

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



October 19, 2007

The Honorable Adrian M. Fenty
Mayor of the District of Columbia
Mayor's Correspondence Unit, Suite 221
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

Dear Mayor Fenty:

The purpose of this Management Implication Report (MIR 08-A-01) is to inform you of systemic internal control deficiencies reported in performance and financial audit reports¹ issued by the Office of the Inspector General (OIG) during fiscal years (FYs) 2004-2007. The information, data arrays, and analyses contained in this report are for informational and comparison purposes and may be useful to District leaders, and other stakeholders, in evaluating areas in which internal controls may need strengthening at their agencies. It is our hope that District executives and managers will implement management controls to prevent, detect, and correct conditions reported in audit reports.

Based on the reports issued by the OIG, we prepared a cross-sectional analysis of the total number of internal control deficiencies by agency and FY reviewed. In addition, we prepared a time series analysis by category and FY. The results of the cross-sectional analysis show that the most common internal control deficiencies identified in both performance and financial audits of District agencies are the lack of effective policies and procedures at the agencies audited. Results of the time series analysis show that for performance audits, the number of internal control deficiencies is decreasing over time. Conversely, the number of internal control deficiencies reported in financial audits is increasing over time. If these deficiencies continue, and remain uncorrected, they can adversely affect the District's overall financial condition. The discussion and details of our analyses follow.

¹ Performance audits entail an objective and systematic examination of evidence to provide an independent assessment of a program or entity and typically assess program results and/or the ability of the entity to protect or use its resources in the most productive manner. The purpose of performance audits is to improve accountability and to facilitate effective decision making. Financial audits assess whether the financial statements of an entity are presented fairly, in all material respects, in conformity with generally accepted accounting principles.

Government/Professional Auditing Standards

To meet demands for more responsive and cost-effective governments, policymakers and managers need reliable financial and performance information. In this regard, new and updated Government Auditing Standards require auditors to: (1) perform additional tests for compliance; (2) include additional audit steps to test for the possibility of fraud and illegal acts (SAS 99); and (3) be more skeptical of audit evidence and risk. Most importantly, auditors are now required to elevate repeat findings (previously reported Management Letter Comments and Reportable Conditions) to significant deficiencies or even material weaknesses.

Classification of Internal Control Deficiencies

In assessing the significance of control deficiencies, the OIG used qualitative considerations such as the public accountability of the audited agency, legal and regulatory requirements, the visibility and sensitivity of the agency or program, the needs of users and concerns of oversight officials, and current and emerging risks and uncertainties facing the agency.

For the purpose of identifying, classifying, and reporting systemic control deficiencies in this report, the OIG has identified the following four categories:

A. Lack of Documentation

This category includes no documents to support a given event or transaction, missing documents/incomplete files, and incomplete documents.

B. Ineffective Policies and Procedures

This category includes no policies and procedures, incomplete policies and procedures, and insufficient policies and procedures.

C. Ineffective Management Oversight

This category includes the absence of a control environment, ineffective supervision and leadership, high turnover in the top management positions, lack of management review for transactions and processes, and ineffective monitoring of internal control procedures.

D. Ineffective Controls to Prevent or Detect Fraud

This category includes ineffective safeguarding of assets, ineffective segregation of duties, delay in processing transactions, and improper authorization for transactions.

INTERNAL CONTROL DEFICIENCIES REPORTED IN PERFORMANCE AUDIT REPORTS

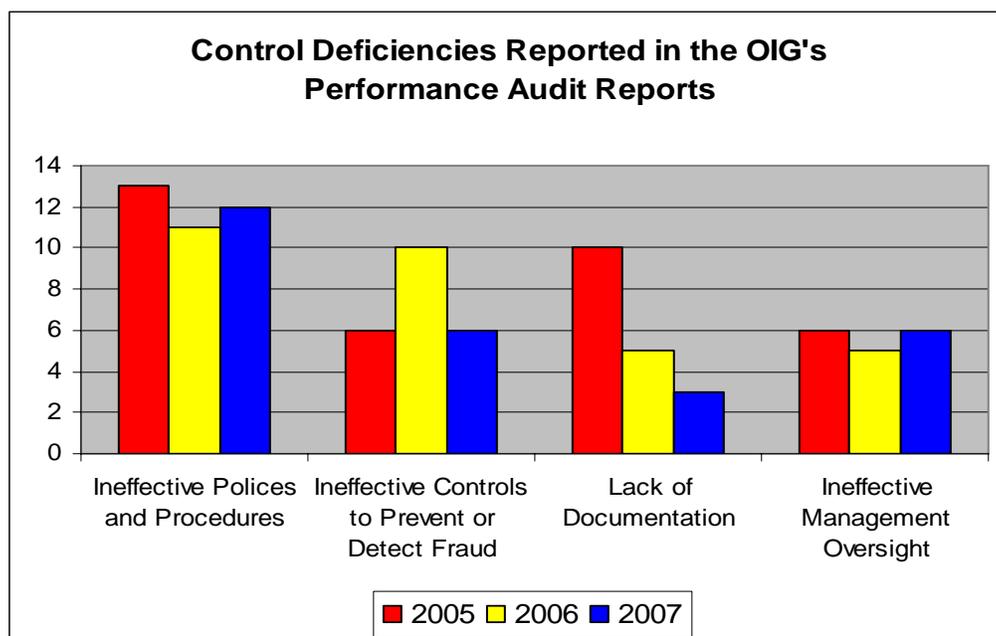
Using the criteria described above, we recorded the occurrence of each control deficiency by FY and category for the OIG performance audits issued in FY's 2005 - 2007. As shown in Table I on the following page, there was a total of 93 internal control deficiencies reported. See Appendices I, II, and III for internal control deficiencies reported in OIG performance audit reports issued for FYs 2005, 2006, and 2007, respectively.

Table I: Schedule of Internal Control Deficiencies Performance Audit Reports – FYs 2005 - 2007						
FY	Number of Performance Audit Reports Issued	Ineffective Policies and Procedures	Ineffective Controls to Prevent or Detect Fraud	Lack of Documentation	Ineffective Management Oversight	Total Internal Control Deficiencies Reported
2005	15	13	6	10	6	35
2006	13	11	10	5	5	31
2007	15	12	6	3	6	27
Total	43	36	22	18	17	93

A detailed review of the data in the above table shows that the category "Ineffective Policies and Procedures" had the highest number of reported deficiencies (36) for the last 3 years. The category with the next highest reported deficiencies is "Ineffective Controls to Prevent or Detect Fraud" with 22 deficiencies. Of particular note is the overall trend showing that the number of internal control deficiencies reported in each of the four categories selected has decreased over the past 3 years. We believe that this decrease represents an important step toward improving internal control effectiveness. For example, the category "Ineffective Controls to Prevent or Detect Fraud" decreased from 10 deficiencies in 2006 to 6 deficiencies in 2007. While the decrease is noteworthy in this area, improvements need to be shown in all categories and they must be sustained.

Time Series Analysis

The following graph illustrates the general decline in the number of internal control deficiencies reported by the OIG for the FYs 2005 - 2007. This decline also indicates an improvement in internal controls audited.



Cross-Sectional Analysis

As shown in Table II, the Department of Health (DOH) had the highest number of control deficiencies for the last 3 years (16 deficiencies reported in 9 separate OIG audit reports), the Office of Chief Financial Officer (OCFO) had the second highest number of deficiencies (13 deficiencies reported in 5 separate audit reports), and the District of Columbia Public Schools (DCPS) had the third highest, with 11 reported control deficiencies reported in 5 separate audit reports.

Table II: Internal Control Deficiency Frequency Performance Audit Reports – FYs 2005 - 2007					
Agency²	Ineffective Policies and Procedures	Ineffective Controls to Prevent or Detect Fraud	Lack of Documentation	Ineffective Management Oversight	Total Internal Control Deficiencies Noted
CFSA	3	1	2		6
DCPS	3	3	3	2	11
DCRB	1	1	1		3
DDOT	1	1			2
DHCD	2		1	1	4
DMV		2	1		3
DMH	1		1	1	3
DOH	7	4	1	4	16
DPR	1				1
DPW	2	1	1	1	5
MPD	1				1
MRDDA	1			1	2
OCA	1				1
OCFO	5	4	2	2	13
ODAI	1	1	1	1	4
OCP	3	1	2	3	9
ORM	1	2		1	4
SEO	1	1	1		3
WASA	1		1		2
Total	36	22	18	17	93

It is important to note that the results shown are representative only of the agencies audited by the OIG for the time period of this review. Audit coverage is based on risk assessments of a particular program or agency, special requests, requirements of law, or the discretion of the OIG. Therefore, one would expect a high correlation between the number of audits at a particular agency during the period of review and the number of reported instances of internal control deficiencies.

² Appendix VII contains the full titles of the agencies abbreviated in Table II.

INTERNAL CONTROL DEFICIENCIES REPORTED IN FINANCIAL AUDIT REPORTS

The recent version of the Government Auditing Standards (July 2007) requires auditors to report all significant deficiencies in internal control over financial reporting and identify those considered to be material weaknesses. A significant deficiency is a deficiency in internal control, or a combination of deficiencies, that adversely affects the entity’s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the entity’s financial statements, that is more than inconsequential, will not be prevented or detected. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected.

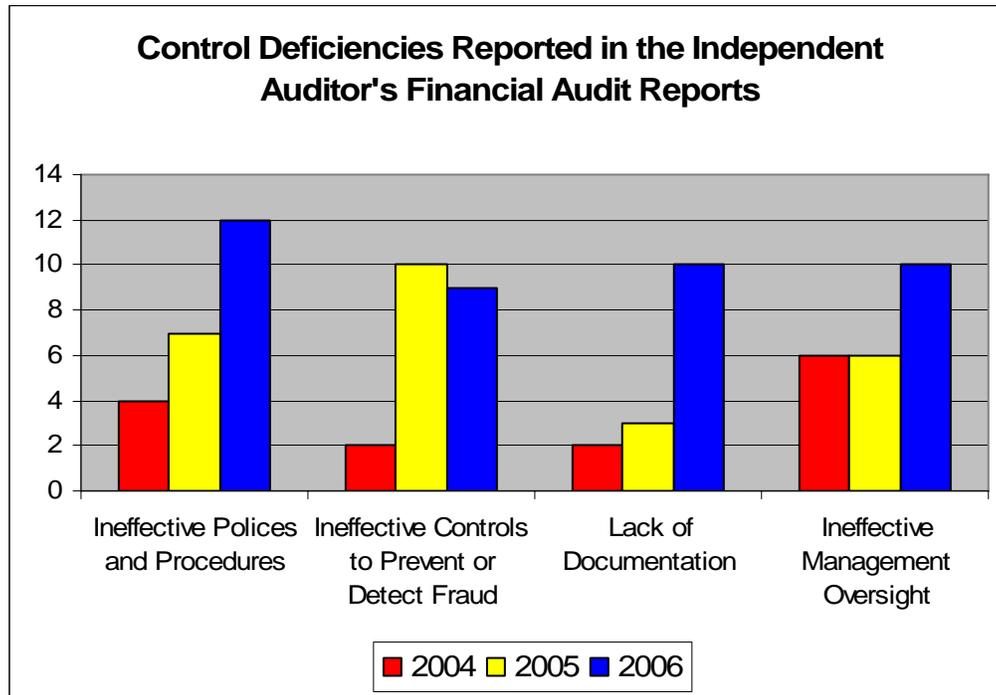
Using the criteria described above, we have recorded the occurrence of each control deficiency by fiscal year and category for OIG financial audits issued in FYs 2004-2006. Table III below summarizes these results. See Appendices IV, V, and VI for internal control deficiencies reported in financial audit reports for FYs 2004, 2005, and 2006, respectively.

Table III: Schedule of Internal Control Deficiencies Financial Audit Reports FYs 2004 - 2006					
Year	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud	Lack of Documentation	Total Control Deficiencies Identified
2004	4	6	2	2	14
2005	7	6	10	3	26
2006	12	10	9	10	41
Total	23	22	21	15	81

A detailed review of the data in Table III shows that the category of “Ineffective Policies and Procedures” had the most reported deficiencies (23). The category “Ineffective Management Oversight” was the next highest with 22 deficiencies. We also noted that three categories: “Ineffective Policies and Procedures,” “Ineffective Management Oversight,” and “Lack of Documentation” had increasing numbers of internal control deficiencies reported from one year to another. This increasing trend negatively affects the internal control effectiveness of the agencies audited. Lastly, the category “Ineffective Controls to Prevent or Detect Fraud” did report a decrease from 10 deficiencies in 2005 to 9 deficiencies in 2006. However, this decline, while an improvement, is not a significant improvement relative to the internal control effectiveness of District management.

Time Series Analysis

The following chart graphically portrays internal control deficiencies reported by the Independent Auditors in the District’s Comprehensive Annual Financial Report (CAFR) for FYs 2004 - 2006. Of significance is the upward trend in total deficiencies reported as increasing from one year to another. This increase represents a negative sign for internal control effectiveness.



Cross-Sectional Analysis

Table IV on the following page presents the total number of internal control deficiencies reported by Independent Auditors in the District's Management Letters for FYs 2004, 2005, and 2006. It is important to keep in mind the correlation between audit findings and audit coverage. While not all District agencies receive the same level of coverage in the audit of the District's Comprehensive Annual Financial Statements, generally, the agencies covered in the audit of the CAFR is comparable from year to year.

The cross-sectional analysis found that the OCFO and the Office of Chief Technology Officer (OCTO) had the highest number of control deficiencies for FYs 2004-2006 (each with 6 reported control deficiencies). The Anacostia Waterfront Corporation, D.C. Lottery Board, and the Income Maintenance Administration (IMA) had the second highest number of deficiencies (each with 5 reported control deficiencies).

Agency ³	Table IV: Financial Audit Reports Internal Control Deficiency Frequency FYs 2004 - 2006				Total
	Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud	
OCFO		2	1	3	6
OCTO	1	2	2	1	6
Anacostia Waterfront Corporation		2	1	2	5
D.C. Lottery		2	2	1	5
IMA	1	2	1	1	5
DCHR		2	1	1	4
DCPS	1	1	1	1	4
DOH	1	1	1	1	4
MRDDA	1	1	1	1	4
OFT	1	2		1	4
D.C. Convention Center			2	1	3
D.C. Unemployment Compensation Fund	1		1	1	3
DMH	1		2		3
OBP	2	1			3
ORM	1	1	1		3
Sports and Entertainment Commission		1	1	1	3
DOES	1	1			2
MAA	1	1			2
MPD				2	2
OCP			1	1	2
The Real Property Assessment Division	1			1	2
DHCD				1	1
HCSNA			1		1
Office of Tax and Revenue		1			1
OTR			1		1
The Real Property Tax Administration			1		1
UDC		1			1
Total	14	24	22	21	81

³ Appendix VIII contains the full text of the agencies abbreviated in Table IV.

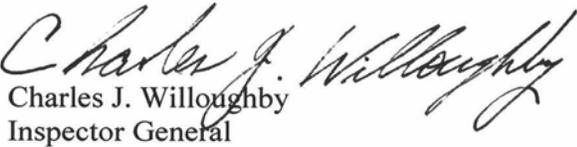
Conclusions

The information, data arrays, and analyses contained in this report are for informational and comparison purposes and may be useful to District leaders, and other stakeholders, in evaluating areas in which internal controls may need strengthening at their agencies. It is important that responsible management take corrective action to address these deficiencies in light of the possible negative impact of leaving deficiencies unaddressed.

While this Office will continue to assess District agencies in pursuing corrective actions, it is the responsibility of District government management to ensure that agencies correct the deficiencies noted in audit reports. This Office will work with managers, as appropriate, to help them monitor the implementation of recommendations.

If you have questions about this report, please contact William J. DiVello, Assistant Inspector General for Audits or me at (202) 727-2540.

Sincerely,


Charles J. Willoughby
Inspector General

CJW/cf

cc: See Distribution List

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Heads of District Agencies and Departments

Appendix I

FY 2005 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports

#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
1	Audit of the District of Columbia's School Breakfast Program 03-2-17GD 12/03/2004	SEO	●	●		●
2	Audit of the Department of Motor Vehicles' Participation in the International Registration Plan and the International Fuel TAX Agreement 04-2-07KV(a) 12/13/2004	DMV				●
3	Audit of the Department of Health Taxicab Voucher Program for Medicaid Recipients 04-1-04HC 12/13/2004	OCFO	●	●		●
4	Audit of Elevated Levels of Lead in the District's Drinking Water 04-2-17LA 01/05/2005	WASA	●	●		
5	Audit of the Department of Housing and Community Development's Management of Cash Advances to the Greater Washington Urban League 02-1-09DB(e) 01/24/2005	DHCD		●	●	

Appendix I

FY 2005 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports

#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
6	Audit of the Department of Motor Vehicles' Internal Operations 04-2-07KV(b) 02/07/2005	DMV	●			●
7	Audit of Suspected Incidents of Foster Children Maltreatment Reported to the District of Columbia Child and Family Services Agency 03-2-11RL 03/02/2005	CFSA	●	●		
8	Audit of the District of Columbia Retirement Board 03-1-22DY 03/04/2005	DCRB	●	●		●
9	Audit of the Department of Mental Health's Compliance with Periodic Psychiatric Examination Requirements 04-2-06RM 04/12/2005	DMH	●	●	●	
10	Audit of Contracting Actions for the District's Administrative Services Modernization Program 04-1-12MA 05/03/2005	OCP	●	●	●	

Appendix I

FY 2005 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports

#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
11	Audit of Contracts Awarded to the Marasco Newton Group/Systems Research and Applications Corporation 05-2-03MA 05/06/2005	OCP	●	●	●	
12	Audit of the District of Columbia Department of Health's Management of the Ticket to Work Demonstration Waiver Program 04-1-18MA 05/18/2005	DOH		●		
13	Audit of the Department of Health HIV/AIDS Administration Office 04-2-05HC 06/22/2005	DOH		●	●	●
14	Audit of the District of Columbia One Fund 05-2-02MA 07/08/2005	OCFO		●		
15	Audit of Background and Training of Security Personnel at District of Columbia Public Schools 03-2-14GA(c) 07/15/2005	DCPS	●	●	●	

Appendix II

FY 2006 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports

#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
1	Audit of Revenue Collected in the Office of the Secretary of the District of Columbia 05-2-05BA 03/03/2006	ODAI	●	●	●	●
2	Audit of Contractor Billings for DCPS Security Services 03-2-14GA 03/03/2006	DCPS				●
3	Audit of the Department of Public Works Inventory, Usage, and Maintenance of District Vehicles 04-1-21KT 03/20/2006	DPW	●	●		●
4	Audit of the District of Columbia Public Schools Capital Improvement Programs 05-1-08GA 03/23/2006	DCPS		●		
5	Audit of the Homestead Deduction and Senior Citizen Real Property Tax Relief Programs 04-1-27AT 03/23/2006	OCFO	●	●	●	●

<u>Appendix II</u>						
FY 2006 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports						
#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
6	Review of Controls over Pension Payments 05-1-01MA 05/04/2006	OCFO		●		●
7	Audit of a Contractual Arrangement for Non-Emergency Transportation of Medicaid Recipients 05-2-18HC(a) 05/05/2006	DOH	●			●
8	Audit of the District of Columbia Public Schools Overtime 05-2-09GA 06/16/2006	DCPS	●	●		●
9	Children in Special Education Programs Who are in the Custody of the Child and Family Services Agency 03-2-11RL(a) 07/14/2006	CFSA		●		●
10	Audit of Selected District Agency Key Result Measures 05-1-06MA(b) 08/17/2006	OCA		●		
11	Audit of the FY 2006 Fund Status at the Mental Retardation and Developmental Disabilities Administration 06-2-18JA 09/20/2006	MRDDA		●	●	
12	Audit of the Fixed-Costs Allocation Process 05-2-10MA 09/28/2006	OCFO		●	●	●
13	Audit of the Maintenance of Medical Necessity Forms for Non-Emergency Transportation of Medicaid Recipients 05-2-18HC(b) 09/29/2006	DOH		●	●	●

<u>Appendix III</u>						
FY 2007 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports						
#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
1	Follow-up Audit of the DOH's Administration for HIV policy and Programs (AHPP) 06-2-23HC 10/20/2006	DOH		●	●	
2	Accounting for Children in out-of-Home Placements who are in the Custody of the Child and Family Services Agency 03-2-11RL(b) 12/07/2006	CFSA	●	●		
3	Audit of the Outsourcing of the Aging and Disabilities Resource Center 06-1-05MA(a) 12/07/2006	DOH		●		●
4	Audit of Compliance with Home Purchase Assistance Program Requirements SP-06-014 02/07/2007	DHCD	●	●		
5	Audit of the District of Columbia Department of Parks and Recreation's (DPR) Hiring Practices 06-2-21MA 02/08/07	DPR		●		
6	Audit of the Third Party Administrator's Subcontractor Costs of the District of Columbia Employee's Disability Compensation Program 06-1-07BG(a) 03/09/2007	ORM			●	●

<u>Appendix III</u>						
FY 2007 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports						
#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Lack of Documentation
7	Audit of the Department of Health's Contracting for Non-Emergency Transportation Services 05-2-18HC(c) 03/13/2007	DOH		●		
8	Audit of the District's Administrative Services Modernization Program Cost and Benefit Assumptions 04-1-12MA(a) 03/27/2007	OCTO & OCP		●	●	●
9	Audit of the District of Columbia Public Schools' Graduation Requirements 06-2-25GA 04/05/2007	DCPS	●		●	●
10	Audit of the District of Columbia Employee Disability Compensation Program 06-1-07BG 04/23/2007	ORM		●		●
11	Audit of Home Health Care Agency Compliance with Legal Requirements for Paying Fixed-Hourly Labor Rates to Personal Care Assistants. 06-2-24HC 04/30/2007	DOH		●		
12	Review of Homicide Closure Rates within the Metropolitan Police Department 07-2-02FA 06/26/2007	MPD		●		
13	Audit of the Local Roads Construction and Maintenance Fund 06-2-09KA 07/02/2007	DDOT		●		●

Appendix III

FY 2007 Internal Control Deficiencies Reported in the OIG's Performance Audit Reports

#	Report Title Report No. Issue Date	Agency	Control Deficiencies			
			Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
14	Audit of the Department of Health's Oversight of the District of Columbia Medicaid Managed Care Program 05-2-20HC 07/18/2007	DOH			●	
15	Audit of the Department of Public Works Fleet Management Administration's Billing Practices 06-2-11KT 09/18/2007	DPW		●	●	

<u>Appendix IV</u>					
FY 2004 Internal Control Deficiencies Reported in the Independent Auditor's Financial Audit Report					
Report Title Report No. Issue Date	Agency	Control Deficiencies			
		Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting OIG No. 05-1-11MA February 4, 2005	ORM			●	
	DOES	●	●		
	DMH			●	
	OCP	●		●	
	OCFO		●		●
	HCSNA			●	
	OTR			●	
	MPD				●
	UDC			●	
	OCTO			●	●

Appendix V

**FY 2005 Internal Control Deficiencies Reported in the
Independent Auditor's Financial Audit Report**

Report Title Report No. Issue Date	Agency	Control Deficiencies			
		Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
Independent Auditors' Report on Internal Control and Compliance Over Financial Reporting Fiscal Year Ended September 30, 2005 OIG No. 06-1-04MA February 3, 2006	IMA		●		
	MPD				●
	DCHR		●	●	●
	OCFO		●	●	●
	OBP	●			
	DHCD				●
	OCTO	●		●	●
	OCP				●
	OFT	●	●		
	DC Lottery		●	●	
	DC Unemployment Compensation Fund				●
	Anacostia Waterfront Corporation		●		●
	DC Convention Center			●	●
	Sports and Entertainment Commission		●	●	●

<u>Appendix VI</u>					
FY 2006 Internal Control Deficiencies Reported in the Independent Auditor's Financial Audit Report					
Report Title Report No. Issue Date	Agency	Control Deficiencies			
		Lack of Documentation	Ineffective Policies and Procedures	Ineffective Management Oversight	Ineffective Controls to Prevent or Detect Fraud
Independent Auditors' Report on Internal Control and Compliance Over Financial Reporting Fiscal Year Ended September 30, 2006 OIG No. 07-1-05MA January 31, 2007	DCPS	●	●	●	●
	DOH	●	●	●	●
	MRDDA	●	●	●	●
	MAA	●	●		
	DMH	●		●	
	IMA	●	●	●	●
	DCHR		●		
	OCFO				●
	OBP	●	●		
	The Real Property Assessment Division	●			●
	Office of Tax and Revenue		●		
	The Real Property Tax Administration			●	
	ORM	●	●		
	OCTO		●		
	OFT		●		●
	DC Lottery		●	●	●
	DC Unemployment Compensation Fund	●		●	
	Anacostia Waterfront Corporation		●	●	●
DC Convention Center			●		

<u>Appendix VII</u>	
List of Agency Titles	
CFSA	Child and Family Services Agency
DCPS	District of Columbia Public Schools
DCRB	District of Columbia Retirement Board
DDOT	District's Department of Transportation
DHCD	Department of Housing and Community Development
DMV	Department of Motor Vehicles
DMH	Department of Mental Health
DOH	Department of Health
DPR	Department of Parks and Recreation
DPW	Department of Public Works
MPD	Metropolitan Police Department
DDS	The Department of Disability Services (formally Mental Retardation and Developmental Disabilities Administration)
OCA	Office of the City Administrator
OCFO	Office of the Chief Financial Officer
ODAI	Office of Documents and Administrative Issuances
OCP	Office of Contracting and Procurement
ORM	Office of Risk Management
SEO	State Education Office*
WASA	Water and Sewer Authority

* Currently, the Office of the State Superintendent of Education

<u>Appendix VIII</u>	
List of Agency Titles	
OCFO	Office of the Chief Financial Officer
OCTO	Office of the Chief Technology Officer
IMA	Income Maintenance Administration
DCHR	District of Columbia Human Resources
DCPS	District of Columbia Public Schools
DOH	Department of Health
DDS	The Department of Disability Services (formally Mental Retardation and Developmental Disabilities Administration)
OFT	Office of Finance and Treasury
DMH	Department of Mental Health
OBP	Office of Budget and Planning
ORM	Office of Risk Management
DOES	Department of Employment Services
MAA	Medical Assistance Administration
MPD	Metropolitan Police Department
OCP	Office of Contracting and Procurement
DHCD	Department of Housing and Community Development
HCSNA	Healthcare Safety Net Administration
OTR	Office of Tax and Revenue
UDC	University of the District of Columbia