of the District of Columbia shall calculate and publish the District of Columbia median family income on the basis of household size.	Provide an attestation that the report was published and/or submitted per the citation. By selecting "Pass", you attest that the report was delivered per the citation. If the report was not delivered, you must selected "Fail" and the report must be subsequently delivered.	Senior Economist for Property Taxes, ORA	Daniel Muhammad	Fitzroy Lee
55	COMP-001-52-01	January	Regulatory Compliance (OGC)	Noncompliance with the New Columbia Statehood Initiative and Omnibus Boards and Commissions Reform Amendment Act of 2014 (Effective May 2, 2015).	**D.C. Law 20-71; D.C. Code § 1-129.32(g).**	The Chief Financial Officer shall transmit to the Mayor and the Council, at least annually, a report summarizing the revenues and expenditures of the New Columbia Statehood Fund.	Provide an attestation that the report was written and delivered per the citation. By selecting ""Pass"" you attest that the report was delivered per the citation. If the report was not delivered, you must select ""Fail"" and the report must be subsequently written and delivered.	GOC-Budget Director	Christine Mukolwe	Michael Bolden
56	COMP-001-53-01	April	Regulatory Compliance (OGC)	Noncompliance with the New Columbia Statehood Initiative and Omnibus Boards and Commissions Reform Amendment Act of 2014 (Effective May 2, 2015).	**D.C. Law 20-71; D.C. Code § 1-129.32(h).**	All revenues and expenses of the New Columbia Statehood Fund shall be audited annually by the Chief Financial Officer, who shall transmit the audit to the Mayor and the Council. The expenses of the annual audit shall be defrayed by the New Columbia Statehood Fund.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OIO Auditor Manager	Tisha Edwards	Timothy Barry

Office of the Chief Financial Officer - Internal Control Program
Risk Control Matrix - Regulatory Compliance Tests

No	Control ID	Control Test Frequency	Sub Process Name	Process Risk	Reporting Requirement	Risk Control	Control Test Procedures	Control Test Owner	Control Test Owner Name	Core Team Member Name
57	COMP-001-57-001	January	Regulatory Compliance (OGC)	Noncompliance with the Truth in Affordability Reporting Act of 2014 (Effective March 10, 2015).	**D.C. Law 20-199; D.C. Official Code § 42-2151.02**	Calculation and reporting of affordability. (a) No less frequently than annually, the Office of the Chief Financial Officer of the District of Columbia shall calculate and publish the District of Columbia median family income on the basis of household size. (b) Affordable housing development projects that are publicly financed or subsidized by the District of Columbia shall be marketed utilizing affordability data expressed both in terms of area median income and actual income. (c) When expressing data about affordable housing, the District of Columbia shall reference levels of affordability both in terms of area median income and actual income. (d) The District's affordable housing database shall track affordable housing both by area median income and District of Columbia median family income.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	ORA-Director of Economic Affairs	Farhad Niami	Fitzroy Lee
58	COMP-001-58-01	September	Regulatory Compliance (OGC)	Monitoring compliance with the community development plan (Effective: March 11, 2015).	**DC Code § 26-431.05.**	a) The Commissioner shall monitor whether a financial institution is satisfying its continuing and affirmative obligation to meet the credit needs of its local communities, including low-income and moderate-income areas, consistent with safe and sound operation of the financial institution. (b) The Commissioner shall issue an annual report to the Mayor and the Council on each financial institution's compliance with its community development plan. In the annual report, the Commissioner shall include an assessment of the community reinvestment performance of each financial institution using the applicable methodology set forth in the Community Reinvestment Act and shall include the rating for each financial institution under the system developed under § 26-431.06. (c) The CFO shall issue an annual report to the Mayor and the Council on which deposit-receiving institutions received contracts for deposits of District funds, excluding funds associated with District debt financings, with a summary of the terms of the contract and the amounts deposited.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	OFT-Senior Financial Manager & Policy Advisor	Jeanne Hoover	Carmen Pigler
59	COMP-001-61-01	July	Regulatory Compliance (OGC)	Noncompliance with the requirements of the process for submission and approval of financial plan and annual District budget.	**DC Code § 47.392.02(f)**	(f) Requirements for a Pay-as-you-go Capital Account -- (1) There is established a segregated, nonlapsing account within the Capital Fund to be designated as the Pay-as-you-go Capital Account. (2) Beginning with the Fiscal Year 2019 budget, and for each subsequent year, the annual proposed budget and financial plan submitted to the Council and the approved budget and financial plan submitted to the Congress of the United States shall include a Pay-as-you-go Capital Account. (3) The annual amount of local funds deposited in the Pay-as-you-go Capital Account shall be equal to the projected local funds revenue of each year, minus the local funds revenue in the budget and financial plan approved in May of the previous year, multiplied by 25%. (4) Funding under this subsection shall not be required if the debt service expenditures on all General Fund of the District of Columbia tax-supported debt equals or is less than 5% of General Fund of the District of Columbia expenditures.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Associate Deputy CFO, Budget and Planning	Lakeia Williams	Eric Cannady
60	COMP-001-62-01	January, April, July, November	Regulatory Compliance (OGC)	Noncompliance with the District of Columbia's Universal Paid Leave Amendment Act of 2016.	**D.C Law 21-160; D.C. Code § 32-551.01(g)**	Beginning with October 1, 2017, and quarterly thereafter, the Chief Financial Officer of the District of Columbia shall certify the balance of the Universal Paid Leave Implementation Fund.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	DOES - Agency Fiscal Officer	Shilonda Wiggins	Michael Bolden
61	COMP-001-63-01	December	Regulatory Compliance (OGC)	Noncompliance with the District of Columbia's Death with Dignity Act of 2015, effective February 18, 2017.	**D.C. Law 21-182; 64 DCR 2691**	The Chief Financial Officer for the District of Columbia shall submit a report to the Committee to certify that no federal funds were used to implement the District of Columbia's Death with Dignity Act of 2015, as requested by the Financial Services and General Government Subcommittee Reports on the Appropriations Act, S. Rept. 116-111.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Deputy CFO, Office of Budget and Planning	Lakeia Williams	Eric Cannady
62	COMP-001-64-01	March, June, September, December	Regulatory Compliance (OGC)	Noncompliance with Section 818 of the District of Columbia Appropriations Act, 2021.	**Public Law 116-260, approved December 27, 2020.**	Not later than 45 days after the last day of each quarter, each Federal and District government agency appropriated Federal funds in this Act shall submit to the Committees on Appropriations of the House of Representatives and the Senate a quarterly budget report that includes total obligations of the Agency for that quarter for each Federal funds appropriation provided in this Act, by the source year of the appropriation.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Deputy CFO, Office of Budget and Planning	Lakeia Williams	Eric Cannady
63	COMP-001-67-01	October	Regulatory Compliance (OGC)	Noncompliance with Section 811 of the Financial Services and General Government Appropriations Act, 2022.	**Public Law 117-103, approved March 15, 2022**	(a) No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia, a revised appropriated funds operating budget in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.42), for all agencies of the District of Columbia government for the fiscal year 2022 that is in the total amount of the approved appropriation and that realigns all budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures. (b) This section shall apply only to an agency for which the Chief Financial Officer for the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.	Provide an attestation that the report was written and delivered per the citation. By selecting "Pass" you attest that the report was delivered per the citation. If the report was not delivered, you must select "Fail" and the report must be subsequently written and delivered.	Deputy CFO, Office of Budget and Planning	Lakeia Williams	Eric Cannady