

AUDIT AND INSPECTION PLAN
FISCAL YEAR 2016

I look forward to keeping you informed of our progress and our ongoing efforts to proactively identify and mitigate risks in District government programs and operations via our website, <http://oig.dc.gov>



**Daniel W. Lucas
Inspector General**

A Message From the Inspector General

I am honored to lead the talented staff of the District of Columbia Office of the Inspector General (OIG) in providing independent oversight and promoting excellence, integrity, accountability, and good governance across District government programs and operations.

Our Office submits its *Fiscal Year 2016 Audit and Inspection Plan* (Plan) pursuant to D.C. Code § 1-301.115a(a)(3)(I) (Supp. 2015). The statute states, in part, that the Inspector General shall “[n]ot later than 30 days before the beginning of each fiscal year... and in consultation with the Mayor... [and] the Council... establish an annual plan for audits to be conducted under this paragraph....” The Plan also includes inspections and evaluations the OIG plans to conduct in the upcoming fiscal year (FY).

To develop our Plan, we evaluated the District’s strategic vision as outlined in the FY 2016 Budget and Financial Plan titled “Pathways to the Middle Class;” reviewed executive branch priorities; assessed statutory requirements; and revisited the OIG’s open recommendations, including previously identified management challenges. Additionally, we consulted with the Mayor, council members, agency officials, and other stakeholders to identify current or emerging areas requiring our attention.

Accordingly, in FY 2016, our work will primarily focus on those programs and operations designed to spur economic development and growth; improve the health, welfare, and security of District residents, particularly the most vulnerable segments of our population; and evaluate major service delivery models implemented to realize efficiencies in government, including cost savings. In prioritizing our oversight activities to address these risk and opportunity areas, we formulated the Plan to focus on key intersecting controls, which – if designed and administered properly – assure the realization of the goals and objectives set by the executive branch.

To this end, we will continue our efforts to: (1) promote management accountability and ensure program integrity; (2) determine how District government programs and operations are evolving to counter emerging risks; (3) evaluate management and financial controls to ensure the District is efficiently managing and safeguarding its public resources and making well-informed decisions on program investments; and (4) adjust our planned work and priorities throughout FY 2016 to respond to new Executive requests, Council requests, OIG Hotline allegations, and other out-of-cycle requirements.

I will make it a priority to communicate the results of our work quickly and thoroughly, and report regularly on the status of District agencies’ efforts to address our recommendations and take corrective actions.

For additional information about this Plan or the resulting work, please contact our Office at (202) 727-2540.


**Daniel W. Lucas
Inspector General**

TABLE OF CONTENTS

	Page
Our Mission and Vision	1
Our Planning Approach	2
Overview	2
Risk Areas	2
Customer Focus	2
Emerging Requirements	3
Planned Audits	4
Audits Required by Law.....	4
Audits From Risk and Opportunity Assessments	8
Planned Inspections and Evaluations	12
Appendices	15
Appendix A – The Audit Process	15
Appendix B – The Inspection and Evaluation Process	16
Appendix C – Ongoing Projects	17

OUR MISSION

The mission of the Office of the Inspector General (OIG) is to independently audit, inspect, and investigate matters pertaining to the District of Columbia government in order to:

- prevent and detect corruption, mismanagement, waste, fraud, and abuse;
- promote economy, efficiency, effectiveness, and accountability;
- inform stakeholders about issues relating to District programs and operations; and
- recommend and track the implementation of corrective actions.

OUR VISION

To be a world class Office of Inspector General that is customer-focused, and sets the standard for oversight excellence!

OUR PLANNING APPROACH

Overview

As we planned our work for Fiscal Year (FY) 2016, not only did we reevaluate our approach to risk identification and prioritization, but we also took a fresh look at how our operational structure could be better aligned to oversee a multifaceted and complex bureaucracy, which itself faces the challenge of operating in relatively dynamic conditions. Our first priority was to maintain an operational posture that allows for nimble and collaborative responses to change, which preserves our independence but also enables stakeholders to participate in addressing the prevention, detection, and correction of internal control issues.

An offshoot of the changes to our risk calculus¹ related to preventing fraud, waste, and abuse in District government programs and operations was a concerted effort to solicit feedback from affected stakeholders. This resulted in a mid-year modification to our *FY 2015 Audit and Inspection Plan*, and the subsequent use of targeted surveys to obtain feedback on emerging risks, stakeholder concerns, and the adequacy of controls across a broad range of District government services.

Against this backdrop, we strive to deliver relevant, accurate, and timely products and services that identify the best use of taxpayer dollars through a series of integrated audits, inspections, and evaluations, focused on high-risk and high-impact, vulnerable programs and operations. To accomplish this, we have taken a holistic view of the District's strategic priorities as detailed in the FY 2016 Budget and Financial Plan.

Risk Areas

Our comprehensive, integrated approach to risk assessments and planning enables greater flexibility in identifying, assessing, and prioritizing engagements contained within this Plan, to include unforeseen contingencies that are necessarily beyond the scope of activities outlined in this Plan. In addition to audits performed in accordance with Generally Accepted Government Auditing Standards (GAGAS), operational reviews of the District government's procurement system as required by the OIG's enabling legislation, our inspections, evaluations, and other non-audit activities, such as follow-up on corrective actions, generally focus on the nexus between program outcomes and the effectiveness of management controls in the areas of economic development, health, welfare, and public safety.

Customer Focus

The OIG's customers are those individuals and agencies who stand to benefit from our oversight work. In order for our Office to achieve our vision of being a customer-focused oversight agency, we must align our resources to best respond to customer needs.

¹ A web-based solution that facilitates the risk management cycle of identifying, profiling, monitoring, and reporting risks facing District programs and operations.

OUR PLANNING APPROACH

Audit Division. Toward that end, in FY 2015, our Office realigned our Audit Division. Previously, our Audit Division had been aligned by a specific function within the District. Seven directorates executed audits based on a specific subject matter – i.e., financial and procurement audits. Recognizing these functions were systemic throughout the District, our Office realigned the Audit Division to provide a District agency focus. The Audit Division is now comprised of three branches that oversee a portfolio of agencies encompassing the District’s budget clusters. These three branches are the:

- Health and Human Services Branch;
- Public Services Branch; and
- Government Operations and Capital Planning Branch.

Combined, the three audit branches provide audit coverage that encompasses the entirety of the District’s FY 2016 operating budget.

The Audit Division’s realignment has resulted in a more proactive audit focus (where District resources are expended versus where resources are spent); offers an opportunity to better engage with stakeholders; and ensures that independent agencies receive appropriate oversight consideration.

Inspections and Evaluations Division. Our Inspections and Evaluations Division continues to provide systematic and independent assessments of the design, implementation, and/or results of a District Agency’s operations, programs, or policies.

Emerging Requirements

Our Office understands that not all oversight needs can be proactively identified. As a result, we have built excess capacity into this Plan to ensure that emerging requirements can be expeditiously addressed. Knowing that oversight needs will evolve during FY 2016, our Office has anticipated that roughly 60 percent of engagements will result from this Plan, while the remaining 40 percent will stem from requests from the Executive Office of the Mayor, the Council of the District of Columbia, and District agency leaders, as well as other matters of interest to our Office. If emerging requests exceed available capacity, we may delay or cancel planned or ongoing projects to accommodate such demands.

PLANNED AUDITS

AUDITS REQUIRED BY LAW

No.	Agency or Component	Status
1	Multi-Agency	Planned Project
Project Title		
FY 2015 COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)		
Objectives		
<p>The objectives of this engagement are to: (1) oversee the progress of the audit executed by the contracted CPA firm (Independent Auditor); and (2) address any issues that may arise or may prevent timely completion of this engagement.</p>		
Justification		
<p>D.C. Code § 1-301.115a(3)(H) (Supp. 2015) requires the OIG to contract with an independent auditor to conduct a comprehensive audit of the District’s financial statement. The OIG chairs the CAFR audit oversight committee, conducting regular meetings with committee members and interacting with the Office of the Chief Financial Officer (OCFO) and the Independent Auditor throughout the audit. The CAFR must be submitted to the Mayor and the Council of the District of Columbia (Council) on or before February 1st of each year following the end of the fiscal year audited. Immediate and continued access to records and personnel by the Independent Auditor is required to provide audit and other professional assistance, and to avoid disruption of the District’s financial operations.</p> <p>In addition to the District’s General Fund, the following District agencies or entities (component units) are required to be included in the audit:</p> <ul style="list-style-type: none"> • D.C. Lottery and Charitable Games Control Board (Financial Statements); • Department of Employment Services (Unemployment Compensation Fund – Financial Statements); • Washington Convention Center Authority/dba Events DC (Financial Statements); • University of the District of Columbia (Financial Statements); • Home Purchase Assistance Program (Financial Statements); • D.C. Post-Employment Benefit Trust Fund (Financial Statements and Actuarial Study); • Health Benefit Exchange Authority; • E911/311 Fund; • D.C. Public Schools; and • Not-For-Profit Hospital Corporation. 		

AUDITS REQUIRED BY LAW (CONTINUED)

No.	Agency or Component	Status
2	District Department of Transportation (DDOT)	Planned Project
Project Title		
AUDIT OF THE DISTRICT OF COLUMBIA HIGHWAY TRUST FUND AND 5-YEAR FORECAST		
Objectives		
<p>The objectives of this engagement are to: (1) express an opinion on the financial statements of the District of Columbia Highway Trust Fund (Fund) for the preceding fiscal year; and (2) perform an examination of the forecast statements of the Fund's expected conditions and operations for the next 5 years.</p>		
Justification		
<p>D.C. Code § 9-109.02(e) (2013) requires the OIG to submit a report on the results of its audit of the financial statements of the Fund. The report is due to Congress, the Mayor, the Council, and OCFO by February 1st of each year for the preceding fiscal year. The Fund Forecast audit has a statutory due date of March 15th.</p>		

No.	Agency or Component	Status
3	Office of the Chief Financial Officer (OCFO)	Planned Project
Project Title		
AUDIT OF THE COMMERCIAL REAL PROPERTY ASSESSMENT PROCESS		
Objectives		
<p>The objectives of this engagement are to evaluate the: (1) commercial real property assessment process; (2) organizational structure, workload statistics, performance measures, compensation requirements, staffing levels, training, qualifications, and staff development functions of the Commercial Real Property Assessment staff; and (3) hiring practices, including whether OCFO's human resources rules and regulations hinder or enhance the ability of the Office of Tax and Revenue (OTR) to attract, develop, and retain a well-qualified workforce.</p>		
Justification		
<p>Pursuant to D.C. Code § 47-821(e) (Supp. 2014), the OIG shall arrange an independent audit for the purpose of examining the District's management and valuation of commercial real property assessments. The independent audit will include recommendations for improving the commercial real property assessment functions within the OTR. The OIG must submit a complete copy of the audit findings, along with all recommendations made by the firm that performed the independent audit, to the Council, the Mayor, and the Chief Financial Officer. The OIG must arrange for this audit at least once every 3 years.</p>		

AUDITS REQUIRED BY LAW
(CONTINUED)

No.	Agency or Component	Status
4	Office of the Chief Financial Officer (OCFO)	Planned Project
Project Title		
AUDIT OF SPECIAL EDUCATION ATTORNEY CERTIFICATIONS		
Objective		
<p>The objective of this engagement is to determine the accuracy of certifications made to OCFO pursuant to D.C. Code § 1-204.24d(28) (Supp. 2015), by attorneys in special education cases brought under the Individuals with Disabilities Education Act (IDEA) in the District.</p>		
Justification		
<p>The OIG's mandate is found in D.C. Code § 1-301.115a(3)(J) (Supp. 2015).</p>		

No.	Agency or Component	Status
5	Multi-Agency	Planned Project
Project Title		
AUDIT OF THE AWARD AND ADMINISTRATION OF DISTRICT TEMPORARY SERVICES CONTRACTS		
Objectives		
<p>The objectives of this engagement are to determine whether existing policies and procedures for the use and administration of temporary services contracts: (1) identify and make available best practices for use by agencies; and (2) are in compliance with labor laws, mitigate liability risks, and assure cost-effective outcomes.</p>		
Justification		
<p>Non-Personnel Services and Personnel Services allocations for contractual services and temporary employees (Regular Pay Other) account for over \$500 million of the District's \$7.1 billion FY 2016 local appropriation.</p>		

AUDITS FROM RISK AND OPPORTUNITY ASSESSMENTS

No.	Agency or Component	Status
6	Department of Housing and Community Development (DHCD)	Planned Project
Project Title		
AUDIT OF THE HOUSING PRODUCTION TRUST FUND'S (HPTF) INTERNAL CONTROL DESIGN AND OPERATING EFFECTIVENESS		
Objectives		
<p>The objective of this engagement is to determine whether internal controls are in place to effectively guard against fraud, waste, abuse, and misstatement in the HPTF.</p>		
Justification		
<p>The FY 2016 Budget and Financial Plan includes a \$100 million increase to the HPTF as part of the District's long-term strategy to end chronic homelessness in the city. Further, the FY 2014 Management Letter Report issued by the District's Independent CAFR Auditor cited the need for improvements in controls over the completeness and accuracy of loan activity. The District needs to ensure that controls, including the capacity and capability to effectively administer these controls, are in place as additional investments are made in this critical program. The design and operating effectiveness of internal controls implemented by DHCD is imperative to ensure accurate, complete, and timely recording of loan expenditures from HPTF.</p>		

No.	Agency or Component	Status
7	Department of General Services (DGS)	Planned Project
Project Title		
AUDIT OF THE MANAGEMENT OF THE DISTRICT'S LEASED SPACE PORTFOLIO		
Objectives		
<p>The objectives of this engagement are to examine DGS Portfolio Management Division's short- and long-term plans for managing the District's leased space portfolio to determine: (1) whether strategies exist to identify cost-reduction opportunities relating to leased offices; and (2) compliance with leasing agreements executed on behalf of District agencies.</p>		
Justification		
<p>For several years, the U.S. Government Accountability Office (GAO) has identified leased space management as a high-risk issue. The DGS Portfolio Management Division oversees leases for 89 District agencies, which total 3.3 million square feet of leased space.</p>		

AUDITS FROM RISK AND OPPORTUNITY ASSESSMENTS
(CONTINUED)

No.	Agency or Component	Status
8	Homeland Security and Emergency Management Agency (HSEMA)	Planned Project
Project Title		
AUDIT OF CONTINUITY OF OPERATIONS PLANNING WITHIN DISTRICT AGENCIES		
Objectives		
<p>The objectives of this engagement are to determine: (1) the extent to which HSEMA provides continuity of operations (COOP) guidance and assistance to District agencies; and (2) whether internal controls are in place to effectively safeguard against fraud, waste, abuse, and mismanagement during emergency events.</p>		
Justification		
<p>COOP planning is imperative to ensure that essential government services are available in emergencies, such as terrorist attacks, severe weather, or building-level emergencies. This engagement will evaluate HSEMA’s planning and assistance provided to District agencies to build and test their COOP plans. Individual District agencies will be evaluated for adequacy of their agency-specific COOP plans.</p>		

No.	Agency or Component	Status
9	Multi-Agency	Planned Project
Project Title		
AUDIT OF INFORMATION SECURITY - DATA AT REST		
Objectives		
<p>The objectives of this engagement are to determine whether: (1) current policies and procedures are in place to guard against the compromise of data residing on District information technology systems; and (2) policies and procedures are adequate to respond to data breaches on District information technology systems.</p>		
Justification		
<p>Cyber security for District information systems is essential to preventing the loss of resources, compromise of sensitive information, and disruption of government operations.</p>		

AUDITS FROM RISK AND OPPORTUNITY ASSESSMENTS (CONTINUED)

No.	Agency or Component	Status
10	Multi-Agency	Planned Project
Project Title		
FOLLOW-UP AUDIT OF OIG RECOMMENDATIONS		
Objectives		
<p>The objectives of this engagement are to determine whether: (1) audited entities implemented recommendations made by the OIG; (2) corrective actions addressed the conditions identified in prior OIG reports; and (3) monetary benefits were realized (if applicable).</p>		
Justification		
<p>Responsibility for taking action on OIG recommendations rests with the agency to which our audit recommendations were made. Because the OIG is not resourced to review all past recommendations, a judgmental sample of recommendations will be selected for follow-up audit. Selecting recommendations for follow-up may be prompted by the following conditions:</p> <ul style="list-style-type: none"> • Serious incidents involving abuse, illegal activity, or statutory violations. • Issues having significant stakeholder, public, or media interest. • Impact on public safety, health, or security. • Systemic weaknesses that might result in recurring problems. 		

No.	Agency or Component	Status
11	Multi-Agency	Planned Project
Project Title		
AUDIT OF REMEDIATION EFFORTS IN RESPONSE TO FINDINGS IDENTIFIED IN THE FY 2015 INDEPENDENT AUDITOR'S (YELLOW BOOK) REPORT		
Objectives		
<p>The objectives of this engagement are to determine whether: (1) findings identified in the FY 2015 Yellow Book have been remediated; (2) implemented remediation plans were effective in correcting the findings as concluded through our verification process; and (3) barriers exist that impede remediation efforts.</p>		
Justification		
<p>Beginning in FY 2015, the OIG, the Office of the City Administrator, and the Office of the Chief Financial Officer began to focus on correcting the findings identified in the District's Comprehensive Annual Financial Report (CAFR). The OIG will continue to independently examine agency remediation efforts during FY 2016.</p>		

PLANNED INSPECTIONS AND EVALUATIONS

No.	Agency or Component	Status
1	Multi-Agency	Planned Project
Project Title		
EVALUATION OF TECHNICAL SERVICES PROVIDED TO NON-DISTRICT CLIENTS		
Objective		
<p>The objectives of this evaluation are to: (1) determine to what extent agencies utilize the scope of technical services that the Office of the Chief Technology Officer (OCTO) delivered to non-District clients; (2) evaluate the basis for this acquisition strategy and the relative cost to District agencies that secure these services from providers other than the OCTO; (3) quantify the District's cost savings that could be achieved by switching to OCTO's IT services; and (4) assess the OCTO's capacity to provide these IT services to District agencies.</p>		
Justification		
<p>OCTO delivers an array of technical services to non-District stakeholders, including federal agencies, which in turn yields millions of dollars in revenue to the District.</p>		

No.	Agency or Component	Status
2	District of Columbia Public Schools (DCPS)	Planned Project
Project Title		
EVALUATION OF EMERGENCY RESPONSE PLANNING AND READINESS		
Objective		
<p>The objectives of this evaluation are to determine whether: (1) the DCPS has developed, implemented, and practiced emergency response protocols for active shooters, tornados, and other emergencies; and (2) plans have been developed, implemented, and tested to the point where all critical parties are adequately aware of their responsibilities in the event of an emergency.</p>		
Justification		
<p>To ensure emergency response management effectiveness, it is imperative that plans are developed, implemented, tested, and communicated to all relevant parties. Further, District-level and school-level plans must be tailored to address internal and external variables. Where breakdowns in planning exist, safety can be compromised during a response event.</p>		

No.	Agency or Component	Status
3	Department of Youth and Rehabilitation Services (DYRS)	Planned Project
Project Title		
INSPECTION AND EVALUATION OF SERVICE ADMINISTRATION AT THE YOUTH SERVICES CENTER		
Overview		
<p>The objectives of this inspection are to: (1) inspect the juvenile detention facility managed by the DYRS to determine compliance with applicable laws and regulations; (2) evaluate the policies and procedures governing the administration of this facility; and (3) assess any third-party contractual arrangements relative to the quality and cost effectiveness of services provided.</p>		
Justification		
<p>In past years, the District has faced scrutiny for poor conditions, including overcrowding, at its juvenile detention centers.</p>		

No.	Agency or Component	Status
4	Multi-Agency	Planned Project
Project Title		
EVALUATION OF THE DISTRICT'S STRATEGIC SOURCING METHODS AND PRACTICES		
Objectives		
<p>The objectives of this evaluation are to determine whether opportunities exist to: (1) fully leverage the District's collective spending power; and (2) achieve cost savings for the District.</p>		
Justification		
<p>D.C. Code § 1-301.115a(3)(E) (Supp. 2015) requires the OIG to conduct annually an operational audit of the District's procurement activities. Further, when factoring for temporary service procurements each year, the District's acquisition strategy accounts for upwards of sixty percent (60%) of the local operating budget. Through discussion and survey of agencies, we have learned that the approach to acquisition planning, including the platforms and systems used for procurement management, varies by agency. The latter is particularly relevant to the procurement operations of quasi- and fully-independent District agencies.</p>		

APPENDICIES

Appendix A – The Audit Process

Engagement Letter

An engagement letter from the Inspector General provides the agency director with the audit title, scope, objectives, an audit start date, and an entrance conference request. The letter may include workspace requirements or informational requests before the audit starts.

Entrance Conference

An entrance conference allows OIG auditors to meet with agency officials to discuss the items in the engagement letter. Agency officials are encouraged to discuss with auditors areas of interest, concerns, or problems that should be noted during the audit.

Fieldwork

Fieldwork begins with a survey, which determines vulnerable areas and the focus of the audit. Depending on survey results, auditors begin reviewing records and documents, and perform substantive tests to determine whether programs and systems are functioning as intended. During the fieldwork phase, agency officials must respond to questions, and provide access to original records, documents, and files. Auditors try to minimize disruptions to agency operations.

Exit Conference

The exit conference permits auditors to summarize for agency officials any audit findings and recommendations. Auditors discuss corrective actions with agency officials to help address reported deficiencies early.

Resolution Process

The resolution process occurs between the time the agency receives the draft audit report and before issuing the final report. The draft report allows the agency to indicate actions taken and planned, target dates for any incomplete actions, and any disagreements with the findings or recommendations. The OIG tries to resolve disagreements with agency officials. The OIG incorporates the agency's response into the body of the report and includes the full text of the reply in an appendix to the report. If an agreement is not attainable, the OIG issues the final report, and gives agency officials another opportunity to comment on the final report. Copies of the final report are also provided to the Mayor, City Administrator, D.C. Council, and other officials. OIG audit reports may also be provided to congressional committees, individual members of Congress, and the media. Audit reports are available to the public on the OIG website.

Audit Follow-up

Periodically, the OIG conducts follow-up audits to verify that pledged actions have been taken and were effective in correcting reported deficiencies. District officials and managers are responsible for implementing the corrective actions they have agreed to undertake in response to the audit reports. The OIG monitors progress in implementing audit recommendations.

Appendix B – The Inspection and Evaluation Process

Engagement Letter

Approximately 1 month before the project's planned start, the Inspector General sends an engagement letter to the agency director to explain the project's objectives and scope, and request specific information and documents that will inform the project team's background research.

Entrance Conference

The Inspections and Evaluations (I&E) manager and analysts assigned to the project meet with agency officials to discuss items in the engagement letter. The I&E team solicits their input regarding the project's objectives and scope, and other areas of interest or concern that should be assessed.

Fieldwork

The I&E team interviews employees, observes their work, reviews paper and electronic files and documentation, and requests information from agency managers and others. Inspectors recognize the need to be inconspicuous and respectful of employees' workday practices to minimize disruptions to agency operations. During the team's fieldwork, senior officials at an inspected agency will be advised with Management Alert Reports of any significant findings that the I&E team believes require priority attention.

Draft and Final Report

A draft report that presents findings and recommendations is sent to the inspected agency for comment. I&E incorporates into the body of the published report an agency's written submission, verbatim, as well as any OIG responses.

Compliance

A *Findings and Recommendations Compliance Form* is issued for each finding and recommendation, with the final Report of Inspection, so agencies can record and report to the OIG actions taken on I&E recommendations. Agencies are asked to provide target dates for completion of required actions, document when recommendations have been complied with, describe the action taken, and ensure that the forms are validated by the signature of the responsible agency official.

Appendix C – Ongoing Projects

Audit of Medicaid Administrative Services Contracts (11-1-18HT/PO). The objectives of this engagement are to determine whether contracting actions at the Department of Health Care Finance (DHCF) were: (1) in compliance with requirements of applicable laws, rules, regulations, and policies; (2) awarded and administered efficiently and in a manner that offered the District the best service at the lowest possible cost; and (3) conducted in an environment in which effective internal controls were in place to safeguard the District’s assets against fraud, waste, and abuse.

Re-audit of the Metropolitan Police Department’s (MPD) Management of Seized and Confiscated Property/Evidence (12-1-15FA). The objectives of this engagement are to determine whether the recommendations we identified in our *Audit of the Metropolitan Police Department’s Management of Seized and Confiscated Property* (OIG No. 07-1-21FA), issued on May 19, 2008, had been implemented. The objectives of the prior audit were to: (1) evaluate the adequacy of the MPD’s internal controls for the intake and custody of seized assets; (2) determine whether law enforcement personnel followed applicable laws and procedures related to the handling and disposal of evidence, accountability for evidence, as well as the sale of seized and forfeited property; and (3) evaluate the internal controls over the proceeds generated from the sale of such property.

Audit of Durable Medical Equipment, Prosthetics, Orthotics, and Supplies (DMEPOS) Providers (12-1-17HT). The objectives of this engagement are to determine whether: (1) DMEPOS providers had current enrollments; (2) DMEPOS claims were processed, managed, and overseen in accordance with applicable Medicaid and DHCF policies and procedures; and (3) the DHCF had sufficient internal controls to detect and prevent waste, fraud, and abuse in the DMEPOS claims payment process.

Personal Care Aide Services (12-2-21HT). The objectives of this engagement are to determine whether DHCF’s Personal Care Program is: (1) implemented in compliance with requirements of applicable laws, rules, regulations, and policies and procedures; (2) managed and administered in an efficient, effective, and economical manner; and (3) conducted in a manner where internal controls are in place to safeguard against fraud, waste, and abuse.

Audit of the Office of Tax and Revenue’s (OTR) Franchise Tax Collections From Out-of-State Construction Contractors (13-1-02AT). The objectives of this engagement are to determine whether: (1) out-of-state construction contractors were timely filing their franchise tax returns; (2) the OTR had proper controls in place to detect vendors’ non-compliance with franchise tax filing requirements; and (3) internal controls are in place to prevent fraud, waste, and abuse.

Audit of the District of Columbia Supply Schedule (DCSS) Discount Revenue (13-1-19PO).

The objectives of this engagement are to determine whether the Office of Contracting and Procurement (OCP): (1) collected and deposited DCSS revenue in accordance with applicable laws, rules, regulations, policies, and procedures; and (2) established adequate internal controls to safeguard against fraud, waste, and abuse.

Audit of the District's Lapsed Grant Funding Administered by the Department of Health (13-1-20MA). The objectives of this engagement are to: (1) identify the dollar amount of lapsed grant funds administered by D.C. Department of Health (DOH); and (2) determine whether policies and procedures exist for optimizing the use of federal grants.

Systems Review of the Child Welfare Information System (13-1-22MA). The objectives of this engagement are to: (1) determine whether the controls within the D.C. child welfare computerized management system, known as FACES, provide for accuracy, authorization, maintenance, completeness, and storage of data; (2) evaluate the effectiveness of internal controls established and implemented to adequately safeguard against fraud, waste, and abuse; and (3) perform a review of Child and Family Service Agency's purchase card program activities for compliance with District government policies, procedures, and regulations.

Audit of the District of Columbia Department of Consumer and Regulatory Affairs' (DCRA) Collection of Building Permit, Certificate of Occupancy, and Business License Fees (13-1-27CR-AT). The objectives of this engagement are to: (1) evaluate the adequacy of building permit, certificate of occupancy, and business licensing fee collection by the DCRA and the Office of the Chief Financial Officer; (2) assess whether the DCRA complied with applicable laws, regulations, policies, and procedures over fee collections; and (3) determine whether the DCRA implemented internal controls over the collection of fees to prevent and detect fraud, waste, and abuse.

Re-audit of the Department of Mental Health's Program Management and Administration of Provider Reimbursements (13-1-29RM). The objectives of this engagement are the same as the OIG's prior Audit of the Department of Mental Health's Program Management and Administration of Provider Reimbursement (OIG No. 06-2-13RM), issued December 11, 2007. Those objectives were to determine whether the agency's² procurement program: (1) awarded and administered contracts in compliance with requirements of applicable laws, rules, regulations, policies, and procedures; (2) operated in an efficient, effective, and economical manner; and (3) established adequate internal controls to safeguard assets against fraud, waste, and abuse.

Additionally, this audit includes an examination of DBH's purchase card program to determine whether the DBH: (1) complied with requirements of applicable laws, regulations, policies, and procedures; and (2) implemented adequate internal controls to safeguard against fraud, waste, and abuse.

² This agency is now the "Department of Behavioral Health" (DBH).

Audit of the Department of General Services' Award and Administration of the City-Wide Security Contract (14-1-01 PO/AM). The objectives of this engagement are to determine: (1) whether the contract award was made in compliance with applicable laws, rules, regulations, policies, and procedures; (2) the effectiveness of contract administration; and (3) the adequacy of internal controls to safeguard against fraud, waste, and abuse.

District's Managed Care Organizations (MCO) (14-1-24HT). The objectives of this engagement are to determine whether District MCOs: (1) performed in compliance with requirements of applicable laws, rules, regulations, and policies and procedures; (2) managed and administered health care services efficiently and effectively; and (3) operated in a manner where internal controls were in place to safeguard against fraud, waste, and abuse.

Re-audit of Department of Public Works (DPW) Inventory, Usage, and Maintenance of Vehicles (14-1-25KT). The objectives of this engagement are the same as the OIG's prior *Audit of the District of Columbia Department of Public Works Inventory, Usage, and Maintenance of District Vehicles* (OIG No. 04-1-21KT), issued March 20, 2006. The objectives of the audit are to determine: (1) the cost effectiveness of vehicle usage and maintenance for District government vehicles; and (2) the accuracy of vehicle inventories.

In addition, this engagement includes a review of the DPW's purchase card program to determine whether DPW: (1) complied with requirements of applicable laws, regulations, policies, and procedures; and (2) implemented adequate internal controls to safeguard against, fraud, waste, and abuse.

Re-audit of the Office of Risk Management's (ORM) Disability Compensation Program (14-1-27RK). The objective of this engagement is the same as the OIG's prior *Audit of the District of Columbia Employment Disability Compensation Program* (OIG No. 06-1-07BG), issued April 23, 2007: to determine whether rules published by the District concerning termination, suspension, and reduction of disability compensation benefits for District employees are being followed.

In addition, we will review the ORM's purchase card program to determine whether the ORM: (1) complied with requirements of applicable laws, regulations, policies, and procedures; and (2) implemented adequate internal controls to safeguard against fraud, waste, and abuse.

D.C. Taxicab Commission (15-1-01TC). The objectives of this engagement are to determine whether the Commission: (1) properly collected, deposited, and recorded fees; (2) issued licenses in accordance with applicable District laws, rules, and regulations; (3) performed background checks for drivers and operations personnel; and (4) established and implemented internal controls to safeguard against fraud, waste, and abuse. In addition, we will conduct a review of the Commission's purchase card program to determine whether the Commission: (1) complied with requirements of applicable laws, regulations, policies, and procedures; and (2) implemented adequate internal controls to safeguard against fraud, waste, and abuse.

Department of Human Services Permanent Supportive Housing Program (15-1-02JA). The objectives of this engagement are to determine whether: (1) the Permanent Supportive Housing Program contracted with private organizations to provide case management services and adequately monitored the contracted services provided; (2) program recipients met eligibility requirements; (3) the program complied with requirements of applicable laws, rules, regulations, polices, and procedures; (4) the program established adequate internal controls to safeguard against fraud, waste, and abuse.

Housing Choice Voucher Program (15-2-06HY). The objectives of this engagement are to determine whether: (1) participants in the Local Rent Supplement Program met qualifications, criteria, and guidelines for housing assistance; and (2) internal controls exist to prevent fraud, waste, and abuse within the program.

General Controls Review of the PeopleSoft Application (15-1-19MA). The objective of this engagement is to evaluate the existence and operation of information technology general controls used to safeguard data, protect application programs, and ensure continued computer operations of the PeopleSoft system.

Audit of D.C. Public Schools (DCPS) Food Service Management Contracts (15-2-20GA). The objectives of this engagement are to determine whether the DCPS followed: (1) all pre-award procurement laws, regulations, and procedures; and (2) all post-award procurement laws, regulations, and procedures in effect during contract performance periods.

Audit of Remediation Efforts in Response to Significant Deficiencies Identified in the FY 2014 Independent Auditors Report (15-2-11MA). The objectives of this engagement are to determine whether: (1) significant deficiencies identified in the FY 2014 Yellow Book have been remediated; (2) implemented remediation plans were effective in correcting significant deficiencies as concluded through our FY 2015 verification process; and (3) there are barriers that may impede significant deficiency remediation efforts.

Special Evaluation of the District's Adjudication of Parking Tickets and Photo-Enforced Red-Light and Speed Limit Violations. The objectives of this project are to: (1) assess the adequacy and clarity of the policies and procedures used in the payment of fines, adjudication of tickets, and the appeals processes; (2) analyze contractors' compliance with the contract terms; and (3) present actionable recommendations for improving the efficiency of the payment, adjudication, and appeals processes.

Inspection of the Office of Returning Citizen's Affairs. The objectives of this inspection are to: (1) assess the adequacy and clarity of the policies and procedures used in the payment of fines, adjudication of tickets, and the appeals processes; (2) analyze contractors' compliance with the contract terms; and (3) present actionable recommendations for improving the efficiency of the payment, adjudication, and appeals processes.

Inspection of the Child Support Services Division (CSSD) of the Office of the Attorney General. The objective of the inspection is to assess the efficiency of CSSD's operations and the quality and timeliness of client services.

Special Evaluation of the University of the District of Columbia's (UDC) Contracting and Procurement Processes. The objective of this special evaluation is to assess the written directives, process control points, and elements of management environment that are intended to (1) ensure UDC's compliance with the Procurement Practices Reform Act (2010), and (2) prevent and detect potentially fraudulent schemes, waste, and mismanagement, and minimize and contain the risk posed by such activity.

Special Evaluation of the Office of Unified Communications (OUC) and D.C. Fire and Emergency Medical Services Department (FEMS). The objectives of this special evaluation are to evaluate four incidents in the March 2015 timeframe in order to: (1) establish a chronology for each incident; (2) determine whether OUC and FEMS personnel performed their duties according to their respective procedures while responding to each call for assistance; (3) identify the circumstances that affected OUC's or FEMS's capability to ensure that FEMS personnel responded in a timely manner to the scene of each incident; and (4) provide recommendations for corrective actions that address any operational or procedural deficiencies identified.

Special Evaluation of the D.C. Department of Human Services (DHS) Child Care Services Division (CCSD) Child Care Subsidy Program. The objective of this special evaluation is to assess CCSD's administration and oversight of the child care voucher program and, if necessary, identify possible process and procedure enhancements that could be implemented to reduce the likelihood that an ineligible child care subsidy applicant succeeds in obtaining District benefits.

Special Evaluation of D.C. Department of Corrections (DOC) Inmate Release Procedures at the Central Detention Facility (CDF). The objective of this special evaluation is to assess DOC's compliance with key provisions of the DOC Inmate Processing and Release Amendment Act of 2012 (Act).

Inspection of Facility Conditions at Metropolitan Police Department's (MPD) District Stations and Substations. The objective of this inspection is to assess the overall physical condition of MPD District station and substation buildings and key systems, with a particular focus on those work spaces, building systems and equipment that, if deficient or inoperative, would directly impact MPD personnel's ability to perform their duties safely, efficiently, and professionally.

Special Evaluation of D.C. Public School's (DCPS) Food Service and Quality. The objectives of this special evaluation are to assess (1) the quality of service provided by DCPS's primary food service contractor, and (2) DCPS school principals' level of satisfaction with the food provided by Chartwells and the performance of the cafeteria staff at their respective schools.

ADDITIONAL INFORMATION AND COPIES

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